



**Report of the  
Comptroller and Auditor General of India**

**on**

**Social, General and Economic (Non-PSUs) Sectors  
for the year ended 31 March 2015**



**Government of Assam  
(Report No. 1 of 2016)**

Presented in the Legislature on.....

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COMPTROLLER AND AUDITOR  
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**FOR THE YEAR ENDED 31 MARCH 2015**

**GOVERNMENT OF ASSAM  
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## ***PREFACE***

## *Preface*

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. This Report presents the results of the audit of the Departments of the Government of Assam under Social, General and Economic (Non-PSUs) Sectors.
3. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2014-15 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2014-15 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

## ***EXECUTIVE SUMMARY***

## Executive Summary

This Report contains 32 paragraphs (Social Sector: 16, Economic Sector: 6 and General Sector: 10, including 3 general paragraphs), three performance audit reports (Social Sector: two and General Sector: one) besides one follow-up audit report under General 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 23 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

### Performance Audits

#### 1. *Performance Audit of “Functioning of Industrial Training Institutes (ITIs)”*

*Government of India (GoI) introduced the Craftsmen Training Scheme (CTS) in 1950 to ensure a steady flow of skilled workers in different trades for the domestic industry. The objectives of CTS were to raise the industrial production both quantitatively and qualitatively through imparting systematic training, to reduce unemployment among the educated youth by providing them employable training and to cultivate and nurture a technical and industrial attitude in the minds of the younger generation. The scheme, the most important in the field of vocational training, had been shaping craftsmen to meet the existing as well as future manpower needs of the industry through the vast network of Industrial Training Institutes (ITIs) in the States/Union Territories of the country. The State Government departments deliver vocational training to school-leavers through ITIs. The administration of ITIs under CTS was transferred to the State from the year 1956.*

*The performance audit of functioning of ITIs covering period 2010-15 was carried out in selected ITIs located in various districts of Assam. The performance audit of ITIs revealed various irregularities in their functioning. The objectives of the CTS for imparting skills in various vocational trade to meet the skilled manpower requirement for industrial growth had not been achieved to the desired extent in the State due to inadequate infrastructural facilities such as dilapidated building, lack of equipment, class room and workshop in the existing ITIs. The major lacuna in the planning process was the inability to coordinate with industry demands and all other stakeholders as the Skill Development Mission itself was a non-starter. Huge deficiency of tools and equipment with reference to the norms prescribed by the*

*National Council for Vocational Training (NCVT) were noticed in test checked ITIs. Resultantly, a large number of operational trades such as electrician, motor vehicle technician, refrigerator and AC mechanic, hair and skin care, dress making, draughtsman etc., were non-affiliated to NCVT and the trainees could not get the required level of certificates to obtain lucrative jobs. The apprenticeship scheme was also not a success as very few trainees were drafted for this. Shortage of required technical staff resulting in discontinuance of the existing trades in few ITIs also came to notice. The department failed to provide hostel facilities in most of the ITIs. The instructors' skills were outdated because of lack of refresher training. Construction of new ITIs was initiated without ensuring their timely completion and operationalisation. Consequently expansion and operationalisation of new ITIs in un covered area remained unachieved since 2006.*

**(Paragraph 1.2)**

**2. *Performance Audit of “Implementation of Welfare Programmes for Scheduled Tribes (STs) and Other Backward Classes (OBCs) by the Directorate of Welfare of Plain Tribes and Backward Classes (WPT&BC)”***

*Government of India (GoI) has taken various measures to improve the socio economic conditions of downtrodden sections of the society including STs and OBCs since independence. Government of Assam (GoA) also actively contributed to help the cause of these underprivileged communities of the State. Although considerable progress has been achieved in this front, but still a lot needs to be done.*

*The Performance Audit of welfare programmes for STs and OBCs was carried out and major Central Sector/Centrally Sponsored and State Plan schemes implemented by the Director of WPT & BC during 2010-15 for the welfare of STs and OBCs were covered. The Performance Audit of welfare schemes in the State revealed deficiencies in planning, release and utilisation of funds and programme implementation. Besides, instances of excess/doubtful/unfruitful/ wasteful expenditure viz., excess expenditure of ₹2.26 crore by the Director of WPT & BC towards procurement of Cotton Yarn, unfruitful expenditure of ₹90 lakh by an NGO for providing Computer training to unemployed youths, wasteful expenditure of ₹73.50 lakh by Bodoland Territorial Council for Bamboo Plantation under North Eastern Council (NEC) scheme etc., were also noticed.*

**(Paragraph 1.3)**

## Compliance Audit

Inclusion of terms and conditions regarding payment of Mobilization Advance in the contract agreement beyond those agreed upon during negotiations with the contractor resulted in loss of interest of ₹26.44 crore to the state exchequer.

**(Paragraph 1.4.2)**

Mission Director, NRHM, incurred an expenditure of ₹9.03 crore towards establishment of 105 NBSUs (₹8.28 crore) and procurement of equipment (₹0.75 crore), for AYUSH wings in District Hospitals, which proved unproductive due to unavailability of manpower and requisite infrastructure.

**(Paragraph 1.4.3)**

The Superintendent, Gauhati Medical College and Hospital irregularly retained huge unspent balances (₹six crore) in Revenue Deposits for five years in disregard to the recommendation of the Public Accounts Committee.

**(Paragraph 1.4.4)**

Payment of ₹3.19 crore was made on account of diet charges for non-existent patients in Gauhati Medical College and Hospital (GMCH).

**(Paragraph 1.4.5)**

Decision of Mission Director, National Rural Health Mission, Assam of procuring Tele-radiology equipments for non-functional Regional Diagnostic Centres rendered the expenditure of ₹1.18 crore unproductive.

**(Paragraph 1.4.6)**

Due to foregoing the benefit of concessional excise duty in procurement of ambulances, the Department incurred an extra expenditure of ₹85.19 lakh.

**(Paragraph 1.4.7)**

Release of Indira Awaas Yojana fund unauthorisedly by the Project Director, DRDA Jorhat to a Construction Committee instead of direct transfer to beneficiaries' account in violation of Scheme Guidelines and absence of records of actual construction of houses renders utilisation of funds amounting to ₹1.69 crore doubtful.

**(Paragraph 1.4.10)**

PD, DRDA, Kamrup (Rural) incurred an unauthorised expenditure of ₹53.10 lakh out of SGSY fund for making payment to facilitators for recovery of loan amount from the SHGs in violation of norms.

**(Paragraph 1.4.11)**

Divisional Officer, Kohora Soil Conservation Division made payment of ₹1.23 crore to a contractor on the basis of fictitious bill and exhibited it as final expenditure in the accounts. Further, whereabouts of ₹0.66 crore could not be traced in the absence of details of utilization in the records.

**(Paragraph 1.4.15)**

Procurement of 8576 fire extinguishers without consulting rates from manufacturers/authorised dealers resulted in excess expenditure of ₹4.78 crore.

**(Paragraph 1.4.16)**

## **ECONOMIC SECTOR**

### **Compliance Audit**

Director of Agriculture incurred an extra expenditure of ₹4.62 crore towards procurement of seed storage bins at a higher rate, which was avoidable.

**(Paragraph 2.2.1)**

Executive Engineer (EE) PWD, Karimganj NH Division, incurred an expenditure of ₹80.76 crore towards a road project, which remained incomplete for more than four years and, thus, proved unproductive.

**(Paragraph 2.2.2)**

Executive Engineer (EE), Silchar NEC Division, PWD incurred an expenditure of ₹17 crore towards a road project, which remained incomplete for more than six years and thus, proved unproductive.

**(Paragraph 2.2.3)**

Executive Engineer (EE), Jorhat NH Division, PWD extended undue financial aid of ₹4.23 crore to a contractor by granting irregular equipment advance.

**(Paragraph 2.2.4)**

Failure of the Executive Engineer, PWD, Haflong Road Division to get the balance work of the Umrangso / Jatinga *via* Dehangi- Haflong road completed despite elapse of more than three years from the scheduled date of completion, rendered the expenditure of ₹4.16 crore incurred on the project, unproductive.

**(Paragraph 2.2.5)**

Inadequate survey, planning and non-completion of land acquisition process before construction of Flood Embankment resulted in unfruitful expenditure of ₹1.46 crore.

**(Paragraph 2.2.6)**

## GENERAL SECTOR

### Performance Audit

#### *Performance Audit of “Member of Legislative Assembly Area Development Scheme (MLAADS)”*

*Members of the Legislative Assembly (MLA) felt the necessity for the provision of certain basic facilities including community infrastructure for small works of capital nature in their local areas to meet the felt- needs keeping in view the socio-economic conditions of the people of Assam. State Government also felt the need for a specific mechanism to introduce a scheme. Keeping in view, Planning and Development (P&D) Department of the State Government introduced the “Member of Legislative Assembly Area Development Scheme (MLAADS)” in 1994-95 with the same approach as that of Member of Parliament Local Area Development (MPLAD) Scheme to develop small works of capital nature in each MLA constituency. Under the provisions of the scheme, the works of developmental nature, catering to the needs of local people emphasising on income through creation of durable assets such as community halls, public library, rural roads, culvert, market sheds etc., were required to be taken up and executed by the line departments/reputed non-governmental organization (NGOs) / Panchayati Raj Institutions/Construction Committees or other user groups.*

*Performance Audit of the implementation of the scheme in the test checked Legislative Area Constituencies (LAC) revealed various deficiencies such as delay in recommendations and sanction of works, absence of transparency in selection of implementing agencies, execution of inadmissible works, creation of assets on private land without obtaining No Objection Certificate (NOC) for community usage, creation of non-durable assets, non- maintenance of ‘Asset Register’ etc. Of the works taken up for execution during 2010-15, only 57 per cent (in 17 test-checked LACs) could be completed. Only 66 per cent of the funds released in 17 LACs could be utilised and nearly ₹25 crore drawn by the DCs was retained in the bank accounts, outside the Consolidated Fund of the State. Further, ₹1.17 crore were spent on works executed in religious premises against scheme guidelines whereas, ₹0.87 crore was spent on development of non-existent buildings and ₹1.60 crore was spent on creation of assets on private lands. Monitoring mechanism was ineffective both at State and district level. Besides deficiencies in planning, instances of financial mis-management of the scheme funds were also noticed.*

(Paragraph 3.2)

## **Compliance Audit**

Delay in opening of savings bank account resulted in loss of interest of ₹17.50 crore. Besides, there was an avoidable payment of interest of ₹1.32 crore due to belated payment of TDS by banks.

**(Paragraph 3.3.1)**

Delay in handing over the land to the recognised owner after de-requisition of the same and failure to protect the requisitioned land from encroachment resulted in payment of ₹1.60 crore to the pattadar beyond the period of stoppage of operations of helipad.

**(Paragraph 3.3.3)**

₹1.81 crore being the cost of police guards deployed in various Government/Non-Government Organisations and for the security of individuals remained unrealised for more than three years.

**(Paragraph 3.3.5)**

Deputy Commissioner, Kokrajhar and Sub-divisional Officers, Gossaigaon and Parbatjhora incurred excess expenditure of ₹5.98 crore towards distribution of 20,389 quintal foodstuff to inmates of relief camps beyond the requirement.

**(Paragraph 3.3.6)**

Expenditure of ₹2.85 crore on up-gradation, repair and new work incurred by diverting Calamity Relief Fund by Deputy Commissioner, Kokrajhar was unauthorized and irregular.

**(Paragraph 3.3.7)**

### **Follow up Audit on “Comprehensive Treasury Management Information System (CTMIS)”**

*Treasuries in Assam, functioning under the administrative control of the Finance Department, are responsible for receipt and payment of money on behalf of the Government and for the maintenance of accounts relating to these transactions. They also act as the banker in respect of Local Bodies and others who deposit their revenues in the Treasuries. Since 2002-03, Comprehensive Treasury Management Information System (CTMIS), a web-based application software, developed by M/s Tata Consultancy Services (TCS) and comprising of five modules, was operationalised in the state of Assam, which connects 29 treasuries and 34 sub-treasuries of Assam to the Central Data Centre located at Kar Bhawan, Guwahat,*

*the headquarters of the Director of Accounts and Treasury (DoAT). A performance audit on CTMIS was included in the Report of the Comptroller & Auditor General of India for the year ended 31 March 2007, Government of Assam (Civil). This follow up audit was taken to assess the progress made towards implementation of the recommendations of the previous audit and also to cover new issues i.e., cyber treasury, connectivity etc.*

**(Paragraph 3.4)**

## **CHAPTER-I**

### **SOCIAL SECTOR**

*Performance Audit of "Functioning of Industrial Training Institutes (ITIs)"*

*Performance Audit of "Implementation of Welfare Programmes for Scheduled Tribes (STs) and Other Backward Classes (OBCs) by the Directorate of Welfare of Plain Tribes and Backward Classes (WPT&BC)"*

### **COMPLIANCE AUDIT**

# CHAPTER-I

## SOCIAL SECTOR

### 1.1 Introduction

The findings based on audit of State Government units under Social Sector feature in this chapter.

During 2014-15, against total budget provision of ₹30,110.34 crore, total expenditure of ₹19,932.38 crore was incurred by 16 departments inclusive of Bodoland Territorial Council (BTC) covered under Welfare of Plain Tribes and Backward Classes (WPT&BC) under Social Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in *Appendix – 1.1*. Hill Areas department incurred expenditure of ₹1389.90 crore (6.52 per cent of the total expenditure – Social Sector) during 2014-15 mainly for sixth schedule areas (NCHAC and KAAC) against budget provision of ₹1,936.89 crore (*Appendix – 1.2*) under the Sector.

#### 1.1.1 Planning and conduct of Audit

Compliance audit is conducted in accordance with annual audit plan. The units are selected on the basis of risk assessment. Areas taken up are selected on the basis of topicality, financial significance, social relevance, internal control system of the units, occurrence of defalcation/misappropriation/embezzlement as well as findings of previous Audit Reports. Apart from the above parameters, all important departmental directorates and district level units are audited annually.

Inspection Reports are issued to the heads of unit as well as heads of departments after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed for inclusion in the Audit Report of C&AG of India.

The audits were conducted during 2014-15 involving expenditure of ₹23,114.13 crore (including expenditure of earlier years) of the State Government under Social Sector. This chapter contains two Performance Audits on “Functioning of Industrial Training Institutes (ITIs)” and “Implementation of Welfare Programmes for Scheduled Tribes (STs) and Other Backward Classes (OBCs) by the Directorate of Welfare of Plain Tribes and Backward Classes (WPT&BC)” and 16 Compliance Audit Paragraphs.

The major observations made in audit during the year 2014-15 are discussed in succeeding paragraphs.

## Performance Audit

### Labour and Employment Department

#### 1.2 Functioning of Industrial Training Institutes (ITIs)

Government of India (GoI) introduced the Craftsmen Training Scheme (CTS) in 1950 to ensure a steady flow of skilled workers in different trades for the domestic industry. The objectives of CTS were to raise the industrial production both quantitatively and qualitatively through imparting systematic training, to reduce unemployment among the educated youth by providing them employable training and to cultivate and nurture a technical and industrial attitude in the minds of the younger generation. The scheme, the most important in the field of vocational training, had been shaping craftsmen to meet the existing as well as future manpower needs of the industry through the vast network of Industrial Training Institutes (ITIs) in the States/Union Territories of the country. The State Government departments deliver vocational training to school-leavers through ITIs. The administration of ITIs under CTS was transferred to the State from the year 1956. The performance audit of functioning of ITIs covering period 2010-15 was carried out in selected ITIs located in various districts of Assam. The performance audit of ITIs revealed various irregularities in their functioning. The objectives of the CTS for imparting skills in various vocational trade to meet the skilled manpower requirement for industrial growth had not been achieved to the desired extent in the State due to inadequate infrastructural facilities such as building, lack of class room, workshop etc. in the existing ITIs. Huge deficiency of tools and equipment with reference to the norms prescribed by the NCVT were noticed in test checked ITIs. Shortage of required technical staff resulting in discontinuance of the existing trades in few ITIs also came to notice. The department failed to provide hostel facilities in most of the ITIs. Construction of new ITIs was initiated without ensuring their timely completion and operationalisation. Consequently, expansion and operationalisation of new ITIs in uncovered area remained unachieved since 2006. The apprenticeship scheme was not being implemented effectively in coordination with industry. Shortfall in the inspection of the ITIs at directorate level and non-existence of internal audit system indicated poor internal control mechanism in the department. Some of the significant findings are as under:

#### **Highlights**

**The Assam Skill Development Mission (ASDM) responsible for the convergence of all Government departments and other stake holders for skill development by way of quality skill training leading to meaningful employment was not made functional due to inaction on the part of the department. Also, the departmental plan of setting up ITIs under PPP mode could not take-off despite availability of funds.**

*(Paragraph 1.2.6.1)*

The old building, class room and furniture in the existing ITIs, particularly those of Srikona, Jorhat, Bongaigaon, Nagaon, Tezpur, Dhemaji and Nalbari ITIs were in dilapidated condition and needed immediate attention to make them at par with the norms/standards prescribed by NCVT.

*(Paragraph 1.2.8.2)*

In eight out of the nine test-checked ITIs, there was shortage of classrooms ranging between 3 to 15 in numbers affecting imparting quality training by the ITIs concerned.

*(Paragraph 1.2.8.3)*

All the nine test-checked ITIs were lacking in availability of basic amenities for trainees such as potable water supply, play grounds, trade related magazines, doctor, Fire safety equipment, Computer lab facilities etc.

*(Paragraph 1.2.8.6)*

Eight out of nine test-checked ITIs did not have hostel facilities for their trainees.

*(Paragraph 1.2.8.7)*

In all the nine test-checked ITIs, audit noticed shortfall (ranging between 22 per cent and 80 per cent) in availability of tools and equipment required with reference to the prescribed norms for the trades.

*(Paragraph 1.2.8.8)*

Of the 231 operational trades altogether, training in 90 trades was being imparted by 28 existing ITIs without affiliation of concerned trades with the NCVT in the state. In nine test-checked ITIs, out of 114 trades 29 trades were found to be operational without their affiliation by the NCVT. The trades were popular trades of the market such as electrician, motor vehicle technician, refrigerator and AC mechanic, hair and skin care, dress making, draughtsman etc. The employability of the trainees learning these non-affiliated trades was considerably reduced as no national level certificate could be awarded to them despite successful completion of their training.

*(Paragraph 1.2.9.1)*

Due to delay in completion of works, non-availability of tools and equipment and for want of creation of post of faculties, 14 ITIs could not be made functional despite of incurring an expenditure of ₹21.22 crore.

*{Paragraph 1.2.11.1(B)}*

**The department failed to impart apprenticeship training envisaged as per the Apprentices Act, 1961 effectively depriving the trainees of the advantage of having practical training in an industrial environment. The absorption of the apprenticed trainees was also poor. The placement cell of the institutes were ineffective in securing jobs for trainees and the "follow up" on trainees performance in the industry, was absent.**

*(Paragraphs 1.2.13.1 and 1.2.14)*

### **1.2.1 Introduction**

The Craftsmen Training Scheme (CTS) launched in 1950 by GoI was to ensure a steady flow of skilled workers in different trades for the domestic industry. The day-to-day administration of ITIs under the CTS was transferred to the State Government/Union Territories (UTs) with effect from the year 1956. The objectives of CTS were to raise the industrial production both quantitatively and qualitatively through imparting systematic training, to reduce unemployment among the educated youth by providing them employable training and to cultivate and nurture a technical and industrial attitude in the minds of the younger generation. The scheme, the most important in the field of vocational training, had been shaping craftsmen to meet the existing as well as future manpower needs, through the vast network of Industrial Training Institutes (ITIs) in the States/Union Territories of the country. The State Government departments deliver vocational training to school-leavers through ITIs.

The financial control of ITIs in the State as well as in the Union Territories was transferred (April 1969) to the respective State Governments/Union Territories. Financial assistance is granted to the ITIs in the form of bulk grant in consultation with the Planning Commission and the Ministry of Finance.

### **1.2.2 Organisational structure**

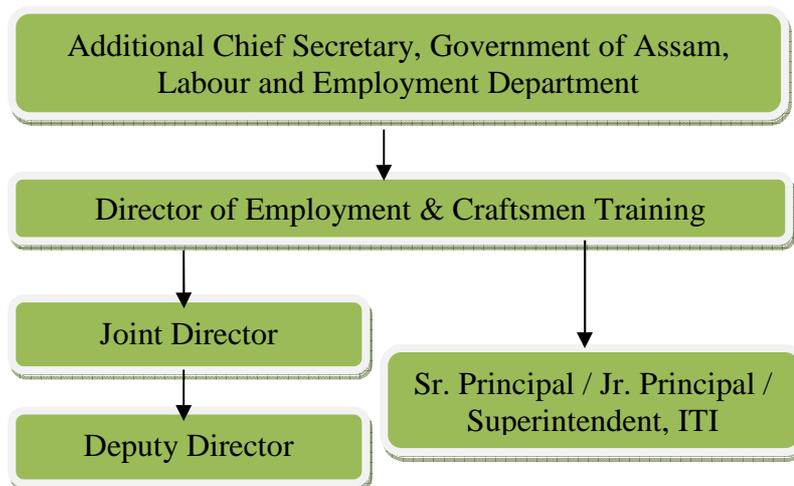
In Assam, as of November 2015, there were 28 ITIs with a total intake capacity<sup>1</sup> of 7851 seats including Supernumerary seats. Out of 28 ITIs, five<sup>2</sup> were exclusively for women. The Additional Chief Secretary to the Government of Assam (GoA), Labour and Employment Department is the administrative head of the department. The ITIs function under the control of the Director of Employment and Craftsmen Training (DECT). The DECT is assisted by a Joint Director, Deputy Director and Assistant Director. The Additional Chief Secretary to GoA, Labour and Employment Department is responsible for policy-making and monitoring of the activities of the Department of Employment and Training (Department). The organizational set up of the Craftsmen Training of the department is given in Chart-1.1.

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<sup>1</sup> Intake capacity: Number of seats available for admission including 30 per cent additional seats (Supernumerary) over the seats available for admission. This is to take care of dropout and ensure optimum utilization of the available infrastructure created for training.

<sup>2</sup> Guwahati (W), Silchar (W), Tinsukia (W), Lakhimpur (W) and Mazbat (W).

**Chart-1.1**  
**Organisational structure**



Source-DECT.

The National Council of Vocational Training (NCVT), an advisory body set up by GoI in 1956, prescribes standards in respect of syllabi and equipment, scale of accommodation, duration of courses and methods of training. Trade tests are conducted on all India basis by the NCVT and successful trainees are awarded the National Trade Certificates in the trades concerned under the seal and authority of NCVT.

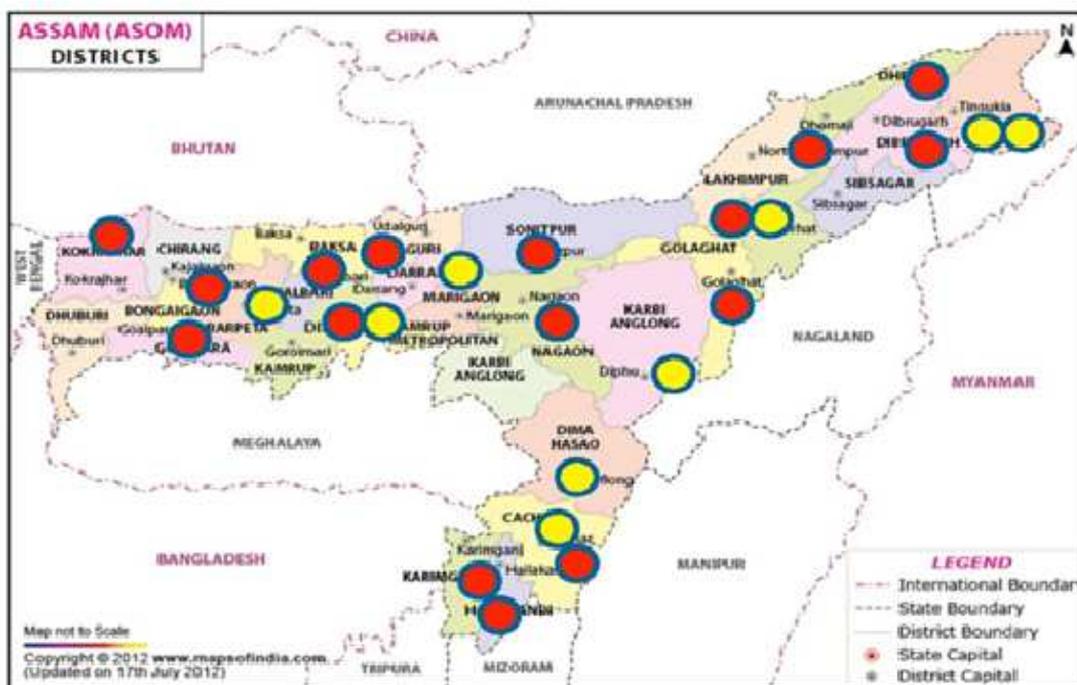
Besides, a State Council of Vocational Training (SCVT) affiliated to NCVT functions as a State agency to advise the State Government in carrying out the training policy laid down by NCVT and to coordinate the Vocational Training Programme throughout the State.

### **1.2.3 Scope and Methodology of Audit**

The performance audit covering the period 2010-11 to 2014-15 commenced with an entry conference held on 22 April 2015 with the Director, Employment and Craftsmen Training (DECT), Government of Assam wherein the audit objectives, scope and criteria were discussed and inputs of the department obtained. During the course of audit, records of the DECT and the selected ITIs were scrutinised. Physical verifications regarding implementation of the programmes were done and photographic evidences were obtained to substantiate the audit observations.

The audit findings were discussed in the exit conference held (01 October 2015) with the Secretary to the GoA, Labour and Employment Department wherein Director of Employment and Craftsmen Training, Joint Director, Training were also present. Based on the discussion held and the replies to the observations received, the response of the department has been incorporated in the Report appropriately, wherever applicable.

The 27 districts of Assam were stratified into four strata geographically viz., Sixth Schedule Area, Lower Assam, Upper Assam and Southern Assam. From the four strata, nine<sup>3</sup> ITIs (30 per cent ITIs from each of the stratum), including one Women only ITI, were selected by using Simple Random Sampling without Replacement (SRSWOR) method. The location of ITIs covered in audit is indicated in the pictograph given below:



**ITI Covered** ● (1) Barpeta (2) Diphu, (3) Guwahati, (4) Haflong, (5) Jorhat, (6) Morigaon, (7) Srikona, (8) Tinsukia (G), (9) Tinsukia (W)

**1.2.4 Audit Objectives**

The objectives of the performance audit were to assess whether:

- Management of various skill development training programmes and sponsored activities were efficient and effective and was in consonance with latest industrial/market requirement and technology and a proper system to ensure placement of trainees was available;
- Management of financial resources was efficient, based on proper assessment of requirements, adequate funds were provided for the required infrastructure facilities and those were released timely and utilised in conformity with the applicable rules and regulations;
- Human resources were adequate, utilized optimally, performance evaluation and skill upgradation were done properly in respect of both academic and non-academic staff;

<sup>3</sup> Diphu, Haflong, Barpeta, Morigaon, Guwahati, Tinsukia, Tinsukia(Woman), Jorhat and Srikona.

- Infrastructure facilities like class rooms, hostels, labs, libraries, medical facilities etc., were adequate, utilized optimally and maintained effectively;
- Efficient and effective information and communication regarding community mobilisation towards vocational training, monitoring and evaluation system including the position of employment/self employment as a result of training imparted by the ITIs were put in place.

### **1.2.5. Audit Criteria**

The audit findings were benchmarked against the following sources of criteria:

- Training Manual for ITIs prescribed by the Director General of Employment and Training (DGET);
- GoI/GoA guidelines on imparting industrial training to trainees;
- Norms prescribed by NCVT;
- The Apprentices Act, 1961;
- The Assam Financial Rules;
- Assam Treasury Rules;
- Assam Contingency Manual; and
- Prescribed monitoring and evaluation mechanism.

### **1.2.6 Audit Findings**

#### **1.2.6.1 Planning**

During the Eleventh Five Year plan, a three tier institutional arrangement for skill development in India was set up consisting of Prime Minister's National Council on Skill Development for apex level policy directions, a National Skill Development Coordination Board for coordinating Skill Development activities across stake holders and National Skill Development Corporation for fostering private participation in skill development.

In Assam, the State Skill Development Council (SSKDC) headed by the Chief Minister was constituted in 2009. A State Skill Development Board (SSDB) headed by the Chief Secretary, Assam was formed in 2011 to implement the approved schemes and skill plans of the state.

In keeping with the mandate of the National Skill Development Agency, it was decided (2011-12) to set up a Skill Development Mission namely the Assam Skill Development Mission (ASDM). It was envisaged that the ASDM shall be the single umbrella organization to bring about successful convergence of all Government departments and other stake holders in skill development. It was also decided that

ASDM shall prepare a skill training plan to increase the capacity and capability of the system to deliver quality skill training leading to meaningful employment.

The DECT stated that GoA had approved the formation of ASDM (September 2015) and the registration of the ASDM under Registration of Society's Act, 1860 was under process. The society was yet to be made functional (November 2015) as the Skill Development Mission was not yet set-up due to inaction on the part of the department.

In order to abridge the widening skill gap between market demand and actual availability, it was decided (2011-12) to set up new ITIs in all uncovered Blocks to help the youths acquire relevant employable skills in different trades.

GoA provided an amount of ₹10 crore in the Budget during the financial year 2011-12 for setting up of 10 new ITIs in Assam under Public Private Partnership (PPP) mode. As of November 2015, neither any action plan was prepared for the purpose nor any fund released. However, to abridge the gap, the DECT, in reply to an audit query, stated that the department was conducting short term courses as per the demand to meet the local need of the industries, stake holder and other government departments. Thus, due to inaction on the part of the department, the plan of setting up ITIs under PPP mode could not take-off despite availability of funds.

During the 12<sup>th</sup> plan period<sup>4</sup>, 50 new ITIs were planned to be setup in blocks, for which an amount of ₹75 crore was proposed for the financial year 2013-14 with the objective of creating additional intake capacity of 2000 seats under CM's Special scheme. The department, however, neither identified the 50 uncovered blocks for setting up of the proposed ITIs nor the GoA released the amount of ₹75 crore as proposed for the purpose. Consequently, the department failed to create any additional intake capacity for Craftsmen Training in the State the existing capacity of 7851 seats, which was created till the end of 2009-10.

Though ITIs were to be setup in each block as per the policy of the GoA, there were functional ITIs in only 15<sup>5</sup> blocks out of 219 Development Blocks in the state. Besides, there were 12<sup>6</sup> functional ITIs in Municipality area. The department initiated (April 2007-June 2015) setting up of ITIs in another 43 blocks, which were yet to be made functional (November 2015). In the case of 26 ITIs, there was a delay of more than three months to four years from the schedule date of their being functional, for the reasons of delay in release of funds, non-sanction of post of faculties, land dispute, non-procurement of tools and equipment etc., whereas the remaining 17 ITIs were new initiatives and the status of their construction [establishment] was not on records.

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<sup>4</sup> Tenth Plan: 2002-2007; Eleventh Plan : 2007-2012; Twelfth Plan: 2012-2017.

<sup>5</sup> Majuli, Guijan, Shalchakra, Tapang, Dotma, Debitola, Pub Nalbari, Sarupathar, Bhergaon, Barbarua, Kapili, Katlicherra, Chapawongi Nazira, R.K. Nagar, Mazbat, (Guijan having two ITIs). Balance 12 (28-16) ITIs are located in Municipal areas.

<sup>6</sup> Kamrup(M), Nagaon, Bongaigaon, Tezpur, Barpeta, Diphu, Haflong, Lakhimpur, Jorhat, Dhemaji and Goalpara (Kamrup(M) having two ITIs)

Thus, out of 219 Blocks only 58 blocks (15+43) either had ITIs or was in the process of having them. Setting up of ITIs in the balance 161 (219-58) blocks was yet to be initiated, as of November 2015.

## 1.2.7 Financial Management

### 1.2.7.1 Budget Allocation and Expenditure

The annual budget allocation and expenditure during 2010-15 by the department are shown in Table-1.1:

**Table-1.1**  
**Budget allocation and expenditure**

(₹ in lakh)

Year	Budget Allotment	Expenditure	Savings	Percentage of savings
2010-11	8177.05	4929.64	3247.41	39.71
2011-12	8423.66	6102.18	2321.48	27.56
2012-13	5976.24	5081.74	894.50	14.97
2013-14	9897.80	8087.67	1810.13	18.29
2014-15	8631.41	7473.51	1157.90	13.41
<b>Total</b>	<b>41106.16</b>	<b>31674.74</b>	<b>9431.42</b>	

Source: Departmental records.

Against the budget allocation of ₹41,106.16 lakh the department incurred an expenditure of ₹31,674.74 lakh (77.06 per cent) during the period 2010-15. Savings occurred mainly due to inability of the department to utilise the fund received under centrally<sup>7</sup> sponsored as well as state sector schemes<sup>8</sup>. As a result, the objective of imparting quality training to craftsmen as well as to provide vocational training to school leavers utilizing the available infrastructure, was frustrated.

### 1.2.7.2 Rush of expenditure

Assam Financial Rules stipulate that expenditure should be evenly distributed throughout the year and rush of expenditure in the closing month of the financial year should be avoided. Further, to avoid the rush of expenditure towards the fag end of the year, the Chief Minister of Assam, in the budget speech 2013-14, had mentioned to fix quarterly targets of plan expenditure for each department. It was, however, noticed in audit that at the Directorate level, 81.87 to 93.89 per cent of the total expenditure was spent in the month of March in each financial year during 2010-15 as shown in Table-1.2:

<sup>7</sup> Skill Development Initiative Scheme, Vocational Training Improvement Project (VTIP), Setting up of Skill Development Authority

<sup>8</sup> Setting up of one Mini ITI in each Block for Development of skill in various trade, Skill Development Mission

**Table-1.2**  
**Rush of expenditure**

(₹ in lakh)

Year	Total expenditure	Expenditure in March	Percentage of expenditure in March
2010-11	3457.83	3126.02	90.40
2011-12	4267.30	3493.52	81.87
2012-13	5990.01	5158.48	86.12
2013-14	7130.09	6694.31	93.89
2014-15	6152.33	5709.17	92.80

Source: Departmental records.

Rush of expenditure at the fag end of the financial year was not only indicative of inefficient financial management, but also against the spirit of the financial rules on incurring expenditure. On being pointed out in audit the DECT stated (November 2015) that major portion of the fund was received at the fag end of the year.

### **1.2.7.3 Parking of fund in Civil Deposit**

Assam Treasury Rule 16 read with Supplementary Order 50, stipulates that money should not be drawn from the treasury unless it is required for immediate disbursement. Further, Regular Contingency (RC) bill may be drawn in Form 29 supported by sub-vouchers and full details of expenditure. Rule 21 of Assam Contingency Manual also envisaged submission of Detailed Countersigned Contingent (DCC) bills in adjustment of Abstract Contingent (AC) bills drawn, to the sanctioning authority within 25 days of the following month.

Scrutiny of records revealed that between March 2011 and March 2013, the DECT drew a total amount of ₹25.27 crore from treasury through two RC Bills (₹23.27 crore) and one AC bill (₹2.00 crore). The RC bills were drawn on the basis of the list of contractors showing the value of works allotted against each instead of original sub-vouchers. In case of AC bill, no DCC bill against the utilization of the fund was submitted to the sanctioning authority within 25 days of the following month, as required. The amounts so drawn in RC bills and AC bill were kept in Revenue Deposit (RD) account, out of which ₹18.31 crore was withdrawn and utilised leaving a balance of ₹6.96 crore as of June 2015. The details are shown in Table-1.3:

**Table-1.3**  
**Position of fund kept in Revenue Deposit**

(₹ in crore)

Bill No. & Date	Purpose for which sanctioned	Amount drawn	Amount kept in RD with date	Amount utilised	Balance as on June 2015
RC bill no. 465 dt 30.03.11	Establishment of Mini ITI at Boko, Ghilamara, Badarpur etc	9.28	9.28 Date.31.03.2011	7.61	1.67
RC bill no. 466 dt 30.03.2011	Construction of Boys Hostel, Girls Hostel etc	13.99	13.99 Date.31.03.2011	10.70	3.29
AC bill no. 569 dt.29.03.2013	Setting up of Shill development Authority.	2.00	2.00 Date.31.03.2011	0	2.00
<b>Total</b>		<b>25.27</b>	<b>25.27</b>	<b>18.31</b>	<b>6.96</b>

Source: Departmental figures.

Audit observed that laid down Rules and procedures were not observed in drawal of above fund from the Treasury with the obvious intention to avoid the lapse of budget grants. Parking the funds in RD account amounted to misleading the Legislature as the amount was shown as spent without actually spending for the purpose for which it was sanctioned and led to overstatement of expenditure. Thus, there was a transfer of fund from the Consolidated Fund to the Public Account unauthorisedly, which tantamounts to fiscal indiscipline and should be strongly discouraged.

## **1.2.8 Implementation**

### **1.2.8.1 Infrastructure deficiencies**

ITIs are required to follow the infrastructure requirements as laid down by NCVT guidelines for providing basic infrastructure in ITIs such as classrooms and workshops. A proper building with adequate space for classrooms, workshops, hostel should be available. Machinery and Equipment for each trade should be as per norms prescribed and Power supply as per requirements of each trade. Besides, basic amenities like Doctor/Pharmacist, drinking water, canteen, play ground etc., should be available in ITIs.

Test-check of records of DECT and selected ITIs however, revealed lack of infrastructure facilities in ITIs as discussed in the succeeding paragraphs.

### **1.2.8.2 Dilapidated Buildings**

As per the information furnished by the DECT, 21 out of 28 ITI buildings (detailed in *Appendix-1.3*) in the State were between 28 and 59 years old. The old building, class room and furniture in all the ITIs particularly those of Srikona, Jorhat, Bongaigaon, Nagaon, Tezpur, Dhemaji and Nalbari ITIs are in dilapidated condition and needs immediate attention to make them at par with the norms/standards prescribed by NCVT.

- In the test-checked ITI at Srikona it was observed that present building constructed in the year 1957 was in a dilapidated condition. The poor condition was attributed by the Senior Principal, ITI, Srikona to the damage caused by the flood (date not on record) and needed immediate reconstruction, repairs and renovation.

Although the DECT had sent (May 2013) a proposal to the GoA for sanction of ₹2250.00 lakh for carrying out the necessary civil construction, repair and renovation of administrative block, workshop building, principal and staff quarters etc., but no steps had been taken by GoA to address the issues so far.



**Dilapidated building of ITI Srikona  
(18 June 2015)**



**A non-functional Class room of ITI Srikona  
(18 June 2015)**

### **1.2.8.3 Inadequate Classrooms**

According to NCVT norms, the number of classrooms required for an ITI depends upon the number of students and trades being operated in that ITI. The norms provide for classrooms measuring 30 sq.m. for each trade<sup>9</sup>.

In eight out of the nine test-checked ITIs, there was shortage of classrooms ranging between 3 to 15 in numbers as detailed in Table-1.4:

**Table-1.4  
Shortage of classroom in test-checked ITIs**

Name of ITI	No of Trade	Class Rooms required <sup>10</sup>		Class room actually available		Shortage	
		Nos.	Area in sq. m (No of class rooms x 30)	Nos.	Area in sq. m.	Nos.	Area in sq. m
Barpeta	11	11	330.00	3	95.85	8	234.15
Morigaon	5	5	150.00	2	79.50	3	70.50
Jorhat	22	22	660.00	7	548.70	15	111.30
Srikona	16	16	480.00	9	346.36	7	133.64
Tinsukia	13	13	390.00	8	328.00	5	62.00
Tinsukia (W)	6	6	180.00	3	191.00	3	NIL
Diphu	12	12	360.00	9	1102.30	3	NIL
Haflong	7	7	210.00	7	550.00	0	NIL
Guwahati	22	22	660.00	18	903.77	4	NIL

*Source: Information furnished by test checked ITIs.*

Physical verification of selected ITIs revealed that in the absence of required class room, single class room was used for theory classes of two trades at a time and classes were being conducted in the workshops, which did not have proper sitting arrangement for the trainees.

<sup>9</sup> (2 Units in I & II shift)

<sup>10</sup> One Classroom of 30 Sq.m. for each trade



*Classes of two trades in a single room at ITI,  
Jorhat  
(11 June 2015)*



*Combined class room and workshop at ITI,  
Barpeta  
(27 May 2015)*

As a result, training as envisaged in NCVT norms was not being imparted.

#### **1.2.8.4 Poor Workshop Facilities**

The workshop building of ITI should satisfy the trade-wise carpet area norms as prescribed in the DGET training manual. In seven out of nine test-checked ITIs, inadequacies in workshop in respect of 17 trades were noticed as shown in Table-1.5:

**Table-1.5**  
**Shortage of space for workshop**

Name of ITI	Name of the trades	Requirement of space as per norms (in sq mts)	Space actually available (in sq mts)	Shortage (in sq mts)	Percentage of shortage
Jorhat	Surveyor	84	55.51	28.49	33.92
	Stenography(E)	63	42.84	20.16	32
	Draughtsman	84	71.89	12.11	14.42
	ICTSM.	210	167.9	42.10	20.05
Tinsukia (W)	Draughtsman (Civil)	114	104	10	8.77
Srikona	Cutting & Sewing	64	35.4	28.6	44.69
	Electronics mech	56	53.55	2.45	4.38
Barpeta	Sewing Technology	70	60.4	9.6	13.71
	Stenographer & Secretarial Assistant	48	31.3	16.7	34.79
	Mechanic. Refrigeration and Air-Conditioning.	80	68.34	11.66	14.58
Morigaon	Mechanic Motor Vehicle	210	88.2	121.8	58
	Electrician	98	75.6	22.4	22.86
Tinsukia	Mechanic Motor Vehicle	210	192.72	17.28	8.23
	Draughtsmen (mechanical)	64	38.11	25.89	40.45
	Stenograph & Secretarial Assistant	48	40.58	7.42	15.46
Diphu	Mechanic Diesel	210	99.82	110.18	52.47
	Cutting & sewing	56	40.4	15.6	27.86

*Source: Information furnished by selected ITIs.*

Shortfall of areas of workshop ranged between 4.38 *per cent* (Trade: Electronics Mech., Srikona) to 58 *per cent* (Trade: Motor Vehicle, Morigaon).

Failure to provide adequate space for workshops affected the imparting of proper training in the ITIs.



**Un-hygienic condition of workshop at ITI Haflong (18 June 2015)**



**Dilapidated workshop under skin care trade at IT Barpeta (27 May 2015)**

**1.2.8.5 Availability of power supply**

NCVT had prescribed power supply requirements based upon the power requirements for each trade. Audit, however, noticed shortages of power supply ranging between 13 KW (Tinsukia-W) to 180 KW (Guwahati) in three<sup>11</sup> out of the nine test-checked ITIs as detailed in Table-1.6:

**Table-1.6 Shortage of power supply**

Name of ITI	Total requirement of power	Power availability	(In KW)
			Shortfall
Barpeta	63.22	119	Nil
Morigaon	21.49	63	Nil
Tinsukia	160	44.44	115.56
Tinsukia(W)	30	17	13
Jorhat	153.12	315	Nil
Diphu	63	63	Nil
Srikona	100	107	Nil
Haflong	25	30	Nil
Guwahati	300	120	180

Source: Information furnished by selected ITIs.

NCVT also prescribed provision of backup diesel generator sets to keep training activities continuing at the time of load-shedding/power-cuts. Audit, however, noticed that two<sup>12</sup> out of nine test-checked ITIs did not have power backup facility at all in the event of power cut/load shedding. The remaining seven test-checked ITIs

<sup>11</sup> Tinsukia, Tinsukia (W), Guwahati

<sup>12</sup> Tinsukia (Women) and Haflong

had backup diesel generator sets, but the same were not sufficient enough to continue training activities during power cut/load shedding. To overcome the problem, the possibilities of considering availability of alternative sources of energy like solar power, etc., which could be possible in a Technical Institute, were not explored. Thus, continuance of proper training during load-shedding/power-cuts was not ensured in all the nine test-checked ITIs.

#### **1.2.8.6 Lack of basic amenities**

In the nine test-checked ITIs, basic amenities for trainees such as potable water supply, play grounds, trade related magazines, Doctors, Fire safety equipment, Computer lab facilities etc., were not available as could be seen from details in Table-1.7:

**Table-1.7**  
**Non availability of basic amenities**

<b>Sl. No.</b>	<b>Basic amenities</b>	<b>Name of test checked ITI where basic amenities not available</b>
1	Potable water facilities	Srikona, Tinsukia,
2	Compound wall	Srikona, Haflong, Tinsukia, Barpeta, Tinsukia(W)
3	Play ground	Haflong
5	Trade related magazine	Srikona, Jorhat, Haflong, Tinsukia, Diphu, Morigaon, Barpeta, Tinsukia(W)
6	Fire safety equipment	Tinsukia(W)
7	Doctor/Pharmacist	Srikona, Haflong, Tinsukia, Diphu, Barpeta, Morigaon, Tinsukia(W)
8	Quarter/accommodation for staff	Srikona, Haflong, Tinsukia, Barpeta, Morigaon,
9	Computer lab	Morigaon, Tinsukia(W)
10	Website	Morigaon, Diphu, Tinsukia(W)
11	Canteen facility	Barpeta, Morigaon, Diphu

*Source: Information furnished by selected ITIs.*

The above table illustrates the state of unsatisfactory affairs as regards providing of basic facilities as per norms in the ITIs of the State, which would be adversely affecting the educational atmosphere in the institutions.

#### **1.2.8.7 Hostel facilities**

The DGET Training Manual provides that hostel facilities should be made available for 50 per cent of the trainees in each ITI. It was, however, noticed in audit that except ITI, Tinsukia (Women), none of the test-checked ITIs had hostel facilities for their trainees at present. Besides, the hostel at ITI Tinsukia (Women) had no basic facilities like potable water supply, boundary wall, common mess /food, TV, proper bathroom facilities etc.

Though ITI, Srikona earlier had a hostel, the same became dilapidated and unfit for habitation and had to be closed since 2012 while in ITI, Diphu, though a hostel was

constructed in April 2014, the same was not made functional as of November 2015. The Superintendent, ITI, Diphu stated (November 2015) that the hostel could not be made functional due to unavailability of furniture, LPG connection, etc.

In the absence of hostel, the deserving trainees were deprived of the facilities associated with the hostels, including decent accommodation, regulated diet and access to study and play facilities beyond working hours and were left to fend for themselves.

#### **1.2.8.8 Shortage of tools and equipment**

The ITIs are required to maintain tools and equipment required as per the trade-wise lists<sup>13</sup> of tools and equipment of the trades concerned as prescribed by NCVT. In the nine test-checked ITIs, audit noticed shortfalls<sup>14</sup> ranging between 22 *per cent* (Diphu) and 80 *per cent* (Tinsukia-Women) in availability of tools and equipment with reference to the standard list of tools and equipment required for the trades as shown in Table-1.8:

**Table-1.8**  
**Non availability of tools and equipments**

<b>Name</b>	<b>Availability of tools and equipment (in percentage)</b>	<b>Shortfall (in percentage)</b>
Barpeta	42	58
Morigaon	56	44
Tinsukia	60	40
Tinsukia (Women)	20	80
Jorhat	23	77
Diphu	78	22
Haflong	60	40
Srikona	53	47
Guwahati	24	76

*Source: Departmental records.*

Thus, in the absence of sufficient tools and equipment, proper conduct of practical exercises in the ITIs was questionable and might lead to depriving the trainees from acquiring necessary trade skills and gainful employment. This practice also carries the risk of existing NCVT trades run by these ITIs being de-affiliated.

Some examples of inadequacies in tools and equipments noticed in audit are discussed in the succeeding paragraphs:

(i) ITI, Srikona was running the trade “Mechanic Agricultural Machinery” affiliated under SCVT. As against the intake capacity of 21, only 9 trainees were on roll. Remaining 12 trainees were declared as absconder. Only 30 *per cent* Tools and

<sup>13</sup> A list containing the names of the tools and equipment considered as the basic minimum requirement for a trade.

<sup>14</sup> Average shortfall taking into account shortfall of tools and equipment in all trades in term of percentage.

Equipment were available for practical training. On this being pointed out the Senior Principal, ITI, Srikona, attributed the large scale dropout to lack of motivation on the part of the trainees due to poor infrastructure and acute shortage of tools and equipment for the practical training. Though the matter was taken up by the ITI with the department (June 2012), no action was taken to address the problem (November 2015).

(ii) In ITI Jorhat, audit observed that Tools and Equipment for Stenography trade were obsolete and out of order. There were no facilities for imparting practical training due to non-availability of computers. The trainees (21 numbers) were left to perform their practical training either at home by arranging their own computers or at private coaching centres.

(iii) In ITI, Tinsukia (Women), audit observed that ‘Embroidery and Needle Work’ trade was upgraded as ‘Surface Ornamentation Technique’ (NCVT trade), but old tools and equipment were not replaced by the new tools and equipment as required under the new syllabus.

(iv) Computer Numerical Controlled (CNC) machines are essential for imparting training in respect of the turner trade<sup>15</sup>. NCVT, while prescribing the syllabus for the Turner trade, allowed the ITIs either to have their own CNC machine for training or to have a Memorandum of Understanding (MoU) with nearby factories to utilise their facilities. However, the test-checked ITIs at Tinsukia and Jorhat did not have CNC machine though they were running Turner trade. At ITI, Srikona CNC machine was installed during 1999 but the machine remained non-operational since 2000 due to hydraulic pressure failure and subsequent damage of the machine by flood water in 2007. As of November 2015, the ITIs had not entered into any MoU with factories, to use their facilities by the trainees. Thus imparting training for the ‘Turner Trade’ without CNC machine in the ITI was questionable.

(iv) Under the trade “Refrigerator and Air Conditioning”, the trainees among others, are required to undergo practical training on functioning of ‘Car Air Conditioning’ system. The required equipment for practical training were, however, not available in ITIs at Jorhat, Srikona and Guwahati where the “Refrigerator and Air Conditioning trade” were running.

The non-availability of crucial tools and equipment discussed above indicated the severe limitation under which trainees were performing practical job in selected ITIs.

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<sup>15</sup> A trade where the trainees are trained to use special tools to make shape out wood or metal



Obsolete and idle equipment for the trade “Agriculture Machinery” in ITI, Srikona

(18 June 2015)



Obsolete sewing machines for use by the trainees under “Surface Ornamentation Technique” trade at ITI, Tinsukia Women

(08 June 2015)



Three trainees using single computer for practical training under stenography trade at ITI Barpeta

(27 May 2015)



The obsolete and non functional typewriter meant for practical training under stenography trade in ITI Jorhat

(11 June 2015)

## **1.2.9 Trades and affiliation**

### **1.2.9.1 Unaffiliated trades**

National Trade Certificate (NTC) is issued by NCVT on successful completion of the training on affiliated trades of the NCVT, which is pre-requisite condition for recruitment to the subordinate posts and services under GoI. Scrutiny, however, revealed that of the 231 operational trades altogether, training on 90 trades had been operated by 28 existing ITIs without affiliation of NCVT in Assam. In nine test-checked ITIs, out of 114 trades 29 trades were found to be operational without affiliation of NCVT. Further, all five trades being operated by ITI, Morigaon were without affiliation by NCVT (*Appendix-1.4*). Some of the important non-affiliated trades were electrician, motor vehicle technician, refrigerator and AC mechanic, hair and skin care, dress making, draughtsman etc. The position of non-affiliated trades in test checked ITIs is shown in Table-1.9:

**Table-1.9**  
**Non-affiliated trades in test-checked ITIs**

Sl. No	Name	No. of trade	No. of trade not affiliated by NCVT
1	Barpeta	11	05
2	Morigaon	05	05
3	Tinsukia	13	04
4	Tinsukia(Women)	06	03
5	Jorhat	22	04
6	Diphu	12	03
7	Haflong	07	01
8	Srikona	16	02
9	Guwahati	22	02
<b>Total</b>		<b>114</b>	<b>29</b>

*Source: Departmental records.*

The DECT stated (June 2015) that trades were yet to be affiliated under NCVT due to non-availability of tools and equipment as per NCVT norm and the process of procurement of Tools and Equipment had been undertaken and proposal submitted (November 2015) to the government, which was still awaited.

The reply was silent about why trades such as hair and skin care and dress making etc., which did not require investment in heavy machinery or tools, could not also secure affiliation. Since the trades were not affiliated, the career prospects of the trainees of the concerned trades completing the courses under SCVT were rather dim, particularly with reference to getting the jobs under GoI, as they were not eligible for getting NTC. In the absence of affiliation, it is likely that the standards of teaching would also suffer and the entire industry would be deprived of a large source of skilled manpower.

### **1.2.9.2 Trades under SCVT**

ITIs are provisionally allowed to open trades under SCVT subject to the condition that all such trades opened under SCVT will be affiliated to NCVT in due course of time on fulfillment of conditions prescribed by NCVT. Audit scrutiny, however, revealed that minimum criteria with regard to availability of infrastructure, equipment etc., were not prescribed for allowing ITIs to open trade even under SCVT.

In nine test-checked ITIs, though 29 trades were running under SCVT for a period ranging from 6 to 26 years (*Appendix-1.4*), but the records relating to the informal affiliation by SCVT allowing them to run trades could not be produced to audit. Thus, the fact of the affiliation of the trades by SCVT subject to fulfillment of minimum norm/standard could not be ascertained in audit.

Audit scrutiny revealed that operational trades running under SCVT were lacking standard norms of affiliation with NCVT as either existing plant and machinery were obsolete or deficient to the requirement. This was coupled with the shortage of availability of qualified faculties with reference to the scale fixed as per NCVT norms. Though the SCVT trades were to be affiliated to NCVT in due course, the

same could not be achieved despite elapse of more than 5 to 18 years of their introduction, which deprived the trainees of seeking jobs under GoI.

### **1.2.9.3 Registration of SCVT**

As per guideline issued (March 2011) by the DGET, the State Government was to ensure that SCVT was registered as a Society in the State, with separate website and bank account. It was, however, observed that neither SCVT was registered as a Society nor a separate bank account and website was opened for SCVT.

### **1.2.10 Administration of ITIs**

#### **1.2.10.1 Trends in admission and dropout**

The admission of the trainees in the ITI is to be made purely on merit, based on the marks secured by the candidates in the public examination relevant to the minimum qualification prescribed for the respective trade. Wherever there is no public examination for the minimum qualification level, the selection will be made on merit, based on the marks obtained by the candidates in the examination conducted by the State Directorate through open competitive test for Admission to ITIs. The duration of training varies from one year to two years depending upon the trade. The minimum educational qualification for admission to the ITIs is from 8<sup>th</sup> Standard to Higher Secondary according to the trades. Students of 14 years of age or more are eligible to seek admission in ITIs.

The position relating to sanctioned strength, admission and vacant seats in ITIs of the State during 2010-15 is given in the Table-1.10:

**Table-1.10**  
**Admission of trainees in ITI**

<b>Admission during</b>	<b>Seats available for admission</b>	<b>Admission sought</b>	<b>Shortfall</b>	<b>Percentage of shortfall</b>
August 2010	4611	4318	293	6.35
August 2011	4608	4563	45	0.98
August 2012	4792	4547	245	5.11
August 2013	4617	4592	25	0.54
August 2014	4828	4734	94	1.95

*Source: Information furnished by the department.*

The seats available for admission ranged between 4608 and 4828 during 2010-15. The shortfall in admission with reference to availability of seats ranged between 6.35 *per cent* and 0.54 *per cent*. On this being pointed out, the DECT stated (July 2015) that shortfall was mainly due to vacancy of post of trade instructors and low enrolment in non- popular trades<sup>16</sup>.

However, in nine test-checked ITIs, increasing trend in enrolment was noticed. The

<sup>16</sup> Dressmaking, Embroidery and Needle Works under SCVT.

percentage of vacant seats decreased from 9.30 in 2010-11 to 3.21 during 2014-15 as given in Table-1.11:

**Table-1.11**  
**Admission and vacant seats in test checked ITIs**

Admission During	Seats available for admission	Admission sought	Shortfall	Percentage of Shortfall
Aug-10	2698	2447	251	9.30
Aug-11	2730	2503	227	8.32
Aug-12	2519	2412	107	4.25
Aug-13	2671	2582	89	3.33
Aug-14	2489	2409	80	3.21

Source: Information furnished by test-checked ITIs.

Number of candidates who were eligible and appeared for examination in test-checked ITIs during 2010-14 is detailed in Table-1.12 showing number of dropouts:

**Table-1.12**  
**Details of Admission and dropout in test-checked ITIs**

Year	Nos. of candidates eligible to appear in the examination	Appeared in the examination	Dropout	Percentage of dropouts
2010-11	2166	1824	342	15.79
2011-12	2053	1741	312	15.20
2012-13	2262	1848	414	18.30
2013-14	2057	1723	334	16.24

Source: Information furnished by test checked ITIs.

\*The candidates of two year courses appeared in exam alternately every two years.

The percentage of dropouts in test checked ITIs during the period 2010-14 was ranged between 15.20 to 18.30 percent showing inter year variation.

On this being pointed out, DECT in reply stated that the recruitment for ITI passed candidates in ONGC, OIL, BPCL etc., and other organisations was taking place regularly and as a constant effort ITI authorities were trying hard to provide better environment with a view to reduce dropout rates.

### **1.2.10.2 Training Grants**

According to DGET Manual, Training Grant should be allowed to each Institute @ ₹400 per month per trainee for engineering trades and @ ₹300 per month per trainee for non-engineering trades to cover the cost of the following:

1. Raw material.
2. Consumable stores such as oil, steel, cotton, waste etc.
3. Replacement of hand tools.
4. Repairs to equipment on account of wear and tear.

5. Cost of stationery for training purpose.
6. Cost of light, water and power.

Test-check of records of nine selected ITIs revealed that as against the requirement of ₹643.17 lakh on account of training grants for the period 2010-15, only ₹102.34 lakh was received by the ITIs. The shortfall in release of grants ranged between 28 and 92.04 *per cent* and in 7 out of 8 cases it was well above 60 *per cent* as shown in Table-1.13:

**Table-1.13**  
**Shortfall in release of Training Grants during 2010-15**

Sl. No.	Name of ITI	Training grant required (₹ in lakh)	Training Grant received (₹ in lakh)	Shortfall (₹ in lakh)	Percentage of shortfall
1	Barpeta	65.25	14.13	51.12	78.34
2	Morigaon	23.04	4.45	18.59	80.69
3	Tinsukia	91.72	9.19	82.53	89.98
4	Tinsukia (W)	21.24	7.06	14.18	66.76
5	Jorhat	239.99	19.10	220.89	92.04
6	Haflong	10.00	7.20	2.80	28.00
7	Srikona	79.10	19.18	59.92	75.75
8	Guwahati	112.83	22.03	90.80	80.48
<b>Total</b>		<b>643.17</b>	<b>102.34</b>	<b>540.83</b>	

Source: Information furnished by test checked ITIs.

The DECT attributed the shortfall in distribution of Training Grant to inadequate funds released by the GoA.

Thus, inadequate Training Grant had hampered ITIs in smooth conduct of training courses as the raw materials and consumables were not available to the required extent for the trades for want of funds.

### **1.2.10.3 Award of stipend to trainees**

DGET Training Manual provides that a stipend of ₹100 per month per trainee will be awarded to all the trainees. However, the state Government was at liberty to increase the rate of stipend in view of the stipend payable under other scheme of GoA.

Test-check of records of DECT and information furnished by the eight out of nine selected ITIs (except Haflong) revealed that the department was adopting the practice of allowing stipend to 50 *per cent* trainees on merit basis instead of awarding stipend to all. As against the enrolment of 11597 trainees, only 6606 trainees (57 *per cent*) were given stipend and balance 4991 trainees were not extended the benefit of stipend as shown in Table-1.14:

**Table-1.14**  
**Position of award of stipend to trainees by the eight ITIs during 2010-15**

Sl. No.	Name of ITI	No. of Trainees eligible for stipend	No. of trainees to whom stipend was paid	No. of trainees to whom stipend was not paid
1	Barpeta	1005	576	429
2	Morigaon	313	143	170
3	Tinsukia	1108	205	903
4	Tinsukia (W)	423	315	108
5	Jorhat	3544	2003	1541
6	Diphu	809	256	553
7	Srikona	1860	573	1287
8	Guwahati	2535	2535	0
<b>Total</b>		<b>11597</b>	<b>6606</b>	<b>4991</b>

Source: Information furnished by test checked ITIs.

Thus, 4991 trainees were deprived of stipend amounting to ₹248.58 lakh, which they were entitled to.

#### **1.2.10.4 Non-refund of caution money**

In order to guard against the loss or damage to equipment, tools and other articles entrusted to his charge, each trainee was required to deposit with the head of the institute/centre, a sum of ₹250 as Caution Money at the time of joining the institute/centre, which was required to be refunded to them as soon as they complete the institutional training and hand over the tools and other articles entrusted to them.

Test-check of records and information furnished by nine selected ITIs revealed that an amount of ₹29.61 lakh was collected as caution money during 2010-15 in respect of 11844 trainees out of which ₹17.39 lakh was refunded to 6956 trainees on completion of their training course and balance ₹12.22 lakh in respect of 4888 trainees retained in the form of cash since 2010-11. The details are shown in the Table-1.15:

**Table-1.15**  
**Non-refund of caution money**

Sl. No.	Name of ITI	No. of student who completed the course between 2010-15	Caution money collected (₹ in lakh)	Caution money refunded (₹ in lakh)	Balance (₹ in lakh)
1	Barpeta	1005	2.51	0.93	1.58
2	Morigaon	313	0.78	0.40	0.38
3	Tinsukia	1108	2.77	1.42	1.35
4	Tinsukia women	423	1.06	0.60	0.46
5	Jorhat	3544	8.86	6.34	2.52
6	Diphu	809	2.02	1.39	0.63
7	Haflong	247	0.62	0.62	0.00
8	Srikona	1860	4.65	3.05	1.60
9	Guwhati	2535	6.34	2.64	3.70
<b>Total</b>		<b>11844</b>	<b>29.61</b>	<b>17.39</b>	<b>12.22</b>

Source: departmental records and information furnished by test checked ITIs

To an audit query in this regard, the DECT stated (November 2015) that caution

money, if not claimed after three years, is to be deposited to the government exchequer. This was, however, not followed by the ITIs.

Thus, the retention of caution money in hand by the ITIs without refunding to the trainees or depositing to government account was irregular and fraught with the risk of misutilisation.

#### **1.2.10.5 Centre of Excellence scheme**

The broad objective of the centrally-coordinated Vocational Training Improvement Project (VTIP) is to produce high quality craftsmen from publicly funded ITIs, enhance knowledge and skills of ITI instructors and trainers, promote innovations and bring about systematic reforms. The project has three components (i) improving the quality of Vocational Training (ii) Promoting systematic reforms and innovation, and (iii) project management, monitoring and evaluation. Under the component at (i) above, there is a sub-component viz., strengthening of ITIs which aims at strengthening the capacity of ITIs for providing quality training in trades that are in demand in the economy. In most cases, strengthening will occur by establishing Centres of Excellence (CoEs) that focus on individual trade sectors covering multiple trades. Within their specified trade sectors, CoEs provide courses that meet the need for high quality craftsmen by the dominant local industries. The objective of CoEs is to produce a multi-skilled workforce of world standard.

Scrutiny of records of the Superintendent ITI, Diphu revealed that the Director of employment and Craftsman training, Assam awarded (March 2009) the work of construction of workshop building of Center of Excellence at ITI, Diphu under VTIP to a Government contractor at an estimated cost of ₹0.45 crore. The objective of construction of the workshop building was to impart training and organize workshop for students in various fields viz., food preservation, bakery and confectionary, milk and dairy production, agro processing, food beverages, processed food products etc. The contractor had been paid ₹0.42 crore (excluding taxes) between June 2009 and August 2010 and the building was handed over to the Superintendent ITI, Diphu on 16 February 2010 by the contractor.

Further scrutiny disclosed that between March 2010 and March 2015, the DECT procured equipment worth ₹1.34 crore (including VAT) for the above food processing unit at ITI, Diphu from three Guwahati based firms, to whom supply orders were issued between March 2009 and March 2013. Audit observed that the workshop building could not be put to use as of June 2015, for want of specialized faculty/instructor. The Superintendent ITI, Diphu submitted proposals to DECT in June 2012 i.e., two and half years after completion (February 2010) of the building, seeking sanction of six instructors at ITI, Diphu. However, the required staff had not been provided as of November 2015 due to non-sanction of post by the GoA. Consequently, equipment supplied was kept idle in sealed condition in the workshop building and would have lost the coverage of warranty.

Thus, the expenditure of ₹1.79 crore (₹0.45 crore + ₹1.34 crore) incurred on establishment of workshop building and procurement of equipment had not served the intended purpose and the desired benefit contemplated while establishing the workshop building could also not be achieved.

#### **1.2.10.6 Upgradation of ITI through Public Private Partnership**

The objective of the scheme was to upgrade the selected ITIs into Centres of Excellence through Public Private Partnership. For each ITI to be covered under this Scheme, one Industry Partner identified by the State Government in consultation with Industry Associations was to lead the process of upgradation. A Memorandum of Agreement (MoA) was to be signed amongst the Central Government, State Government and the Industry Partner in which the terms and conditions for participating in this Scheme and the roles and responsibilities of different parties were to be set out.

Test-check of records of Superintendent, ITI, Tinsukia (Women) revealed that M/s Gold Star Holding, Tinsukia was selected as Industry Partner on the basis of Expression of Interest, to lead the process of upgradation of the ITI under the scheme. The Institute Management Committee (IMC) comprising the representative of Industry Partner and the State Government was constituted (February 2008) with Mr. Wille Ho of Gold Holding, Tinsukia and Superintendent, ITI, Tinsukia (Women) as Chairman and the Member Secretary respectively. The bank account of IMC was to be operated jointly by the Chairman and the Member Secretary.

The Ministry of Labour & Employment, Government of India released (March 2008) ₹250 lakh directly to IMC for upgradation of the ITI, which was not utilised except for an amount of ₹43.36 lakh, which was paid (20 August 2011) to M/s AB Enterprise, Kolkata by a cheque jointly signed by the Chairman and the Member Secretary, IMC, Tinsukia (Women). The purpose for which the amount was paid to the said firm was not available as record relating to IMC, PPP formation, Registration certificate, MOU, Bank Cheque etc.; was not handed over by the then Superintendent ITI, Tinsukia (Women), to the new Superintendent on his transfer despite repeated communication (by the new Superintendent) for handing over the record. Audit scrutiny further revealed that the cheque was fraudulently issued at a later stage (20 August 2011) to M/s AB Enterprise, by the former Superintendent cum Member Secretary and Chairman IMC, with full knowledge of the fact that the new Superintendent had already unilaterally taken over the charge (14 December 2010) of ITI, Tinsukia (Women) as per Government order. The matter regarding fraudulent withdrawal of fund from the IMC account came to light when the new superintendent collected (12 September 2011) the bank Statement of the IMC wherein it was found that the amount was debited on 10.09.2011 fraudulently from Bank account. An FIR was filed in this regard by the existing Superintendent against the Ex-Chairman, IMC and the Ex-Member Secretary and subsequently police recovered the amount (₹43.36 lakh) from the firm, which was returned to IMC account on 30.03.12. Till

June 2015, the entire fund of ₹250.00 lakh released by GoI along with the interest accrued thereon remained unutilized as no step was taken to upgrade the ITI as per the Institute Development Plan already prepared, due to inaction on the part of the department to re-constitute the IMC (November 2015).

Apart from filing FIR, departmental action if any, taken against the erring officials was not found on record. Besides, due to fraudulent withdrawal of fund the department had to incur a loss of ₹95,532<sup>17</sup> on account of interest, which would have been earned had the amount remained in IMC account.

## **1.2.11 Establishment of new ITIs**

### **1.2.11.1 Construction of ITIs/Mini ITIs**

(A) During 2010-11 to 2013-14, the department took initiative to set up three new ITIs at Mangaldai, Kohora and Karimganj under “Additional Central Assistance (ACA)”, a 100 *per cent* centrally sponsored scheme. The works (Civil and Electrical) were awarded to three different contractors between February 2011 and March 2014 at a total estimated cost of ₹6.60 crore with a stipulation to complete the works within six months (*i.e.*, by February 2011, March 2012 and March 2014 respectively) from the date of issue of the work orders. As of July 2015, construction of all the ITIs remained incomplete with physical progress of 30 to 60 *per cent* and a total amount of ₹3.54 crore was paid to the contractors. The details are shown in Table-1.16:

**Table-1.16**  
**Status of construction of ITIs/ Mini ITIs under ACA**

Sl. No.	Location of ITIs / Mini ITI	Year of sanction	Estimated cost (₹ in crore)	Date of commencement of works	Target date of completion	Physical progress in <i>per cent</i> as on June 2015	Up to date payment made as on June 2015 (₹ in crore)
1	Mangaldai	2010-11	2.00	25-02-2011	24-08-2011	60	1.21
2	Kohora	2011-12	2.50	12-03-2012	11-09-2012	60	2.33
3	Karimganj	2013-14	2.10	25-03-2014	24-09-2014	30	Nil
<b>Total</b>			<b>6.60</b>	<b>Total</b>			<b>3.54</b>

Source: Information furnished by the department.

The reason for delay in completion of works was attributed to land dispute resulting in stoppage of construction works in two cases (Kohora and Karimganj), while the reason for delay in the case of Mongaldai was not on record. However, action if any, taken by the department to settle the land dispute was not found on record. Besides, the Directorate could not furnish the related Measurement Books, Contractor Ledger, Register of Works, Utilisation Certificates, RA/Final Bill, Technical Sanction etc., in

<sup>17</sup> From 10.09.2011 to 30.03.2012 = 201 days @ 4 *per cent* interest p.a. applicable for savings accounts.  
 $\frac{₹4336990 \times 201 \times 4}{(365 \times 100)}$

the absence of which detailed analysis of works could not be done in audit.

(B) During 2010-11 to 2013-14, the department took initiative for setting up of 11<sup>18</sup> new Mini ITIs under “CM’s Special Schemes”. The works were awarded to seven different contractors between February 2010 and February 2012 at a total estimated cost of ₹21.98 crore. As per the tender agreement and other related records, 11 works for 11 mini ITIs were to be completed by the firm/contractors within a stipulated period of six months (i.e., by 06.08.2011 in the case of five ITIs and by 12.08.2012 for six ITIs) from the date of issue of the work orders. As of June 2015, construction of 11 ITIs remained incomplete despite the delay of more than three to four years. A total amount of ₹17.68 crore (detailed in *Appendix-1.5*) was paid to the contractors/firms against the above 11 works as of March 2015. The reasons for delay in completion of works were attributed to land dispute resulting in stoppage of construction works in two cases. However, the department did not furnish any document regarding extension of time allowed to the contractors or action taken against them for delay in completion of the works. In the absence of Measurement Books, Contractor Ledger, Register of Works, Technical Sanction, RA/Final Bill etc., detailed analysis of works could not be made in audit. The department stated (June 2015) that two works<sup>19</sup> could not progress due to dispute of land after physical progress of 60 per cent and four<sup>20</sup> other works were nearing completion while works relating to remaining five ITIs got completed.

Out of five completed ITIs, two ITIs viz., “Mini ITI at Titabor” (taken over on 16.09.2014) and “Mini ITI at Pathsala” (date of taking over not on record) were completed by the department but remained non-functional till the date of audit (June 2015) due to non-creation of post of faculties and non-installation of tools and machineries. The remaining three Mini ITIs, though completed, were yet to be taken over by the department.



(04 June 2015)

<sup>18</sup> Badarpur, Ledo, Boko, Ghilamara, Titabor, Golaghat, Sadia, Biswanath Chariali, Rangia, Pathsala, Dudhnoi

<sup>19</sup> Badarpur and Sadia.

<sup>20</sup> Ledo, Boko, Gilamara and Golaghat.



**(17 June 2015)**



**(10 June 2015)**

Thus, due to delay in completion of works, non-availability of tools and equipment and non-creation of post for faculties, 14 (3+11) ITIs could not be made functional even after incurring an expenditure of ₹21.22 crore (₹17.68 crore + ₹3.54 crore) and the objective of extension of benefit of skill development programme to the school leaving students remained unachieved.

### **1.2.11.2 Unfruitful Expenditure on ITI building**

The construction of ITI at Kajalgaon was taken up during the year 2008-09 at an approved cost of ₹4.57 crore under the centrally sponsored scheme “Establishment of new ITIs in the North Eastern States”. The target date for completion of works of the ITI was 10.11.2010. The GoI released the whole amount of ₹4.57 crore between February 2008 and March 2010 out of which ₹3.29 crore was spent for the construction. The balance amount of ₹1.28 crore was not released by the State Government. The reason for non- release of funds by GoA was not on record. As per progress report submitted by the Public Works Department on 02 July 2009, the physical progress of the work was only 40 *per cent*. No up to date progress report of the works was furnished to audit, though called for. The DECT stated (June 2015) that the building was not yet completed due to funds not being released as well as of post not being created for faculties by the State Government.

Thus, the department failed to make the ITI functional even after elapse of more than four years period from the target date and consequently, the entire expenditure of ₹3.29 crore incurred for the purpose remained unfruitful (November 2015).

### **1.2.11.3 Unfruitful Expenditure on construction of ITI Suklai**

The construction of ITI at Suklai in Baksa district was taken up under State Plan Scheme during the year 2007-08 at an approved cost of ₹0.81 crore. Though the target date of completion of the building was 19 September 2007, the building was completed on 26 April 2012 after a delay of more than four years. The scrutiny of records at the Directorate level revealed that the ITI was yet to be made functional. The DECT stated that the ITI was not functional due to failure of the State Government to create posts.

Thus, due to delay in completion of work coupled with non-creation of post of faculties, the ITI, Suklai could not be made functional despite elapse of more than four years period from the target date of completion.

## 1.2.12 Procurement of Tools and equipment and furniture in advance of requirement

Scrutiny of records revealed that between March 2012 and March 2014, the DECT issued supply order worth ₹20.37 crore to different suppliers for supply of tools and equipment for installation at 12 new ITIs. As the construction of the new ITIs was not completed, the materials so procured were delivered to different existing ITIs for storage till their transfer to the new ITIs. The material were supplied and payment of ₹20.37 crore was made to the suppliers between September 2013 and August 2015 (*Appendix-1.6*). The dates of supply of the materials were neither mentioned in suppliers' bills nor on the delivery challans.

The department failed to initiate steps to complete the construction of any of the new ITIs and get the equipment shifted there for their actual use (November 2015).

This resulted not only in procurement of materials without immediate requirement but also blocking of fund amounting to ₹20.37 crore for more than 11 to 21 months besides the risk of deterioration of quality of material due to prolonged storage, pilferage etc.



(10 June 2015)



(10 July 2015)



(05 June 2015)



(18 June 2015)

### 1.2.12.1 Short supply of material

It was noticed that the DECT paid an amount of ₹0.19 crore to M/s Karma Enterprise

for supply of tools and equipment for Electrician Trade (Unit I & II) on 26 September 2013 for installation at ITI, Ledo. As the construction of ITI, Ledo was not completed, the material was stored at ITI, Tinsukia as a stop gap arrangement.

During joint physical verification (June 2015) of store site at ITI, Tinsukia it was noticed that the supplier did not supply tools and equipment worth ₹ 0.09 crore (*Appendix-1.7*) although the payment for the same was already made. This resulted in overpayment of ₹0.09 crore made without actual supply of material. During exit meeting (October 2015), DECT stated that the matter would be examined and result intimated to audit, which was awaited (November 2015).

## **1.2.13 Post ITI-Follow up measures**

### **1.2.13.1 Apprenticeship training scheme**

The ITIs produce semi-skilled workers. In order to improve their skills and expose them to industrial environment, the trainees who successfully complete their training are sponsored to industrial establishments and are given apprenticeship training under the Apprentices Act, 1961. The period of apprenticeship training varies from six months to four years depending upon the trade. The Apprenticeship scheme is to be implemented in the State through State Apprenticeship Advisor.

As per the provisions of the Apprentices Act, 1961, it is obligatory on the part of an employer to train a certain number of apprentices assigned by the State Apprenticeship Advisor in designated trade. Further, the department has the power under the Apprentices Act to take penal action against industries which failed to provide apprenticeship training to the ITI passed candidates under the Apprentices Act.

The department, in co-ordination with Chief Inspector of Factories (CIF) of the State, has to identify the industries and also the seats in each identified industry to provide apprenticeship training to the trainees on successful completion of training in ITIs., Scrutiny of records, however, revealed that the department could neither identify the industries nor the number of seats for the placement of trainees for the apprenticeship training.

Three<sup>21</sup> out of nine test-checked ITIs were not implementing apprenticeship training at all. Test-check of records of remaining selected ITIs revealed that placement of trainees were made based on the requirement from the industries instead of placement of trainees against seats identified by the department based on the survey.

The number of candidates registered for apprenticeship training and their placement in different industries during 2010-11 to 2014-15 in nine test-checked ITIs are shown in Table-1.17:

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<sup>21</sup> Barpeta, Marigaon and Tinsukia (Women)

**Table-1.17**  
**Trainees registered for apprenticeship and their placement in selected ITIs**

Year	No of trainees registered	No of placement into apprenticeship	Percentage of placement
2010-11	905	162	17.90
2011-12	956	182	19.04
2012-13	840	127	15.12
2013-14	875	109	12.46
2014-15	901	87	9.66

Source: Departmental records.

From the above table, it would be evident that even the percentage of placement in apprenticeship training *vis-a-vis* trainees registered was very low and ranged between 9.66 per cent and 19.04 per cent during 2010-15 in six test-checked ITIs<sup>22</sup>.

Thus, The DECT, responsible for implementing the scheme being the nodal officer, failed to implement the apprenticeship training to be imparted as per Apprentices Act, 1961 effectively and as a result, trainees were deprived from the advantage of gaining experience through practical training under industrial environment.

#### **1.2.14 Ex-trainees follow-up**

ITIs are to maintain 'Record cards' of ex-trainees as a follow-up measure to ensure that the ITI trainees on successful completion of the training have been able to secure employment. If employed, the name of the employer should be given; failing which, the whereabouts of unemployed trainees should be shown in the record cards. The trainees should also be asked to report periodically to the respective ITI till they get employed.

Scrutiny of records, however, revealed that no such record cards in respect of ex-trainees were maintained in any of the test-checked ITIs, thereby failing to follow-up the employment status of ex-trainees.

Some of the it is, however, stated that henceforth record cards would be maintained.

#### **1.2.15 Human resources management**

DGET had prescribed a specific scale of technical staff admissible for ITIs. The number of posts admissible for an ITI depends upon the seat capacity of the institute and the number of various trades wherein the training is being imparted in that ITI. The State Government sanctioned technical posts for ITIs, based on the above criteria. Audit noticed that vacancies in the technical cadre in the State as on June 2015 ranged from 19 to 100 per cent as given in Table-1.18:

<sup>22</sup> Tinsukia, Jorhat, Diphu, Srikona, Haflong, Guwahati

**Table-1.18**  
**Vacancy position in technical cadre as on May 2015**

Sl. No.	Name of the post	Sanctioned Post	Man on roll	Vacancies	Percentage of vacancies
1	Deputy Director	5	0	5	100
2	Senior Principal/	4	3	1	25
3	Sr Supervisor	20	1	19	95
4	Supervisor	41	9	32	78
5	Superintendent	20	16	4	20
6	JAA	9	0	9	100
7	Technical Assistant (Sr)	2	1	1	50
8	Technical Assistant (Jr)	5	2	3	60
9	AVTS Instructor	4	0	4	100
10	Sr Instructor	125	96	29	23
11	Jr Instructor	411	331	80	19

*Source: Departmental records.*

In test-checked ITIs of Diphu and Haflong, six trades were discontinued and one trade<sup>23</sup> could not be operationalised due to non-availability of instructors as shown in Table-1.19:

**Table-1.19**  
**Position of non-operative trades**

Name of ITI	Name of the trade	Year of introduction	Year from when the trade remained non-operative	Reason for non-operative
Diphu	1.Cutting & Sewing	1964	2006	Non availability of Instructor
	2.Steno English	1964	2012	Non availability of Instructor
	3.Food Processing under COE	2009-10	2010	Non availability of Instructor
	4.COPA	Not operational	--	Non availability of Instructor
Haflong	5.Wireman	1986	2010	Non availability of Instructor
	6.Dress making	1986	2011	Non availability of Instructor
	7.Plumber	1986	2002	Non availability of Instructor

*Source: Information furnished by the ITIs.*

Thus, the shortage of technical personnel had adversely affected the smooth conduct of training classes in the ITIs.

<sup>23</sup> Computer Operator and Programming Assistant (COPA).

### **1.2.16 Training**

The Craft Instructors' Training Scheme is operational since inception of the Craftsmen Training Scheme. The objective of the Craft Instructors' Training is to train Instructors in the techniques of transferring hands-on skills, in order to train manpower for industry. Structure of training programme is such that comprehensive training, both in skill development and training methodology, is imparted to the trainees.

During the year 2010, GoI also allowed setting up of the Instructor Training Institute by the State/UT Governments. In order to maintain quality and standards of Instructor Training, NCVT had approved separate standards for infrastructure and course curriculum. The institutes meeting the standards would be affiliated with NCVT. Such institutes are named as Institute for Training of Trainers (ITOT). However, scrutiny of records revealed that no such training institute was established in the state as of June 2015. Also the department could not furnish the status of training imparted to the instructors.

In nine test-checked ITIs, it was observed that only 65 out of 230 instructors were trained under craftsmen training scheme at different ITOTs outside the state during 2014-15 and the remaining 165 (71.74 per cent) instructors were yet to be imparted comprehensive training both in skill development and training methodology.

### **1.2.17 Internal control and monitoring**

#### **1.2.17.1 Internal audit**

For efficient management of any organisation, an effective internal control mechanism should be in place to avoid/minimise errors, tap instances of misappropriation, fraudulent payment etc. As a part of internal control, an effective internal audit arrangement should be in place to ensure compliance with the provision of the financial Rules and regulations. Audit observed that there was no internal audit wing set up by the department and no internal audit was conducted during 2010-15 by the department.

#### **1.2.17.2 Inspection of ITI**

The Inspecting Officer of the State Directorate of training should visit the training institute under their charge as frequently as possible and inspect and advise the ITIs on the training and work of the trainees. They should conduct trade test for the trainee from time to time, check the efficiency of the instructors and assist the Principals of training institutes in all matters relating to the training classes. NCVT prescribed that each training centre in the State should be inspected at least once a quarter by an Inspecting Officer of the State Directorate of Training. Besides, at least one centre in the state should be inspected once a year by a tripartite team consisting of

representatives of Director of Training and the industries which are running training schemes and the representative of labour organization. The position of inspection in nine test-checked ITIs during 2010-15 is shown in Table-1.20:

**Table-1.20**  
**Inspection of Test-checked ITIs**

Year	Minimum target for inspection		Actual inspection		Shortfall (in per cent)	
	Directorate (9X4)	Tripartite team	Directorate	Tripartite team	Directorate	Tripartite team
2010-11	36	01	06	0	30 (83)	01 (100)
2011-12	36	01	05	0	31(86)	01 (100)
2012-13	36	01	05	0	31(86)	01 (100)
2013-14	36	01	10	0	26(72)	01 (100)
2014-15	36	01	05	0	31(86)	01 (100)

*Source: Information furnished by test checked it is.*

The above table indicated shortfall in respect of inspection at directorate level ranging between 72 and 86 per cent. No tripartite and DG & ET level inspection was carried out in any of the test-checked ITIs during the above period. Further, no inspection was carried out in ITI, Haflong by the Directorate during the above period. This indicated poor monitoring over the functioning of ITIs in the State.

On this being pointed out, the DECT stated (June 2015) that no target for inspection was fixed during the period as timeline could not be maintained due to shortage of officers.

### **1.2.18 Beneficiary Survey**

During the course of audit, the audit team conducted beneficiary survey on 20 trainees in each of the test-checked ITIs to assess the satisfaction level of the beneficiaries on different parameters relevant to imparting training on skill development and availability of infrastructural facilities at the institutes. A large number of students opined that the institutions did not provide employment/entrepreneur friendly environment by organising campus recruitment etc. They were not satisfied both with the role of the “Placement Cell” of the institution and the amount of curricular activities at the institution. Many of the students were not satisfied with the condition of the classrooms and stated that the practical rooms/raw material/laboratories were not equipped with sufficient tools/apparatus/computers/power supply, etc. Further, many of them mentioned that no exposure trips to factories/manufacturing units were organised ever. Besides, lack of availability of basic facilities like safe drinking water, library facility, play grounds, first aid box/other medical facilities and canteen facilities in the ITI campus also came to light during the survey. The detailed findings are included in *Appendix-1.8*.

The response clearly illustrated that a large number of the beneficiaries were not satisfied with the training on skill development and infrastructural facilities provided in the ITIs.

The audit team also interacted with the heads (Senior Principals/Principal/Superintendent) of the nine test-checked ITIs to ascertain their views on the facilities made available and other constraints on various issues faced by the institutions towards their functioning. The important feedbacks were as under:

- Seven<sup>24</sup> of the nine heads of institutions were not satisfied with the condition of the existing infrastructural facilities.
- Eight<sup>25</sup> of the nine heads of institutions opined that the practical rooms/laboratories were not equipped with adequate tools/apparatus/computers/power supply etc.
- Six<sup>26</sup> heads of institutions were not satisfied with the functioning of the “Placement Cell” while in the remaining three institutions, no Campus recruitment was held during 2010-15.
- All the heads of institutions opined that the shortage of tools and equipment, inadequate fund provided for the purchase of raw material, repairs and renovation of the building, shortage of staff etc., were the main bottlenecks towards smooth functioning of the institutes.

### **1.2.19 Conclusion**

Though the GoA had approved the formation of ASDM (September 2015) and its registration under Registration of Society’s Act, 1860, the ASDM was yet to be made functional (November 2015) due to poor planning on the part of the department. The objectives of the Craftsmen Training Scheme for imparting skills in various vocational trade to meet the skilled manpower requirement for industrial growth of the country had not been achieved to the desired extent in the State due to inadequate infrastructural facilities such as building, lack of class room, workshop etc., in the existing ITIs. Huge deficiency of tools and equipment with reference to the norms prescribed by the NCVT were noticed in test-checked ITIs which in effect not only barred affiliation of 29 trades by NCVT but also invited risk of de-affiliation of sizeable number of trades being run under NCVT. Shortage of required technical staff resulting in discontinuance of the existing trades was also noticed in audit. The apprenticeship scheme was not being implemented effectively in coordination with industry. The department failed to provide hostel facilities in most of the ITIs. Adequate training grant was not provided and shortage of power supply was noticed in the test checked ITIs. Shortfall in the inspection of the ITIs at directorate level and non-existence of internal audit system indicated poor internal control mechanism in

<sup>24</sup> Diphu, Haflong, Guwahati, Marigaon, Barpeta, Srikona, Tinsukia.

<sup>25</sup> Diphu, Jorhat, Guwahati, Marigaon, Barpeta, Srikona, Tinsukia and Tinsukia (W).

<sup>26</sup> Diphu, Haflong, Guwahati, Barpeta, Tinsukia and Tinsukia (W).

the department. Deficiencies in terms of infrastructure, equipment etc., was also noticed in respect of the lone test-checked women ITI (ITI, Tinsukia) due to failure on the part of IMC, Tinsukia, to utilise the fund released (March 2008) by GoI under PPP for upgradation of the institute. Besides, deficiencies were also noticed in respect of women-centric trades like Hair and Skin Care, Cutting and Sewing, Embroidery and Needle Works, etc., in other test-checked ITIs. The department initiated construction of new ITIs without ensuring their timely completion and operationalisation. Consequently expansion and operationalisation of new ITIs in uncovered area remained unachieved since 2006. Increasing trend of enrolment of trainees both in nine test-checked ITIs (except in 2012-13 and 2014-15) as well as other ITIs in the State (except in 2012-13) was noticed during 2010-14.

### **1.2.20 Recommendation**

- The ASDM should be operationalised immediately.
- The department should take concrete and time-bound action for the completion of ongoing construction of new ITIs and make them operational by providing required tools and equipment and equip them with adequate staff.
- Apprenticeship training scheme should be implemented effectively in coordination with industry to supplement acquisition of skills needed for actual work place to increase the scope of employment opportunity.
- The existing placement cells of the ITIs may be strengthened and campus interviews in line with the IIMs/IITs may be ensured for better prospect of employability.
- Infrastructure facilities like buildings, classrooms, workshops of the existing ITIs should be strengthened to make them at par with the norms fixed by NCVT. Efforts should be made to provide hostel facilities to the deserving trainees by constructing hostel as per the requirement in a time-bound manner.
- The department should take concrete action for the procurement of tools and equipment as required under NCVT norms so as to ensure affiliation of all the trades being run by the ITIs and to increase employability in GoI also through grant of National Trade Certificate to the trainees.
- The instructors needed to be trained periodically to keep them up to date to the changing skills and technology.

**Welfare of Plain Tribes and Backward Classes (WPT&BC)  
Department**

**1.3 Implementation of Welfare Programmes for Scheduled Tribes (STs) and Other Backward Classes (OBCs) by the Directorate of Welfare of Plain Tribes & Backward Classes (WPT&BC)**

*Government of India (GoI) has taken various measures to improve the socio economic conditions of downtrodden sections of the society including STs and OBCs since independence. Government of Assam (GoA) also actively contributed to help the cause of these underprivileged communities of the State. Although considerable progress has been achieved in this front, but still a lot needs to be done. The Performance Audit of welfare programmes for STs and OBCs was carried out and all the major Central Sector/Centrally Sponsored and State Plan schemes implemented by the Director of WPT & BC during 2010-15 for the welfare of STs and OBCs were covered. The Performance Audit of welfare schemes in the State revealed deficiencies in planning, release and utilisation of funds and programme implementation. Besides, instances of excess/doubtful/unfruitful/ wasteful expenditure were also noticed. Some of the significant audit findings are highlighted below.*

**Highlights**

**Planning was not need based. Emphasis was given in annual plan only for spending the allocated funds. Neither field level inputs were considered in formulating the annual plan nor was any area specific physical target set for the welfare of STs and OBCs.**

(Paragraph-1.3.3)

**Plan funds totalling ₹295.93 crore were withdrawn during 2010-15 from Government exchequer and kept in Revenue Deposit (₹194.32 crore) and in Deposit at Call Receipts (₹101.61 crore).**

(Paragraph-1.3.4.2.1)

**Funds amounting to ₹29.62 crore under Article 275 (1) of the Constitution of India for the years 2013-15 were not released by GoI for not following the norm of allocation of funds to the Integrated Tribal Development Projects (ITDPs) by the State Government.**

(Paragraph-1.3.5.1.2)

**Delay in release of funds resulted in number of works remaining incomplete including hostel buildings taken up under different schemes depriving the**

intended benefits to eligible ST & OBC beneficiaries/students from remote areas from availing of better educational opportunities.

(Paragraphs-1.3.5.1.3, 1.3.5.2.1 and 1.3.5.3.1)

Excess expenditure of ₹2.26 crore was incurred by the Director of WPT & BC towards procurement of Cotton Yarn at a higher rate disregarding the lowest available rate.

(Paragraph-1.3.5.6.1)

Expenditure of ₹73.50 lakh incurred for the Bamboo Plantation in Bodoland Territorial Council (BTC) areas under North Eastern Council (NEC) scheme for generating income by beneficiaries proved wasteful due to plantation of Chinese variety of bamboo having no market value.

(Paragraph-1.3.5.6.4)

Expenditure of ₹90 lakh incurred for providing Computer training to unemployed youths of BTC areas by an NGO to generate employment proved unfruitful since Diploma Certificates were not issued to successful candidates by the NGO.

(Paragraph-1.3.5.9.2)

### **1.3.1 Introduction**

The Department for Welfare of Plain Tribes and Backward Classes (WPT & BC), GoA is vested with the responsibilities of formulation and implementation of programmes for the welfare of STs, Scheduled Castes and OBCs in the State under the provisions of the Assam SC/ST Reservation Act, 1978 and Rules framed thereunder. Accordingly, GoA with the financial assistance from GoI, had been implementing various schemes through its three<sup>27</sup> directorates for economic and social upliftment of STs, SCs and OBCs of the State.

The Performance Audit on the implementation of welfare programmes for STs (Plains)<sup>28</sup> and OBCs covered the performance appraisal of the welfare programmes for STs and OBCs implemented by the Department of WPT & BC through the Director, WPT & BC.

### **1.3.2. Framework of audit**

#### **1.3.2.1 Organisational Structure**

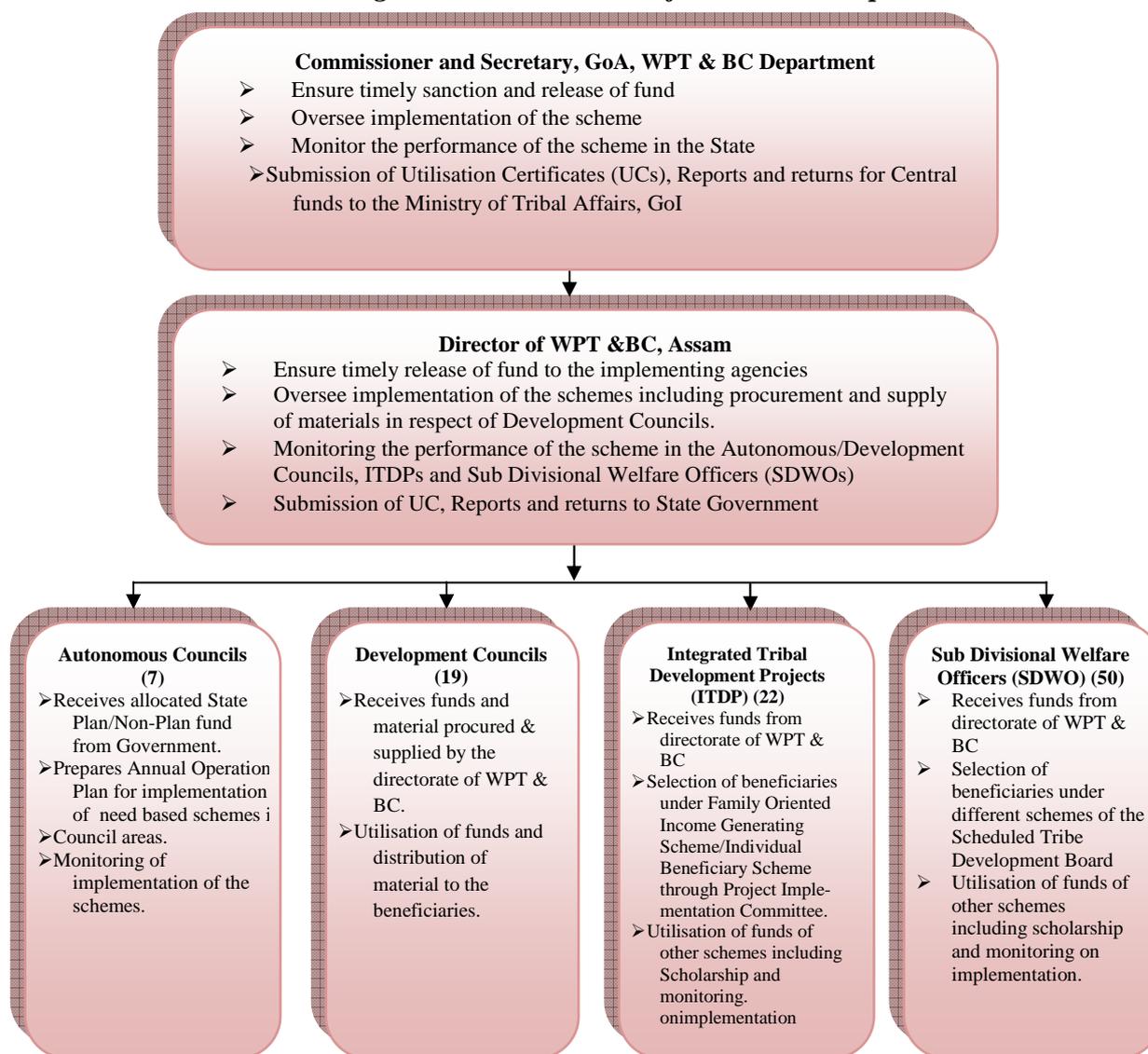
Organizational set up of the Department of WPT & BC is shown in the Chart 1.2:

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<sup>27</sup> (i) The Directorate of the Welfare of Plain Tribes and Backward Classes, Assam; (ii) The Directorate of the Welfare of Scheduled Castes, Assam and (iii) The Directorate of Assam Institute of Research for Tribal & Scheduled Castes.

<sup>28</sup> Scheduled Tribes people living in plain areas.

Chart 1.2: Organisational structure of WPT &amp; BC Department



Source: Departmental records.

### 1.3.2.2 Audit objectives

The objectives of the Performance Audit were to assess whether:

- Planning process for implementation of various welfare programmes was well designed, need based and relevant to the operational environment.
- Funds allocated were adequate, releases were in time and utilization was economical, efficient and effective.
- Implementation of welfare programmes for the development of STs/OBCs was effective.
- Monitoring and evaluation mechanism of the schemes/programmes in place was effective.

### **1.3.2.3 Scope of audit**

The Performance audit covering the period 2010-15 was carried out during April-July 2015 through detailed scrutiny of records maintained in the offices of the Commissioner and Secretary, WPT & BC Department, GoA, Director of WPT & BC, Assam, seven<sup>29</sup> Project Directors of Integrated Tribal Development Projects (ITDPs), eight<sup>30</sup> Sub Divisional Welfare Officers (SDWOs), two<sup>31</sup> Autonomous Councils and five<sup>32</sup> Development Councils. During audit, besides conducting physical verification and beneficiary survey, information collected from Autonomous Councils, ITDPs and SDWOs was cross checked with reference to the records of the Director of WPT & BC.

### **1.3.2.4 Audit sampling**

30 *per cent* of the ITDPs, Autonomous Councils and Development Councils were selected by using Probability Proportional to Size Without Replacement (PPSWOR) with size measurable as the total amount sanctioned/released during the period of audit coverage. Under the geographical area of selected ITDPs/Autonomous Councils/Development Councils, 25 *per cent* of SDWOs were selected by using Simple Random Sampling Without Replacement (SRSWOR) method.

Within each selected SDWOs, 20 beneficiaries were selected by Systematic Random Sampling method for carrying out the beneficiary survey.

### **1.3.2.5 Audit criteria**

The criteria for the performance audit were benchmarked against the following sources:

- Guidelines of the respective schemes.
- Circulars/Instructions/orders contained in the Sanction orders/release of fund.
- Rules/Acts/Manuals regulating utilization of Government fund.
- Periodical reports/returns prescribed by the State Government.

### **1.3.2.6 Audit methodology**

The Performance Audit of welfare schemes in the State was undertaken after conducting feasibility studies and preparation of guidelines. The performance audit commenced with an entry conference held (21 April 2015) with the Commissioner and Secretary to the GoA, WPT & BC Department and Director, WPT & BC, Assam, wherein the audit objectives, scope and criteria were discussed and inputs of the

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<sup>29</sup> (i) Barpeta (ii) Dhemaji (iii) Guwahati (iv) Jorhat (v) Kokrajhar (vi) Majuli and (vii) Rangia.

<sup>30</sup> (i) Barpeta (ii) Gohpur (iii) Bajali (iv) Kokrajhar (v) Majuli (vi) Jorhat (vii) Tamulpur and (viii) Udalguri.

<sup>31</sup> (i) Bodoland Territorial Council and (ii) Mising Autonomous Council.

<sup>32</sup> (i) Amri Karbi (ii) Koch Rajbongshi (iii) Moria (iv) Nath Yogi and (v) Sarania Kachari.

departmental officers were obtained. During field Audit (May - July 2015), apart from examination of records of selected offices, responses to audit questionnaires and the information obtained through beneficiaries' survey were analysed. Physical verifications regarding implementation of the programmes were undertaken and photographic evidences were also obtained to substantiate the audit observations. At the conclusion of audit, the findings were discussed in the exit conference (08 October 2015) with the Additional Chief Secretary to the Government of Assam, WPT&BC Department, Secretary to the Government of Assam, WPT&BC Department, Principal Secretary, BTC and Director of WPT&BC, Assam and their replies have been incorporated in the Report appropriately.

### 1.3.2.7 Acknowledgement

The office of the Accountant General (Audit), Assam acknowledges and appreciates the cooperation extended by the Secretariat of GoA, WPT & BC Department, Directorate of WPT & BC, Assam, PDs of ITDPs, SDWOs, Principal Secretaries of Autonomous Councils and Chairpersons of Development Councils during the course of the Performance Audit.

### 1.3.3 Planning and capacity building

#### 1.3.3.1 Annual Plan

Planning is an integral part of programme implementation. The department implemented number of schemes ranging from 32 to 38 each year during 2010-15<sup>33</sup> under Central Sector, Centrally Sponsored and State Plan Schemes (besides release of funds to Autonomous Councils for utilisation as per their Annual Operation Plan) but Annual plans for the period 2010-15 were found prepared by the department only after funds were earmarked, which disclosed that planning was restricted mainly to utilizing the funds allocated by GoI/GoA. Further, funds totaling ₹295.93 crore could not be utilized during 2010-15 as per Annual Plans and kept in Revenue Deposits (RDs)/Deposit at call Receipts (DCRs) etc. The Census Report 2011 contained the data in respect of STs but did not provide population data of OBCs of the State. The department, however, neither did conduct any survey to prepare a database nor prepared a roadmap to bring all the families of the OBC community under the purview of welfare programmes so that holistic development of these communities could be accomplished.

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Year	No. of schemes implemented (CSS)		No. of schemes implemented (CS)		No. of schemes implemented (State Plan)		Total
	ST	OBC	ST	OBC	ST	OBC	
2010-11	1	-	3	1	21	6	32
2011-12	2	2	3		22	7	36
2012-13	2	3	4		21	8	38
2013-14	3	3	3		20	5	34
2014-15	3	-	3	3	20	6	35

Source: Departmental records.

There were two separate Advisory Councils for STs and OBCs both headed by the Hon'ble Minister of WPT&BC and all MPs and MLAs of the State (Plain district) of the respective communities as the members of the State Level Advisory Councils for giving suggestions and recommendations for proper implementation of programmes and to review the progress of the various schemes/programmes. The Committee for STs met only once (2010-11) during the entire plan period of 2010-15. Recommendations of the committee, if any, were, however, not found on record. There was no record regarding any meeting of Advisory Council for OBC held since its constitution in February 2012. Thus, value addition in the Plan from the recommendations/suggestions of this expert group was absent.

Neither any area specific physical targets were set seeking necessary inputs from the field level by conducting surveys nor were any strategy evolved to incorporate need based programmes in the annual plans by the Director of WPT&BC. The planning also lacked setting targets for completing the number of incomplete works undertaken under different schemes relating to the welfare programmes of STs & OBCs.

### **1.3.3.2 Infrastructural facilities in Development Councils**

In order to optimise participation of different communities of the backward classes for their Socio-economic, Educational, Cultural and Ethnic advancement, GoA established 19 Development Councils (DCs)<sup>34</sup> during 2010-11 but any Act or regulation to govern the DCs was, however, not framed as yet. Although instructions/guidelines were issued from time to time for continuing the activities of the DCs, required infrastructure and manpower were not provided with the DCs. It was noticed that the offices of the test-checked DCs were being run from the rented houses. Since the required infrastructure and manpower was not available, the smooth functioning of the DCs was hampered. They failed to maintain basic records like cash book etc. The earmarked funds for the DCs under State Plan were being utilised through the Director, WPT & BC (*hereafter "the Director"*) entrusted by GoA (March 2013) on their behalf. Thus, the intended objectives of creation of the DCs remained unfulfilled affecting smooth implementation of the welfare programmes in the State.

### **1.3.3.3 Human Resources in ITDPs and SDWOs**

In the test-checked ITDPs (7) and SDWOs (8), the posts of the Project Director of ITDP and Sub Divisional Welfare Officer were either lying vacant or never filled up. These offices were being run/looked after by the Project Director of District Rural Development Agencies (DRDAs), Extra Assistant Commissioners (EACs) or Additional Deputy Commissioners (ADCs) of local stations except the office of the

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<sup>34</sup> (i) Adivashi (ii) Koch Rajbangshi (iii) Chutia (iv) Gorkha (v) Sarania Kachari (vi) Amri Karbi (vii) Tai-Ahom (viii) Motok (ix) Tea Tribe (x) Moran (xi) Nath Jogi (xii) Bishnupriya Manipuri (xiii) Moria (xiv) Maimal (xv) Manipuri (xvi) Singpho (xvii) Sadharan Jati (xviii) Mech Kachari and (xix) Barak Valley Tribe Development Council.

SDWO, Tamulpur which was being looked after by the PD, DRDA, Baksa, Mushalpur, a place 60 Km away from Tamulpur. Thus, in the absence of the posting of regular PD, ITDPs and SDWOs in these offices, monitoring and evaluation of the programmes/schemes to be implemented through ITDPs and SDWOs, by the officers holding additional charges could not be effective and would have adverse impact on the implementation of welfare schemes for STs/OBCs in the State.

On this being pointed out, the Director, WPT&BC stated (November 2015) that the matter had been taken up with the Government for regular posting of PD, ITDPs and SDWOs.

### 1.3.4 Financial Performance

#### 1.3.4.1 Financial Position

For welfare of STs and OBCs, GoA, WPT & BC department implemented various programmes through different implementing agencies during 2010-15. The summarised financial positions of all the schemes are shown separately in **Table-1.21** and **Table-1.22**.

**Table-1.21**  
**Position of budget provision, fund released and expenditure incurred for ST (Plains)**  
**(2010-15)**

(₹in lakh)

Year	Budget provision		Fund released against the Budget provision	Previous balance	Fund available	Expenditure incurred w.r.t. funds available	Closing balance
2010-11	State Plan	15947.00	7831.15	4769.89	12601.04	8153.15	4447.89
	CSS <sup>35</sup>	60.80	6.00	-	6.00	6.00	-
	CS <sup>36</sup>	19114.91	10585.22	4009.46	14594.68	12980.22	1614.46
2011-12	State Plan	25499.77	24894.02	4447.89	29341.91	19098.02	10243.89
	CSS	5686.80	4209.95	-	4209.95	4209.95	-
	CS	17259.84	10497.89	1614.46	12112.35	11541.37	570.98
2012-13	State Plan	41125.39	39882.26	10243.89	50126.15	22815.41	27310.74
	CSS	6164.80	3402.63	-	3402.63	3402.63	-
	CS	23954.05	9193.05	570.98	9764.03	9193.05	570.98
2013-14	State Plan	36197.40	32619.78	27310.74	59930.52	37734.49	22196.03
	CSS	6754.80	2347.02	-	2347.02	2347.02	-
	CS	15632.00	2124.71	570.98	2695.69	1771.19	924.50
2014-15	State Plan	45434.02	29293.57	22196.03	51489.60	32933.81	18555.79
	CSS	13810.00	4846.54	-	4846.54	4846.54	-
	CS	45427.00	2494.33	924.50	3418.83	2542.41	876.42
<b>Total</b>	<b>318068.58</b>	<b>184228.12(58%)</b>			<b>260886.94</b>	<b>173575.26(66%)</b>	

Source: Departmental records/information furnished.

<sup>35</sup> Centrally Sponsored Schemes (on sharing basis between GoI and the State).

<sup>36</sup> Central Sector (fully funded by GoI).

**Table-1.22**  
**Position of budget provision, fund released and expenditure incurred for OBCs**  
**(2010-15)**

*(₹ in lakh)*

Year	Budget provision		Fund released against the Budget provision	Previous balance	Fund available	Expenditure incurred w.r.t. funds available	Closing balance
2010-11	State Plan	2640.00	2233.92	-	2233.92	1597.54	636.38
	CSS	543.24	543.24	-	543.24	543.24	-
2011-12	State Plan	944.28	782.33	636.38	1418.71	782.33	636.38
	CSS	1250.00	350.67	-	350.67	350.67	-
2012-13	State Plan	1625.32	1161.12	636.38	1797.50	1286.67	510.83
	CSS	1581.00	1293.13	-	1293.13	1293.13	-
2013-14	State Plan	1420.58	883.40	510.83	1394.23	1394.23	-
	CSS	2250.00	2050.51	-	2050.51	2050.51	-
2014-15	State Plan	8618.02	468.23	-	468.23	468.23	-
	CSS	4450.00	2058.94	-	2058.94	2058.94	-
<b>Total</b>		<b>25322.44</b>	<b>11825.49(47%)</b>		<b>13609.08</b>	<b>11825.49(87%)</b>	

**Source:** Departmental records/information furnished.

From the tables above, it can be seen that for implementation of welfare programmes for STs, GoA released only 58 per cent (₹1,842.28 crore) fund of the total budget allocation (₹3,180.69 crore) during 2010-15. Against this low allocation, the Director could utilize only 66 per cent (₹1,735.75 crore) of the total funds available (₹2,608.86 crore). In effect only 55 per cent of the total budgetary provisions was utilized during 2010-15. For OBCs, although 87 per cent of the available funds (₹136.09 crore) were utilised, fund release (₹118.25 crore) against the budget provision (₹253.22 crore) was, however, significantly low (47 per cent). As a result, the targeted people were deprived of the benefit of the programmes. The low utilisation of funds was due to parking of funds in Revenue Deposit and DCRs in the directorate.

Significant audit findings in respect of release and utilisation of funds have been discussed in succeeding paragraphs.

#### **1.3.4.2 Release and utilisation of funds**

##### **1.3.4.2.1 Parking of funds in Revenue Deposit/DCRs/Demand Drafts (DDs)/Bankers Cheque (BCs)**

(i) The Director withdrew ₹350.05 crore meant for welfare programmes for STs and OBCs from Government exchequer during 2009-10 to 2013-14 and kept in Revenue Deposit (RD) under the head of account “8443-Civil Deposit” as per instruction of the GoA, WPT & BC department. Out of ₹350.05 crore, ₹155.73 crore was withdrawn during 2010-15 from the RD and released to the different implementing agencies leaving the balance fund of ₹194.32 crore (as of May 2015) in RD as indicated in *Appendix-1.9*.

(ii) It was, further, noticed that during 2010-15, based on the sanctions accorded by GoA, the Director withdrew ₹427.24 crore, of which, ₹325.63 crore was utilised and balance ₹101.61 crore was kept in the form of DCRs/DDs/BCs (*Appendix-1.10*)

instead of depositing the same into Government account as required under the financial rules and despite the direction of the Finance Department, GoA against such practice.

Parking of funds in Revenue Deposit/DCRs/DDs/BCs had not only adversely affected the implementation of different welfare programmes for STs and OBCs in the State but also misled GoI/State Legislature by projecting inflated expenditure by the directorate.

#### 1.3.4.2.2 Parking of funds in fixed deposits

Based on the sanction accorded by GoA, the Director released (March 2014) ₹53.69 crore to Mising Autonomous Council (MAC) for implementation of welfare programmes in Council areas during 2013-14. Terms of the sanction order stipulated utilization of funds by observing all financial rules including Assam Financial Rules (AFR) and Assam Fiscal Responsibility and Budget Management (AFRBM) Act, 2005, which disallow parking of funds in Fixed or Term Deposit in order to avoid disrupting implementation of developmental schemes. Disregarding the codal provisions/executive instruction, the MAC deposited ₹53.42 crore into a Corporate Linked Term Deposit Account opened (17 June 2014) with the SBI, Gogamukh branch leaving the balance fund of ₹0.27 crore in the Savings Bank account being operated with the same bank. Competitive bids from various banks invited, if any, were not on record. Further, ₹10 crore out of the Corporate linked account was transferred (July 2014) into a Flexi Fixed Deposit (FFD) linked account opened with Assam Grameen Vikash Bank (AGVB), Gogamukh branch by the MAC.

The parking of the funds was not only irregular but also adversely affected the implementation of the schemes taken up in the Annual Operational Plan. Further, total interest of ₹150.60 lakh<sup>37</sup> accrued was neither accounted for in the cash book of MAC nor was utilized. This was fraught with the risk of financial mismanagement/misappropriation of funds.

#### 1.3.4.2.3 Utilisation Certificate not submitted

During 2010-13, the Directorate released total ₹8,435.04 lakh to different implementing agencies for implementation of various welfare schemes for ST (P) and OBCs. The implementing agencies<sup>38</sup>, however, had not submitted the requisite Utilisation Certificates (UCs) against the funds released even after lapse of more than two to five years. Resultantly, the Director had neither submitted UCs to GoA/GoI nor ascertained the actual position of utilisation of the funds so released for the

<sup>37</sup> Position of account wise interest earned

Sl.	Bank/Branch	Type of bank account	Account No.	Amount of interest accrued (₹)
1	SBI, Gogamukh	Corporate Linked Term Deposit	0033881335994	103,35,241
2	AGVB, Gogamukh	FFD Linked	7009050002066	47,25,005
<b>Total</b>				<b>150,60,246</b>

<sup>38</sup> Public Works Department, Social Forestry department, BTC, ITDPs, SDWOs and Assam State Housing Board, etc.

extension of benefits to the intended beneficiaries. The directorate ought to stop further assistance to the defaulters till submission of the UCs.

#### **1.3.4.2.4 Central aid not released to BTC**

As a means of Prime Minister's special package to riot victims, Planning Commission, GoI allocated ₹100 crore for Kokrajhar (₹45.82 crore), Chirang (₹44.18 crore) and Dhubri (₹10 crore) districts and released these amounts in March 2013. Of this, GoA through the Director released (November 2014) ₹45 crore to the Principal Secretary, BTC, Kokrajhar retaining ₹45 crore in RD while the balance amount of ₹10 crore was not released by GoA. The BTC released the entire amount to different implementing agencies for executing the approved works and submitted (February 2015) UCs to GoA for releasing the balance fund.

The balance fund of ₹45.00 crore was, however, not released to BTC as of May 2015. Due to non-release of fund fully, the implementation of the approved programmes (as it was noticed from the UC submitted by BTC) suffered. A few of them are discussed below.

- Only ₹56.44 lakh was released (September 2014) to the Director of Education, BTC, which was utilized for procurement and providing furniture to 64 schools under Kokrajhar (22) and Chirang (42) districts against allocation of ₹386.46 lakh for constructions. The construction works of these schools as approved by GoI was not yet commenced.
- 10 works (both Civil works and furniture) under Kokrajhar (6) and Chirang (4) districts though undertaken, remained incomplete after incurring expenditure of ₹59.25 lakh due to non-receipt of balance fund of ₹33.73 lakh.
- Execution of 11 approved works (Roads/Bridges) under Kokrajhar (9) and Chirang (2) at an estimated cost of ₹22.06 crore was not commenced due to non-release of fund.
- 23 approved road works though taken up for execution in Kokrajhar (8) and Chirang (15) districts, remained incomplete after incurring expenditure of ₹6.67 crore (against provision of ₹13.86 crore) due to non-receipt of balance funds.

Reason for non-release of ₹55 crore (₹45 crore + ₹10 crore) was neither on record nor stated to audit, though called for. Thus, despite availability of funds, the riot victims of the districts were deprived of the relief provided by GoI through the PM's special package by GoA.

On this being pointed out, the Director stated (November 2015) that ₹45.00 crore was kept in RD as per instruction of Government and Government would be moved to release the same to BTC.

**1.3.4.2.5 Diversion of fund**

(A) BTC purchased (June 2012) two Hi-Tech buses worth ₹60.45 lakh by diverting funds available under the head of account “2225–Welfare Programmes for STs” and included in the fleet of buses of Bodoland Transport Services (BTS). The diversion of fund meant for welfare programme not only was irregular but also hampered the implementation of welfare programmes in BTC areas as funds diverted from the welfare account still remained to be recouped (November 2015).

The Principal Secretary, BTC while admitting the irregularity had stated (October 2015) in the Exit Conference that the funds would be recouped during 2016-17.

(B) In the test-checked MAC, plan fund of ₹152.72 lakh (including interest earned) was transferred to Non-plan account for payment of salary to staff and office contingency during 2014-15, of which ₹43.40 lakh was not yet recouped (June 2015). Diversion of plan fund for making payment of staff salary etc., not only was unauthorized and irregular but also effected the implementation of welfare programmes to be undertaken under MAC areas.

(C) Grants-in-aid (General Plan) of ₹23.63 lakh under the head of account “2225-Welfare of SC/ST/OBC” was unauthorisedly earmarked by the MAC for the renovation of MAC building/campus by keeping provision in Annual Operational Plan (AOP)-2013-14. It was further noticed that as against the provision of ₹23.63 lakh, the Council spent ₹25.96 lakh (excess met from unutilized funds) for the purposes as shown in **Table-1.23**.

**Table-1.23**  
**Irregular utilisation of Plan fund**

Sl. No.	Date of payment	To whom paid	Purpose of payment	Amount paid (₹)
1	23.05.14	M/s Florica Nursery, Ghy	Supply of plants	300000
2	31.05.14	Ananda Narah	Tree plantation	264000
3	12.06.14	M/s Florica Nursery, Ghy	Supply of plants	471200
4	17.06.14	Jugeswar Borang	Field Development of MAC complex	150000
5	19.08.14	Dipan Doley	Repair/renovation of Member Hostel No.2&4 at Silimpur	300000
6	19.08.14	Dipankar Misong	Supply of utensils/furnishing to Member hostel at Silimpur	205309
7	19.08.14	Multipurpose Productive Centre, Dhemaji	Supply of furniture to Member hostel at Gogamukh	486708
8	19.08.14	M/s Florica Nursery	Supply of plants	418980
<b>Total</b>				<b>2596197</b>

Source: Records of MAC.

Inclusion of the activities in AOP beyond the terms of sanction/release order and diverting funds by the MAC to meet the cost of other expenses was, thus, irregular and required to be recouped to the respective head of account.

**1.3.4.2.6 Utilisation of interest fund**

The MAC Act, 1995 do not clearly spelt out as to where the funds received from GoA shall be kept for further utilisation.

During audit, it was observed that the Director based on the sanction accorded by GoA, released (February 2011) ₹31.76 crore for the implementation of the developmental schemes in Council areas during 2009-10. The amount was kept in United Bank of India (UBI) and Assam Grameen Vikash Bank (AGVB), Gogamukh and interest of ₹161 lakh was earned over the period upto October 2013. Of this, an amount of ₹133 lakh was utilized by the Council in the activities/programmes other than welfare programmes of the SC/ST/OBC as shown in *Appendix-1.11*.

It needs to be mentioned that GoA had not given any instruction with regard to utilisation of the interest accrued on the deposit of plan funds. However, GoI had issued instructions in respect of implementation of flagship programmes in the State, that interest accrued out of the plan/scheme funds would form part of the scheme fund and should be utilized for the scheme purpose after observing all formalities.

Thus, failure to issue similar instructions and not-utilising the accrued interest for the scheme purpose deprived the beneficiaries of the intended benefits under the welfare programmes in MAC areas.

**1.3.4.2.7 Non-maintenance of cash book by Development Councils**

The Director, based on sanction accorded by GoA, released a total amount of ₹28.20 crore (**Table-1.24**) to the Chairperson of the five test-checked DCs for implementation of various developmental schemes during 2010-15.

**Table-1.24**  
**Position of fund released to test checked DCs during-2010-15**

Sl. No.	Name of the development council	Amount released during 2010-15 (In ₹)
1	Amri Karbi Development Council	4,63,16,185
2	Moria Development Council	2,67,15,670
3	Koch Rajbongshi Development Council	3,70,54,637
4	Nath Jogi Development Council	8,90,16,070
5	Sarania Kachari Development Council	8,29,14,068
<b>Total</b>		<b>28,20,16,630</b>

*Source: Records of the directorate.*

As per rules, the Councils were required to maintain the cash books, books of accounts etc., and to submit audited statement to GoA through the Director along with UCs and Statements of Expenditure (SOE). It was, however, noticed that the Councils neither maintained cash books nor submitted UCs and SOEs against the grants

received. Thus, in the absence of the vital records, the actual position of utilisation of funds remained unascertained in audit. This was indicative of maintenance of poor financial discipline.

### **1.3.5 Programme Implementation**

#### **1.3.5.1 Schemes for infrastructure development for STs and OBCs**

##### **1.3.5.1.1 Schemes under Article-275 (1) of the Constitution of India**

This being a Central Sector scheme, 100 *per cent* fund is provided by the GoI to bridge the gap in infrastructure in tribal areas. Grants under Articles 275 (1) are essentially to be used for creation and upgradation of critical infrastructure required to bring the tribal areas at par with the rest of the country. Under the scheme, due emphasis is to be given to upgrade infrastructure in the sectors critical to enhancement of human development indices such as in health, education, income generation, etc. Provision of maximum two *per cent* of the grant is earmarked for the project management, training, Management Information System (MIS), administrative expenses and monitoring and evaluation.

##### **1.3.5.1.2 Non-release of fund by GoI**

The Director submitted (22 April 2013) proposal for the release of ₹4,656 lakh under Article 275 (1) for the year 2013-14 to GoI (through GoA), which was subsequently revised (25 April 2013) for the release of ₹4,587 lakh to cover 10 districts as per the instructions of the then Minister of State for Tribal Affairs (MOTA), GoI. The revised proposal was approved by MOTA, GoI which released (July 2013) ₹3,440.25 lakh to GoA as first instalment. The fund was, however, not released to the Director by GoA due to pending court case filed by the Chairman, Project Implementation Committee, ITDP, Dhemaji with Hon'ble Gauhati High Court alleging excess allocation of funds to ITDPs of Lakhimpur (₹2,070 lakh) and Jorhat (₹1,395 lakh) despite not having the highest tribal population. The Hon'ble High Court in its interim order stated (5 September 2013) that the Commissioner and Secretary to GoA, Department of WPT&BC would be responsible for the utilisation of the funds and directed to avoid undue haste in releasing the funds. GoI also did not release the balance fund of ₹1,146.75 lakh earmarked for 2013-14 for non submission of UCs by the directorate against the fund released as first instalment.

During 2014-15, no fund was released by GoI under Article 275(1), though allocation for ₹1,815.73 lakh (₹1,206.73 lakh for 19 ITDPs and ₹609 lakh for BTC) was made, for the reason of non-transfer of the funds released during 2013-14 by the Director to the implementing agencies/ITDPs and non-submission of UCs to GoI against the funds already released in the past.

Thus, due to submission of revised proposal by the Director/GoA as per direction of the then Minister of State for Tribal Affairs (MOTA) with anomalies in allocation of

funds for the ITDPs and resultant court case, execution of works under Article 275(1) for infrastructure development in tribal areas suffered during 2013-15 thereby depriving the beneficiaries from the intended benefits of the infrastructure development under the scheme.

On this being pointed out, the Director stated (November 2015) that UCs for ₹3440.25 lakh could not be submitted, as the matter was subjudice in the Hon'ble Gauhati High Court, for which GoI had not released the fund for the year 2014-15. However, step had been taken to transfer the sanctioned fund to the implementing agencies.

#### **1.3.5.1.3 Works not completed**

Scrutiny of records of selected ITDPs/SDWOs/Councils and joint physical verification conducted (June-July 2015) alongwith departmental Officers revealed that seven works taken up during 2010-12 and one work taken up in 2008-09 (as detailed in ***Appendix-1.12***) remained incomplete despite elapse of four to six years period since sanction of these works.



**Construction of a Tribal Rest House at Barpeta town (8 July 2015)**



**Construction of Boys' Hostel at Narikal Basti, Guwahati (25 June 2015)**

Due to non-completion of the works for such a long period, the objective of taking up the works remained unachieved and the expenditure incurred was unfruitful.

On this being pointed out, the Director while accepting (November 2015) audit observation stated that instructions have been issued to PD, ITDPs/SDWOs for early completion of the works.

#### **1.3.5.1.4 Other irregularities**

Apart from non-completion of works, other irregularities on works under Article 275 (1) noticed during audit have been discussed in the succeeding paragraphs.

**(i) Irregular expenditure and improper selection of work**

As per revised guidelines issued by GoI on 02.07.2012, the schemes, which could be undertaken under Article 275(1) of the Constitution of India, are (i) strengthening the infrastructure in the sectors critical to enhancement of human development such as education, income generation, health, etc; (ii) providing skilled teaching including tribal language; (iii) nutritional support to the needy children, mothers and elderly people, community grain storage; and (iv) other activities meant for welfare of Tribal population different from conventional development.

The department, however, undertook and executed the following works/schemes not covered under the guidelines of Article 275 (1):

- GoA, WPT&BC department accorded (March 2010) sanction of ₹15 lakh for the “Construction of Sub-Divisional Welfare Office building at Titabor” under Article 275(I) - 2009-10. Selection of the work for execution out of funds released under Article 275(1) was in contravention of the scheme guidelines, which envisages that the works/schemes meant for strengthening/upgradation of infrastructure for welfare of tribal population only could be undertaken under Article 275(1) of the Constitution of India. In the instant case, the work was not related to strengthening/upgradation of infrastructure for welfare of tribal people and therefore it was not authorised to be undertaken under Art.275 (1). The work though commenced in February 2013 remained incomplete till July 2015, with total expenditure of ₹7,43,346<sup>39</sup> (excluding deductions towards VAT, IT, FR, SD).
- Similarly, selection of the work - “Improvement and Renovation of Jengraimukh PWD Inspection Bungalow” under Article 275(1) - 2011-12 was also not in order as neither the work was designed to develop infrastructure for the welfare of tribal population nor was it linked to tribal development. The work, which was valued at ₹18.75 lakh, though commenced in December 2013 remained incomplete till July 2015, after incurring expenditure of ₹5.88 lakh. On joint physical verification (16 July 2015), it was seen that 24 pillars upto base slab and base slab casting was done as could be seen from the photographs below.



“Improvement and Renovation of Jengraimukh PWD Inspection Bungalow”  
(16 July 2015)

<sup>39</sup> ₹2,28,565 vide cheque No.296942 dated 5.06.2013, ₹3,48,940 vide cheque No. 495807 dated 4.01.2014 and ₹1,65,841 vide cheque No.495815 dated 18.07.2014.

- Based on administrative approval and sanction of ₹40 lakh accorded (March 2012) by GoA, the Director released<sup>40</sup> ₹40 lakh to the PD, ITDP, Majuli for the construction of a Tribal Guest House at Nayabazar, Majuli. The work was completed in July 2013 and ₹40 lakh was paid to the contractor. Till July 2015, the guest house was, however, not handed over to the ITDP. Instead, the building was being used for holding political meetings. Thus, it is transpired that the requirement for construction of the guest house was not need based as the same was not put to use for the purpose for which it was constructed under the scheme.

Thus, sanctions totaling ₹73.75 lakh accorded by GoA, for execution of works, which were not related to tribal welfare, out of allocated funds under Article-275 (1), were not only irregular but also against the spirit of the scheme objectives/guidelines.

**(ii) Sub-standard work**

The work - “Construction of Mising Language and Cultural Research Centre at Gogamukh” was executed by PD, ITDP, Dhemaji through a Construction Committee (CC) at an approved cost of ₹8 lakh under Article 275 (1)-2010-11. The construction was, however, sub-standard as defects like pot holes and disruption in floor, poor plastering and colouring of walls, doors, ventilators etc., were reported (6 February 2013) by the Assistant Executive Engineer, PWD, Dhemaji Building Sub-division. Though the defects were not rectified, the CC was released (July 2013) full payment of ₹7.84 lakh (excluding 2 per cent contingency) by the PD, which was irregular.

**(iii) Unauthorised usage of assets created under Article 275 (1)**

Following buildings executed under Article 275 (1) 2011-12 were not put to use for the purpose for which the same were constructed-

- ◆ “ST hostel at Dhemaji Rest House” constructed at the approved cost of ₹8 lakh by PD, ITDP, Dhemaji was being used for holding meeting of different tribal unions.
- ◆ “Moina Parijat Sishu Bikash Kendra” constructed at a total cost of ₹4 lakh by PD, ITDP, Dhemaji was being used as teachers’ common room of nearby Dhemaji Collegiate ME School.

Thus, due to usage of the assets created out of funds released under Article 275 (1) 2011-12 for other purposes, the objective of the scheme was frustrated.

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<sup>40</sup> □28.00 lakh on 12.07.2012 and □12.00 lakh on 27.05.2013

### 1.3.5.2 Schemes under Additional Central Assistance (ACA) to All Weather Roads

This being a central sector scheme, 100 *per cent* funds are released to the State under the scheme for the construction of all weather roads to bridge the gap in infrastructure.

#### 1.3.5.2.1 Non-completion of road works due to non-release of fund by GoA

GoI sanctioned 37 roads under ACA to All Weather Roads during 2008-09 (22) and 2009-10 (15) and released ₹7,322 lakh to GoA. The GoA, however, released ₹6,098 lakh<sup>41</sup> to the Director and retained the balance fund of ₹1,224 lakh for reason not found on record.

Scrutiny of records revealed that nine out of the 37<sup>42</sup> works taken up for execution through PWD (6) and Forest Department (3) could not be completed due to non-release of fund to the implementing agencies (IAs) by the GoA and the Director. It was further noticed that of the GoA release of ₹274 lakh in respect of two works, the Director released ₹160.47 lakh to the IAs retaining the balance of ₹113.53 lakh and subsequently diverting it to other works as shown in **Table-1.25** below:

**Table-1.25**  
Position of non-release of fund

(₹ in lakh)					
Sl. No.	Name of the works	AA amount	Fund released by GoA to the Director	Fund released by the Director to IA	Balance
1	Construction of road from Rangaijeng to Rani Coloney (2007-08)	164.00	164.00	120.87	43.13
2	Construction of Kathiatoli to Genda cherra road, Hailakandi (2007-08)	191.00	110.00	39.60	70.40
<b>Total</b>		<b>355.00</b>	<b>274.00</b>	<b>160.47</b>	<b>113.53</b>

Source: Departmental records.

Out of the balance fund of ₹113.53 lakh, the Director diverted ₹106.20 lakh to three other works as mentioned in the **Table-1.26**.

**Table-1.26**  
Position of diversion of fund to other works

(₹ in lakh)					
Sl. No.	Name of the works	AA amount	Amount released by GoA	Amount diverted from other works by the Director	Total fund released to IA
1	Improvement of road from Namkhola Rajani Sarmah LP School to Manika Mandal Pukhuri via Saru Namkhola	50.00	40.00	10.00	49.48
2	Improvement of road from Bongaon Bazar to Lachit Club via Natun Ujani Bahupathar	150.00	80.00	42.20	120.99
3	Construction of AWR from Shakhati to Jarihat in Boko LAC	190.00	136.00	54.00	184.89
<b>Total</b>		<b>390.00</b>	<b>256.00</b>	<b>106.20</b>	<b>355.36</b>

Source: Departmental records.

<sup>41</sup> (1) 2008-09 (December 2008): ₹1,830 lakh, (2) 2009-10 (March 2010): ₹2,395 lakh, (3) 2012-13: ₹1,427 lakh and (4) 2013-14: ₹446.00 lakh.

<sup>42</sup> **PWD** – (i) Improvement of Medhipara-Lakhipur Road; (ii) Construction of road from Rangaijeng to Rani Coloney; (iii) Construction of road from Santipur to Sonapur via Ambikapur; (iv) Construction of Chakra Sila Malsingpara Road; (v) Improvement of Namkhola Rajani Sarmah LP School to Manika Mandal Pukhuri via Saru Namkhola; and (vi) Construction of AWR from Tarani Rajgarh to Arunachal  
**Forest** – (i) Construction of road from Natun Basti to KamalaBagan; (ii) Construction of Kathaltoli to Genda cherra road, Hailakandi; and (iii) Construction of road from Tehsil to Ratanpur, Golaghat

Approval of the Government in this regard obtained, if any, was not found on record. Reasons for diversion of fund was not stated by the Director, though called for.

**1.3.5.2.2 Irregular utilisation of contingency charges earmarked for monitoring and evaluation of projects**

Sanction and release orders of GoA on ACA to All Weather Roads (AWR) envisage utilisation of one *per cent* each of the estimated costs of each work towards monitoring and evaluation (as contingencies) and quality control.

Scrutiny of records revealed that out of the total GoI release of ₹7,322 lakh, as of May 2015, GoA sanctioned and released ₹6,098.00 lakh to the Director for releasing the fund to the implementing agencies. Of this, the Director released ₹5,980.85 lakh to the implementing agencies for execution of the works after deducting ₹69.22 lakh, being one *per cent* contingency for monitoring and evaluation.

The Director, however, did not maintain any record/register to oversee the contingency charges so deducted and their utilisation from time to time. However, from the cash book and ledger maintained in the directorate, it was noticed that out of the contingency charges recovered/deducted, an amount of ₹40.29 lakh (**Appendix-1.13**) was utilised towards purposes like Republic Day celebration, Oath taking ceremony of new constituted DCs and Sub Plan meeting, etc., which were not related to monitoring and evaluation of the construction works. Thus, the expenditure of ₹40.29 lakh was not only unauthorised and irregular but also pointed to ineffective monitoring of the schemes by the directorate.

Further, though there was a provision for utilisation of one *per cent* of the estimated cost towards quality control like inspection of works to ascertain best quality materials being used, the Director did not, however, release the fund to the implementing agencies for utilising towards quality control. Instead, the same were paid to the contractors against their bills. Thus, the mandatory provision of quality control of materials utilised in works executed was not complied with.

On this being pointed out, the Director in the exit meeting stated (July 2015) that such expenditures will be avoided in future.

**1.3.5.3 Construction of ST and OBC Boys and Girls' hostel**

This is a Centrally-Sponsored Scheme being implemented to address the problem of educational backwardness of STs and OBCs. The Scheme was initiated to facilitate continuation of education by students of poor and needy families of remote locality.

**1.3.5.3.1 Non-completion of construction of hostel for OBC students**

As per the provision of the guidelines, construction of hostel building should be completed within 18 months from the award of work or two years from the date of

release of Central assistance, whichever is earlier. In no case the time will be extended beyond two years.

GoA, WPT&BC Department submitted (December 2009) a proposal to GoI for the construction of 16 Hostels for OBC Boys and Girls at an outlay of ₹886.30 lakh for the year 2009-10. GoI, however, sanctioned (March 2010) and released ₹255 lakh for the construction of 10 Boys/Girls hostels with the stipulation that the expenditure over and above the central assistance was to be borne by the State Government. GoA, however, accorded (March 2013) administrative approval for the construction of the 10 hostels and awarded the works to Assam State Housing Board (ASHB) only in March 2013 *i.e.*, after three years of release of central assistance for reason not on record. As of March 2015, works of none of the hostel buildings could be completed and physical progress of six out of the 10 buildings ranged between 38 and 95 *per cent*. Construction work of four hostel buildings was not yet started for due to not handing over of sites. Till March 2015, total ₹267.12 lakh (Central share: ₹150 lakh and State share: ₹117.12 lakh) have been released to ASHB as detailed in **Appendix-1.14**.

Non-completion/commencement of construction works of the hostel buildings even after five years of release of central assistance not only frustrated the objective of releasing fund but also deprived the beneficiaries from the intended benefit of availing the hostel accommodation.

#### **1.3.5.3.2 Non-achievement of target**

For constructing seven Hostels with total seat capacity of 600 for ST (P) Girls (five) and Boys (two) of the educational institutions under BTC, Kokrajhar and ITDPs, Dhemaji and Guwahati, Ministry of Tribal Affairs (Education Section), GoI accorded sanction of ₹600 lakh and released (August 2008) the funds to GoA under the Centrally Sponsored Scheme of Hostels for ST Girls and Boys for the year 2008-09. GoA, however, accorded sanction and released funds to the Director between August 2009 and June 2010 *i.e.*, after a lapse of 12 to 20 months from the central release for reasons not on record. Detailed position of receipt and utilisation of funds as well as findings of audit check and physical verification is shown in **Table-1.27**.

**Table-1.27**  
**Status of two boys and five girls hostels taken up under CSS 2008-09**

*(₹in lakh)*

Name of the IA	Name of the Hostel	Approved cost by GoI	Fund released	Fund utilised	Approved seat capacity	Seat capacity created	Audit findings through test check of records and physical verification
1	2	3	4	5	6	7	8
ITDP, Kokrajhar/BTC, Kokrajhar	ST (P) Boys' Hostel at Kokrajhar Government College, Kokrajhar	100.00	50.00	50.00	100	32	16 rooms (two seats each) were constructed in two Blocks in the ground floor for accommodating 32 students. Rooms were very congested.
	ST (P) Boys' Hostel at Gauhati University Campus, Kokrajhar	100.00	50.00	50.00	100	20	10 rooms (two seats each) were constructed in the ground floor for accommodating 20 students. Window grills are yet to be fitted. No room was there for Chowkidar or Warden.
	ST (P) girls' Hostels at Girls' College, Narabari, Kokrajhar	100.00	90.53	90.53	100	40	₹9.47 lakh was not yet released. Revised estimate with different specification was prepared without the approval of GoI. 40 students were accommodated.
ITDP, Kokrajhar/BTC, Kokrajhar	ST (P) girls' Hostels at Guwahati University Campus, Kokrajhar	100.00	85.87	85.87	100	44	₹14.13 lakh not yet released. 44 students were accommodated. No kitchen was constructed.
	ST (P) girls' Hostels at Kokrajhar Government College, Kokrajhar	100.00	92.53	92.53	100	32	₹7.47 lakh not yet released. 32 students could be accommodated. Warden's quarter was not constructed.
ITDP, Dhemaji	ST (P) girls' Hostels at Dhemaji College, Dhemaji	50.00	35.56	54.39	50	28	Six rooms with total seat capacity of 28 were constructed. Additional ₹18,82,547 was utilized in constructing the building out of the college fund due to non-release of balance fund by the Director.
ITDP, Guwahati	ST (P) girls' Hostels at Sonapur Girls' College, Sonapur	50.00	46.50	46.50	50	15	Accommodation for 15 students could be made in the five hostel rooms. Warden room was not constructed. Only nine ST (P) students each were allotted accommodation during 2013-14 and 2014-15. Fees were charged @ ₹4,250 annually.
<b>Total</b>		<b>600.00</b>	<b>450.99</b>	<b>469.82</b>	<b>600</b>	<b>211</b>	

*Source: Records of BTC and the two ITDPs.*

As could be seen from the details above that against the target of 600 seats, the hostels were constructed with total seat capacity of 211 seats (35 per cent) only. Thus, not only the infrastructure created was much less as compared to the AA accorded by GoI but also the college authority failed to create safety and security measures of the girl students staying in the hostel building due to non-construction of warden's room in the hostel.

#### **1.3.5.4 Infrastructure under State Plan fund**

Besides release of funds by GoI under different schemes as mentioned above for development of infrastructure in tribal areas, the State Government also releases State Plan funds for the creation of assets/development of infrastructures through Autonomous Councils and Development Councils.

#### 1.3.5.4.1 Release of payments based on incorrect documents

The work—“Construction of classroom building for Kulajan College in Dhemaji District” was taken up by MAC at a cost of ₹20 lakh for execution out of MAC fund for the year 2009-10. The work was awarded (August 2011) to a Dhemaji based contractor at four *per cent* above the estimated cost of ₹19,43,126 (civil work: ₹17,82,684 and internal electrification: ₹1,60,442) for execution under the supervision of Executive Engineer, PWD, North Lakhimpur Division with the stipulation to complete within three months *i.e.*, by November 2011.

Scrutiny of records revealed that the work commenced on 1 August 2011 and ₹8,00,000 was released (April 2012) to the EE, PWD, North Lakhimpur division as 1<sup>st</sup> installment. The work was shown completed in March 2014 and based on the completion certificate and final bill submitted (15 March 2014) by the EE, the Principal Secretary, MAC released (April 2014) the balance fund of ₹11,03,126 (after deducting ₹40,000 being 2 *per cent* contingencies) to the EE for making payment to the contractor.



**Incomplete classroom building for Kulajan College in Dhemaji District  
(17 June 2015)**

On joint physical verification (17 June 2015), it was noticed that items of civil work viz., fitting and fixing of doors, windows, MS Grills, glass etc., were yet to be executed. The internal electrification work was also not done. Thus, the completion certificate and final bill submitted by the EE was fictitious. The MAC authority on its part also failed to ascertain the actual status of the work before releasing the final payment. As a result, not only the work remained incomplete even after 42 months of its stipulated date of completion but the objective of meeting shortage of class rooms in the institution was also frustrated.

#### 1.3.5.4.2 Improper Selection of schemes

(A) As per AOP 2013-14, the “Construction of six bedded isolation ward building at Gogamukh PHC” was taken up at an estimated cost of ₹7 lakh by MAC for execution through a five member construction committee. The building was completed in December 2014 at the approved cost of ₹7 lakh. On joint physical verification (18 June 2015), it was, however, noticed that the newly constructed

building was occupied and used by Block Programme Manager (BPM) and Assistant BPM of NRHM though the building was built for six bedded isolation ward.

(B) Similarly, the MAC constructed boundary wall of Veterinary Sub-Centre at Moharicamp in Dhemaji district as per AOP 2013-14 at a total cost of ₹5.04 lakh. Information collected from District Animal Husbandry and Veterinary Officer, Dhemaji disclosed that the sub-centre at Moharicamp was not operational as neither any post was created nor any manpower deployed in the centre since inception.

The above position indicated that selection of the schemes for implementation was not need based and the Director failed to achieve the intended objective of welfare of tribal people.

### **1.3.5.5 Schemes for upliftment of the economic condition of STs and OBCs**

#### **1.3.5.5.1 Schemes under Special Central Assistance (SCA) to Tribal Sub Plan (TSP)**

The SCA is provided by the Ministry of Tribal Affairs to the State Government in addition to the State TSP. SCA is primarily meant for family-oriented income-generating schemes in the sectors of agriculture, horticulture, sericulture and animal husbandry. A part of SCA (not more than 30 per cent) is also permitted to be used for development of infrastructure incidental to such income generating schemes.

#### **1.3.5.5.2 Irregular utilisation of funds**

The GoA, WPT & BC Department sanctioned (February 2012)<sup>43</sup> ₹890 lakh out of the funds released (September 2011)<sup>44</sup> by GoI under SCA to TSP for the year 2011-12 for the implementation of schemes in BTC areas as per allocation given in **Table-1.28**.

**Table-1.28**  
**Position of sanction/allocation and release of funds**

(₹ in lakh)				
Sl. No.	Name of ITDP	Animal Husbandry activities	Fisheries/Horticulture activities	Handloom & Textile
1.	Kokrajhar/ Gossaigaon	100.00	56.00	100.00
2.	Dhubri	8.00	5.00	8.00
3.	Barpeta	30.00	14.00	30.00
4.	Nalbari	55.00	30.00	55.00
5.	Rangia	22.00	14.00	22.00
6.	Udalguri & Mangaldai	45.00	35.00	45.00
7.	Dispersed areas under BTC	90.00	36.00	90.00
<b>Total</b>		<b>350.00</b>	<b>190.00</b>	<b>350.00</b>
<b>Grand Total</b>		<b>890.00</b>		

*Source: Sanction and release orders.*

<sup>43</sup> vide order no. TAD/BC/389/2010/111 dt. 06.02.2012

<sup>44</sup> vide no. 14020/2 (2)/2010-SG-II dt.29.09.2011)

The fund was withdrawn by the Director and released (March 2012)<sup>45</sup> to the Principal Secretary, BTC, Kokrajhar.

Scrutiny revealed that Council Head of the Department (CHD), WPT & BC, BTC, Kokrajhar, as per direction of Under Secretary, BTC, Kokrajhar, proposed the utilisation of ₹654.09 lakh for the procurement of 104 sets of Tent House (₹600 lakh) and 2,613 bundles Cotton Yarn (₹54.09 lakh).

It was noticed that three firms were selected for the supply of the above items and the firms were paid ₹6,37,74,802<sup>46</sup> on delivery of the material to the SDWOs for onward distribution to the selected beneficiaries. Details are indicated in **Table-1.29**.

**Table-1.29**  
**Procurement and distribution of material under SCA to TSP**

Sl. No.	Name of supplying firm	Supply order no. & date	Quantity supplied	Amount paid (₹)
1	M/s Nitu Enterprise, Kokrajhar	BTC/CHD-WPT-05/11-12/Pt-IV/34 dt.04.04.12	22 Set T/H (SDWOs, Bhergaon & Udalguri)	12346631
2	M/s Nitu Enterprise, Kokrajhar	-do-/35 dt.04.04.12	28 Set T/H (SDWOs, Mushalpur, Tamulpur & Salbari)	15713894
3	M/s J T Enterprise, Kokrajhar	-do-/37 dt.04.04.12	34 Set T/H (SDWOs, Koarajhar, Gossaigaon & Parbatjhara)	19081157
4	M/s J T Enterprise, Kokrajhar	-do-/38 dt.04.04.12	20 Set T/H (SDWOs, Kajalgaon & Bijni)	11224210
5	M/s Prakash Enterprises, Guwahati	-do-/39 dt.04.04.12	2613 bundle Cotton Yarn to above 10 SDWOs	5408910
<b>Total</b>				<b>63774802</b>

*Source: Departmental records.*

In this connection, the following observations are made:

- Out of ₹890 lakh received under the scheme for the year 2011-12, only ₹637.75 lakh was utilized for the purposes mentioned above. The balance amount of ₹252.25 lakh was utilized against other schemes like construction of link road, bridges and boundary wall etc., not covered by the original sanction of GoA.
- Of an amount of ₹637.75 lakh incurred, against the spirit of GoA sanction, an amount of ₹583.66 lakh was utilized by BTC towards procurement and distribution of Tent Houses instead of utilizing the same for Animal Husbandry, Horticulture and Fishery activities through PD, ITDP, Kokrajhar for five ITDPs.
- The SDWOs were directed (April 2012) to select Self Help Groups (SHGs)/ Co-operative Societies and educated unemployed youth by holding meeting of ST Development Boards and to submit the details to BTC. It was, however, not on record as to whether the approved lists were submitted by the SDWOs concerned and distributions were made as per the approved lists.

<sup>45</sup> vide Bank Draft no.297303 dt.15.03.2012

<sup>46</sup> M/s Nitu Enterprise 371084 dt.22.06.12 ₹25406000  
M/s J T Enterprise 371085 dt.22.06.12 ₹27438480  
M/s Prakash Enterprise 371152 dt.17.10.12 ₹5408910

- No monitoring of the distribution of the Tent Houses and Cotton Yarn was done at BTC level. As a result, BTC was not aware of the actual position of distribution of the materials to the intended beneficiaries.

On this being pointed out, the Joint Secretary, BTC, Kokrajhar in reply stated (June 2015) that the funds were utilized for the procurement and distribution of Tent House instead of Animal Husbandry, Horticulture and Fishery activities and on road works as directed by Council Authority in terms of power conferred to BTC through MOS. It was also stated that the jurisdiction of ITDPs Dhubri, Barpeta, Nalbari, Rangia and Mangaldai were not within the purview of BTC authority. The reply was not tenable as the sanction of GoA was specific and accorded as per GoI's approval. On the other hand, GoA was also responsible for the denial of benefits to the beneficiaries of the five ITDPs (Dhubri, Barpeta, Nalbari, Rangia and Mangaldai) due to irregular release of earmarked funds of the ITDPs to BTC for areas not falling under the purview of BTC.

Thus, implementation of the scheme was not done in the right spirit. Besides, the beneficiaries under the said ITDPs were also deprived of the benefit.

#### **1.3.5.5.3 Unauthorised expenditure on works not permissible**

Based on the sanction accorded (March 2011) by GoA, the Director released (May 2011) ₹7.08 crore to the Principal Secretary, BTC, Kokrajhar for implementation of the programmes under SCA to TSP during 2010-11 as shown in **Table-1.30**.

**Table-1.30**  
**Position of proposed and sanctioned scheme for 2010-11**

Sl. No.	Name of schemes	Amount involved (In ₹)	Remarks
1	FOIGS Scheme (Cotton Yarn)	30800000	To be implemented in Kokrajhar, Chirang, Baska & Udalguri district.
2	FOIGS Scheme (Sewing Machine)	39999900	
<b>Total</b>		<b>7,07,99,900</b>	

*Source: Sanction orders.*

Out of ₹7.08 crore, CHD, WPT & BC, BTC utilised ₹2.07 crore towards completion of other 53 incomplete schemes under SCA to TSP for the years 2006-07 to 2008-09 through different implementing agencies. Remaining ₹5 crore was utilised towards procurement and distribution of cotton yarn, spray machine and sewing machine etc., leaving a balance of ₹1,32,900 with the CHD.

The utilisation of funds amounting to ₹2.07 crore towards completion of incomplete schemes of earlier periods was against the spirit of the sanction accorded by GoA. This not only resulted in irregular and unauthorised expenditure to that extent but also deprived the intended beneficiaries.

### 1.3.5.5.4 Avoidable expenditure on procurement of materials

(A) Rule 21 of General Financial Rules (GFR) 2005 provides that the DDO is to exercise same vigilance in spending Government money as a person of ordinary prudence would exercise in spending his own money. Further, Chief Executive Member (CEM) of BTC while initiating procurement of different items under SCA to TSP for the year 2010-11, instructed (May 2011) that the rate of items was to be maintained as per approved rate of GoA/BTC/Comparative Statement (Tendered) Rate.

Scrutiny of records revealed that based on the sanction of ₹4.35 crore accorded (March 2011) by GoA under SCA to TSP and fund released (December 2011) by the Director, CHD, WPT&BC, BTC procured different items through suppliers selected (25 January 2012) by a four member purchase committee headed by the Under Secretary, BTC based on competitive bidding.

Comparative study of the rates at which the material were purchased by the BTC *vis-a-vis* the corresponding rates allowed by the Departmental Purchase Committee (DPC) of the Director revealed that the materials were procured at much higher rates by the BTC. It was revealed that the rates of different items fixed by the DPC of the Director on 20 January 2012 were inclusive of loading, unloading and transportation charges, whereas the CHD, WPT&BC, BTC, Kokrajhar placed supply orders for procurement of different items on 30 January 2012 *i.e.*, after 10 days of DPC meeting held by the Director at rates higher than the rates fixed by the DPC. Had there been any information sharing mechanism existed between the Director and the BTC, an extra expenditure of ₹101.31 lakh (detailed in *Appendix-1.15*) incurred on account of higher purchase rates could have been avoided. With the avoidable extra expenditure of ₹101.31 lakh, the BTC authority could have covered another 8,389 beneficiaries under the scheme.

(B) For the year 2011-12, the Director released<sup>47</sup> ₹4.35 crore and ₹8.90 crore in December 2011 and March 2012 respectively to the Principal Secretary, BTC, Kokrajhar for implementation of the approved programmes under SCA to TSP. Of the funds so released, CHD, WPT&BC, BTC procured 9,063 bundles Cotton Yarn (2/80 dyed) at a total cost of ₹154.06 lakh from a Guwahati based firm during January 2012 (6,450 bundles @ ₹1,550 per bundle) and April 2012 (2,613 bundles @ ₹2,070).

This showed that during a span of 3-4 months, Cotton Yarn was procured at two different rates. As the BTC procures Cotton Yarn every year under SCA to TSP for its distribution among the beneficiaries, there should have to be a plan for the

<sup>47</sup>

Sl. No.	Sanction order	Bank draft no. & date	Amount (₹)
1	DW.BTC.31/2011/51 dt. 09.12.2011	244753 dt.08.12.11	43500000
2	TAD/BC/389/2010/11dt. 06.02.2012	297303 dt.15.03.12	89000000

procurement of the item from the firm through rate contract on annual basis in terms of the provision of GFR/Central Vigilance Commission (CVC) guidelines. This could have avoided extra expenditure of ₹13,58,760 [(₹2070-₹1550) X 2613] enabling coverage of more beneficiaries under the scheme.

The Joint Secretary, BTC, Kokrajhar while accepting the audit comment, stated (June 2015) that the procurements were made at the rates approved by the DPC of WPT & BC department of BTC. However, BTC constituted a Central Purchase Board in November 2014 to determine equal rate for the purchase of same item in future.

**1.3.5.5.5 Lack of follow ups in implementation of Family Oriented Income Generating Schemes (FOIGS)**

Scrutiny of records revealed that the Director released total ₹289.50 lakh to two test-checked SDWOs and four test-checked ITDPs for the implementation of FOIGS under SCA to TSP for the years 2009-10 to 2012-13. The funds were disbursed to respective individual beneficiaries and President/Secretary of the SHGs (**Table-1.31**) selected by the concerned project implementation committee (PIC) and the Director for implementation of FOIGS.

**Table-1.31**  
**Fund released to test-checked SDWOs/ITDPs during 2010-13**

(₹in lakh)

Sl. No.	Name of IA	Amount released	Purpose of release	To whom released
1.	SDWO, Kokrajhar	44.00	For implementation of Piggery, Duckery and Poultry etc. 2009-10	19 SHGs
2.	SDWO, Majuli	65.00	For construction of “Kumarbari Koroiguri Fishery” 2010-11 to 2012-13	Kumarbari SHG, Kumarbari Village, Majuli
3.	PD of ITDP, Guwahati	58.50	Community farming for piggery/dairy and Handloom & Textile activities 2010-11 to 2012-13	19 SHGs
4.	PD, ITDP, Dhemaji	91.00	Animal husbandry for individual beneficiary, Community farming for piggery and dairy, fishery and horticulture etc. 2011-12	41 SHGs/ 212 beneficiaries
5.	PD, ITDP, Barpeta	11.00	Community farming for piggery and fishery 2011-12	4 SHGs
6.	PD, ITDP, Jorhat	20.00	Community farming for piggery 2011-12	5 SHGs
<b>Total</b>		<b>289.50</b>		

Source: Records of ITDPs/SDWOs.

In this regard following observations are made:

- The procedure adopted for the selection of the beneficiaries could not be ascertained due to non-availability of any minutes/records of PIC meeting.
- Funds were released to SHGs without obtaining documents like minutes and attendance book showing purpose of their formation, modus operandi and list of members etc.

- No follow up to watch/oversee the actual utilisation of the funds released, continuation of projects and generation of income etc., by the SHGs was made at the level of SDWOs/ITDPs.
- ₹5 lakh was released (May 2013) for implementation of piggery farming to Kastarba (₹3 lakh) and Bhagyashree (₹2 lakh) SHGs under ITDP, Barpeta. On joint physical verification (July 2015), it was noticed that there was no existence of piggery farms. The President/member of the SHGs stated that 7 and 5 Sows/Boars were available with individual members of the SHGs concerned against procurement of 36 and 25 Sows/Boars/Piglets respectively. Although, it was stated that income were generated through selling of the pigs/piglets but details of income generated were neither on record nor could be stated.
- “Providing fencing and gate around the fisheries” as claimed to have been done at ₹24.80 lakh by Kumarbari SHG out of ₹65 lakh released by SDWO, Majuli for the construction of “Kumarbari Koroiguri Fishery” was found non-existent during joint physical verification (July 2015).
- ₹2 lakh was released (January 2013) for piggery farms to Jyoti Mahila SHG. Joint physical verification (17 July 2015) of the piggery farms of Jyoti Mahila SHG (₹2 lakh) under ITDP, Jorhat revealed that the pig shed was dumped with bamboos and other objects not related with piggery farming and only two piglets were found available in the farm.

The position above is illustrative of the fact that the objective of welfare of tribal people through individual beneficiary scheme and community farming remained unachieved for want of regular follow ups by the SDWOs/ITDPs.

#### **1.3.5.5.6 Irregular release of grants to unapproved SHG**

The Director released (October 2012) ₹5 lakh to SDWO, Barpeta. Of this, ₹3 lakh was earmarked for Borghopa Mahila Unnayan Samiti SHG, Borghopa for the implementation of Animal Husbandry scheme under SCA to TSP during 2011-12. The amount was, however, released (March 2013) by the SDWO to another SHG viz., Borghopa Tribal Milijuli Sanchay Samiti without obtaining the necessary approval from the Director/GoA. Neither UC of the fund so released was submitted by the SHG nor was any inspection carried out at the SDWO level to oversee the implementation of the programme.

Joint physical verification carried out (9 July 2015) with official and Chairman, PIC disclosed that there were two separate SHGs in Borghopa. The members of Borghopa Mahila Unnayan Samiti SHG were annoyed for not receiving the fund released to them by the Director. President of the SHG, which received the funds, stated that 9 out of the 30 sows/boars procured were available with 6 members of the SHG. No piggery shed was, however, found constructed by the SHG.

Thus, payment of ₹3 lakh made to unapproved SHG by the SDWO was not only irregular but also deprived the *bona fide* beneficiaries from the intended benefits of the scheme.

### **1.3.5.6 Schemes under State Plan fund**

The State Government in line with GoI scheme had also been releasing funds under State Plan to Councils for the implementation of FOIGS in different sectors like handloom and textile, agriculture and animal husbandry cooperation etc., besides distributing vehicles at subsidised rate to the unemployed ST/OBC youths for generating income under the scheme.

#### **1.3.5.6.1 Avoidable expenditure on procurement of cotton yarn for DCs**

Based on the sanctions accorded by GoA, the Director procured total 1,00,667.93 bundles cotton yarn during 2011-12 to 2013-14 at a total cost of ₹14.71 crore for their distribution among the beneficiaries under State Plan Scheme.

Scrutiny of related records revealed that in respect of all the purchases, the rates quoted by AGMC Limited was fixed by the DPC headed by the Commissioner and Secretary to the GoA, WPT & BC department. From the comparative statements (CS) of rates quoted by different firms, it was, however, noticed that in all the cases, the available lowest rates were ignored by the DPC though the firms, which quoted the lowest rates, fulfilled all the requisite criteria. This had resulted in an extra expenditure of ₹226.17 lakh as shown in **Table-1.32** (details in *Appendix-1.16 to 1.18*).

**Table-1.32**  
**Extra expenditure on procurement of Cotton Yarn**

Sl. No.	Year	For whom purchased	Item	Quantity (In bundle)	Rate (₹)	Total expenditure {5 X 6} (₹)	Available lowest rate (₹)	Difference in rate {6 – 8} (₹)	Extra expenditure {5 X 9} (₹)
1	2	3	4	5	6	7	8	9	10
1.	2011-12 to 2013-14	For the beneficiaries of four Development Councils (DCs) <sup>48</sup>	Cotton Yarn (2/80 count Dyed 4.54 Kg)	62766.93	1500	94150395	1252	248	15566199
2.	2012-13	OBC Beneficiaries	- do -	16666	1500	24999000	1250	250	4166500
3.	2012-13	ST (P) Beneficiaries	Cotton Yarn (2/60 count Dyed 4.54 Kg)	19230	1300	24999000	1150	150	2884500
<b>Total</b>				<b>98662.93</b>		<b>144148395</b>			<b>22617199</b>

Source: Records of the directorate.

Scrutiny also revealed that the firms from which the Cotton Yarn were procured (in respect of procurement of 64,766.93 bundles Cotton Yarn at Sl. No. 1), had not even taken part in the bidding process pointing at gross financial impropriety.

<sup>48</sup> Amri Karbi Development Council (32,469.33 bundles), Sarania Kachari Development Council (16,666.6 bundles), Koch Rajbongshi Development Council (13,331 bundles) and Moria Development Council (300 bundles).

This not only resulted in extra expenditure but an opportunity to cover more beneficiaries under the schemes was also lost.

#### **1.3.5.6.2 Extra burden on beneficiaries due to delayed release of fund by GoA**

GoA, WPT & BC department sanctioned (March 2011) ₹4,96,37,875 (being the GoA's share) for providing TATA WINGER MAXI VAN to 125 OBC SHGs (consisting of 5 to 8 unemployed OBC youth in each group) under the Chief Minister's Special Employment Generation Programme (SEGP) during 2010-11. The vehicles were to be procured from a Guwahati based firm @ ₹5,29,470 (including 13.5 per cent VAT) each as approved by the DPC on cost sharing basis of 75 (₹3,97,103): 25 (₹1,32,367) between GoA and the SHG.

Scrutiny of records revealed that the order placed with the firm for the supply of 125 TATA WINGER MAXI VAN BS-III/DIESEL on 30 March 2011 was blocked by GoA on the following day for reasons not on record. The sanctioned fund withdrawn (18 March 2011) from treasury was also kept (31 March 2011) in RD as per GoA's instruction.

Subsequently, on submission (20 February 2013) of the list of selected SHGs by the Director, GoA issued (21 June 2013) authority to draw the funds kept in RD. In the mean time, cost of the vehicle went up to ₹6,68,661 as intimated (20 June 2013) by the firm in reply to the correspondence made (14 June 2013) by the Director. Eventually, the Director requested (28 June 2013) the firm to execute the order of supply of 125 TATA Winger @ ₹6,68,661 each and intimated (29 June 2013) that the extra cost of ₹1,39,191 (₹6,68,661 - ₹5,29,470) would be borne by the SHGs concerned. Thus, SHG's contribution was raised from ₹1,32,367 to ₹2,71,558 due to delay in processing of selection of SHGs. Out of the sanctioned fund, the Director released ₹4,21,92,194 to the firm retaining ₹74,45,681 in the form of DCR.

Scrutiny further revealed that neither the increase in price of the vehicle was brought to the notice of GoA nor was any effort made to raise GoA's contribution by the Director. The decision to raise SHG's contribution was based on the willingness of the beneficiaries to pay the increased amount as communicated by the President, All Assam OBC Chairman Association. Till June 2015, 108 out of 125 SHGs had lifted their allotted vehicles on deposit of ₹2,71,559 each to the firm.

It was also noticed that out of 108 SHGs, 6 were not approved by OBC Board, 5 were selected by the Director on receipt of application, 11 were replaced by the Board without assigning any reason. The details are given in **Appendix-1.19**.

Thus, the selection process of SHGs by the Director was not based on schematic norm. Besides, delay in finalising the list of beneficiaries forced the poor and needy OBC SHGs to bear the burden of extra cost of ₹1,39,192 in each case due to price escalation, which was avoidable.

#### **1.3.5.6.3 Improper selection of scheme under Bodoland Vikash Yojana**

The Joint Secretary, BTC, Kokrajhar accorded (21 October 2013) administrative approval for providing TATA winger vehicles (non AC) @ ₹7.07 lakh each to 100 BPL beneficiaries under Bodoland Vikash Yojana. The cost was to be shared by the BTC and beneficiary on 50:50 basis (the ratio in respect of CM's SEGP 2010-11 was 75:25). For supply of 100 vehicles, the order was placed (19 October 2013) with M/s Kiran Transport Company Pvt. Ltd., Guwahati and ₹3.63 crore (BTC's share) was released to the firm on 29 November 2013. Delivery of the vehicles was, however, not started till November 2014 due to delay in selection of beneficiaries.

Although the Joint Secretary, BTC, in reply to an audit query, stated (May 2015) that 50 per cent of the vehicles were delivered to the beneficiaries, scrutiny of records, however, revealed that only 31 (Kokrajhar-9, Chirang-10, Baska-6 & Udalguri-6) out of 100 beneficiaries received the vehicles, of which, two beneficiaries<sup>49</sup> under Baska district were found not approved by the Selection Board. Non-delivery of vehicles was mainly due to non-deposit of beneficiary's share as it was difficult for the BPL beneficiaries to bear such high cost of ₹3,53,500 towards the purchase of vehicle.

Delay in finalising the list of beneficiaries and non-delivery of vehicles to beneficiaries led to extension of undue financial benefit to the firm. 70 per cent BPL beneficiaries could not avail the benefit due to the burden of high cost towards the purchase of vehicles.

In reply, the Joint Secretary, BTC, Kokrajhar stated (June 2015) that the sharing pattern (50:50) had to be adopted due to shortage of fund and the matter relating to sharing mechanism would be taken up with GoA in future.

#### **1.3.5.6.4 Wasteful expenditure on Bamboo Plantation under NEC scheme**

With a view to promote bamboo sector as an essential component of rural development through income generation and market linked trade, North Eastern Council (NEC), GoI approved (November 2006) implementation of the project "Bamboo Plantation on commercial basis in BTC areas" through Bodoland Bamboo Plantation Ltd (BBPL), Udalguri at an outlay of ₹81.44 lakh and released ₹37 lakh as first instalment for completion of the project within one year. Based on the sanction accorded by GoA, ₹37 lakh was released (June 2007 and January 2008) to Director of Agriculture (DoA), BTC, through Principal Secretary, BTC for implementation of the project. As per UC submitted (February 2008) by DoA, BTC, the entire amount was utilised for plantation of Chinese variety of bamboo in 148 hectare areas as shown in **Table-1.33**.

<sup>49</sup> Pabin Boro and Md. Hazarat Ali Sk.

**Table-1.33**  
**Areas covered and expenditure incurred by BBPL with 1<sup>st</sup> instalment**

Sl. No.	Location	Area covered (In ha)	Amount of expenditure (₹)
1	Athiabari, Jharbari, Soraibil, & Kachugaon in Kokrajhar district	49	1225000
2	Bhabanipur under Chirang	29	725000
3	Thaikajhora under Chirang	20	500000
4	Udalguri district	50	1250005
<b>Total</b>		<b>148</b>	<b>3700005</b>

*Source: Records of BTC.*

2<sup>nd</sup> instalment of ₹36.30 lakh was released by NEC in March 2009 *i.e.*, after two years of submitting UC by DoA, BTC. The fund was released to Principal Secretary, BTC, Kokrajhar for onward release to DoA, BTC only in March 2012 due to delayed sanction and release (January 2012) by GoA. The 10 *per cent* loan component of ₹8.11 lakh as required to be released by GoA, was not released till May 2015.

As per the UC submitted (18 February 2013) by DoA, BTC, the entire amount of 2<sup>nd</sup> instalment was also utilised for the plantation of Chinese variety of bamboo in 146 ha as shown in **Table-1.34**.

**Table-1.34**  
**Position of areas covered and expenditure incurred by BBPL with 2<sup>nd</sup> instalment**

Sl. No.	Location	Area covered	Amount of expenditure (₹)
1	Serfanguri, Bhumka & Sapkata in Kokrajhar district	66	1650000
2	Bengtol & Amguri under Chirang	40	1000000
3	Harisinga & sonaigaon under Udalguri district	40	1000000
<b>Total</b>		<b>146</b>	<b>3650000</b>

*Source: Records of BTC.*

Though the project was to be completed within a span of one year, it took more than six years to complete the same due to delay in release of funds to the implementing agency. The physical verification reports and photographic evidence submitted by ADOs concerned as well as information furnished by the DoA, BTC indicated that Chinese variety of bamboo, having no commercial value, was planted instead of local variety. As a result, the growers failed to generate income through selling the bamboos. This not only frustrated the scheme objective of promoting bamboo sector for generating income for ST people but also the entire expenditure of ₹73.50 lakh proved wasteful.

#### **1.3.5.6.5 Broiler Farming under AOP-2013-14 in MAC**

As per the provision of AOP 2013-14, financial assistance @ ₹21,000 for a total amount of ₹46,20,000 was to be provided to 220 Rural Entrepreneurs/SHGs for Broiler Poultry farming. Balance ₹13,184 of the total project cost of ₹34,184 per unit was beneficiary's contribution. The project was to be implemented by an Apex Level

Committee headed by Executive Councilor, Animal Husbandry & Veterinary. An amount of ₹32.72 lakh was transferred to the account of the Committee as indicated in **Table-1.35**.

**Table-1.35**  
**Details of transfer of funds to the account of Apex Level Committee**

Sl. No.	Date of payment/transfer	Purpose	Cheque no.	Amount paid (₹)
1	11.09.14	Broiler farming	715707	924000
2	29.10.14	Broiler farming	Tfr to a/c	500000
5	14.11.14	Broiler farming	Tfr to a/c	1848000
<b>Total</b>				<b>3272000</b>

*Source: Departmental records.*

Scrutiny of records revealed that ₹21,55,340 was released to 194 beneficiaries (@ ₹11,110 each) between September 2014 and March 2015 as 1<sup>st</sup> installment out of the list of 220 beneficiaries prepared and approved (4 September 2014) by the Committee. Apart from this, the Committee spent ₹3,72,034 towards procurement of broiler chicks, feedings, utensils etc., for distribution to the beneficiaries. The balance amount of ₹7,54,626 was lying unutilized in the bank account since 3 March 2015.

In connection with the implementation of the scheme, a training team (with Veterinary Personnel and Progressive Broiler Farmers) was to be constituted (as per the project report) for imparting training to the beneficiaries. But no such training team was found constituted and no training was found imparted to the beneficiaries. There was also no record of providing the Broiler chicks and other materials procured by the Committee. The reason for non-releasing 1<sup>st</sup> installment to 26 selected beneficiaries and non-release of the 2<sup>nd</sup> installment to all the selected beneficiaries was neither on record nor stated. No inspection to oversee the actual implementation of the scheme by the beneficiaries was also carried out.

The above position indicated that the scheme was not implemented properly for extending benefit to the unemployed youths for their livelihood.

In the exit meeting, the Principal Secretary, MAC stated (June 2015) that a spot verification would be made and the matter would be discussed in the EC meeting for further course of action.

**1.3.5.6.7 Doubtful distribution of Galvanized Corrugated Iron (GCI) Sheets to beneficiaries**

Based on the proposal submitted by the Director, GoA sanctioned (March 2013) grants-in-aid of ₹60 lakh under State Plan for the procurement and distribution of GCI Sheet in MAC areas during 2012-13. The Director, prior to submission of the proposal to GoA, obtained the proposal of MAC. It was noticed that the Principal Secretary, MAC, Gogamukh actually submitted the proposal for the said amount for erection of boundary wall at the allotted land at Mohricamp for Construction of the Capital Complex and not for GCI sheets. The Director forwarded the proposal of MAC to GoA on 12 March 2013 and again, on the same day submitted another

proposal for procurement and distribution of GCI Sheets in Council areas during 2012-13 changing the earlier proposal. MAC, however, did not submit any proposal for procurement and distribution of GCI Sheet in the Council area.

The amount was released (April 2013)<sup>50</sup> to MAC, which procured 1,041 GCI Sheets from AGMC Ltd., Guwahati and made (13 January 2014) payment of ₹55,82,435 (after deducting 5 per cent VAT & 2 per cent contingencies) to the firm. The GCI sheets were shown received by the Technical Advisor of MAC on 20 December 2013, who handed over 1,039 sheets to the MLAs of 11 Constituencies or to their authorized agents. Essential records viz., the list of selected beneficiaries, supply order, delivery challans, bills/vouchers and APRs etc., in support of procurement and distribution of the GCI sheets were neither available on record nor could be furnished by MAC during audit, though called for.

The manner in which the proposal was submitted by the Director was not in order and was irregular. Further, in absence of the vital records mentioned above, genuineness of procurement and distribution of the GCI sheets remained doubtful and possibilities of misappropriation of funds could not be ruled out.

In the exit meeting, the Principal Secretary, MAC stated (June 2015) that the matter would be taken up with the Technical Advisor and the Chief Executive Councilor (CEC).

### **1.3.5.7 Schemes for upliftment of the educational standard through Scholarship**

#### **1.3.5.7.1 Post Matric Scholarship for ST and OBC students**

The objective of Post-Matric Scholarship (PMS) scheme was to provide financial assistance to ST and OBC students studying at post matriculation stage to enable them to complete their education. During 2010-15, against the proposal of ₹393.79 crore for the grant of scholarship to 4,64,927 ST and 3,45,126 OBC students, GoI sanctioned and released ₹271.20 crore. Of this, GoA released ₹222.02 crore to SDWOs/ITDPs through the Director for disbursement of scholarship to 3,28,269 ST and 1,94,994 OBC students as indicated in **Table-1.36**.

<sup>50</sup> vide Bank Draft No.667443 03.04.13

**Table-1.36**  
**Position of scholarship fund received and released to SDWOs/ITDPs**  
**(₹ in crore)**

Year	Scheme	Budget Provision	Amount of Proposal submitted and (number of students)	Fund sanctioned by GoI	Fund released to SDWOs/ITDPs	Number of students against which fund released
2010-11	Post Matric (ST)	28.81	28.75 (74777)	28.75	28.81	78505
	Post Matric (OBC)	10.00	8.37 (37910)	2.53	5.43	32377
2011-12	Post Matric (ST)	42.00	40.02 (82876)	42.00	41.99	96755
	Post Matric (OBC)	10.00	26.53 (78778)	26.53	2.93	18031
2012-13	Post Matric (ST)	45.00	45.06 (97699)	34.03	33.93	62439
	Post Matric (OBC)	10.00	16.08 (50370)	12.85	10.00	38169
2013-14	Post Matric (ST)	50.00	58.92 (102800)	22.49	22.48	22532
	Post Matric (OBC)	20.00	34.18 (79130)	Nil	19.39	68021
2014-15	Post Matric (ST)	80.00	71.34 (106775)	47.47	44.96	68038
	Post Matric (OBC)	30.00	64.54(98938)	54.55	12.10	38396
<b>Total</b>			<b>393.79</b>	<b>271.2</b>	<b>222.02</b>	<b>523263</b>

Source: Records of the directorate.

The actual position of distribution of the funds to the educational institutions and the number of students actually benefited under the scheme was neither available with the directorate nor any information in this regard was furnished, though called for.

Audit findings on disbursement of scholarship in the test-checked units of SDWOs/ITDPs are discussed below.

**1.3.5.7.1 (a) Non-release of PMS to ST (Fresh) students**

(i) On the basis of the demand received from 19 Colleges, the Project Director, ITDP, Rangia submitted (28 & 29 May 2013)<sup>51</sup> two proposals to the Director for release of ₹21.91 lakh for award of scholarship to 439 ST (Fresh) students (BA-1<sup>st</sup> year & HS-1<sup>st</sup> year) for the year 2012-13.

The funds were not received by ITDP, Rangia till June 2015 despite issuing reminder (March 2015). During beneficiary survey conducted on the students of two colleges namely (i) Rangia College, Rangia; and (ii) Manabendra Sarma Girls College, Rangia revealed that non-receipt of the scholarships created anguish among the students.

(ii) Similarly, the Project Director, ITDP, Barpeta submitted proposals to the Director for release of ₹284.76 lakh for award of scholarship to 5,618 ST (Fresh) students (MBBS, PG, LLB, TDC and HS) for the year 2011-12 (2,368 for ₹107.31 lakh), 2012-13 (1,508 for ₹72.17 lakh) and 2014-15 (1,742 for ₹105.28 lakh) respectively.

Though the proposals were submitted between October 2011 and November 2014 followed by a reminder in May 2015, the funds were not received till July 2015. This

<sup>51</sup> No. PDR/PMS/G/ST/125/92-93/15 dt. 29.05.13 and PDR/PMS/G/ST/125/92-93/148/03 dt.28.05.13

created anguish among the beneficiary students who had requested the Deputy Commissioner to take strong action against the responsible person or authorities.

Non-sanction/release of the proposed scholarship (Fresh) for the 2011-12, 2012-13 and 2014-15 not only deprived 6,057 ST students under ITDPs, Rangia (439) and Barpeta (5,618) of the intended benefit of Fresh scholarship, but also denied the benefit of Renewal scholarship of subsequent years.

#### **1.3.5.7.1 (b) Non-release of PMS (Renewal) to ST student**

The PD, ITDP, Barpeta on receipt of demand from different colleges submitted eight proposals to the Director between February 2014 and February 2015 for release of ₹63.50 lakh for award of scholarship (Renewal) to 1,172 ST students for the years 2009-15<sup>52</sup>. As of July 2015, the proposals were not yet approved and fund was not released frustrating the intended objective of the scheme.

#### **1.3.5.7.1 (c) Refund of PMS**

The Director released (April 2011 to September 2014) ₹3.86 crore to PD, ITDP, Jorhat being PMS to ST students (fresh and renewal) during 2010-11 to 2014-15. Of this, the ITDP refunded undisbursed PMS amounting to ₹14.66 lakh against 244 students to GoA during 2010-11 to 2014-15 as detailed in *Appendix-1.20*.

The reason for the refunds was delay in release of funds by the Director and as a result, 244 ST students were deprived from their due benefit of PMS.

#### **1.3.5.7.1 (d) Denial of special incentives to meritorious students**

The Director released (22 October 2013) ₹2,80,098 to PD, ITDP, Rangia for disbursement to 117 ST (P) meritorious students @ ₹2,394 each as special financial incentive for the year 2012-13. The PD, however, did not disburse the financial incentives to the meritorious students due to delay in submission of bank account numbers by the students concerned and the entire amount was deposited (13 November 2013) into civil deposit defying the instruction of the Director to keep the amount in the form of DCR. Till June 2015, the amount was not withdrawn from the Civil Deposit though the Director was authorised (September 2014)<sup>53</sup> by GoA to withdraw the fund from the treasury within 20 September 2014 and release the same

<sup>52</sup>

Year	No. of Students	Amount of Scholarship (₹ in lakh)
2009-10	5	0.28
2010-11	450	23.07
2011-12	464	22.07
2012-13	236	13.73
2013-14	8	2.05
2014-15	9	2.30
<b>Total</b>	<b>1172</b>	<b>63.50</b>

<sup>53</sup> vide U/O No. TAD/BC/201/2014/11 dated 8 September 2014

to PD, ITDP, Rangia for disbursement among the beneficiaries. The PD, ITDP, Rangia again on 16 October 2014 took up the matter with the Director for release of the amount. No response was, however, received. As a result, the incentive amount remained undisbursed till date (June 2015) depriving the eligible meritorious students from the benefits of the financial assistance extended by the Government.

On this being pointed out, the Director stated (November 2015) that the PD was asked to submit proposal to withdraw the fund from Civil Deposit. The reply was not tenable as the concerned PD had already requested (October 2014) the Director for withdrawal of the fund from Civil Deposit as the selected students were pressing hard for payment of their scholarships.

#### **1.3.5.7.2 Refund of Post Matric Scholarship (PMS) for OBC students**

Check on records revealed that during 2010-14, a total of ₹33.27 lakh being scholarship money for post matric OBC students was refunded by the SDWO, Kokrajhar.

Reason for refund was non-availability of eligible students, double release of PMS money etc., indicating that there was laxity on the part of educational institutions and the SDWO in selecting beneficiaries. Besides, the Director often released scholarship money twice to the same educational institution for the same year necessitating refund of the same.

#### **1.3.5.8 Pre-Matric Scholarship for ST and OBC students**

Under the scheme, financial assistance to ST and OBC students are provided both under State Plan scheme (Class-I to X) and Centrally Sponsored Scheme (Class-IX and X) with a view to minimizing the dropout rate especially in the transition from the elementary to the secondary stage. As per information furnished, the summarised financial positions, target set and achievement made their against for the years 2010-15 are shown in **Table-1.37 and 1.38**.

**Table-1.37**  
**Position of target set, fund utilised and achievement made under State Plan scheme**

Year	Scheme	Budget Provision	Fund received and released to SDWOs	Proposed Physical target	Achievement
				(Number of students)	
2010-11	Pre-Matric Scholarship-ST	80.00	79.94	20000	17573
2011-12	Pre-Matric Scholarship-ST	113.74	113.70	NA	23295
2012-13	Pre-Matric Scholarship-ST	164.01	137.57	44000	28811
	Pre-Matric Scholarship-OBC	210.61	115.77	47000	30215
2013-14	Pre-Matric Scholarship-ST	164.93	87.15	43000	21298
	Pre-Matric Scholarship-OBC	160.82	140.32	16000	4534
2014-15	Pre-Matric Scholarship-ST	139.78	84.67	43000	17785
	Pre-Matric Scholarship-OBC	111.04	87.14	25000	NA

Source: Departmental records.

**Table-1.38**  
**Position of target set, fund utilised and achievement made under CSS**  
*(₹ in lakh)*

Year	Scheme	Budget Provision	Fund received and released to SDWOs	Proposed Physical target	Achievement
				(Number of students)	
2010-11	Pre-Matric Scholarship-OBC	100.00	0	30000	Fund not released by GoI
2011-12	Pre-Matric Scholarship-OBC	100.00	56.23		14864
2012-13	Pre-Matric Scholarship-OBC	200.00	17.13	45000	4538
2013-14	Pre-Matric Scholarship-ST	90.00	89.29	18000	3964
	Pre-Matric Scholarship-OBC	150.00	18.91	15000	4886
2014-15	Pre-Matric Scholarship-ST	100.00	88.40	9000	4139
	Pre-Matric Scholarship-OBC	300.00	87.12	8000	9840

Source: Departmental records.

From the tables above, it could be seen that the target set could never be achieved though there was huge budget provision. The reason behind the shortfall in release of assistance with reference to proposed target was not found on records. This led to denial of the scholarship to needy Pre-Matric ST and OBC student beneficiaries.

Audit findings on the issue in three test-checked units are brought in the succeeding paragraphs.

#### **1.3.5.8.1 Pre-Matric Scholarship not awarded to eligible ST students**

The Director allocated (June 2013) ₹3,15,000 to the SDWO, Tamulpur for disbursement of PMS to ST students for the session 2013-14. The SDWO, Tamulpur on receipt of the same, informed the Block Elementary Education Officer (BEEO), District Elementary Education Officer (DEEO) and Inspector of Schools (IS) to make wide publicity for the same. During audit, it was noticed that the SDWO submitted (November 2013) proposal for ₹1,39,500 based on the requirement received from only 20 out of total 572 schools under the jurisdiction of the BEEO, which was sanctioned and released by the Director for disbursement.

Similarly, SDWO, Barpeta as against total allocation of ₹7,09,000<sup>54</sup> submitted proposal for ₹5,86,020<sup>55</sup> for disbursement of scholarship to the students of 80 schools for the years 2010-11 (20), 2011-12 (33) and 2012-13 (27) against available 2220, 1956 and 1960 schools during the respective years under the SSA, Barpeta.

The above position indicated that the educational institutions did not take interest to recommend granting of scholarship to the eligible students. The SDWO also on its part failed to inform all the schools about the benefit being extended by GoA in order to receive proposals from all the schools. This not only frustrated the objective of the scheme but also deprived the benefit to the eligible beneficiaries.

<sup>54</sup> 2010-11-₹1,76,000 , 2011-12-₹2,18,000 & 2012-13-₹3,15,000

<sup>55</sup> 2010-11-₹1,18,740 , 2011-12-₹2,17,740 & 2012-13-₹2,49,540

### **1.3.5.8.2 Pre-Matric Scholarship not awarded to eligible OBC students**

(i) SDWO, Barpeta as against total allocation of ₹15,63,700<sup>56</sup> submitted the proposal for ₹ 5,53,550<sup>57</sup> for disbursement of scholarship to the students of 104 schools for the years 2010-11 (23), 2011-12 (15), 2012-13 (23), 2013-14 (21) and 2014-15 (22) against available 2220, 1956, 1960, 2339 and 2375 numbers of schools during the respective years under the SSA, Barpeta.

(ii) Similarly, as against the allocation of ₹7,06,000, SDWO, Jorhat submitted (September 2010 to September 2014) proposal for ₹3,91,400 for the disbursement of scholarship to the students of 70 schools for the year 2011-12 (21) and 2012-13 (49) against available 1,953 schools under DEEO, Jorhat.

Further, as per provision of scheme guidelines, the scholarship once awarded could be renewed during next academic year unless discontinued by the competent authority in terms of relevant regulations governing the scheme. The SDWOs, however, did not renew any pre matric scholarship disbursed to OBC students till June 2015 due to non-receipt of proposal from the educational institutions. Any action initiated by the SDWO to motivate the educational institutions for the welfare of the needy OBC students by way of renewal of scholarship, however, was not on record.

The facts stated above indicated a dismal state of affairs as regard to extension of intended benefits to the needy OBC students. Such underperformance was attributable mainly to the failure of the educational institutions in creating awareness of the scheme among the students. The SDWOs also failed to take any effective action to improve the position as there was hardly any progress in this regard during the last three years.

### **1.3.5.9 Schemes for capacity building of ST and OBC youth for self employment**

#### **1.3.5.9.1 Vocational Training in different trades**

Keeping in view the menace of militancy in the tribal dominated areas and ever increasing unemployment problem, GoA with the approval of the GoI, established (2010-11) 26 Vocational Training Institutes (VTIs) in different educational institutes of tribal dominated areas of the State. The VTIs are under the administrative control of Assam Tribal Development Authority (ATDA), which receives funds from the Director for implementation of the training programme. As per guidelines, tribal youth with minimum educational qualification of Higher Secondary/HSLC/ITI pass was eligible for selection and training.

Examination of information/documents obtained from ATDA revealed the following:

<sup>56</sup> 2010-11 (₹2,08,000), 2011-12 (₹2,12,000), 2012-13 (₹4,94,000), 2013-14 (₹3,58,700) & 2014-15 (₹2,91,000)

<sup>57</sup> 2010-11 (₹1,02,000), 2011-12 (₹66,900), 2012-13 (₹1,21,500), 2013-14 (₹1,16,000) & 2014-15 (₹1,47,000)

- Out of 26 VTIs established in the State for imparting job oriented training to the educated tribal youths, only 10 VTIs<sup>58</sup> were made operational till July 2015.
- No fund was released to the operational VTIs during 2013-15 by the ATDA due to non-release of funds by GoA/GoI though there was budget provision of ₹300 lakh each during these years. This had made it difficult for the Head Masters/Principal of the VTI's to run the training programmes.
- During the last five years, officers/officials from ATDA inspected the 10 functional VTIs only in 2014-15 though a total fund of ₹43.36 lakh was retained by ATDA towards administrative charges during 2010-11 to 2012-13 out of the total funds of ₹8.75 crore released by the GoI. Thus, the monitoring of the vocational training programmes by ATDA was inadequate.
- Scrutiny of the inspection reports of ATDA as furnished to audit revealed that in most of the training centres, the basic infrastructure like training accommodations, materials, workshop facilities etc., were inadequate. Class rooms were very congested and separate rooms were not available for all the five trades<sup>59</sup>. Tools and equipment were outdated and not fit for training. These facts were corroborated by the same position noticed in VTIs at Dhemaji and Rangia. Thus, the infrastructure facilities available in most of the VTIs were not conducive to training environment/needs.

In the absence of basic infrastructure and adequate training material, effectiveness of the training being imparted at the VTIs remained doubtful. The VTIs/ATDA also did not conduct any evaluation test on completion of the training programme to assess the proficiency of the trainees for employment in their respective trades.

#### **1.3.5.9.2 Computer training for self employment**

Based on the proposal of the Director, GoI sanctioned ₹237.46 lakh under Central Sector Scheme of Vocational Training in Tribal Areas during 2013-14 and released (August 2013) ₹90 lakh as 1<sup>st</sup> instalment for providing Computer training for capacity building and skill development to 1000 unemployed educated youth in BTAD through District Computer Centre (DCC), Kokrajhar, a non-Government organisation. The Director released the entire amount directly to DCC in two instalments in March (₹59.37 lakh) and May (₹30.63 lakh) 2014 respectively. DCC in anticipation of release of funds utilised the entire amount during September 2013 to September 2014 for providing training to 500 beneficiaries and submitted UC to GoI through GoA. The balance amount of ₹147.46 lakh was, however, not released by GoI till May 2015.

<sup>58</sup> 1. Kashiabari High School, Kokrajhar, 2. Baganpara High School, Baksa, 3. Gurmow High School, Baksa, 4. Dirmajakhili High School, Goalpara, 5. Rupnath Brahma High School, Dhemaji, 6. Bihpuria Collegiate High School, Lakhimpur, 7. Gohpur Boro High School, Sonitpur, 8. Sri Lohit High School, Majuli, 9. Parulbala Goswami Bamuni Barbari High School, Nagaon and 10. Kapahera Higher Secondary School, Morigaon.

<sup>59</sup> 1. Stenography, 2. Plumber, 3. Carpentry, 4. Cutting and Tailoring and 5. Embroidery.

As per the Proposal, ST youths of four districts (Kokrajhar, Chirang, Baska and Udalguri) of BTAD areas were eligible for selection by Team consisting of Deputy Commissioner, Inspector of schools and Care taker of DCC and a Diploma Certificate in Office Automation and Management from GoA was to be handed over to the successful candidates.

Scrutiny of records and information furnished revealed that the beneficiaries were selected on first come first serve basis by the Care Taker of DCC himself without involving other members in the selection process. It was noticed that out of 500 candidates selected, 31 were from Chirang district, two from Baska district, one from Udalguri district and the remaining 466 were from Kokrajhar district. This indicates that hardly any effort was made by DCC for getting maximum participation/representation from all the districts of BTAD area. Further, none of the successful candidates, as proposed, was awarded with the Diploma Certificate due to non-receipt of the same from AMTRON, Guwahati, without which it would not be possible on their part for getting a job.

Thus, the scheme was not purposeful and the expenditure of ₹90 lakh incurred proved unfruitful in the absence of award of Diploma Certificates to the successful candidates.

On this being pointed out, the DCC stated (May 2015) that the matter of issue of Diploma Certificates had been taken up with AMTRON, Guwahati.

### **1.3.6 Gender based programmes/schemes**

The Constitution of India empowers the State to adopt measures for the welfare of women. The MOTA, GoI is concerned about the well-being of the Scheduled Tribes who suffer as a group due to their social and economic backwardness and relative isolation. The major policies of MOTA, thus, aimed at ensuring overall development of ST women and girls not only through general schemes but also through special schemes as indicated in **Table-1.39**.

**Table-1.39  
Brief description of gender based schemes launched by MOTA, GoI**

<b>Sl. No.</b>	<b>Name of the schemes</b>	<b>Brief objectives</b>
1	Strengthening Education among ST Girls in Low Literacy Districts	The scheme was introduced in 2008-09 to bridge the gap in literacy levels between the general female population and tribal women through 100% enrolment of tribal girls and reducing drop-outs at the elementary level by creating the required ambience for education.
2	Adivasi Mahila Sashaktikaran Yojana (AMSY)	Economic development of scheduled tribes by extending concessional financial assistance for income generating scheme(s)/project(s).
3	Exchange of Visits by Tribals	The Scheme was introduced in 2001-02 to enable STs below the poverty line to visit other parts of the country for a period of 10-12 days to broaden their perspective and also create awareness about the developments taking place in the country. The MOTA bears the expenditure of each team/group consisting of 10 STs including minimum 5 women.
4	National Tribal Award	Launched in 2007-08 with the objective of recognising achievements of Scheduled Tribes in different fields. Under individual category, one of the awardees has to be woman.
5	Eklavya Model Residential Schools	In these Schools, 50% of the seats are meant for ST girls.
6	Rajiv Gandhi National Fellowship scheme	UGC implements the scheme to make efforts to award 50% of the fellowships to women.
7	Participation of Republic Day parade in Delhi	Under the scheme, two STs including atleast one women from each State/UT are invited every year to witness Republic Day parade in New Delhi.
8	Article-275 (I) of Constitution of India and SCA to TSP	Under these schemes, 30% of the funds are to be kept apart for 'Women Component' and to be spent for income generation activities of women beneficiaries.

Implementation of the gender based schemes was not taken seriously in the State. No proposal against the schemes mentioned was ever submitted to MOTA, GoI for release of fund and implementation of the schemes except for the scheme “Eklavya Model Residential Schools” against which GoI released ₹24 crore during 2012-13. The scheme, however, could not be implemented due to Court Case and the entire fund was lying with the State exchequer. The State Government had also not fixed any norm or issued any instruction for keeping aside 30 *per cent* of the allocated funds under the scheme “Article-275 (I) of the Constitution of India and SCA to TSP” for utilisation against income generation activities of women beneficiaries. It was, however, noticed that some women income generating schemes like Handloom, Piggery, Duckery and Poultry etc., were being implemented under SCA to TSP.

### **1.3.7 Monitoring and evaluation**

#### **1.3.7.1 Monitoring**

Monitoring is an important tool and an effective control mechanism for the Department/Government, which requires to be exercised effectively to achieve the desired results.

#### **1.3.7.2 Appointment of Monitoring Committee at apex level**

As per guidelines of major schemes like Article-275 (1) and SCA to TSP, a monitoring committee under the Chairmanship of Principal Secretary/Commissioner & Secretary, GoA, WPT&BC was required to be constituted to monitor implementation of the schemes/programmes. It was, however, observed that the GoA did not constitute any such committee as yet (November 2015) rendering the monitoring mechanism unoperational at the Apex level.

### **1.3.8 Basic records not maintained**

#### **1.3.8.1 Database of beneficiaries**

The State Government had not prepared the database of the ST and OBC beneficiaries in electronic format with inbuilt system of updating data. For allocation and release of population based funds, Census Report of 2001/2011 was found to have been used for ST category only. Population of OBC category was not available in the Census Report. Again, as required under the guidelines, the list of awardees of scholarship with necessary particulars was to be prepared and displayed in the website of NIC. The same was, however, never done and even, the department had no website for uploading any data.

#### **1.3.8.2 Asset Registers**

During 2010-15, the Director created assets like roads, bridges, rest house, community hall etc., under Article-275 (1), All Weather Roads and State Plan Schemes but necessary Asset Register was not maintained at any level. As a result,

consolidated details of assets created such as number, date of sanction, date of completion and the expenditure incurred against the assets created could not be ascertained.

### **1.3.8.3 Physical verification of schemes**

As of July 2015, GoA had not prescribed any schedule of inspection for the State and lower level offices. In the Directorate of WPT & BC, contingency fund earmarked/allocated for monitoring was either irregularly utilised or retained in hand. Even, the due contingency fund was not released to some of the ITDPs *viz.*, Kokrajhar and Barpeta by the Director for carrying out inspection.

Non-maintenance of the essential records/documents and deficient inspection system indicated poor monitoring of the schemes being implemented for the welfare of STs and OBCs in the State.

### **1.3.9 Evaluation**

GoA had neither framed any guidelines for evaluation of the schemes implemented nor conducted any evaluation studies by engaging any third party. As a result, GoA was neither aware of the status of the implementation nor was in a position to assess the impact of implementation of the various schemes for the welfare of STs/OBCs.

#### **1.3.9.1 Grievance Redressal**

It was revealed that the GoA neither established any online helpline for grievance redressal nor created any post of Grievance Redressal Officer at any level. Maintenance of Complaint Register in field offices and the time schedule for disposal of a case was also not prescribed.

#### **1.3.9.2 Non-disposal of grievances**

On receiving (February 2013) a complaint from the Chairman, Maimal Development Council (MDC) about alleged anomaly in procurement and distribution of 136.51 ton GCI sheets, GoA instructed (April 2013) Deputy Commissioner, Karimganj to enquire into the complaint. As per the report (18 September 2013) of DC, Karimganj, GCI sheets of 0.28 mm thickness and 9 feet long of Rhino Brand were received against GCI sheets of 0.5 mm thickness and 9 feet long of Sail Jyoti brand with ISI mark ordered for. Based on the report, GoA directed (10 June 2014) the Director to examine the enquiry report and to take necessary action on the matter. Neither records relating to disposal of the case were furnished by the Director, though called for, nor were the inferior quality GCI sheets got replaced. During discussion, the Director stated (July 2015) that the case was with GoA for disposal/remedial action.

Thus, despite elapse of one year and five months, the grievance remained unaddressed. The above position indicated that the grievance redressal mechanism was not existing/effective in the State.

### 1.3.9.3 Irregular disposal of grievances

GoA instructed (2 February 2015) the Director to enquire into the complaint against the Chairman, MDC, lodged (20 December 2014) by the Vice Chairman, MDC about alleged excess collection of ₹1,63,800 as beneficiaries' contribution by M/s Venus Agro Machineries, Guwahati for the supply of 53 VST Shakti Power Tillers. The Director, instead of enquiring into the matter, submitted (9 February 2015) a report based on the reply from the Council as furnished (3 February 2015) by the Chairman, MDC along with the list of beneficiaries who received Power Tillers. The Director also stated that there was nothing specific as alleged by the Vice Chairman and the firm submitted the claim as stipulated in the order hence, no excess collection was made from the beneficiaries.

The above facts indicated that the case was disposed of merely on the basis of the reply of the Chairman of MDC, who himself was the alleged party. Thus, disposal of the case was irregular.

### 1.3.10 Good practice

For promotion of tourism and earning of revenue, the MAC provided in the AOP for the year 2013-14 ₹10.00 lakh for development of an Eco-Camp at Diprai village, Mingmang under MAC. Accordingly, the work was executed through a Construction Committee at an expenditure of ₹9.99 lakh.

The audit team visited the camp (14.06.2015) and found the camp constructed beautifully on the bank of river Subansiri with five residential camps in Tents covered by thatched roof (with bathroom and latrine inside) for accommodation of two persons in each camp. The spot chosen for the construction of camps was calm and scenic. The Chairman, MAC who was available on the spot explained that the purpose of creating such a park was to attract tourists to watch the migratory birds and earn revenue as well.



Eco-camp at Diprai village under MAC  
(14 June 2015)

### **1.3.11 Conclusion**

The schemes, implemented by GoA through the Director, WPT&BC, was aimed at providing assistance to poor and needy STs and OBCs for generation of income, educational upliftment of boys and girls and their self employment besides creation of infrastructure linked with income generation. This required proper survey of beneficiaries, proper planning, adequate financial management and transparency in selection of beneficiaries.

The performance audit revealed that major policy decisions like planning and monitoring were left unaddressed at the Apex level leading to non-completion of number of works taken up under different schemes. Construction of buildings for hostels had delayed inordinately for want of timely release of funds and thereby depriving the eligible students of the intended facilities. GoA though established 19 Development Councils during 2010-11 but adequate infrastructure facilities including dedicated staff were not provided rendering the smooth functioning of the Councils difficult. Due importance for implementation of gender based programmes in line with the instruction of MOTA, GoI was not given by the State. The State as well as the beneficiaries suffered a loss of ₹29.62 crore due to non-release of the amount by GoI under Article-275 (1) for reasons of non-adherence to the norm for the distribution of funds to ITDPs by the Director. Funds were not utilised optimally resulting in parking of ₹295.93 crore in the form of Revenue Deposit and DCR/BD besides ₹56.64 crore lying in State exchequer. Non-adherence to the provision of the financial norms led to incurring excess expenditure of ₹2.26 crore towards procurement of Cotton Yarn under SCA to TSP and FOIGS. There were persistent delays in release of funds leading to denial of scholarship to needy students under the scheme. Grievance redressal mechanism was neither prescribed nor effective. During audit, construction of an “Eco-Camp” under MAC for promoting tourism and earning revenue was noted as a positive move under the scheme.

The State Government did not conduct any evaluation study by engaging third party. As a result, the impact of implementation of the schemes remained unascertained.

In sum, the schemes suffered to a great extent due to ineffective and inefficient implementation on account of the factors discussed in the Report.

### **1.3.12 Recommendations**

*The State Government should consider*

- *To conduct survey to formulate need based projects/schemes and prepare a database of the beneficiaries to optimally cover the population of ST/OBC under the Welfare Schemes.*
- *To assess the requirement of funds accurately and ensure their timely release and utilisation to avoid instances of retention of unspent balances.*

- *To review all incomplete works taken up for execution under different schemes and make a proper plan to complete them on priority basis so that the intended benefit reaches to the communities.*
- *To ensure close coordination between the Directorate and the Implementing Agencies for the effective implementation of the schemes. Educational institutions should be pursued to motivate and encourage the targeted group of students to avail the benefits extended under various scholarship schemes.*
- *To ensure evaluation of the schemes periodically and develop a system for taking corrective action on the shortcomings emerging out of the monitoring and evaluation reports.*

## COMPLIANCE AUDIT

### Higher Education Department

#### 1.4.1 Avoidable expenditure

##### **(a) Due to retention of contracted demand of power in excess of requirement, Gauhati University incurred expenditure of ₹70.18 lakh, which was avoidable.**

Contract demand is the amount of power which a customer agrees to pay to have power available at all times. This also refers to power which must be made available as and when required and thus, 100 *per cent* of contracted demand or recorded consumption, whichever is higher, is billed for payment. Normally, the consumer declares the contract demand, which is between 70 *per cent* and 105 *per cent* of the connected load and gets converted to Kilovolt-ampere (KVA) at 0.85 power factor. In case declaration is not made by the consumer, 100 *per cent* of the connected load gets converted to KVA, which ultimately becomes the contracted demand. Thus, a consumer with ordinary prudence should get a sanction of maximum demand after carefully analysing the load pattern of the electrical installation and its own usage. Obtaining higher maximum demand results in higher minimum fixed charges and, if the usage exceeds the sanctioned maximum demand, then the consumer has to pay a penalty.

Gauhati University (GU) was established in 1948 and is regularly funded by University Grants Commission, Government of Assam and other agencies for Research and Academic activities. The records of GU, in the context of the contracted demand and actual usage of power during the seven years period 2008-15, were scrutinized (January-April, 2014), which revealed the following:

GU constructed a 11 KV dedicated line, which was energized in phases during June to September, 2008. However, no agreement was executed between the GU authorities and APDCL for the supply of power through 11 KV dedicated feeder line. Scrutiny of electricity bills paid by the GU during 2008-15 revealed that the University had a contracted demand of 1,826 KVA High Tension (HT) (Bulk Government Category-Educational Institution) with the Assam Power Distribution Company Limited (APDCL). However, the actual demand during the period ranged between 368 KVA and 960 KVA only, with maximum demand recorded as 960 KVA during five months<sup>60</sup>. Thus, the contracted demand of power of GU was much higher than the actual demand.

Scrutiny also revealed that the Area Manager, IRCA-II, APDCL, Maligaon, had requested the University authorities to consider reduction of the load below

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<sup>60</sup> October, 2013; August and September, 2014; June and August, 2015.

1200 KVA. But the GU authorities never tried to get the contract demand reduced based on actual requirement, as allowed vide para 6.1 of AERC (Electric Supply Code and Related matters) Regulations, 2004. Even after allowing a margin of 5 per cent over the actual maximum consumption (960 KVA) and limiting the maximum power load to 1008 KVA, the GU could have avoided extra expenditure of ₹70.18 lakh on account of fixed charges per KVA, which was incurred due to retaining higher contract demand of 1,826 KVA during 2008-15 (upto August, 2015), as detailed in *Appendix-1.21*.

**(b) Due to non conversion of connected load and drawing power at a lower voltage than admissible, GU incurred extra avoidable expenditure of ₹22.67 lakh.**

Further, as per clause 2.2 of Electricity Supply Code and related matters Regulations, 2004 (First amendment 2007), consumers drawing power 1,200 KVA or more at 11 KV line are to arrange for conversion of their connections to 33 KV or to reduce their load below 1,200 KVA.

As the GU was drawing power at a lower voltage than specified, the APDCL asked (February, 2014) the GU to compensate for the loss @ three per cent on total energy consumption (LT metering charges), which resulted in levying of extra Fuel and Power Purchase Price Adjustment (FPPPA) Charges<sup>61</sup> and extra Electricity duty<sup>62</sup>.

Thus, failure of the GU to get the load reduced based on actual requirement and retention of surplus load without adequate justification, led to extra avoidable expenditure of ₹70.18 lakh<sup>63</sup> on electricity bills during September, 2008 to August, 2015 (para (a) above refers). Besides, the above failure also led to drawal of power at lower voltage than specified, during the period from February, 2011 to August, 2015, as detailed in *Appendix-1.22*, resulting in further expenditure of ₹22.67<sup>64</sup> lakh, which was avoidable.

On this being pointed out, GU stated (November, 2014) that the contracted demand was assessed on the basis of the actual electric equipments and that the actual consumption of energy is always less as all the electrical equipments are not connected at the same time. The contract demand cannot be reduced only for the reason that all the equipments are not always used. However, the process of conversion of the connection from 11 KV to 33 KV was under process.

The reply of the GU substantiates the fact that the actual requirement was always less and contracted demand could have been reduced on the basis of

<sup>61</sup> @ ₹0.13/unit upto July 2011, @ ₹0.69/unit upto February 2012 and thereafter @ ₹1.03/unit detailed in *Appendix-1.22*

<sup>62</sup> @ ₹0.10 on unutilized unit as per sub section (i) of Section 3 of the Assam Electricity Duty Act, 1964 as amended by Assam Electricity Duty (Amendment) Act, 2007

<sup>63</sup> *Appendix-1.21*.

<sup>64</sup> LT Metering Charges (₹20.12 lakh), FPPPA charges(₹2.31 lakh) and Electricity duty (₹0.42 lakh) detailed in *Appendix-1.22*

consumption/requirement, as suggested by Electricity Authority. Retention of such excess load was not justified, as, during the last seven years period (2008-15), the maximum load was never utilised by the GU.

Thus due to retention of contracted demand of power in excess of requirement and non-conversion of connected load and drawing power at lower voltage than admissible, GU incurred extra expenditure of ₹92.85 lakh during 2008-15 (August 215), which was avoidable.

The matter was reported to Government; their reply had not been received (November 2015).

## **Guwahati Development Department**

### **1.4.2 Loss of Interest**

**Inclusion of terms and conditions regarding payment of Mobilization Advance in the contract agreement beyond those agreed upon during negotiations with the contractor resulted in loss of interest of ₹26.44 crore to the state exchequer.**

While entering into agreements with contractors/ suppliers, Government entity/ Departments are required to safeguard Government's interest. Predetermined norms and standards prescribed through Codes and Manuals of Central and State Governments, forms the basis of such safeguards.

Though there is no provision for granting mobilization advance (MA) in Assam Public Works Department (APWD) Code, Para 32.5 of Central Public Works Department (CPWD) Works Manual 2010 provides for release of MA to contractors in respect of certain specialised and capital intensive works with estimated cost of ₹two crore and above put to tender, MA limited to 10 *per cent* of the tendered amount at simple interest of 10 *per cent* per annum can be sanctioned to the contractor on specific request as per terms of the contract.

Further, as per CVC instructions (October 1997 and April 2007), adequate steps should be taken for ensuing grant of MA only for selected works and it should be interest bearing to preclude undue benefit to the contractor. Its recovery should be time bound and not linked to the progress of work.

Government of India (GoI), Ministry of Urban Development approved (March 2008) a project in Guwahati. The Project was the South Guwahati West Water Supply (SGWWS) Project in Guwahati Metropolitan Development area under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) at a cost of ₹280.94 crore. Administrative approval (AA) was accorded (December 2008) by GoA for ₹280.94 crore which was revised (December 2009) to ₹355.31 crore. Accordingly, the work was awarded (March 2009) to the lowest tenderer, M/s Gammon India Limited (M/s

GIL), Mumbai, at the offered price<sup>65</sup> of ₹349.70 crore with the stipulation to complete the work within 30 months (September 2011). Till the date of audit (August 2014), an expenditure of ₹305.98 crore was incurred on the work with a physical progress of 84.27 per cent.

Scrutiny (August–October 2014) of records of Guwahati Metropolitan Development Agency (GMDA) revealed that consequent to the request of M/s GIL for consideration of the grant of MA (20 per cent) during 1<sup>st</sup> round (27 January 2009) of negotiations, it was decided (February 2009, 2<sup>nd</sup> and final round of negotiations) that Government would allow MA of 10 per cent of the value of works (₹319.27 crore) under Phase – I with levy of six per cent interest per annum. However, the contract agreement (March 2009) overlooked the decision and *inter-alia*, provided for payment of interest-free unadjustable MA of ₹69.94 crore, i.e. 20 per cent of the total contract value of ₹349.70 crore (both Phase-I and II). Accordingly, M/s GIL was paid (27 March 2009, 8 March 2010) ₹69.94 crore against the maximum admissible limit of ₹31.93 crore as per the negotiation (February 2009) resulting in an excess grant of ₹38.01 crore towards MA, besides non-levy of any interest thereon.

Thus, failure of the Department to restrict the MA to the maximum admissible limit of ₹31.93 crore and grant of interest-free MA contrary to the CVC's instructions resulted in undue financial benefit of ₹38.01 crore to the contractor being paid much in advance of it being due and consequent loss of interest of ₹26.44 crore (*Appendix-1.23*) to the Government during the period from March 2009 to September 2015.

On this being pointed out, GMDA, in reply, stated that 20 per cent mobilisation stage payment was made to the contractor as per payment schedule of the contract agreement. Further, as no provision was made in the payment agreement for recovery of interest, the same was not made. The fact however remained that since the payment schedule in the contract was against the decision taken during negotiations held with M/s GIL, it tantamounts to extending undue financial benefit of unadjustable MA without any provision of levy of interest component on MA, at the expense of the Government. Government was also not consulted about this likely additional financial burden being imposed on them though they were sponsoring the project. The CEO, GMDA exceeded his authority in the matter and his action was indicative of financial indiscretion.

The matter was reported to Government; their reply had not been received (November 2015).

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<sup>65</sup> 24.47 per cent above the project cost.

## Health and Family Welfare Department

### 1.4.3 Unproductive expenditure

**Mission Director, NRHM, incurred an expenditure of ₹9.03 crore, towards establishment of 105 NBSUs (₹8.28 crore) and procurement of equipment (₹0.75 crore), for AYUSH wings in District Hospitals, which proved unproductive due to unavailability of manpower and requisite infrastructure.**

A) To accelerate the achievement of national goals and Millenium Development Goals (MDGs) for bringing down childhood mortality, particularly at the time of greatest risk – i.e., birth and the first days of life, Government of India (GoI) set up Newborn Stabilization Units (NBSUs), under the National Rural Health Mission (NRHM) and its Reproductive and Child Health Programme (RCH-II). According to the directive of Ministry of Health and Family Welfare (MoHFW), GoI at least 200 sq. ft. of floor space along with 24 hours uninterrupted stabilized power and running water supply was required for setting up a four-bedded NBSU. One trained doctor (MO) and at least four fulltime General Nurse Midwives (GNM) were also required to be posted in each NBSU for optimal functioning of the unit.

Scrutiny (April – August 2014) of records of the Mission Director (MD), NRHM, Assam revealed that the MD, NRHM released (during 2008-09 and 2009-10) ₹20.10 crore<sup>66</sup> to the Director of Health Services (DHS), Assam for the construction of 402 NBSUs (@ ₹5 lakh per NBSU), in 27 districts<sup>67</sup> of Assam. Of these, 351 NBSUs<sup>68</sup> (at a cost of ₹17.55 crore) had been constructed, 39 NBSUs were in progress while construction of 12 NBSUs was yet to be started (as of August 2014). MD, NRHM procured and installed (between October 2010 and October 2012) equipment sets

<sup>66</sup> ₹ 12.85 crore in 2008-09 for construction of 257 NBSUs and ₹ 7.25 crore in 2009-10 for construction of 145 NBSUs.

<sup>67</sup> Baksa (15), Barpeta(22), Bongaigaon (11), Cachar(14), Chirang (11), Darrang (8), Dhemaji (13), Dhubri (17), Dibrugarh (16), Goalpara(16), Golaghat (14), Hailakandi (9), Jorhat (17), Kamrup (M)(5), Kamrup ( R) (27), Karbi-Anglong (21), Karimganj (13), Kokrajhar (17), Lakhimpur (15), Morigaon (10), N.C.Hills (8), Nagaon (31), Nalbari (12), Sivasagar (17), Sonitpur (18), Tinsukia (12), Udalguri (13).

<sup>68</sup> Baksa (13), Barpeta(22), Bongaigaon (11), Cachar(14), Chirang (9), Darrang (8), Dhemaji (9), Dhubri (17), Dibrugarh (16), Goalpara(16), Golaghat (10), Hailakandi (9), Jorhat (16), Kamrup (M)(5), Kamrup ( R) (19), Karbi-Anglong (8), Karimganj (13), Kokrajhar (16), Lakhimpur (15), Morigaon (10), N.C.Hills (5), Nagaon (26), Nalbari (12), Sivasagar (16), Sonitpur (17), Tinsukia (12), Udalguri (7).

worth ₹8.44 crore<sup>69</sup> to operationalise 279 out of 351 NBSUs constructed. Scrutiny further revealed that 105 of the 279 NBSUs, where equipment were installed remained non-functional (August 2014) for want of requisite number of dedicated MOs and GNMs and inadequate power connection (especially three-phase line). Scrutiny also revealed that no feasibility study/health institution-wise survey was conducted to assess availability of manpower and power supply/connection to the health institutions prior to procurement of equipment to ensure their utilisation after installation.

On this being pointed out, National Health Mission (NHM), while accepting the audit observation, stated (June 2014) that setting up of NBSUs was a priority considering the high infant mortality rate of Assam. However, due to unavailability of doctors and nurses, the equipment installed remained non-functional.

Thus, the entire expenditure of ₹8.28 crore<sup>70</sup> incurred on the establishment of 105 NBSUs, without ensuring availability of requisite trained staff and infrastructure to operationalise the same, proved unproductive. Besides, the objective of bringing down the neonatal mortality rate for which the facilities were intended was also defeated.

**B) Ministry of Health & Family Welfare, Government of India (GoI) sanctioned and released (December 2005) ₹8.40 crore to Government of Assam (GoA) under a Centrally Sponsored Scheme for establishing specialist AYUSH wings in each of the 24 existing District Hospitals. Of this amount, GoA sanctioned and released (January 2011) ₹six crore to National Rural Health Mission (NRHM) for the 24 District Hospitals.**

Scrutiny (January-April 2015) of records of the Mission Director (MD), NRHM, revealed that on the recommendation of the bid evaluation committee, MD, NRHM

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Year	No of equipment procured and installed (Numbers)	Amount involved towards procurement (₹in crore)	Period of installation equipment in different Health institution	Period of payment
2010-11	128	4.47	18 October 2010 to 19 December 2011	The entire payment was made in between July 2010 to March 2012
2011-12	151	3.97	07 February 2012 to 16 October 2012	
<b>Total</b>	<b>279</b>	<b>8.44</b>		

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Year	No of equipment not made functional (Number)	Cost at which procured (₹ in lakh) (Excluding Tax)	Total amount incurred (₹ in lakh)
2010-11	12	3.82	45.84
	22	3.26	71.72
2011-12	45	2.53	113.85
	26	2.74	71.24
Total civil cost towards construction of NBSU at the ₹ 5 lakh per unitX105			525.00
Total unfruitful expenditure			827.65

Source: Departmental records.

placed an order<sup>71</sup> with M/s Esteem Services, Kerala (sole technically accepted tenderer) for supply of various Ayurvedic equipments (details given in **(Appendix-1.24)** in 24 District Hospitals. The firm delivered (January - February 2013) the equipment to the Hospitals and was paid ₹1.18 crore in two instalments (February and March 2013) after deduction of VAT (₹0.06 crore) and Security Deposit (₹0.05 crore).

Further scrutiny revealed that against the requirement of 24 Medical Officers (MO) Ayurvedic (AYUR) there were only 10 MO, AYURs, who were posted in 10<sup>72</sup> DHs (October 2014).

Thus, due to unavailability of trained MOs, AYUR for manning the AYUSH wings, equipment for 14 District Hospitals<sup>73</sup> remained idle since procurement (February 2013), rendering the expenditure of ₹0.75<sup>74</sup> crore incurred towards their procurement, unproductive.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.4 Irregular retention and blocking of funds**

**The Superintendent, Gauhati Medical College and Hospital irregularly retained huge unspent balances (₹six crore) in Revenue Deposits for five years in disregard to the recommendation of the Public Accounts Committee.**

Assam Treasury Rule 16, read with Supplementary order 50, stipulates that money should not be drawn from the treasury unless it is required for immediate disbursement. The rule also prohibits drawal of money to avoid lapse of budget grant. The Public Accounts Committee (PAC), vide para 2.13 of its Report No 73 of 1996-99, observed that drawal of funds from the Consolidated Fund and transfer thereof to the Public Account was irregular and directed that this practice should not be continued anymore.

The State Health and Family Welfare Department sanctioned (March 2010) ₹six crore for the implementation of Hospital Information Management System (HIMS) in the Gauhati Medical College and Hospital (GMCH). This formed part of the award of the 12<sup>th</sup> Finance Commission (TFC) 2009-10. The objective of HIMS was to bring the whole hospital under one network, including the Outpatient Departments (OPDs), Intensive Care Units (ICUs), Wards, Laboratories and Morgue etc., so that real time data could be accessed under one system.

<sup>71</sup> Order No. NRHM/PMU/AYUSH/03-Part-I/11/2012-13/23389 dated 03-12-2012

<sup>72</sup> Barpeta, Baksa, Cachar, Darrang, Golaghat, Karimganj, Karbi-Anglong, Morigaon, Nalbari and Tinsukia.

<sup>73</sup> Bongaigaon, Dhemaji, Dhubri, Dibrugarh, Dima-Hasao, Goalpara, Jorhat, Kamrup(R), Kokrajhar, Lakhimpur, Nagaon, Sivasagar, Sonitpur & Udalguri.

<sup>74</sup> ₹ (511813 + 24620.65) x 14 DHs

The scope of work included:

- i) Development and implementation of application software for areas of hospital operation i.e., patient management, accounting system, image management, inventory management, kiosk etc.
- ii) Facility management for provision of necessary manpower support for maintenance of the system including data entry operators, system administrators, network specialists etc.
- iii) Supply and installation of hardware including desktops, servers, printers, UPS etc., necessary for implementation of HIMS and setting up a high speed data network using optical fibre backbone and Civil and electrical works.

Scrutiny (January - February 2014) of records of the Superintendent, Guwahati GMCH revealed that the Superintendent, GMCH issued (March 2010) a work order for the job, to the Managing Director, Assam Electronics Development Corporation Limited (AMTRON), Guwahati, with a request to submit proforma bills as per his proposal. On the strength of the proforma bill, Superintendent, GMCH, withdrew the amount of ₹six crore on 30 March 2010 and deposited the same in Revenue Deposit (RD) on 31 March 2010. Subsequently, Health and Family Welfare Department directed (August 2011) the Director of Medical Education (DME) to request AMTRON to allot the work to the successful bidder after inviting tender. It was, however, observed in audit that the project had not yet started and the entire amount of ₹six crore remained in RD (August 2015).

To a query in this regard, Managing Director, AMTRON, the implementing agency for the project, stated (February 2014) that the project was sanctioned for computerization of GMCH and did not cover the development/implementation of the Institution Management System (IMS), including admission, examination, audio visual classrooms, research activities etc. As such, the request for proposal (RFP), prepared by AMTRON, also did not include IMS. During the bid evaluation process, however, the Deputy Secretary (Health), DME, Assam and Principal, GMCH objected to the exclusion of IMS in the RFP and insisted that IMS should be part of RFP. As a result, the initial RFP was cancelled (August 2013) and preparation of a new RFP was under process.

Regarding non-execution of the project, the Superintendent, GMCH stated (April 2015) that all processes, including the tender process and execution of the project, were under the jurisdiction of the Director of Medical Education (DME), Assam and GMCH had no role in this regard. The reply was silent about why the work was not put to tender and the necessity of drawing funds in advance. It was, thus, evident that fund was drawn by GMCH far in advance of requirement, to avoid lapse of central assistance given in the form of TFC grant.

However, the amount was subsequently refunded to the Government exchequer<sup>75</sup> in September 2015 without implementation of HIMS.

Thus, the Superintendent, GMCH had not only violated the financial principles and recommendation of the PAC, by withdrawing funds in advance of actual requirement but also, despite availability of funds, failed to implement the HIMS within the time-frame of the TFC, which led to deprivation of the intended benefit of access to real-time data, considered essential for timely patient-care in GMCH, as the fund was refunded back to the State exchequer.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.5 Avoidable expenditure**

##### **Payment of ₹3.19 crore was made on account of diet charges for non-existent patients in Gauhati Medical College and Hospital (GMCH).**

Rule 204 of the General Financial Rules 2005 states that the terms of contract must be precise, definite and without any ambiguities. The terms should not involve an uncertain or indefinite liability, except in the case of a cost plus contract or where there is a price variation clause in the contract.

Government of Assam, Health and Family Welfare Department approved (13 March 2007) outsourcing of the supply of diet to the in-patients of Gauhati Medical College and Hospital (GMCH), on an experimental basis, for three months with effect from 1 April 2007. The arrangement of outsourcing of diet supply was extended from time to time. The rate of diet money was fixed by the Government @₹40 per day, per patient, w.e.f. 23.09.2010.

Audit scrutiny (January - February 2014) of records of the Superintendent, GMCH and further information collected (July 2015) revealed that an agreement was executed (August 2012) with a Guwahati-based firm<sup>76</sup>, for the supply of diet to the in-patients of GMCH, with effect from 28 August 2012 till 2 November 2013. No tenders were, however, invited to select the supplier firm. The agreement, *inter alia*, stipulated that supply of diet should be restricted to the bed capacity of GMCH, at the rate of ₹40 per day, per bed (excluding VAT). Payment would also be made on the basis of the sanctioned bed capacity of the hospital.

Audit observed that the Superintendent paid (September 2012 to October 2013) ₹4.13 crore (including VAT) to the supplier for supply and distribution of diet to the in-patients of GMCH (excluding Infectious Diseases Hospital, Kalapahar), on the basis of the total bed strength of 2135 (i.e., altogether 2135 x 426 days = 9,09,510

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<sup>75</sup> vide Government U.O. Number HLA.592/2010/Pt/146 dated 7 September 2015 and Challan Number 3266 dated 7 September 2015

<sup>76</sup> Axis Contractors and Engineers Pvt. Ltd., Guwahati-25.

patients @ ₹40/bed), whereas the actual number of in-patients, during the above period, was only 2,06,000. Had the payment been made on the basis of actual number of in-patients, expenditure on diet charges would have been restricted to a maximum of ₹0.94 crore (including VAT). Thus, payment of diet charges to the in-patients, on the basis of sanctioned bed capacity, rather than occupancy as per actual number of in-patients, resulted in extra expenditure of ₹3.19 crore (detailed in *Appendix-1.25*).

On this being pointed out, Superintendent, GMCH stated (September 2014) that in some wards, patients were treated beyond seat capacity and diet was also provided to the attendants of the poor patients.

The reply was not acceptable, as only in-patients were eligible for supply of the diet. Further, as per Government of Assam, Health and Family Welfare department letter dated 13.03.2007, diet money should be paid @ ₹40 per day, per patient, which was modified in the agreement (clause 2 of the aforesaid agreement between Superintendent, GMCH and the firm), according to which the diet money would be paid @ ₹ 40 per day, per bed. This facilitated payment to the firm even for the beds those remained vacant during the payment period due to absence of in-patients.

Thus, inclusion of an uncertain liability in the terms of the contract agreement, without assessing its actual impact on the public exchequer and without approval from the Government, facilitated the payment of ₹3.19 crore to the supplier, which was avoidable.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.6 Unproductive expenditure**

**Decision of Mission Director, National Rural Health Mission, Assam of procuring Tele-radiology equipments for non-functional Regional Diagnostic Centres rendered the expenditure of ₹1.18 crore, unproductive.**

Government of India (GoI) approved (14 August 2012) the Supplementary Programme Implementation Plan (PIP) for the year 2012-13, of the National Rural Health Mission (NRHM), Assam. The PIP included, *inter-alia*, implementation of tele-radiology services, for an amount of ₹15.60 crore<sup>77</sup>, in identified health institutions in 11<sup>78</sup> districts of the State.

Scrutiny (January – April 2015) of records of the Mission Director (MD), NRHM revealed that the contract for implementation of tele-radiology services, in 11

<sup>77</sup> Equipment: ₹9.35 crore, Human Resources: ₹1.70 crore and Communication system: ₹4.55 crore.

<sup>78</sup> Kokrajhar, Dhubri, Barpeta, Mangaldoi, Kamrup (M), Nagaon, Dima-Hasao, Jorhat, Lakhimpur, Cachar and Hailakandi.

Regional Diagnostic Centres (RDCs)<sup>79</sup> and one Central Data Centre (CDC) at the Mahendra Mohan Choudhury Hospital (MMCH), Guwahati, was awarded (March 2013), by the MD, NRHM to one New Delhi based firm<sup>80</sup>, at a total cost of ₹6.03 crore, based on the expression of interest (EoI) submitted by the firm. As per terms of the contract, the firm was paid advance of ₹4.22 crore (excluding VAT of ₹ 0.09 crore, deposited into the Government account) being 70 per cent of the contract amount.

The firm supplied equipment required for all the 11 RDCs and one CDC. However, the equipment was installed (July-August 2013) in only eight RDCs<sup>81</sup> and in the CDC at MMCH, as the remaining three<sup>82</sup> RDCs were non-functional. Equipment of these three RDCs, costing ₹1.18 crore<sup>83</sup>, was stored at MMCH, Guwahati. Against the total claim for ₹6.06 crore<sup>84</sup> submitted by the firm, the MD paid (February 2014) ₹1.45 crore, after adjusting the advance payment of ₹4.22 crore and VAT amount of ₹0.09 crore. The balance of ₹0.30 crore was retained for the incomplete works (Project Implementation).

Scrutiny also revealed that the MD, NRHM was well aware, through the activity reports (December 2012), of the non-functional status of the RDCs at Barpeta, Cachar and Jorhat prior to placement of order (March 2013) for the supply of equipment. Further, the proposal of the Mission in the 2014-15 PIP, to start the services in the three centres, was kept pending by the GoI. The reasons for procurement of equipments, for the non-functional RDCs, were not available on record.

On this being pointed out, MD, NHM stated (September 2015) that these three RDCs were non-functional because infrastructure, CT and X-ray machines of these RDCs were taken over by the respective Medical Colleges of the district. The reply was,

<sup>79</sup>(i) Barpeta, (ii) Cachar, (iii) Dhubri, (iv) Dima Hasao, (v) Hailakandi, (vi) Jorhat, (vii) Kokrajhar, (viii) Lakhimpur, (ix) Mangaldoi, (x) Nagaon and (xi) Kamrup (M).

<sup>80</sup> M/s Religare Technologies Ltd., New Delhi presently known as M/s Healthfore Technologies Ltd.

<sup>81</sup> (i) Dhubri, (ii) Dima Hasao, (iii) Hailakandi, (iv) Kokrajhar, (v) Lakhimpur, (vi) Mangaldoi, (vii) Nagaon & (viii) Kamrup(M).

<sup>82</sup> Barpeta, Cachar and Jorhat

<sup>83</sup> Value of materials lying at MMCH

Sl. No.	Description of supplies	Total amount paid for equipments against 12 Units (₹)	Proportionate value of equipments supplied for 3 unit (₹)
1.	Tele-radiology-Software	31833884	7958470
2.	Tele-radiology-Hardware	10366001	2591500
3.	Network and connectivity	4993731	1248433
<b>Total</b>		<b>4,71,93,616</b>	<b>1,17,98,403</b>

Source: Departmental records.

Sl. No.	Description of supplies	Item cost (₹)	Tax (₹)	Total amount claimed (₹)
1	Tele-radiology-Software	27836555	3997329	31833884
2	Tele-radiology-Hardware	9943041	422960	10366001
3	Network and connectivity	4895816	97915	4993731
4	Data Centre Set up at MMCH	5675776	336162	6011938
5	Project implementation	6560750	810909	7371659
<b>Total</b>		<b>5,49,11,938</b>	<b>56,65,275</b>	<b>6,05,77,213</b>

Source: Departmental records.

however, silent as to why the Medical Colleges of the district had taken over the infrastructure and machines, which were required to start the tele-radiology services at the RDCs.

Thus, the decision on the part of the management, to procure the tele-radiology equipment for all the identified health institutions, including the three non-functional centres, resulted in unproductive expenditure of ₹1.18 crore.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.7 Extra expenditure**

**Due to foregoing the benefit of concessional excise duty in procurement of ambulances, the Department incurred an extra expenditure of ₹85.19 lakh.**

Clause 51 (e) of Notification No. 6/2002 CE dated 1 March 2002, read with Notification No. 64/2003 dated 6 August 2003 of the Central Excise department, Government of India (GoI), provides that excise duty on a motor vehicle registered for use solely as an ambulance, may be refunded to the buyer, through the manufacturer, when the ambulance is supplied to hospitals, nursing homes or sanatoria run by the Central, State Government or UT or a local authority etc. A certificate from an officer authorized by the concerned State Transport Authority, to the effect that the said motor vehicle has been registered for sole use as ambulance, is required to be obtained and the claim submitted for refund within three months or such extended period not exceeding a further period of three months as the concerned Deputy Commissioner/Assistant Commissioner of Central Excise may allow, from the date of clearance of such motor vehicle from the factory of the manufacturer.

Scrutiny (April - August 2014) of records of the Mission Director, National Rural Health Mission, Assam and seven District Health Societies<sup>85</sup> (DHSs) revealed that Government of Assam (GoA), Health and Family Welfare Department signed (July 2008), a Memorandum of Understanding (MoU) with the Emergency Management and Research Institute (EMRI), Secunderabad, as the Sole State Level Nodal Agency for providing Emergency Response Services (ERS) in Assam. The mode of implementation of the scheme, *inter alia*, stipulated that the GoA would provide funds for purchase and operation of ambulances under the State budget, National Rural Health Mission (NRHM) and other relevant schemes immediately on signing of the MoU and the remaining capital cost would be released on submission of Utilization Certificates (UC).

In April 2012, NRHM, released ₹10.92 crore to the Chief Operating Officer, Gunupati Venkata Krishna (GVK) EMRI, based at Guwahati, for procurement of 100 ambulances. As per decision of the tender committee (15 March 2012) the contract

<sup>85</sup> Cachar, Dhubri, Dibrugarh, Goalpara, Karbi Anglong, Kamrup (Rural) and Tinsukia

was awarded to M/s Tata Motors Limited (TML) Pune, at the best negotiated price of ₹7,80,998.67, with expected landed price of ₹6,96,285<sup>86</sup>. EMRI purchased (April – May 2012) 100 ambulances from TML, at a unit cost of ₹7,80,998.50. Though the ambulances were registered for the purpose for which excise duty concession was provided, the EMRI failed to furnish the claim for excise duty refund within the stipulated period of three months (related documents were forwarded to TML on 19 September 2012 for 61 ambulances and on 07 November 2012 for balance 39 ambulances), despite repeated requests of TML (08 June 2012, 10 August 2012 and 11 September 2012) for submission of the documents. Consequently, excise duty refund of ₹1.73 lakh (₹86,932 x 2) for two ambulances only was received by the EMRI. Refund claim of 98 vehicles became time-barred and ineligible for the excise duty refund.

Thus, due to foregoing the benefit of concessional excise duty, owing to delay in furnishing the requisite documents, the Department incurred an extra expenditure of ₹85.19 lakh (₹86,932 x 98 ambulances), which was avoidable.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.8 Extra expenditure**

##### **Mission Director, National Rural Health Mission (NRHM), Assam incurred extra expenditure of ₹69.72 lakh on procurement of medicine kits and drugs.**

(A) Scrutiny (January – April 2015) of records of the Mission Director (MD), National Rural Health Mission (NRHM) revealed that the empowered committee of NRHM, Assam decided (7 December 2012) to procure medicines by placing repeat orders based on previously accepted (September 2012) rates and terms of procurement of Primary Health Centre (PHC) kit comprising 92 items in order to curtail the administrative lead time and to speed up the procurement process of medicines.

For subsequent procurement during 2012-13, no fresh tenders were invited. Instead, the package rates of the Primary Health Centre (PHC) kit (comprising 31 to 50 items)

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Amount (In ₹)	Particulars
6,90,385.56	New pre-vat price
90,613.11	CST @ 13.125%
<b>7,80,998.67</b>	<b>Ex RSO Invoice price</b>
84,713.67	Excise duty (ED) refund
6,96,285.00	Expected price with reduction in basic and reduction in ED refund

Source: Departmental records.

were reworked<sup>87</sup> keeping the unit rates of medicine same as quoted by the bidders in September 2012 and changing the quantity on the basis of requirement, as per decision of the empowered committee. Accordingly, orders for supply of all the medicine kits were issued (December 2012, January 2013 and March 2013) to the lowest bidder M/s Agam Pharmaceuticals. The supplies were made (April-June 2013) at an expenditure (March 2013) of ₹6.76 crore.

Further scrutiny revealed that although orders were placed in kits for the supply of medicines, the medicines were supplied individually and not in the kits. Item-wise analysis of rates of each package revealed that in respect of 62 out of the total 131 items of the kits, rates offered by the supplier were higher than the rate offered by the other eligible firm/bidder (M/s Itas G Pharma) and as a result an extra expenditure of ₹42.86 lakh<sup>88</sup> was incurred as shown in *Appendices-1.26 to 1.28*.

On this being pointed out, it was stated (April 2015) that the procurement was done in the form of kits and tenders were evaluated on the basis of the total cumulative value of all items in the kit to determine the lowest bid. The reply was not tenable as supply of medicines remained incomplete in 3 packages<sup>89</sup> where only 29<sup>90</sup> (SHP), 45<sup>91</sup> (MMU) and 48<sup>92</sup> (RHP) items per kit were supplied against the required 31 (SHP), 50 (MMU) and 50 (RHP) items respectively.

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Sl. No.	Medicine kits	No. of kits ordered for	Package rate offered by the two successful bidders (in ₹)	
			M/s Agam Pharmaceuticals	M/s Itas G Pharma
1.	Rural Health Practitioner (RHP) drug kits	354	84,734.81	89,483.68
2.	Public Private Partnership (PPP) Tea Garden drug kit	150	87,176.06	92,909.62
3.	Boat clinic & Mobile Medical Units (MMU) drug kit	65	1,36,537.51	1,38,644.85
4.	School Health Programme (SHP) drug kit	149	1,05,376.80	1,05,543.84

Source: Departmental records

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Sl. No.	Medicine kits	Supply order No. and date	No. of kits supplied	No. of items in each kit	Details of payments		No. of items procured at higher rate	Extra expenditure (₹)
					Ch. No. & date	Amount paid (₹)		
1.	RHP drug kits	NRHM/RHP kit/310/2010-11/Pt-I/25881 dtd. 17.12.2012	354	50	--	2,99,96,123	24	24,89,831
2.	Boat clinic & MMU drug kits	NRHM/Boat Clinic & MMU Drug kit/1620/2012-13/41292 dtd. 4.3.2013	65	50	222622-23 dtd. 31.3.2013	88,74,937	24	7,78,853
3.	SHP drug kits	NRHM/SHP/Procurement/1007 / 12-13/24833 dtd. 13.12.2012	149	31	222631-32 dtd. 31.3.2013	1,57,01,143	14	10,17,464
<b>Total</b>			<b>568</b>	<b>131</b>		<b>5,45,72,203</b>	<b>62</b>	<b>42,86,148</b>

Source: Departmental records

<sup>89</sup> SHP drug kits, RHP drug kits and Boat clinic & MMU drug kits

<sup>90</sup> Cephalixin Dry Symp 125mg/5ml and Tab. Trimethoprin+Sulphadoxine(20+100) ped of SHP kit were not supplied.

<sup>91</sup> Tab. Azithromycin IP 250mg, Tab. Azithromycin IP 500mg, Tab. Frusemide IP 40mg, Sachet ORS powder IP (Hypo Osmolar WHO recommended formula with citrate salts and Syrup Cough (Allo), Composition Each 5 ml contains as per Indian pharmacopoeia standard, Ammonium Chloride IP, Diphenhydramine Hydrochloride IP Sodium Citrate Menthol IP of MMU kit were not supplied.

<sup>92</sup> Tab. Metronidazole IP 400mg and Sachet ORS powder IP (Hypo Osmolar WHO recommended formula with citrate salts of RHP kit were not supplied.

Thus, procurement of medicines kit-wise, instead of item-wise procurement, without safeguarding the interest of the Government, led to an extra expenditure of ₹42.86 lakh by the DHS, Assam. Had the option of accepting the lowest available item rates from the quoted rate of both the eligible firms/bidders been explored, the extra expenditure could have been avoided.

(B) On the basis of direction of Government of Assam (GoA), Health & Family Welfare Department, the Director of Health Services (DHS), Assam requested (June and September 2012) the MD, NRHM, Assam to provide ₹17.28 crore and ₹3.50 crore for immediate procurement and supply of general and anti-Cancer drugs respectively to the districts. The MD, accordingly, released (September 2012) ₹20.78 crore to the DHS out of the fund available under “Procurement of drugs and supplies”. The DHS utilised an amount of ₹20.77 crore leaving an unutilised balance of ₹0.01 crore.

The DHS incurred an expenditure of ₹93.47 lakh (including transportation cost of ₹1.40 lakh) towards procurement of six medicines from two suppliers at the approved rates of the DHS. Cross-check of the rates of DHS with those of MD, NRHM revealed that the rates allowed by DHS were much higher than the rates allowed by MD, NRHM during the same year (2012-13). This led to an extra expenditure of ₹26.86 lakh as shown in *Appendix-1.29*.

Thus, procurement of medicines at higher rates by the DHS despite their availability at lower rates led to an extra expenditure of ₹69.72 lakh (₹42.86 lakh + ₹26.86 lakh).

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.9 Avoidable extra expenditure**

**Failure of Mission Director, National Rural Health Mission, Assam in availing the prevalent DGS&D rate and subsequent procurement at higher rate resulted in an extra expenditure of ₹62.73 lakh, which was avoidable.**

During 2012-13, Government of Assam (GoA), Health and Family Welfare Department (H&FWD) planned to replace 100 old Mrityunjoy ambulances engaged for Emergency Response Services. Accordingly, it was decided (March 2013) to procure 137 new Tata Winger-3200 (for ambulance purposes) from the available fund of ₹12.60 crore.

Scrutiny (January – April 2015) of records of Mission Director (MD), National Rural Health Mission (NRHM), Assam revealed that the technical committee, headed by Commissioner and Secretary, H&FWD, GoA cum MD, NRHM, after analysing the rates of various manufacturers, approved (14 March 2013) procurement of 137 Tata Winger AC 3200 directly at Directorate General of Supplies & Disposals (DGS&D) rate of ₹6.68 lakh per vehicle. This rate was valid up to 31 March 2013, which was

extended upto 31 May 2013 by DGS&D with due intimation to all concerned for placement of supply orders against the rate contract by the last date of currency of the rate contract. It was, however, noticed that on 19 June 2013 *i.e.*, after expiry of the rate contract (31 May 2013), the MD placed order for supply of 137 Tata Winger vehicles at a total cost of ₹9,15,31,618 (@ ₹6,68,114 per vehicle inclusive of all taxes) for delivery of the entire quantity within eight weeks from the date of issue of the order. M/s Tata Motors, however, intimated (1 July 2013) that they were unable to take up order for execution at the DGS&D rate contract as the validity of the rate contract had expired on 31 May 2013 and the fresh DGS&D rate when finalized would be sent to amend the purchase order. The new DGS&D rate of ₹7,19,071<sup>93</sup> per vehicle (inclusive of all taxes) was intimated by Tata Motors on 15 July 2013.

The technical committee recommended (February 2014) the new DGS&D rate of ₹7,20,828 per unit (including taxes) and fresh order was placed (March 2014) for procurement of 137 vehicles, which were delivered (April 2014) by Tata Motors with a total claim of ₹9,78,04,164<sup>94</sup>. MD, NRHM, Assam paid the amount in April 2014.

Despite knowing well that extended validity of the rate contract would expire on 31 May 2013, the MD took more than three months in finalizing official formalities and placed order on 19 June 2013 when the validity of the DGS&D rate had already expired. This had resulted in an extra expenditure of ₹62,72,546 (₹9,78,04,164 - ₹9,15,31,618) as the procurement of vehicles was made at higher rates.

On this being pointed out, the Programme Executive, NRHM, Assam stated (April 2015) that the order for procurement of the vehicles could be placed only after obtaining administrative approval from the competent authority. The reply was not tenable as there was undue delay in obtaining administrative approval from the competent authority. The Mission should have been more prompt in processing the matter in view of impending expiry of the validity of the rate contract.

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<i>(In ₹)</i>	
Basic price	5,50,444
Excise duty (@ 13.51875%)	74,413
Basic price inclusive of excise duty	6,24,857
CST @ 13.125% at Haryana	82,012
Sub total	7,06,869
DGS&D road delivery charges	12,202
<b>Unit DGS&amp;D rate</b>	<b>7,19,071</b>

Source: Departmental records.

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<b>Tata Winger, 3200 WB, High Roof ambulance, BS-III</b>	<b>100 nos.</b>	<b>37 nos.</b>
Basic price	5,50,444	5,50,444
Excise duty	74,413 (@ 13.51875%)	51,735 Reduced duty (@ 9.39875%)
Basic price inclusive of excise duty	6,24,858	6,02,179
CST @ 13.125% at Haryana	82,013	79,036
Sub total	7,06,871	6,81,215
DGS&D road delivery charges	13,957	13,957
Unit DGS&D rate	7,20,828	6,95,172
<b>Total</b>	<b>7,20,82,800</b>	<b>2,57,21,364</b>
<b>Grand Total (7,20,82,800 +2,57,21,364)</b>	<b>9,78,04,164</b>	

Source: Departmental records.

Thus, delayed action in seeking administrative approval for the procurement of vehicles by the Mission led to extra expenditure of ₹62.73 lakh, which was avoidable.

The matter was reported to Government; their reply had not been received (November 2015).

## **Panchayat and Rural Development Department**

### **1.4.10 Suspected misappropriation of IAY fund**

**Release of Indira Awaas Yojana fund unauthorisedly by the Project Director, DRDA Jorhat to a Construction Committee instead of direct transfer to beneficiaries' account in violation of Scheme Guidelines and absence of records of actual construction of houses renders utilisation of funds amounting to ₹1.69 crore doubtful.**

Indira Awaas Yojana (IAY), a flagship scheme of Ministry of Rural Development, Government of India (GoI) is being implemented since 1 January 1996 in Assam. IAY aims at helping rural people below the poverty line (BPL) belonging to SCs/STs, freed bonded labourers and non-SC/ST categories in construction of dwelling houses and upgradation of existing unserviceable kutcha houses by providing financial assistance which is directly credited to the bank/post office account of the respective beneficiary, selected by the Gram Sabha of each Gaon Panchayat from the approved Permanent IAY Wait List. The beneficiaries will have complete freedom as to the manner of construction of house. Zilla Parishads (ZPs)/ District Rural Development Agencies (DRDAs) shall help the beneficiaries in acquiring raw materials economically and by providing technical guidance. No contractor shall be involved in the construction of dwelling houses under IAY, by ZP/DRDA/Implementing Agency.

A complete inventory of houses constructed/upgraded showing details of date of commencement and completion, name of village/block, category of beneficiary etc., is needed to be maintained by the implementing agency. Further, among others, greater transparency is stressed upon particularly in respect of disclosure of information about progress in implementation of the scheme at Block level.

Scrutiny (December 2013) of records of the Project Director (PD), District Rural Development Agency (DRDA), Jorhat revealed that GoI released ₹16.54 crore (being first and second instalments) between April and December 2010 to the PD, DRDA for the construction of new houses/upgradation of kutcha houses into pucca houses with the condition that no deviation from the provisions of the guidelines was permissible.

The PD, DRDA disbursed ₹1.69 crore to the President/Secretary, IAY construction committee during May 2010 to February 2011 in contravention of the provision of guidelines. Despite placing requisitions and repeated reminders (December 2013 and January 2014) PD, DRDA, Jorhat failed to furnish any information regarding

constitution of construction committee, the details of beneficiaries, status of works, basis of release of funds to the construction committee. To a query in this regard (January 2014), none of the eight Block Development Officers<sup>95</sup> (BDOs) also could furnish any approved beneficiary list along with BPL Identification Numbers (IDs) and status of construction of IAY houses. Seven out of eight BDOs further stated (January 2014) that no house was constructed under IAY during 2010-11, while one BDO stated that the records relating to such construction were not available with them.

Apprehending improper utilisation of fund, Audit proposed for a joint physical verification of construction of IAY houses by the construction committee but the PD/BDOs did not initiate any action for such joint verification. During exit meeting, the PD, however, assured (January 2014) to furnish the reply after detailed verification, but the same has not yet been received despite elapse of more than one year (November 2015).

Thus, in the absence of basic information/records, the veracity of expenditure amounting to ₹1.69 crore was doubtful and possibility of misappropriation of funds to that extent could not be ruled out.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.11 Unauthorised expenditure**

**PD, DRDA, Kamrup (Rural) incurred an unauthorised expenditure of ₹53.10 lakh out of SGSY fund for making payment to facilitators for recovery of loan amount from the SHGs in violation of norms.**

The Swarnajayanti Gram Swarozgar Yojana (SGSY) guidelines (Para 3.8) provide for District Rural Development Agencies (DRDAs) to engage facilitators for group formation and development, capacity building and training of Self Help Groups (SHGs), which is essential for the success of SGSY. DRDAs may devise a Memorandum of Understanding (MoU) or contract with the facilitators and the MoU should clearly define the role of the facilitators in group formation and development including the payment to be made, which should be linked to the stage of development of the group and overall performance. The guidelines (Para 4.25) also provide that as recovery of loan is also required to be ensured, the bank concerned may engage NGOs or individuals as Monitor-cum-recovery facilitators for recovery of loan from the SHGs on a commission basis and a processing-cum-monitoring fee of 0.5 *per cent* of the loan amount may be charged to the Swarozgaries/SHGs to meet the expenditure on this count.

<sup>95</sup> (i) East Jorhat Development Block; (ii) Ujani Majuli Development Block; (iii) Majuli Development Block; (iv) Central Jorhat Development Block; (v) North West Jorhat Development Block; (vi) Kaliapani Development Block; (vii) Jorhat Development Block and (viii) Titabar Development Block.

Scrutiny (October – December 2014) of records of the Project Director (PD), DRDA, Kamrup (Rural) for the period 2007-08 to 2013-14 revealed that the District level SGSY (DLSGSY) Committee approved (September 2002) the proposal of the PD, DRDA, Kamrup (Rural) to help the banks in loan recovery from SHGs including lending of manpower for undertaking the paperwork, if required by the Branch Manager. The DLSGSY also approved the engagement of NGOs (facilitators) involving payment of remuneration<sup>96</sup> to such facilitators in phased manner.

PD, DRDA, Kamrup (Rural) engaged individuals as Block-wise facilitators for the activities of different phases, including recovery of loan from SHGs, and paid ₹53.10 lakh during the period from 2009-10 to 2012-13 to eight facilitators<sup>97</sup> engaged in six<sup>98</sup> Development Blocks under Kamrup (Rural) district @ ₹5,000 per SHG (for the recovery of loans). However, records of payments made to the facilitators did not indicate the stages of development of the SHGs and overall performance. Copy of MoU/contract agreement, periodic evaluation on the progress of the SHGs etc., were not furnished to audit though called for. Further, the status of recovery of loans could not be linked appropriately with the records made available to audit.

Thus, payment of ₹53.10 lakh made to the facilitators engaged by the PD, DRDA, from the scheme funds, in contravention to the provision, was both irregular and unauthorized.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.12 Suspected misappropriation**

#### **₹28.70 lakh was misappropriated due to lack of Internal Controls in PD, DRDA Kamrup (Rural).**

Rule 95 of Assam Financial Rules provides that Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all money received and disbursed and for the safe custody of cash.

(A) Scrutiny ( October-December, 2014) of records of the Chief Executive Officer (CEO), Zilla Parishad (ZP), Kamrup (Rural), revealed that Project Director (PD),

<sup>96</sup>

Sl. No.	Details	Particulars	Amount to be paid (₹)
1	1 <sup>st</sup> phase	Formation of SHG and opening of account with the bank	500
2	2 <sup>nd</sup> phase	After passing the first gradation	1000
3	3 <sup>rd</sup> phase	After passing the second gradation	2000
4	4 <sup>th</sup> phase	After repayment of the loan	5000

Source: Departmental records.

<sup>97</sup> Shri Krishna Kalita (Sualkuchi), Shri Satyaranjan Baishya (Bezera), Shri Hiramba Kalita (Rampur), Shri Tarun Das (Rampur), Shri Samiran Rabha (Chayani Barduar), Abdul Matleb (Rangia), Shri Tabibar Rahman (Rangia) and Md. Jamiruddin (Goroimari).

<sup>98</sup> (i) Sualkuchi, (ii) Bezera, (iii) Rampur (iv) Rangia (v) Goroimari & (vi) Chayani Barduar

District Rural Development Agency (DRDA), Kamrup (Rural) released ₹425.62 lakh to the CEO, ZP, Kamrup (Rural) under Sampoorna Grameen Rozgar Yojana (SGRY) during 2006-08. Of this amount, eight cheques<sup>99</sup> amounting to ₹33.32 lakh were released between October 2007 and February 2008 to the Block Development Officers (BDOs) of Boko and Chayani Barduar Development Blocks for implementation of SGRY scheme. Cross-verification (October - December, 2014) of records of the BDOs, however, revealed that four out of the eight cheques aggregating ₹20.53 lakh (disbursed between October 2007 and January 2008)<sup>100</sup> were not accounted for in the cash book of the concerned BDOs, though the bank account of the CEO, ZP, Kamrup (Rural) indicated that the cheques were drawn. The concerned BDOs denied receipt of the cheques but failed to furnish related records such as bank statements, cheque receipt register etc., to substantiate the facts. Thus, SGRY funds to the extent of ₹20.53 lakh remained untraceable and therefore, possibility of misappropriation of the entire amount could not be ruled out.

(B) The CEO, ZP, Kamrup (Rural) released ₹8.17 lakh through cheque No. 394630 dated 30.01.2008 to the BDO, Hajo Development Block under SGRY. Scrutiny (December 2014) revealed that the said cheque was not accounted for in the cash book of the BDO concerned. No corresponding entries for the cheque were also available in the BDO's pass book. An entry (31 March 2008) in the receipt side of the cash book, however, indicated receipt of ₹8,16,250 in cash from the CEO, ZP, Kamrup (Rural). The entire amount was shown expended on the same day, but the relevant vouchers, if any, were not furnished to Audit, though called for (4 December 2014). To a query by Audit in this regard, the CEO, ZP, Kamrup (Rural) denied payment of the said amount in cash. Hence, ₹8.17 lakh was suspected to be misappropriated. The BDO, Hajo Development Block, in his reply (October 2015),

99

Sl. No.	Cheque No. and date	Amount (₹)	To whom released
1	053011 dated 06-11-2007	1,96,665	BDO, Boko Development Block
2	053090 dated 23-11-2007	4,36,500	
3	065343 dated 22-01-2008	1,71,000	
4	065353 dated 11-02-2008	4,75,000	
5	065382 dated 30-01-2008	5,70,000	
6	394603 dated 17-10-2007	1,53,216	
7	053005 dated 23-10-2007	11,40,000	BDO, Chayani Barduar Development Block
8	053051 dated 17-11-2007	1,90,000	
<b>TOTAL</b>		<b>33,32,381</b>	

Source: Departmental records

100

Sl. No.	Name of the Block	Cheque no.& date	Amount (₹)	CEO's Bank Account from which amounts debited
1.	Boko Development Block	065382 dated 30-01-2008	570000	United Bank of India
		394603 dated 17-10-2007	153216	Central Bank of India
2.	Chayani Barduar Development Block	053005 dated 23-10-2007	1140000	United Bank of India
		053051 dated 17-11-2007	190000	United Bank of India
<b>Total</b>			<b>20,53,216</b>	

Source: Departmental records

stated that the then BDO had perhaps encashed the bearer cheque of ₹8,16,250 (received from the CEO on 31 March, 2008) and the amount was entered in the cash book on the same day. The reply was not tenable as the amount released by the CEO, Kamrup Zila Parishad to the BDO was ₹8,17,000 on 30 January, 2008 through cheque. Further, there was nothing on record to indicate that the bearer cheque amounting to ₹8,16,250 was encashed by the BDO.

Thus, a total amount of ₹28.70 lakh<sup>101</sup> was suspected to be misappropriated as details of receipt and utilisation of the amounts could not be furnished to audit by the BDOs concerned despite elapse of more than seven years from the date of their release.

On this being pointed out, the PD, DRDA, Kamrup (Rural) stated (December 2014) that the matter would be brought to the notice of the CEO, ZP, Kamrup (Rural). The reply furnished (October 2015) by the CEO, however, did not indicate any action taken against the then BDO, Hajo Development Block, in this regard.

The matter was reported to Government; their reply had not been received (November 2015).

#### **1.4.13 Suspected misappropriation**

**IAY funds of ₹7.32 lakh was suspected to be misappropriated by the Project Director, District Rural Development Agency, Hailakandi, while opening a new bank account on closure of an existing bank account.**

Guidelines of Indira Awaas Yojana (IAY) prescribe that interest earned on deposits of IAY fund should be treated as part of IAY resources. Further, withdrawal of funds from the IAY account should only be made for incurring expenditure under IAY.

Scrutiny of the records (August-September 2014) of the Project Director (PD), District Rural Development Agency (DRDA), Hailakandi disclosed that for operating IAY funds, the PD, Hailakandi maintained a Savings Bank Account with the State Bank of India (SBI), Hailakandi till 21.05.2011, and thereafter with the Bank of Baroda (BOB), Hailakandi. Nothing on record was available to indicate the reasons for changing the Accounts from SBI to BOB. Further, the DRDA Cash Book showed a closing balance of ₹6,95,87,588 as on 12.04.2011, with no transactions till the date of changeover, i.e., 21.05.2011.

Verification of the Bank statements of the two Accounts, however, revealed that the Statement of the SBI Account had a closing balance of ₹7,02,27,517 on 20.05.2011, indicating that the Departmental Cash Book was not reconciled with Bank Pass Book. Further, it was also observed that while closing the SBI Account, instead of transferring the balance directly to the newly opened BOB Account, IAY funds amounting to ₹7,02,27,517 (₹6,94,95,222 + interest of ₹7,32,295) i.e., the amount

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<sup>101</sup> ₹20.53 lakh + ₹8.17 lakh

lying with SBI Savings Bank account were transferred on 21.05.2011 to a third bank account<sup>102</sup> of SBI, Hailakandi Branch. Details of this account could not be provided to Audit except a confirmation by the Accounts Officer, DRDA Hailakandi that the same was not being operated by the DRDA. On the other hand, the BOB Statement showed an opening credit of only ₹6,94,95,222 on 21.05.2011 by transfer from an unknown Account, thereby leaving a balance IAY Fund of ₹7,32,295 unaccounted for till the date of audit (September 2014).

Utilization of ₹7.32 lakh, if any, remained untraceable in the records of the DRDA, thus pointing to suspected misappropriation of IAY fund to that extent.

During the exit meeting (September 2014) DRDA assured to investigate into the matter but no outcome has yet been intimated (November 2015).

The matter is reported to the Government; their reply had not been received (November 2015).

#### **1.4.14 Suspected misappropriation**

**Failure to exercise effective internal control and lack of monitoring on the part of the Project Director, DRDA, Bongaigaon led to suspected misappropriation of ₹6.37 lakh.**

Assam Financial Rules (AFRs) provides that every payment should be supported by a voucher, Actual Payee's Receipt (APR) and every receipt and disbursement should be recorded in the cash book.

Scrutiny (January-February 2014) of records of the Project Director (PD), District Rural Development Agency (DRDA), Bongaigaon and the Block Development Officer (BDO), Tapattary revealed that PD, DRDA, Bongaigaon released (2010-11) ₹2.21 crore to the BDO under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) over and above the unspent balance of ₹5.09 crore already available as on 31 March 2010 without ascertaining the reasons for non-utilisation of previously released fund. Of the total available funds of ₹6.52 crore (as of 28 September 2010), the Cash Book of the BDO Tapattary showed ₹6.37 lakh as expenditure (28 September 2010) through the Secretary, Piradhara Gaon Panchayat (GP) for construction of Fishery-cum-Water Conservation Tank and Tree Plantation. However, the amount could not be traced in the cash book of the GP and in reply (February 2014) to audit query, the Secretary of the GP denied having received the amount. Further no sanction order, vouchers/APRs and details of utilisation of the amount in this regard could be produced to Audit by the BDO Tapattary. Thus possibility of misappropriation of funds amounting to ₹6.37 lakh by the BDO, Tapattary could not be ruled out.

<sup>102</sup> Account No. 0098516000870

The matter was reported to Government; their reply had not been received (November 2015).

## Soil Conservation Department

### 1.4.15 Payment of fraudulent claim

**Divisional Officer, Kohora Soil Conservation Division made payment of ₹1.23 crore to a contractor on the basis of fictitious bill and exhibited it as final expenditure in the accounts. Further, whereabouts of ₹0.66 crore could not be traced in the absence of details of utilization in the records.**

Karbi Anglong Autonomous Council (KAAC) accorded (September 2013 and March 2014) administrative approval (AA) and financial sanction (FS) to the work “Construction of a new guest house - cum - inspection bungalow at Children Park” for ₹1.74 crore based on the estimate of the work for ₹2.81 crore<sup>103</sup>. Pending technical sanction (TS) (December 2014), the work commenced on 01 March 2014 and was executed departmentally. Till the date of audit (December 2014) an expenditure of ₹1.74 crore was incurred with a physical progress of 47 per cent.

Scrutiny (December 2014) of records of the Divisional Officer, Kohora Soil Conservation Division, revealed that the Division initially received ₹0.49 crore (October 2013, December 2013 and March 2014), and the entire amount was spent on the work (₹0.42 crore on material and ₹0.07 crore on labour) within 31 March 2014. Subsequently, ₹1.25 crore was received (27 March 2014) by the Divisional Officer from the KAAC and the entire amount was depicted in the cash book as paid (28 March 2014) to a contractor. Bill particulars indicated that the payment was made for execution of items of work which, *inter-alia*, included providing of full panel doors, aluminium sliding windows, concealed wiring, sanitary installation, internal water supply, electrification etc. The Measurement Book (MB) cited in the bill, however, did not have any details of execution of work recorded therein. On this being pointed out neither any work order nor the reasons for execution of the work through the contractor could be furnished to Audit.

Further scrutiny revealed that, the amount of ₹1.23 crore paid to the contractor (after deduction of Professional Tax of ₹0.02 crore) was actually transferred<sup>104</sup> in March 2014 to a bank account<sup>105</sup> operated by the Soil Conservation Guest House Construction Committee. The bank account showed that ₹0.61 crore was withdrawn

<sup>103</sup>Ground floor (₹0.91 crore), First floor (₹0.72 crore), Restaurant (₹0.29 crore), Preparation of site (₹0.02 crore), concealed wiring (₹0.01 crore), fire fighting equipments (₹0.01 crore), sanitary installation (₹0.15 crore) internal electrification (₹0.17 crore), internal water supply (₹0.10 crore), external electrification (₹0.08 crore) campus lighting with substation (₹0.06 crore) and 15 per cent premium for Karbi Anglong for civil works (₹0.29 crore).

<sup>104</sup> Cheque number 968823 dated 31.03.2014.

<sup>105</sup> A/c No. 33761186052 of SBI, Kohora.

(June 2014) through self cheque and ₹0.05 crore was transferred (June 2014) to the contractor's bank account. The whereabouts of ₹0.66 crore was, however, neither found recorded anywhere nor any documentary evidence in support of expenses was produced to Audit.

Joint physical verification<sup>106</sup> (26 December 2014) of the work site during audit revealed that progress on work of the ground floor was only achieved. Photographic evidence of physical progress did not exhibit execution of the item of works for which ₹1.23 crore was paid to the contractor.



Construction site of guest house at Children Park near Kohora Range Office  
(26 December 2014)

Thus, payment of ₹1.23 crore made on the basis of an unmeasured bill without execution of work on site was fictitious and possibility of misappropriation of Government money could not be ruled out.

The matter was reported to Government; their reply had not been received (November 2015).

## Welfare of Plain Tribes & Backward Classes Department

### 1.4.16 Extra avoidable and unproductive expenditure

#### **Procurement of 8576 fire extinguishers without consulting rates from manufacturers/authorised dealers resulted in excess expenditure of ₹4.78 crore.**

Government of Assam (GoA), Welfare of Plain Tribes & Backward Classes (WPT&BC) Department delegated executive powers of the State to the Bodoland Territorial Council (BTC) vide Office Memorandum dated 16 October 2004 in respect of 39 subjects of State functions including Education, in pursuance of which State budgeted fund earmarked for the Council are being released from time to time by the WPT&BC Department. During 2011-12, WPT&BC Department of the Government of Assam sanctioned ₹285.56 crore (₹142.78 crore in September 2011 & ₹142.78 crore in February 2012) which was subsequently drawn and kept in Personal Ledger Account (PLA) of BTC for incurring expenditure for the Council.

<sup>106</sup> Conducted by audit and departmental officers/ officials viz., Range Officer, Kohora S. C. Range, Kohora and Accountant, Kohora S. C. Division, Kohora.

**A)** Scrutiny of records (June - July 2014) of the Principal Secretary, BTC, Kokrajhar revealed that the Director of Education (DoE), BTC, Kokrajhar decided (December 2011) to provide two sets of Fire Extinguishers (FEs) each to the government/provincialised schools/colleges under the jurisdiction of BTC in compliance to Hon'ble Supreme Court's order/ruling (15 April 2009) to install FEs in all the existing government and private schools as one of the safety norms for the schools. Accordingly, BTC sanctioned (28 March 2012) ₹880.75 lakh from the fund received from the State Government chargeable to Civil Deposit head of BTC. Supply orders were issued (14 March 2012) at the approved rate of the General Administration Department (GAD) of BTC (₹10,270 per FE) to three local suppliers as per instruction of the Under Secretary, BTC, Kokrajhar without specifying the brand name and other specifications and 8576 FEs (brand name 'Firematics') worth ₹8.81 crore (₹10,270 x 8576) were procured (March 2012). However, on inquiry from the original manufacturer of 'Firematics' brand (with the same specification<sup>107</sup> as was procured from the local supplier) it was ascertained that the Maximum Retail Price (MRP) prevalent during the period (2011-12) was ₹4693<sup>108</sup> per FE (including VAT and transportation charge). Hence, there was a difference of ₹5577 in the rate per set of FE between the price of procurement (₹10270) and the prevalent manufacturer's selling price including tax and transportation (₹4693) during the same period.

Thus, due to allowance of higher rate in procuring the FEs, BTC had incurred an extra expenditure of ₹4.78 crore (8576 FEs @ ₹5577). Had the DoE, BTC consulted the rates of the manufacturers/authorized dealers of FEs instead of placing supply order at GAD's approved rate, the extra expenditure of ₹4.78 crore could have been avoided.

**B)** A joint physical verification conducted (4 July 2014) by Audit and the Block Elementary Education Officer (BEEO), Kokrajhar to ascertain the status of distribution of the procured FEs revealed that 139 FEs were lying undistributed in the store room. It was also noticed during audit of the accounts of the Deputy Inspector of Schools (DIS), Udalguri (May 2014) that there was an undistributed balance of 1508 FEs in stock out of 1918 FEs supplied (March 2012) to the DIS, Udalguri. The possibility of replacement in case of any manufacturing or other defects in the FEs, which remained undistributed, was also lost as the one year warranty period on the FEs had also expired.

As a result, 1647 (139 + 1508) fire extinguishers procured for the purpose of maintaining safety norms in schools as per directive of the Hon'ble Supreme Court were kept idle/undistributed and uninstalled and the very objective of procurement of FEs was frustrated.

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<sup>107</sup> ABC Dry Power stored pressure type (Fire Extinguisher, 5 kg capacity)

<sup>108</sup> ₹3800 sale price of manufacturer + 13.5% VAT + 10% transportation = ₹4693.

Thus, due to improper planning, monitoring towards installation/proper use of FEs and lackadaisical attitude of the DoE, BTC, the expenditure of ₹1.69 crore (1647 @ ₹10,270) was rendered unproductive with the risk of being wasteful.

On this being pointed out, BTC stated that in order to comply with the directive of the Hon'ble Supreme Court, the procurement was made urgently from local suppliers as per BTC's approved rate instead of purchasing from the manufacturers. The reply was not tenable as the procurement was made (March 2012) three years after the date of issue of the Hon'ble Supreme Court's order (15 April 2009).

Further, on this being reported to Government in August 2015, the Commissioner and Secretary to GoA, WPT&BC stated that BTC had not violated any provision of the existing rules and procedures while procuring the FEs. It was however stated that at the instance of audit, 1647 FEs were reactivated and installed with one year warranty against manufacturing and other defects from the date of installation and without involvement of any extra cost but no documentary evidence in support of reactivation and installation of the undistributed and uninstalled FEs was furnished.

The fact however remained that an extra expenditure of ₹4.78 crore could have been avoided had the authorities confirmed the actual market price prevalent in March 2012 from the Commissioner of Taxes, Assam or from the local Superintendent of Taxes, in terms of Office Memorandum (O.M.)<sup>109</sup> of the Finance Department, GoA.

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<sup>109</sup> No. FEC (I)10/2009/2 dated 11 August 2010.

***CHAPTER-II***

***ECONOMIC SECTOR***

***COMPLIANCE AUDIT***

## CHAPTER-II

### ECONOMIC SECTOR

#### 2.1 Introduction

The findings based on audit of State Government units under Economic Sector feature in this chapter.

During 2014-15, against total budget provision of ₹20,932.49 crore, total expenditure of ₹14,453.18 crore was incurred by 18 departments under Economic Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in *Appendix – 2.1*.

#### 2.1.1 Planning and conduct of Audit

The audits were conducted during 2014-15 involving expenditure of ₹4,677.27 crore of the State Government under Economic Sector. This chapter contains six Compliance Audit Paragraphs.

The major observations detected in audit during the year 2014-15 are given below.

### COMPLIANCE AUDIT

#### Agriculture Department

#### 2.2.1 Avoidable extra expenditure

**Director of Agriculture incurred an extra expenditure of ₹4.62 crore towards procurement of seed storage bins at a higher rate, which was avoidable.**

As per Central Vigilance Commission (CVC) Guidelines on technical evaluation of tenders, once it has been established that the offers meet the laid down specifications, the question of grading based on certain additional features, which were never part of the specifications should not arise, rather the contract needs to be awarded to the lowest bidder meeting the laid down specifications.

For implementation of Oil Seeds Production Programme (Plan) under National Agricultural Extension Programme (NAEP) - Crop Development (Mission Double Cropping) for 2013-14, an amount of ₹28.45 crore was sanctioned by Government of Assam (GoA) in November 2013 with the stipulation that CVC Guidelines were to be observed by the Executing Agency while implementing the scheme. As per Programme Guidelines, 4142 numbers of Seed Storage Bins (SSBs) were to be

procured and to be given to small and marginal oilseeds growers of various districts preferably to those who were from the chronically flood affected areas.

Accordingly, the Director of Agriculture, Assam invited (July 2013) quotations for purchase of Agricultural Machineries and Equipment for the year 2013-14 where SSB was one of the items. The technical specifications of SSBs as specified in the notice inviting tender (NIT) were as under:

- Type: Seed Storage Bin of 100 kg capacity with secured loading/unloading facility;
- Quality of materials used for construction of body parts to be mentioned by the manufacturers; and
- Detail drawing & dimensions of fabricated item is to be furnished.

Scrutiny (February-March 2015) of records of the Director of Agriculture, Assam revealed that out of 15 bidders who participated in the bidding process, seven responded with required specifications. These seven bidders were requested to give demonstration (December 2013) of machineries in the Directorate Office. However, only three bidders<sup>1</sup> participated in the demonstration, after which the Departmental Purchase Committee (DPC) constituted for this purpose selected M/s Khusboo Enterprise at the quoted rate of ₹14,000 per unit ignoring the lowest unit price of ₹2,850 quoted by M/s Kamakhya Agro & Engineering Associates.

Further scrutiny of the records revealed that an additional feature of automatic insect protection, which was not a part of the original technical specifications while inviting quotation, was included in the technical comparison of the three bidders during December 2013. As per the documents furnished by the successful bidder in support of the additional feature of automatic insect removal from seeds, the container was useful for storage of rice, wheat, chickpea, pulses and coriander. Audit observed that the contract, which was to be awarded to M/s Kamakhya Agro & Engineering Associates based on technical specifications, originally indicated in the NIT, was awarded (January 2014) to M/s Khusboo Enterprise considering the additional feature also. The supplies were made by the firm during January 2014 to June 2014 in various districts.

<sup>1</sup>

Sl No.	Name of bidder	Bid price offered (in ₹)
1	M/S Khusboo Enterprise	14000
2	M/S Kamakhya Agro & Engineering Associates	2850
3	M/S Sunrise Enterprise	4800

Source: Departmental records.

Thus, due to non-acceptance of the available lowest rate in violation of CVC Guidelines, the Director of Agriculture, incurred an extra expenditure of ₹4.62 crore<sup>2</sup> towards procurement of SSB, which was avoidable.

The matter was reported to Government; their reply had not been received (November 2015).

## Public Works Department

### 2.2.2 Unproductive expenditure

**Executive Engineer (EE) PWD, Karimganj NH Division, incurred an expenditure of ₹80.76 crore towards a road project, which remained incomplete for more than four years and, thus, proved unproductive.**

Government of India (GoI), Ministry of Road Transport & Highways (MORTH), accorded (November 2007), Administrative Approval of ₹71.55 crore, for “Reconstruction/widening to 2-lane of NH-154 from 67/600 km to 89/000 km in Assam including paved shoulder from 67/600 km to 89/0 under SARDP-NE Phase-A”. The work order was awarded to a contractor in December 2008, at a tendered value of ₹62.97 crore with the stipulation to complete the work within 18 months from the date of issue work order i.e., July 2010. The AA was, however, revised (February 2012) to ₹82.60 crore, by GoI, due to change in the scope of work. As a result, the tender was also subsequently enhanced to ₹74.02 crore.

Scrutiny of records (November 2014) of the EE, PWD, NH Division, Karimganj revealed that the work commenced on 29 December 2008, but remained incomplete, as construction of five blocked stretches of the road measuring 1.306 km could not be taken up owing to non-eviction of dwellers from Government land, non-payment of forest jirat<sup>3</sup> compensation etc. The provision/proposal for Land Acquisition compensation was sent earlier for the periodic patta land holders only and not for jirat compensation in respect of other occupants on Government khas land. The patta land owners were compensated but the other occupants on Government khas land obstructed the construction. The work was foreclosed on 30 June 2013, with a physical progress of 91.50 per cent. The division had incurred an expenditure of ₹80.76 crore (as of November 2014), including expenditure of ₹6.64 crore towards land compensation and structure utility shifting based on the sanctioned (March 2008) estimate for ₹4.84 crore, which was revised (March 2010) to ₹7.83 crore.

Scrutiny further revealed that the division again revised (August 2013) the land compensation estimate to ₹18.42 crore from ₹7.83 crore, for payment of jirat on Government Khas land/Forest land. The GoI’s approval in this regard was, however, still awaited even after a lapse of more than one year.

<sup>2</sup> (₹14,000 - ₹2850) X 4142

<sup>3</sup> Compensation for trees and buildings.

The Government in its reply stated (October 2015) that though 1.306 km of road work in blocked stretches was not completed, road communication in the NH was not disrupted. The reply was not tenable as the objective of the project was to reconstruct/widen the existing road, from single lane to two-lane, considering the increasing volume of vehicular traffic, which remained unachieved till date (November 2015).

Thus, due to non-inclusion of provision for payment of jirat on Government land in the original/revised estimates and inordinate delay in finalising payment of jirat on Government Khas land/Forest land, the project remained incomplete, even after a lapse of four and half years from the stipulated date of completion, resulting in unproductive expenditure of ₹80.76 crore (₹74.12 crore + ₹6.64 crore). Besides, the objective of providing better road connectivity to the neighbouring State could also not be achieved.

### **2.2.3 Unproductive expenditure**

**Executive Engineer (EE), Silchar NEC Division, PWD incurred an expenditure of ₹17 crore towards a road project, which remained incomplete for more than six years and thus, proved unproductive.**

Government of India (GoI) accorded (December 2005) Administrative Approval (AA) of ₹23.33 crore for “Construction of Rymbai-Betaw-Borsora-Jalalpur Road (Length 14.80 Km)” under North Eastern Council’s 10<sup>th</sup> Five Year Plan programme. The work for the entire length of 14.80 Km was divided into 14 packages and allotted to 10 contractors during October 2006 to July 2010 at a tendered value of ₹20.36 crore with the stipulation to complete the work within one year from the date of commencement.

Scrutiny of records (May 2014) of the EE, PWD, Silchar NEC Division revealed that the division could complete (August 2012) road work of 12 Km only at an expenditure of ₹17 crore. Work order for the incomplete length of 2.80 Km was awarded to two contractors in October 2006 and January 2007 respectively. It was, however, observed that the contractors could not start the work due to boundary disputes between Assam and Meghalaya. Accordingly, the matter was taken up by the two State Governments through a joint survey of the area conducted (November 2007) by the EE, PWD, Silchar NEC Division and the EE, PWD, Jowai NEC Division, Meghalaya along with the Sub-Divisional Officer, Khliehriat Sub-Division, Meghalaya, based on which the common areas for the construction of the road was fixed and demarcated. The Division, however, failed to ensure the construction of the road despite the joint survey and demarcation of common area and instead, the work was withdrawn (June 2009) citing no hope for resolution of the boundary problem. As the land was not free from the possession of the occupants, the end portion of work (2.80 km) could not be completed and was subsequently abandoned. As a result, even the completed road length of 12 Km, which was handed over to PWD, Rural Road

Division, Silchar on 12 November 2012, could not be put to use for vehicular traffic. Although the matter was again taken up (April and September 2011) with the Deputy Commissioner, Cachar but the dispute remained unresolved.

Thus, due to abandonment of the balance road work (2.80 km), the expenditure of ₹17 crore incurred on the completed road length of 12 Km proved unproductive. Besides, the intended objective of providing an alternative road at Sonapur (NH-44), where heavy landslide occurs every year causing communication disruption to Barak Valley of Assam, the entire state of Mizoram and Tripura, was also frustrated.

The matter was reported to Government; their reply had not been received (November 2015).

#### **2.2.4 Undue financial aid**

##### **Executive Engineer (EE), Jorhat NH Division, PWD extended undue financial aid of ₹4.23 crore to a contractor by granting irregular equipment advance.**

Government of India (GoI) accorded (January 2010) Administrative Approval (AA) of ₹83.55 crore for the “Construction of southern bank approach from 0.00 km to 8.00 km to Bogibeel Rail-cum-Road Bridge on NH-52B near Dibrugarh”. The AA was, however, revised (January 2011) to ₹94.88 crore due to change in the scope of work. The revised Technical Sanction (TS) was accorded (February 2011) for the same amount by the Chief Engineer (CE), PWD, NH Works. The work was allotted (February 2011) to a contractor at a tendered value of ₹84.66 crore with the stipulation to complete the work within March 2015. Till November 2015, an expenditure of ₹60.45 crore was incurred on the work with a physical progress of 67 per cent.

Scrutiny of records (June 2014) of the EE, Jorhat NH Division and information collected (June 2015) revealed that as per the terms of the contract, equipment advance was to be granted to the contractor, which was to be used for payment towards equipment<sup>4</sup> required specifically for the execution of the work. Also the contractor was to demonstrate that the advances have been used as such by supplying copies of invoices or other documents to the Engineer. Further scrutiny of invoices revealed that while the equipment were purchased between April 2010 and December 2010, the contractor was paid equipment advance of ₹4.23 crore in May 2011 (against the bank guarantee for the same amount), which clearly indicates that the advance had not been used for the purpose for which it was granted and was an inessential part of the contract. Further, till June 2015, an amount of ₹1.15 crore remained unadjusted although the advance was to be fully adjusted within November 2011 as per the terms of the contract agreement.

On this being pointed out, the Government stated (August 2015) that procurement of machineries requires about six to 12 months from the date of placing the supply order. Considering the fact, the contractor had placed supply order for machineries in advance so

<sup>4</sup> Motor Grader, Bull Dozer, Tipper, Loader, Vibratory Roller and Crawler Excavator etc.

as to complete the work on time. The reply was not tenable as the machineries were procured (April and December 2010) much before the allotment (February 2011) of the work to the contractor.

Thus, irregular grant (May 2011) of equipment advance and its non-adjustment even after elapse of more than three years from the stipulated time frame for the recovery of the advance, resulted in extension of undue financial benefit to the contractor.

### **2.2.5 Expenditure on incomplete works**

**Failure of the Executive Engineer, PWD, Haflong Road Division to get the balance work of the Umrangso / Jatinga via Dehangi- Haflong road completed despite elapse of more than three years from the scheduled date of completion, rendered the expenditure of ₹4.16 crore incurred on the project, unproductive.**

Government of Assam, Planning and Development Department accorded (February 2010) sanction of ₹five crore from Chief Minister's Special Development Package (2009-10) for improvement and repair of Umrangso/Jatinga via Dehangi-Haflong road (13.50 km stretch between 95 and 112 km) of North Cachar Hills Autonomous Council (NCHAC). The road is of utmost importance for the entire North Cachar Hills district as it connects Halflong with Nagaon, Karbi Anglong and the State of Meghalaya and this project was conceived to improve connectivity in the region.

The Detailed Project Report (DPR) of the work was prepared (March 2010) by the Chief Engineer, PWD (Roads), Assam, Guwahati with the provisions of Water Bound Macadam (WBM), Bituminous Macadam (BM), Semi-Dense Bituminous Concrete (SDBC), Side drain etc. However, following the verbal instruction of Chief Executive Member, NCHAC, the Executive Engineer (EE), PWD (Roads), Haflong Division deviated from the original DPR and prepared a detailed working estimate for improvement and repair of the above road from Dehangi to Chotowapu (67 km to 94 km) with the provision for pot holes repairing, retaining wall, side drain etc., and from Chotowapu to Lower Haflong (95 km to 112 km) for execution of WBM, Prime Coat and Seal Coat (in place of original provision of BM and SDBC), side drain etc. The detailed working estimate was administratively approved (June 2010) at a cost of ₹five crore by the Principal Secretary, NCHAC and Technical Sanction (TS) to the work was accorded (June 2010) by the Additional Chief Engineer, PWD (R&B), Hills, Haflong for the same amount.

Scrutiny of records (February-March 2014) of the EE, PWD, Haflong Road Division revealed that the work was split into seven groups and awarded (June-December 2010) to three contractors at a total tendered value of ₹4.95 crore<sup>5</sup> with the stipulation to complete the works of group I to VI and group VII within November 2010 and February 2011 respectively. While the works of the three groups (Group III, IV and VII) were completed in June 2011 after a lapse of six months from the target date of

<sup>5</sup> Group I- ₹87.87 lakh + Group II- ₹53.71 lakh + Group III- ₹81.93 lakh + Group IV- ₹94.56 lakh + Group V- ₹71.89 lakh + Group VI- ₹74.82 lakh + Group VII- ₹30.29 lakh= ₹4.95 crore.

completion, the work of remaining four groups (Group I, II, V and VI) remained incomplete with physical progress of 55 to 85 *per cent* only, in spite of issue of notices (July 2010) to the contractors, due to heavy rains and landslides. The work of these four groups was withdrawn (November 2011) from the defaulting contractors on the instruction of the Executive Member i/c PWD, NCHAC. However, penalty of ₹500 each only was imposed on the defaulting contractors against the contractual provision (Clause 3) of forfeiture of the entire security deposit on rescinding the work.

Further scrutiny also disclosed that due to time and cost overrun, the available fund was insufficient to complete the balance work. The division therefore conceived of (July 2012) protection work of the road at vulnerable points, to prevent damage from probable landslide during the monsoon, out of the unspent amount of ₹0.84 crore (₹5 crore – ₹4.16 crore) without Government concurrence. The work was accordingly allotted (November 2012) to three contractors at a tendered cost of ₹0.82 crore which was completed between December 2012 and January 2013 at an expenditure of ₹ 0.82 crore. However, the original work i.e., improvement and repair of Umrangso/Jatinga via Dehangi- Haflong road, which was sanctioned by the Government in February 2010, remained incomplete and in a suspended state till March 2014, which rendered the condition of the road very deplorable requiring immediate restoration.

Thus, failure of the EE to get the balance work of the Umrangso/Jatinga via Dehangi-Haflong road completed, despite elapse of more than three years from the scheduled date of completion (November 2010), rendered the expenditure of ₹4.16 crore unproductive as the intended objective to improve connectivity in the region was not achieved.

The matter was reported to Government; their reply had not been received (November 2015).

## Water Resources Department

### 2.2.6 Unfruitful expenditure

**Inadequate survey, planning and non-completion of land acquisition process before construction of Flood Embankment resulted in unfruitful expenditure of ₹1.46 crore.**

The Revised Guidelines (August 2009) of Government of India (GoI) on central assistance towards Flood Management Programme (FMP) stipulates that state governments while submitting a new proposal shall ensure acquisition of land required under the scheme and would submit a certificate to that effect, failing which no funds would be released. Rule 304 of the Assam Public Works Manual stipulates that no work should be commenced on land, the possession of which has not been duly delivered by the responsible civil authorities.

Government of Assam, Water Resources Department accorded (August 2011) administrative approval and technical sanction to the work “Construction of Flood Embankment (FE) along Left Bank (LB) of Digaru river from National Highway (NH) to Kurkuria Hill” for ₹14.65 crore. The project was funded on 90 per cent Central share and 10 per cent State share basis. Till the date of audit an expenditure of ₹1.46 crore<sup>6</sup>, out of the State share, was incurred on the work with a physical progress of 40 per cent.

Scrutiny of records (October 2014) of the Executive Engineer, Guwahati East Water Resources Division and further collection (May 2015) of information revealed that, as per the estimate, 648 bighas land was to be acquired for the execution of the work. In order to expedite the execution pending completion of land acquisition process, a discussion with the local people and land owners of the area was held (February 2012). As no objection was raised by the local people and the land owners, the work of construction of embankment from Chainage 2971 M to 9063 M was awarded (February-March 2012) to a number of contractors. However, the work on Chainage 0 M to 2941 M could not be started as most of the area fell under Tea Gardens and paddy fields and the land was yet to be acquired. Audit observed that although the Government of Assam was aware of the 2009 Revised Guidelines, it failed to ensure availability of land to become eligible for release of the Central funds. Therefore, due to non-receipt of Central funds for non-availability of land, the work remained incomplete as on date (November 2015).

6

Sl. No.	Item of work	Estimated Amount (In ₹)	Expenditure (In ₹)
1	Preliminary	57700.00	10000.00
2	Land	14560000.00	0.00
3	Cutting and clearing light/medium jungle	735750.00	499450.00
4	Cutting of trees	223200.00	114328.00
5	E/W by truck carriage	111004014.00	13206622.00
6	Turfing	1508558.00	0.00
7	Supplying and driving Azar/Nahar/Zarul piles	0.00	0.00
8	i) Below ground	440004.00	0.00
9	ii) Above ground	363828.00	0.00
10	Making 150 cm wide bamboo foot bridge	103219.00	0.00
11	Removal of unserviceable soil	2939250.00	0.00
12	Construction of sluice gates at different reaches	9415000.00	0.00
13	Provision of de-watering	575000.00	0.00
14	Contingency	1273078.00	150000.00
15	K-Building	406500.00	0.00
16	O-Miscellaneous	387000.00	115000.00
17	P-Maintenance	1315133.00	110000.00
18	R-Communication	882000.00	440000.00
19	Y-Losses of stock	325495.00	0.00
<b>Total:</b>		<b>146514729.00</b>	<b>14645400.00</b>

Source: Departmental records.



Photographs of “Construction of FE along LB of Digaru from NH to Kurkuria Hill”  
(08 October 2015)

Thus, commencement of the work without ensuring availability of land, in violation of codal provisions, rendered the expenditure of ₹1.46 crore unfruitful as the balance work remained incomplete. Besides, the State Government was deprived of Central assistance towards creation of assets due to non-availability of land.

The matter was reported to Government; their reply had not been received (November 2015).

## ***CHAPTER-III***

### ***GENERAL SECTOR***

***Performance Audit of “Member of Legislative Assembly Area  
Development Scheme (MLAADS)”***

***Follow-up Audit of “Comprehensive Treasury Management  
Information System (CTMIS)”***

### ***COMPLIANCE AUDIT***

## CHAPTER-III

### GENERAL SECTOR

#### 3.1 Introduction

The findings based on audit of State Government units under General Sector feature in this chapter.

During 2014-15, against total budget provision of ₹8,673.54 crore, total expenditure of ₹5,819.95 crore was incurred by 11 departments under General Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in *Appendix – 3.1*. Moreover, in respect of three more heads of accounts<sup>1</sup>, expenditure of ₹5,240.21 crore was incurred during 2014-15 against the budget provision of ₹3,697.62 crore (*Appendix – 3.2*).

#### 3.1.1 Planning and conduct of Audit

The audits were conducted during 2014-15 involving expenditure of ₹5,602.72 crore of the State Government under General Sector. This chapter contains one Performance Audit on “Member of Legislative Assembly Area Development Scheme (MLAADS) from 2010-11 to 2014-15”, one Follow-up Audit on “Comprehensive Treasury Management Information System (CTMIS)” and seven Compliance Audit Paragraphs. This chapter also contains three General Paragraphs.

The major observations made in audit during 2014-15 under General Sector are discussed in succeeding paragraphs.

## PERFORMANCE AUDIT

### Planning and Development Department

#### 3.2 Performance Audit of “Member of Legislative Assembly Area Development Scheme”

*Members of the Legislative Assembly (MLA) felt the necessity for the provision of certain basic facilities including community infrastructure for small works of capital nature in their local areas to meet the felt-needs keeping in view the socio- economic conditions of the people of Assam. State Government also felt the need for a specific mechanism to introduce a scheme. Keeping in view, Planning and Development (P&D) Department of the State Government introduced the “Member of Legislative Assembly Area Development Scheme (MLAADS)” in 1994-95 with the same approach of Member of Parliament Local Area Development (MPLAD) Scheme to develop small works of capital nature in each MLA constituency. Under the provisions of the*

<sup>1</sup> (i) 23-Pension and other retirement benefits, (ii) 10-Public Service Commission and (iii) 68-Loans to Government Servant.

*scheme, the works of developmental nature, catering to the needs of local people emphasising on income through creation of durable assets such as community halls, public library, rural roads, culvert, market sheds etc., were required to be taken up and executed by the line departments/reputed non-governmental organizations (NGOs/Panchayati Raj Institutions/Construction Committees or other user groups.*

*Performance Audit of the implementation of the scheme in the test-checked Legislative Area Constituencies (LACs) revealed various deficiencies such as delay in recommendations and sanction of works, absence of transparency in selection of implementing agencies, execution of inadmissible works, creation of assets on private land without obtaining No Objection Certificate (NOC) for community usage, creation of non-durable assets, non-maintenance of 'Asset Register' etc. Of the works taken up for execution during 2010-15, only 57 per cent in 17 selected test-checked LACs could be completed. Monitoring mechanism was ineffective both at State and district level. Besides, deficiencies in planning, instances of financial mismanagement of the scheme funds were also noticed.*

### **Highlights**

**Out of ₹58.03 crore received for implementation of the sanctioned works, ₹43.75 crore (75 per cent) was paid to Construction Committees, suppliers and labourers in cash by 59 implementing agencies of seven test-checked districts during 2010-15 in violation of financial rules leading to lack of transparency in financial management.**

**(Paragraph: 3.2.8.7)**

**Against the allotment of ₹213.71 crore during 2010-15, recommendations for 14093 works valued at ₹180.30 crore only were received from the MLAs in the eight test-checked districts.**

**(Paragraph: 3.2.9.2)**

**In four test-checked districts, 2257 Hand Tube Wells (HTW) and 70 Tara Pumps at a cost of ₹1.60 crore were installed during 2010-15 through different Construction Committees and Development Blocks on private lands for individual benefit without obtaining NOCs from the owners of the land regarding utilisation of assets for community usage.**

**(Paragraph: 3.2.9.3)**

**The DCs sanctioned 3651 works at a cost of ₹48.21 crore against the 4041 recommended works valued at ₹56.02 crore in the 17 selected LACs, of which 1568 works (43 per cent) valued at ₹21.94 crore remained incomplete despite release of ₹15.28 crore to the implementing agencies as of 31 March 2015. Completion Reports, Utilisation Certificates, photographs of 2083 completed works, valued ₹26.27 crore were not submitted even after lapse of 16 to 35 months from the date of release of funds as of March 2015. Thus, correctness of data of 2083 completed works as reported by the authorities was doubtful.**

**(Paragraph: 3.2.9.4)**

There was no proper system of handing over and upkeep/maintenance of the assets created. Thus, sustainability of the completed assets was not ensured. Satisfaction analysis of beneficiaries also disclosed that the upgradation of life standards of the local people was partially (27 per cent) achieved.

(Paragraph: 3.2.9.7)

### 3.2.1 Introduction

In March 1994, following the footsteps of the Government of India (GoI), MPLAD Scheme, Chief Minister of Assam announced in the Legislative Assembly, the launch of a new scheme “Member of Legislative Assembly Area Development Scheme (MLAADS)” in the State. P&D Department of the State Government introduced the “MLA’s Area Development Scheme” in 1994-95 with the same approach as the MPLAD Scheme. The objective of the scheme was to develop small works of capital nature in each MLA constituency. The fund allotment per annum against each Legislative Assembly Constituency (LAC) of the State from 1994-95 (year of inception of the scheme) to 2014-15 is shown in Table-3.1 below:

Table-3.1

Period		Allotment of fund per LAC per year (₹ in lakh)	Cost limit for Individual work (₹ in lakh)	
From	To		Minimum	Maximum
1994-95	--	5.00	0.25	5.00
1995-96	1996-97	10.00	0.25	5.00
1997-98	2002-03	20.00	0.25	5.00
2003-04	2006-07	30.00	0.25	5.00
2007-08	2011-12	40.00	0.25	5.00
2012-13	2014-15	100.00	0.50	10.00 <sup>2</sup>

Source: Department records.

In terms of guidelines of the scheme, the works to be taken up under the scheme should be developmental in the nature, catering to the needs of local people emphasising on income through creation of durable assets such as community hall, public library, rural road, culvert, market shed etc. The Deputy Commissioner (DC) shall be the District Nodal Authority to implement the scheme in the district. The District Authority shall identify the Implementation Agency capable of executing the eligible work qualitatively, timely and satisfactorily and shall follow the established work scrutiny in the matter of works execution, and shall be responsible for timely and effective implementation of such works. During the period 2010-15, there were 126 Assembly Constituencies in the State.

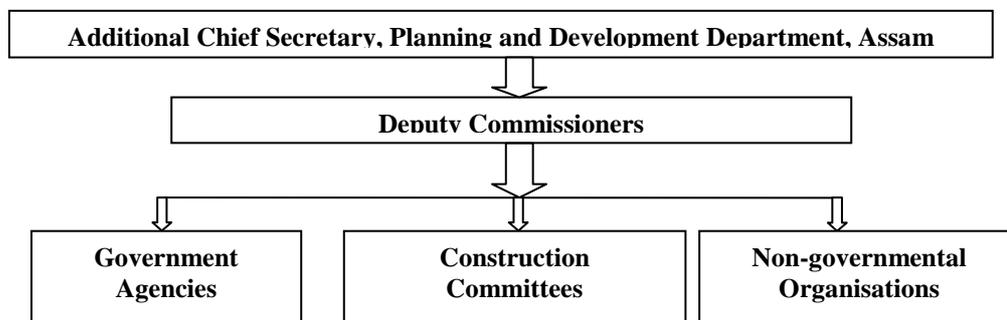
### 3.2.2 Organisational Set-up

The Additional Chief Secretary of the P&D Department is the Nodal authority at the State level for the implementation of the Scheme. At the district level, the Deputy

<sup>2</sup> The limit can be exceeded in special cases of bigger project up to ₹10 lakh per year subject to maximum of ₹20 lakh.

Commissioners (DCs) are responsible for sanction and implementation of the works recommended by the MLAs under the Scheme. The organisational structure for implementation of the MLAAD Scheme is given in Chart-3.1:

**Chart-3.1**



*Source: Information provided by P&D Department, Govt. of Assam.*

### **3.2.3 Audit objectives**

The main objectives of the Performance Audit were to assess whether:

- the planning and selection of the developmental works was in accordance with the guidelines, based on the locally felt needs and aimed at creation of durable assets with emphasis on income generation;
- the financial management for the works and utilisation of the funds was efficient;
- the works were implemented within the stipulated time and the prescribed cost ceiling, executed economically, efficiently and effectively and the assets created were durable in nature and put to public use and maintained properly;
- internal control and monitoring mechanism as prescribed was in place, adequate and effective.

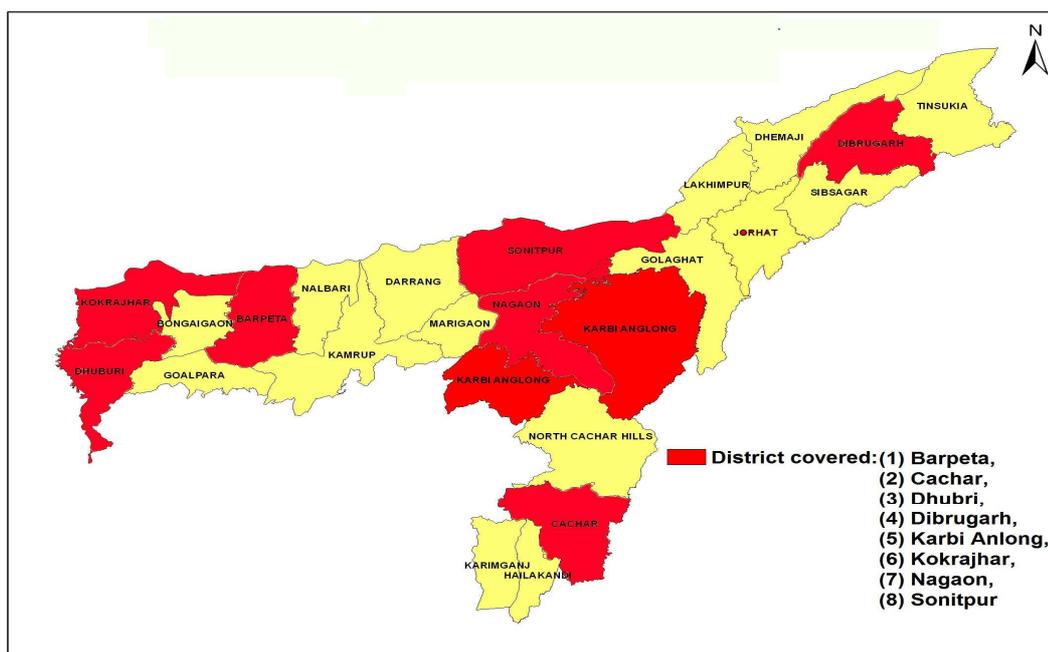
### **3.2.4 Audit criteria**

The audit criteria for the performance audit were benchmarked against the following sources:

- Policy/Guidelines (revised in August 2007 and April 2013) formulated by the Planning and Development Department of the State Government;
- Annual Action Plans based on the recommendation of MLA/Nodal Agency;
- Sanction letters/Circulars/Instructions issued from time to time/Release orders of the State Government;
- Action Plan for implementation and maintenance of individual works;
- Prescribed monitoring and evaluation mechanism.

### 3.2.5 Scope of Audit

Audit of the implementation of MLAAD Scheme for the period 2010-15 was carried out during April-July 2015. Records relating to the Directorate of P&D Department, Assam Secretariat, offices of the Deputy Commissioners of eight<sup>3</sup> test-checked districts (30 per cent of the total 27 districts) covering 17 LACs<sup>4</sup> selected by using Simple Random Sampling Without Replacement (SRSWOR) method with size measurable as the total amount sanctioned by the concerned DC under MLAAD Scheme were test-checked. Detailed scrutiny of 420 works<sup>5</sup>, valued at ₹11.44 crore, selected from the total 3651 works (valuing ₹48.21 crore) by using Systematic Random Sampling method were carried out in the 17 selected LACs.



Map of Assam indicating eight districts covered for Performance Audit of MLAADS

### 3.2.6 Audit Methodology

The performance audit commenced with an 'entry conference' (8 April 2015) held with Commissioner and Secretary to the GoA, P&D Department, Director, P&D Department, Joint Secretary, Finance Department, GoA and other departmental officers, wherein the audit objectives, criteria and scope of audit were discussed. The audit involved examination of records/documents of the selected units, Joint physical

<sup>3</sup> Barpeta, Cachar, Dibrugarh, Dhubri, Kokrajhar, Karbi Anglong, Nagaon, Sonitpur

<sup>4</sup> Barpeta: Chenga, Jania, Cachar: Dholai, Silchar, Dibrugarh :Duliajan, Moran, Dhubri: Mankachar, Bilasipara East, Kokrajhar: Kokrajhar (East),Kokrajhar (West),Karbi Anglong: Diphu, Howraghat, Nagaon : Batadrava, Samaguri, Hojai, Sonitpur: Biswanath, Rangapara @ 25 per cent subject to minimum of 2 LACs per districts

<sup>5</sup> Chenga(21), Jania(25), Dholai(22), Silchar(28), Duliajan(21), Moran(24), Mankachar(29), Bilasipara East(31), Kokrajhar East(26),Kokrajhar West (21), Diphu(21), Howraghat(24), Batadrava(35), Samaguri(20), Hojai(24), Biswanath(27), Rangapara(21)

verification of selected works, User group survey and analysis of information/data collected from the audited entity through questionnaire/requisition.

The audit findings were discussed in the exit conference held (9 October 2015) with the Commissioner and Secretary, to the GoA, P&D Department wherein Director, P&D Department, Joint Secretary, Finance Department, GoA and other departmental officers were also present. Based on the discussion held and the replies to the observations received, the response of the department has been incorporated in the Report appropriately, wherever applicable.

### **3.2.7 Audit Findings**

#### **3.2.7.1 Planning**

Planning is an integral part of programme implementation. Policy framework and programmes to meet up the necessity for provision of certain basic facilities including community infrastructure for small works of capital nature in their local areas of Assembly Constituency depend on basic information relating to the availability of the durable assets viz., drinking water supply, primary education, public health care, rural roads and culverts, market sheds etc., at the grassroots level. Survey to identify the area-wise need for strengthening and augmentation of infrastructure facilities in the Assembly Constituency has got direct relationship with planning and development process.

Scrutiny of records revealed that P&D Department, GoA neither conducted any survey nor prepared the Annual Action Plan (AAP) for implementation of Scheme in the State. P&D Department insisted (November 2012) upon the District Nodal Authority (DNA) cum Deputy Commissioners (DCs) of all the districts in Assam to prepare the Annual Action Calendar (AAC) of MLAAD scheme but the same was also not prepared.

On this being pointed out, it was stated (15 October 2015) by the department that it was beyond the scope of the P&D Department. The reply was not tenable as the P&D Department insisted upon the DNA to prepare the AAC, which was required for the prioritisation of works for creation of required facility/assets under the Scheme.

According to the guidelines of MLAAD scheme, each MLA shall recommend works for his constituency up to the annual entitlement during the financial year, preferably within 90 days of the commencement of the financial year (This was changed to within the financial year from April 2012) to the concerned District Authority for administrative approval and financial sanction based on the feasibility of the works. Further, special attention is required to be given for development of infrastructure in areas inhabited by SC and ST population including areas affected by natural calamities. The schemes should be recommended considering the prioritized development needs. The P&D Department is responsible for policy

formulation/guidelines, sanction and release of funds and prescribing monitoring mechanism for implementation of the Scheme.

Scrutiny of records, however, revealed that during the period 2010-15, none of the DCs of the eight test-checked districts maintained consolidated records indicating the dates of receipt of recommendations from MLAs, date of sanction, date of completion and date of handing over of the assets created to the user groups, details of the areas inhabited by SCs/STs and those affected by natural calamities covered. Further, the recommendations concerning the works were not prioritized and no mechanism was evolved by the P&D Department for eliminating bogus or duplicate works. The works were not recommended within the time prescribed as per scheme guidelines despite availability of funds. The basis of recommendations of the works were also not found recorded except in case of 102 works<sup>6</sup> (2.52 per cent) out of total 4041 works recommended by the MLAs during 2010-15 in the 17 selected LACs.

Thus, the planning and formulation of the developmental works aimed at creation of durable assets for community with emphasis on income generation, strengthening and augmentation of infrastructure facilities were not based on surveys and priority.

### **3.2.8 Financial Management**

#### **3.2.8.1 Funding Pattern**

The P&D Department allocates the annual fund to the districts on the basis of the number of constituencies. The annual allocation is released by P&D Department directly to the DC in two equal instalments as per demand from the concerned DC on the basis of the actual progress of works and execution of works against the previous instalments. The first instalment is released by June/July and the second instalment by November/December every year.

The DC can release 75 per cent of the estimated cost of the sanctioned works as first instalment to the implementing agencies and another 25 per cent as second instalment subject to submission of Utilisation Certificate (UC) and photographs of the works executed against the first instalment.

The deficiencies noticed in implementation of this scheme in the eight test-checked districts are discussed below:

- The DC, Cachar released (July 2013) the entire amount of ₹0.14 crore<sup>7</sup> in single instalment (19 September 2013) instead of in two instalments, to the District Agriculture Officer, Cachar, for the distribution of agricultural kits/ agricultural hand implements to 1225 beneficiaries<sup>8</sup> under MLAADS during 2012-13.

<sup>6</sup> The works were recommended based on the written request of the user groups: Lahowal=13, Moran=15, Naharkatia=7 of Dibrugarh district and Diphu of Karbi Anglong district = 67

<sup>7</sup> ₹0.06 crore for Borkhola LAC on 8 July 2013 and ₹0.08 crore on 12 July 2013 for Katigorah LAC

<sup>8</sup> 525 beneficiaries of Borkhola and 700 beneficiaries for Katigorah.

- The DC, Kokrajhar released ₹0.15 crore<sup>9</sup> in one installment during (July 2014 - May 2015) for the construction of 11 KV line, 11/0.43 KVA sub-station in Kokrajhar (East) LAC meant for Below Poverty Line (BPL) beneficiaries. Of these projects, construction of 11 KV Line, 11/0.04 sub-station and 25 KVA transformers for electrification of Jaoliapara Muslim Basti was completed. The records regarding the balance works and the list of the BPL beneficiaries were not made available to audit, though called for.
- The DC, Nagaon released ₹0.27 crore (March 2015) to the BDO, Bajiagaon Development Block for installation/augmentation of 23 transformers in Samaguri LAC by May 2015. The DC also released ₹0.23 crore (92 per cent of the total sanctioned amount of ₹0.25 crore) to BDO, Lawkhowa Development Block on 16 March 2015 for installation/augmentation of another 21 transformers in Samaguri LAC by May 2015. Of these projects, which were primarily meant for BPL beneficiaries, only one 100 KVA transformer was installed by replacing the existing 63 KVA transformer at Hatikhuli market chowk. The records regarding implementation of the balance works and list of the intended BPL beneficiaries were not made available to audit, though called for.

Thus, release of the fund by the DCs in one installment was in violation of scheme guidelines. Besides, the DCs failed to ensure the actual completion/implementation of the works.

### **3.2.8.2 Budget allocation and release of fund**

Funds are provided by the GoA through budgetary provision under the Head of Account-Major Head '3451' (MLAAD fund). The year-wise position of fund received from the State Government and released to the district authorities in all constituencies for the period from 2010-11 to 2014-15 is shown in Table-3.2 and Chart-3.2:

**Table – 3.2**

**Details of fund received and released to the district authorities in all constituencies of the state**

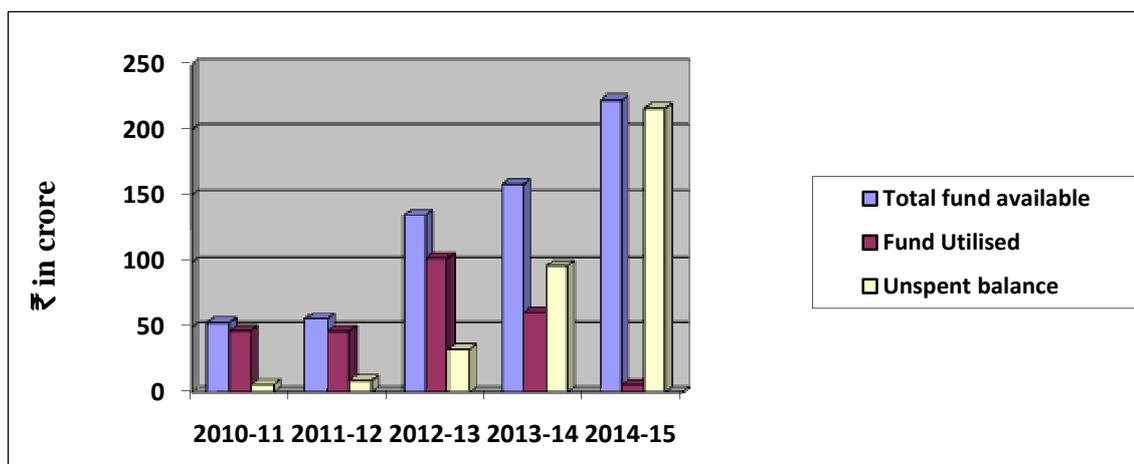
(₹in crore)

Year	Previous balance	Fund received during the year	Total fund available	Fund utilised by the district	Closing Balance	Percentage of fund utilised
2010-11	3.16	50.40	53.56	47.30	6.26	88
2011-12	6.26	50.40	56.66	46.98	9.68	83
2012-13	9.68	126.00	135.68	103.18	32.50	76
2013-14	32.50	126.00	158.50	61.70	96.80	38
2014-15	96.80	126.00	222.80	6.04	216.76	3
<b>Total</b>		<b>478.80</b>	<b>627.20</b>	<b>265.20</b>		

Source: Departmental records.

<sup>9</sup> Kokrajhar : electrification at Brahmapur (₹0.03 crore), Shealpara(₹0.04 crore) , Dangakhuti village (₹0.03 crore) and Jaouliapara Muslim Basti (₹0.05 crore) under Kokrajhar East LAC.

Chart –3.2  
Fund received and utilised during 2010-15



Source: Department records.

- From the above table it is observed that out of the total fund of ₹627.20 crore, GoA could release only ₹265.20 crore (42.28 per cent) to the implementing agencies during 2010-15. The utilisation of fund declined gradually from 88 per cent of the released funds in 2010-11 to 3 per cent in 2014-15. The reason for decrease in utilisation of fund was not made available, though called for. Non-submission of Utilisation certificates (UCs) in respect of 1568 works in 17 selected LACs against the release of first installments led to consequential non-release of subsequent fund. This led to delay in completion of the works thereby depriving the intended beneficiaries of the benefits under the scheme.

### 3.2.8.3 Receipt and release of fund in the test checked districts

The position of fund received and released by the DCs of eight test-checked districts to the implementing agencies during 2010-15 is as shown in Table-3.3:

Table – 3.3  
Details of fund received and released by the eight test checked districts during the period 2010-15

District	Previous Balance	Fund received	Interest earned	Total fund available	Amount released	Amount lying with DC as of 31 March 2015	Amount lying with DC in per cent
Barpeta	2.10	30.40	0.23	32.73	15.84	16.89	52
Cachar	2.06	29.28	0.54	31.88	24.58	7.30	23
Dhubri	3.44	27.44	0.75	31.63	21.97	9.66	31
Dibrugarh	3.73	27.10	0.37	31.20	20.00	11.20	36
Karbi Anglong	2.13	15.10	0.44	17.67	11.12	6.55	37
Kokrajhar	1.70	11.40	0.39	13.49	8.85	4.64	34
Nagaon	3.43	41.80	1.35	46.58	30.55	16.03	34
Sonitpur	5.93	30.40	0.89	37.22	26.26	10.96	29
<b>Total</b>	<b>24.52</b>	<b>212.92</b>	<b>4.96</b>	<b>242.40</b>	<b>159.17</b>	<b>83.23</b>	<b>34</b>

Source: Departmental records.

From the above table, it could be seen that out of the total fund of ₹242.40 crore available, the concerned DCs of the test-checked districts released ₹159.17 crore (66 *per cent*) to the implementing agencies. The balance amount of ₹83.23 crore was retained at bank by the district authorities as of 31 March 2015. The quantum of retention of fund ranged from 23 (Cachar) to 52 (Barpeta) *per cent* in the eight test-checked districts since last 24 to 36 months (March 2015). Scrutiny revealed that out of the total closing balance of ₹83.23 crore, ₹9.64 crore were meant for implementation of works sanctioned prior to 2010-11 in four districts<sup>10</sup>. The reasons for retention were attributed (April-July 2015) by the district authorities to delay in receipt of recommendations of the works, negligence of the Construction Committees in submission of UCs for releasing subsequent installment, replacement of the approved works with other works and site location thereof and disproportionate allocation of funds corresponding to the volume of works to be undertaken.

Thus, despite availability of funds due to lackadaisical attitude of the concerned authorities, intended benefits of the scheme could not reach the targeted beneficiaries.

#### **3.2.8.4 Rush of release of funds in March**

Scrutiny of records revealed that in the test-checked districts, out of the total fund of ₹212.92 crore received during 2010-15, ₹61.75 crore<sup>11</sup> (29 *per cent*) was received in the month of March alone. This resulted in spill over of the works well beyond the financial year to which the funds related and scheduled to be completed. This led to retention of funds and delay in completion of projects. Thus, intended objective of the scheme for the creation of durable assets and infrastructure development of the areas on a regular basis was defeated.

On being pointed out in audit, the P&D Department stated (15 October 2015) that the reason for rush of release of second installment in March was due to delay in recommendation of works, late submission of relevant document and delay in submission of UCs. The reply was not tenable as rush of releases in the month of March was noticed in the cases of release of first installment also.

#### **3.2.8.5 Utilisation of funds in selected LACs**

The position of funds received and expenditure incurred by the implementing agencies of the 17 test-checked LACs during 2010-15 is shown in Table-3.4:

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<sup>10</sup> Barpeta : ₹0.28 crore, Cachar : ₹8.31 crore, Karbi Anglong : ₹0.04 crore and Nagaon : ₹1.01 crore

<sup>11</sup> Barpeta: ₹10.80 crore, Cachar : ₹2.73 crore, Dibrugarh : ₹4.90 crore, Karbi Anglong: ₹6.10 crore, Kokrajhar : ₹4.90 crore, Nagaon: ₹16.50 crore, Sonitpur: ₹11.20 crore and Dhubri : ₹4.62 crore

Table – 3.4

**Details of fund received and expenditure incurred by the 17 test-checked LACs during 2010-15**

(₹ in crore)

District	Name of the LAC	Previous Balance	Fund received including interest	Total fund available	Amount utilised	Unspent amount as on 31 March 2015	Unspent amount (in per cent)
Barpeta	Jania	0.40	3.61	4.01	2.58	1.43	35.66
	Chenga	0.20	3.92	4.12	1.77	2.35	57.04
Cachar	Dholai	0.58	3.87	4.45	3.31	1.14	25.62
	Silchar	0.06	3.83	3.89	3.22	0.67	17.22
Dhubri	Bilasipara	0.62	3.93	4.55	2.83	1.72	37.80
	Mankachar	0.48	3.90	4.38	3.51	0.87	19.86
Dibrugarh	Duliajan	0.13	4.05	4.18	2.22	1.96	46.89
	Moran	0.34	4.05	4.39	2.63	1.76	40.09
Karbi Anglong	Diphu	0.47	3.38	3.85	2.50	1.35	35.06
	Howraghat	0.58	3.92	4.50	3.17	1.33	29.56
Kokrajhar	Kokrajhar East	0.61	3.93	4.54	3.07	1.47	32.38
	Kokrajhar West	0.62	3.95	4.57	2.81	1.76	38.51
Nagaon	Samaguri	0.33	3.88	4.21	3.49	0.72	17.10
	Batadrava	0.35	4.11	4.46	1.72	2.74	61.43
	Hojai	0.27	3.89	4.16	3.41	0.75	18.03
Sonitpur	Biswanath	0.60	3.93	4.53	3.19	1.34	29.58
	Rangapara	0.63	3.85	4.48	3.04	1.44	32.14
<b>Total</b>		<b>7.27</b>	<b>66.00</b>	<b>73.27</b>	<b>48.47</b>	<b>24.80</b>	<b>33.87</b>

Source: Departmental Cash Book.

In the 17 LACs of eight test-checked districts, the implementing agencies could utilise only ₹48.47 crore (66 per cent) during 2010-15. The balance amount of ₹24.80 crore was retained in bank accounts by the DCs of the concerned LACs as of 31 March 2015. The retention of fund was maximum at Batadrava LAC (61 per cent) and minimum at Samaguri LAC (17 per cent), both in the Nagaon district.

### 3.2.8.6 Cash Management

According to the Rule 95 of Assam Financial Rules (AFR), a Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all moneys received and disbursed and for the safe custody of cash. The DDO should satisfy himself by periodical examination that the actual cash balance in the bank corresponds to the balance as per the cash book. Further, DDO is required to verify day to day transactions, attest each entry appearing in the cash book and authenticate the analysis of daily/monthly closing balances.

Scrutiny of records of the test-checked districts revealed that:

- The DC, Sonitpur district, who is responsible for maintaining the Cash Book of MLAADS funds, did not maintain it from June 2014 to March 2015, though there was a transaction of ₹4.76 crore as of March 2015. In the absence of the cash books, actual expenditure could not be vouchsafed in audit. No reasons were furnished by the DC for the failure to maintain the Cash Books.

- The four implementing agencies<sup>12</sup> of Nagaon district did not maintain Cash Book despite incurring expenditure of ₹5.05 crore for implementing the works during 2010-15.
- The DC, Sonitpur district received ₹0.40 crore<sup>13</sup> from the P&D Department being second installment of the MLAADS fund for Tezpur LAC in 2010-11 and 2012-13. But, the amount was not found accounted for in the Cash Books as of March 2015. The records relating to the works against which the amount was received and utilised were also not furnished though called for. In the absence of the cash book, the utilisation of the amounts could not be ascertained and thus possibility of misappropriation of the funds could not be ruled out.

### **3.2.8.7 Payments in Cash**

GoA, Finance Department ordered (18 May 2013) to close all the accounts maintained by Drawing and Disbursing Officers (DDOs) with an instruction to make all payment directly to the recipient account. The P&D Department also instructed (22 May 2014) that no advance and cash payment should be made under any programme and funds are to be released only through Account Payee cheques by the Construction Committee to Muster Roll Workers wherever they were engaged for. Prior to May 2013, payments in cash upto ₹5000<sup>14</sup> only was permissible.

Scrutiny of records of the implementing agencies of the test-checked districts revealed that, out of ₹58.03 crore received for implementation of works, ₹43.75 crore (75 per cent) was paid in cash (exceeding ₹5000 in each case) by 59 implementing agencies of seven test-checked districts<sup>15</sup> (**Appendix-3.3**) during 2010-15 in violation of financial rules indicating lack of transparency in financial management.

### **3.2.8.8 Individual Bank Account**

According to the Government notification, the implementing agencies (Construction Committee) should maintain bank account to be operated jointly by the Member Secretary and Chairperson of the Construction Committee. Scrutiny of records revealed that the DC, Cachar constituted a Construction Committee consisting of ADC, Cachar as Chairperson and Junior Engineer, Dholai Development Block as Member Secretary on the recommendation of MLA of Dholai LAC, for implementation of 292 works at a cost of ₹3.19 crore during 2010-15. The responsibility of Chairperson of the Committee was neither stated in the scheme guidelines nor mentioned in the notification issued by the DC. The Construction

<sup>12</sup> Nagaon : Hojai LAC: Construction Committee (CC)=₹ 1.62 crore, Yamunamukh LA: CC:=₹ 2.47 crore, Rupahihat LAC :CC = ₹ 0.41 crore, Raha LAC : BDO, Roha = ₹ 0.55 crore,

<sup>13</sup> 2010-11: 1 February 2010 = ₹0. 20 crore, 2012-13 : 7 March 2013 = ₹0.20 crore)

<sup>14</sup> Government circular No.BB.87/94/Pt.I/179 dated 10 March 2006.

<sup>15</sup> Cachar: ₹9.00 crore, Dhubri: ₹9.68 crore, Dibrugarh: ₹5.69 crore, Karbi Anglong: ₹7.24 crore, Kokrajhar : ₹7.04 crore, Nagaon: ₹2.66 crore, Sonitpur: ₹2.44 crore

Committee opened a bank account at United Bank of India, Silchar branch in the name of the Member Secretary alone instead of joint bank account.

Thus, instead of joint bank account, opening of single operated bank account by the Member Secretary was in violation of the government instruction, which could lead to financial mismanagement.

### 3.2.8.9 Suspected misappropriation

DC, Cachar-cum-District Nodal Authority, electronically transferred an amount of ₹0.20 crore in two separate transactions on 20 March 2013 and 9 December 2013 respectively from the MLAADS fund of Dholai LAC<sup>16</sup> to the Secretary, Construction Committee<sup>17</sup>. However, records regarding recommendation, approval of the construction committee, the operator of the bank account, name of the works and details of the UCs could not be furnished to audit, though called for (May 2015). Thus, in the absence of records, the actual execution of the works and utilisation of the fund was doubtful and possibility of misappropriation of the amount could not be ruled out.

### 3.2.8.10 Diversion of scheme fund to administrative expenditure

According to Paragraph 5.7 of the MLAAD Scheme guideline, while preparing estimates of works and its implementation, the DC can utilize 0.30 *per cent* of cost of each work as contingency expenditure to be deducted at source. However, there was no provision for levying other charges like *centage* charges, supervision charges etc.

Scrutiny of records revealed that seven<sup>18</sup> implementing agencies utilised ₹0.20 crore from the scheme funds towards the administrative expenses i.e., office contingency, hire charges of vehicles, purchase of furniture and wages to casual workers beyond the stipulated provision of 0.30 *per cent* of the cost of each work as contingency expenditure without the approval of the concerned DCs.

Thus, there was diversion of scheme funds beyond authorised limits towards administrative expenditure at the District level resulting in deprivation of benefits under the scheme to the targeted population to that extent.

<sup>16</sup> UCO Bank, Silchar, Account No: 00800109006389

<sup>17</sup> Account No: 5039101100-00267

<sup>18</sup>

District	LAC	Implementing Agencies	Amount in excess of admissible 0.30 <i>per cent</i> (₹ in lakh)
Karbi Anglong	Diphu, KA	BDO, Jugijan Development Block	0.21
		BDO, Lmbajong Development Block	0.48
Sonitpur	Rangapara	BDO, Rangapara Development Block	2.25
Dibrugarh	Lahowal	BDO, Lahowal Development Block	1.05
	Moran	BDO, Khowang Development Block	3.31
	Duliajan	BDO, Tengakhat Development Block	7.43
	Chabua	BDO, Panitola Development Block	5.04
<b>Total</b>			<b>19.77</b>

Source: Records of Implementing Agencies.

On being pointed out, the P&D Department admitted (15 October 2015) that the diversion took place at the district level, but remained silent on the steps initiated to prevent recurrence of such cases in future.

### **3.2.8.11 Utilisation of Interest**

As per scheme guidelines, the fund should be kept in Savings Bank Account and the interest earned from the fund should be utilised for implementation of the scheme as per recommendations of the MLA. Further, the position of interest earned is to be intimated to the MLAs for recommendation of new works.

Scrutiny of records of selected LACs of test-checked districts, however, revealed that interest amount of ₹5.51 crore<sup>19</sup> accumulated since April 2008 was lying unutilised in eight<sup>20</sup> selected districts as of March 2015. Nothing was available on record to indicate that the concerned DCs intimated the MLAs regarding accrual of the interest on scheme funds for further recommendation of new works. This resulted in the idle retention of fund for the period under review.

### **3.2.9 Programme Implementation**

As per the scheme guidelines, the DCs are responsible to identify the Implementing Agency among the Line Departments (LDs), reputed Non-Government Organizations (NGOs), Panchayati Raj Institutions or local self Government or Construction Committee (CC) of User Group depending upon the nature of works and capability of the agency for implementing the works satisfactorily. The Construction Committee of User Group may have a minimum of seven members and a maximum of 11 members for execution of the works where President shall be the DC/ADC (Development) with Member Secretary from the line Department.

#### **3.2.9.1 Implementing Agencies**

Scrutiny of records revealed that out of the eight selected districts, the DCs of Cachar, Nagaon and Sonitpur districts constituted only seven construction committees for implementation of 1428 works on the recommendation of the concerned MLAs during 2010-15, as shown in Table-3.5:

<sup>19</sup> Karbi Anglong-₹0.44 crore (since 2008-09), Barpeta-₹0.23 crore (since August 2010), Cachar-₹0.54 crore (since March 2011), Kokrajhar-₹0.39 crore (since June 2010), Nagaon-₹1.35 crore (since June 2010), Dibrugarh-₹0.37 crore (since May 2010), Dhubri-₹1.37 crore (since June 2010) and Sonitpur-₹0.82 crore (since October 2010)

<sup>20</sup> Barpeta=₹0.23 crore, Cachar = ₹0.54 crore, Karbi Anglong=₹0.44 crore, Kokrajhar =₹0.39 core, Nagaon= ₹1.35 crore, Dibrugarh=₹0.37 crore, Dhubri=₹1.37 crore, Sonitpur=₹0.82 crore.

Table-3.5

(₹ in crore)

Name of the test checked district	Year	Execution of works by Construction Committee (CC)	Estimated Cost	No of CC to be constituted as per guideline	No of CC constituted	Shortfall in constitution of CC
		No	No			
Cachar	2010-15	872	6.86	872	3	869
Nagaon		528	5.29	528	3	525
Sonitpur		28	1.11	28	1	27
<b>Total</b>		<b>1428</b>	<b>13.26</b>	<b>1428</b>	<b>7</b>	<b>1421</b>

Source: Department records.

- DCs of Cachar, Nagaon and Sonitpur districts, for the execution of 1428 works constituted only seven construction committees (instead of having a corresponding number of committees) violating the provision of the scheme guidelines relating to the implementation of works. This not only led to dilution of the effectiveness of implementation of the scheme, but also liable for deficiency in supervision of the works.

- Though, address alongwith phone number and photograph of all the members of the user group/construction committees were required to be recorded before sanctioning of the works but scrutiny of records revealed that these were not collected/ recorded in any of the selected districts. In the absence of the records, the involvement of the committee members in the actual execution of the works was not established.

- Further, four BDOs<sup>21</sup> of four districts released funds to the Construction Committee, as per the recommendation of the MLAs, without the approval of the DCs.

Thus, the District Nodal Authority (DCs) neither followed the scheme guidelines nor adopted any uniform policy in formation and selection of the implementing agencies indicating lack of transparency in selection of implementing agencies.

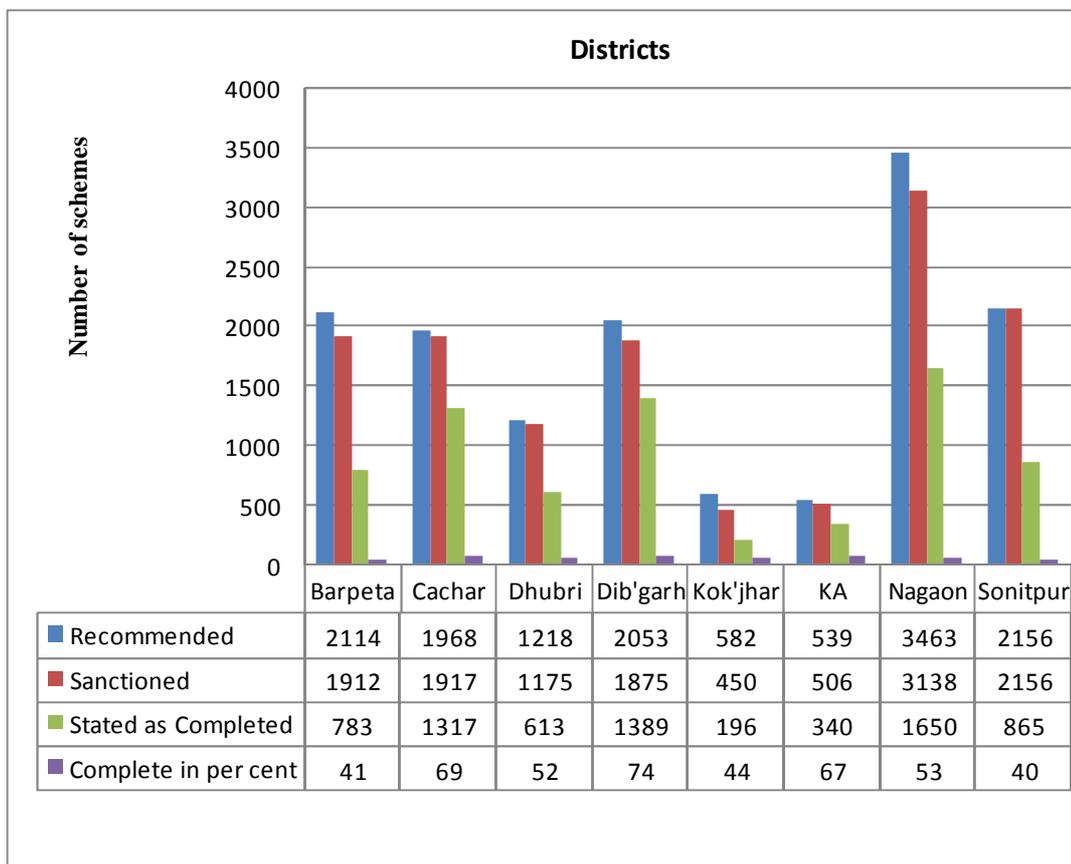
### 3.2.9.2 Implementation of works in test-checked districts

As per the progress reports of eight test-checked districts, consisting of 55 LACs, recommendation of 14093 works valuing ₹180.30 crore, against the available fund of ₹213.71 crore were made during 2010-15. The DCs sanctioned 13129 works at a cost of ₹162.43 crore, of which 7153 works were stated as completed as of 31 March 2015. The position of works recommended, sanctioned and completed in eight test-checked districts during 2010-15 (*Appendix-3.4*) is shown in Chart-3.3:

<sup>21</sup> Batadrava of Nagaon, Khowang of Dibrugarh, Diphu of Karbi Anglong, Kokrajhar East of Kokrajhar districts

Chart-3.3

**Position of works recommended, sanctioned and completed as per progress reports of eight test-checked district during 2010-15**



Source: Departmental records.

The percentage of completion of schemes ranged between 74 per cent (Dibrugarh) and 40 per cent (Sonitpur)<sup>22</sup> in the test-checked districts during 2010-15

On being pointed out, P&D Department failed to furnish a specific reply.

**3.2.9.3 Deficiencies in implementation**

According to the guidelines of MLAAD scheme, each MLA shall recommend works for his constituency up to the annual entitlement during the financial year, preferably within 90 days of the commencement of the financial year (This was changed to within the financial year from April 2012.) to the concerned District Authority for administrative approval and financial sanction based on the feasibility of the works.

The works are to be sanctioned by the DCs within 45 days from the date of recommendations by the MLAs, subject to availability of funds. It is mandatory to verify the feasibility of the works before its sanction. The guidelines of the scheme

<sup>22</sup> (Percentage of completion: Barpeta: 41, Cachar: 69, Dhubri: 52, Dibrugarh: 74, Kokrajhar: 44, Karbi Anglong: 67, Nagaon: 53, Sonitpur: 40)

prohibited execution of works like construction of office building, private schools, repairs and maintenance of any type, creation of asset for individual benefit, construction of religious structures, grants in aid to individuals or groups of people. As per sanction order, the works were to be completed within 15 to 180 days from the date of sanction.

Deficiencies relating to implementation of the scheme noticed in audit are discussed in the succeeding paragraphs:

***Recommendations not received timely***

In six<sup>23</sup> out of eight test-checked districts, despite availability of funds with the district authorities, recommendations of works from 35 MLAs<sup>24</sup> against the available fund of ₹30.16 crore during the years 2013-14 and 2014-15 respectively were not received by the concerned DCs as of March 2015. This indicated the inability on the part of the MLAs to initiate timely selection of the works for the benefit of the population. However, recommendation of 581 works for the entire allotted amount of ₹15.00 crore for year 2014-15 were received from 16 MLAs<sup>25</sup> by the DCs of four districts.

***Sanction Pending***

- In seven out of eight test-checked districts, 964 recommended works valuing ₹17.88 crore for the period 2010-15 were not sanctioned as of 31 March 2015 as shown in Table- 3.6. In Sonitpur, however, all the 2156 recommended works were sanctioned during 2010-15.

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<sup>23</sup> Karbi Anglong : ₹5.87 crore, Nagaon ₹7.79 crore, Sonitpur: ₹3.84 crore, Dibrugarh: ₹2.16 crore, Cachar : ₹4.50 crore, Barpeta : ₹6.00 crore.

<sup>24</sup> Barpeta: 5, Cachar: 7, Dibrugarh :3, Karbi Anglong: 4, Nagaon: 10, Sonitpur: 6

<sup>25</sup> Dhubri :7, Dibrugarh : 5, Kokrajhar :3, Nagaon : 1

**Table-3.6**  
**Position of works pending sanction**

(₹ in lakh)

Sl. No.	District	Name of constituencies	Number of Works Recommended		Number of Works sanctioned		Number of Works not sanctioned	
			No.	Estimated Amount	No.	Estimated Amount	No.	Estimated Amount
1	Barpeta	Chenga	55	227.00	32	121.00	23	106.00
2		Jania	225	324.80	157	214.15	68	110.65
3		Barpeta	469	284.50	435	264.75	34	19.75
4		Baghbar	171	317.70	163	301.00	8	16.70
5		Bhawanipur	353	329.70	346	312.70	7	17.00
6		Patacharkuchi	260	310.83	249	296.33	11	14.50
7		Sorbhog	296	323.95	246	274.35	50	49.60
8		Sarukhetri	285	329.75	284	329.25	1	0.50
<b>Sub-total</b>			<b>2114</b>	<b>2448.23</b>	<b>1912</b>	<b>2113.53</b>	<b>202</b>	<b>334.70</b>
9	Nagaon	Batradava	249	266.58	192	189.90	57	76.68
10		Samaguri	336	299.87	325	293.59	11	6.28
11		Hojai	243	380.00	221	280.00	22	100.00
12		Barhampur	320	329.02	297	298.07	23	30.95
13		Dhing	328	287.74	319	267.69	9	20.05
14		Yamunamukh	335	270.90	308	249.50	27	21.40
15		Kaliabor	382	308.00	381	303.00	1	5.00
16		Lumding	329	380.00	264	280.00	65	100.00
17		Sadar	179	238.24	144	179.69	35	58.55
18		Raha	493	373.50	461	308.70	32	64.80
19	Rupahihat	269	330.00	226	230.00	43	100.00	
<b>Sub-total</b>			<b>3463</b>	<b>3463.85</b>	<b>3138</b>	<b>2880.14</b>	<b>325</b>	<b>583.71</b>
20	Karbi Anglong	Howraghat	93	330.00	90	323.00	3	7.00
21		Diphu	200	339.50	191	305.00	9	34.50
22		Bokajan	184	280.00	182	277.00	2	3.00
23		Baithalangso	62	360.00	43	210.00	19	150.00
<b>Sub-total</b>			<b>539</b>	<b>1309.50</b>	<b>506</b>	<b>1115.00</b>	<b>33</b>	<b>194.50</b>
24	Cachar	Katigora	435	380.00	384	330.00	51	50.00
<b>Sub-total</b>			<b>435</b>	<b>380.00</b>	<b>384</b>	<b>330.00</b>	<b>51</b>	<b>50.00</b>
25	Kokrajhar	Kokrajhar East	148	377.40	111	294.70	37	82.70
26		Kokrajhar West	270	381.20	201	267.20	69	114.00
27		Gossaigaon	164	379.40	138	291.70	26	87.70
<b>Sub-total</b>			<b>582</b>	<b>1138.00</b>	<b>450</b>	<b>853.60</b>	<b>132</b>	<b>284.40</b>
28	Dibrugarh	Duliajan	282	379.40	208	269.00	74	110.40
29		Moran	333	340.00	317	310.00	16	30.00
30		Dibrugarh	545	379.40	536	374.00	9	5.40
31		Lahowal	296	379.40	246	314.80	50	64.60
32		Chabua	102	131.20	101	130.08	1	1.12
33		Tingkhong	309	379.40	283	329.70	26	49.70
34		Naharkatia	186	279.70	184	277.20	2	2.50
<b>Sub-total</b>			<b>2053</b>	<b>2268.50</b>	<b>1875</b>	<b>2004.78</b>	<b>178</b>	<b>263.72</b>
35	Dhubri	Mankachar	148	329.88	147	326.88	1	3.00
36		Gauripur	181	367.16	140	298.48	41	68.68
37		Golakganj	180	376.87	179	371.87	1	5.00
<b>Sub-total</b>			<b>509</b>	<b>1073.91</b>	<b>466</b>	<b>997.23</b>	<b>43</b>	<b>76.68</b>
<b>Total</b>			<b>9695</b>	<b>12081.99</b>	<b>8731</b>	<b>10294.28</b>	<b>964</b>	<b>1787.71</b>

Source: Departmental records.

Of these, 151 works (16 per cent) valuing ₹2.06 crore were not sanctioned due to non-receipt of Plan and Estimates from the technical members of the implementing agencies while for the remaining 813 works (84 per cent), funds (₹15.82 crore) were received at the fag end of the year.

Thus, the district nodal authorities (DCs) could not implement the works in time resulting in parking of funds in banks to that extent.

***Implementation delayed***

- In the 55 LACs of the eight test-checked districts, 5976 works were not completed as of March 2015, even after elapse of 3 to 55 months from the date of their sanction. Scheme guidelines stipulate the works to be completed within one year of sanction of the works, subject to a maximum of two years to be fixed by the DC. No initiatives indicating steps taken towards ensuring timely completion of the works were noticed in audit. Thus, the expenditure of ₹57.74 crore incurred against these incomplete works, which should have been completed within the time frame, was unfruitful besides depriving the user groups from getting the intended benefits conceived under the schemes.

***Creation of assets in private premises***

- The DCs of four<sup>26</sup> test-checked districts, on the recommendation of MLAs, installed 2257 Hand Tube Wells (HTW) and 70 Tara Pumps at a cost of ₹1.60 crore during 2010-15 through different Construction Committees in different Development Blocks. Scrutiny of records, however, revealed that the HTWs and Tara Pumps were installed on private land for the individual benefits. Further, No Objection Certificates (NOCs) from the owners of the land were not obtained for utilization of assets for community usage. No specific agreement was entered into with the landlords to avoid future complications regarding utilisation of assets by the public in general.

Thus, scheme funds were utilised for creation of assets in private land without ensuring their community usage against the provision of scheme guidelines.

***Construction of kachha roads***

- Creation of durable assets is the main objective of the MLAAD scheme unlike non-durable assets, like kachha roads, which are of temporary nature and are not fit to provide all weather communication and hence, not sustainable. Scrutiny of records revealed that 386 kachha roads at a cost of ₹4.52 crore were sanctioned in eight test-checked districts during 2010-15. The implementing agencies could complete only 145 works (38 per cent) at a cost of ₹1.68 crore as of 31 March 2015. The balance 241 works costing ₹2.84 crore remained incomplete despite elapse of long period (4 to 40 months) from the date of their sanction (December 2011 to November 2014) till 31 March 2015. Construction of non-durable kachha roads depicted failure of the department to ensure selection of works as per scheme guidelines as the kachha roads would not be lasting long during monsoon season. Besides, the expenditure of ₹2.84 crore incurred against the 241 incomplete works remained unproductive defeating the purpose for which the money was sanctioned.

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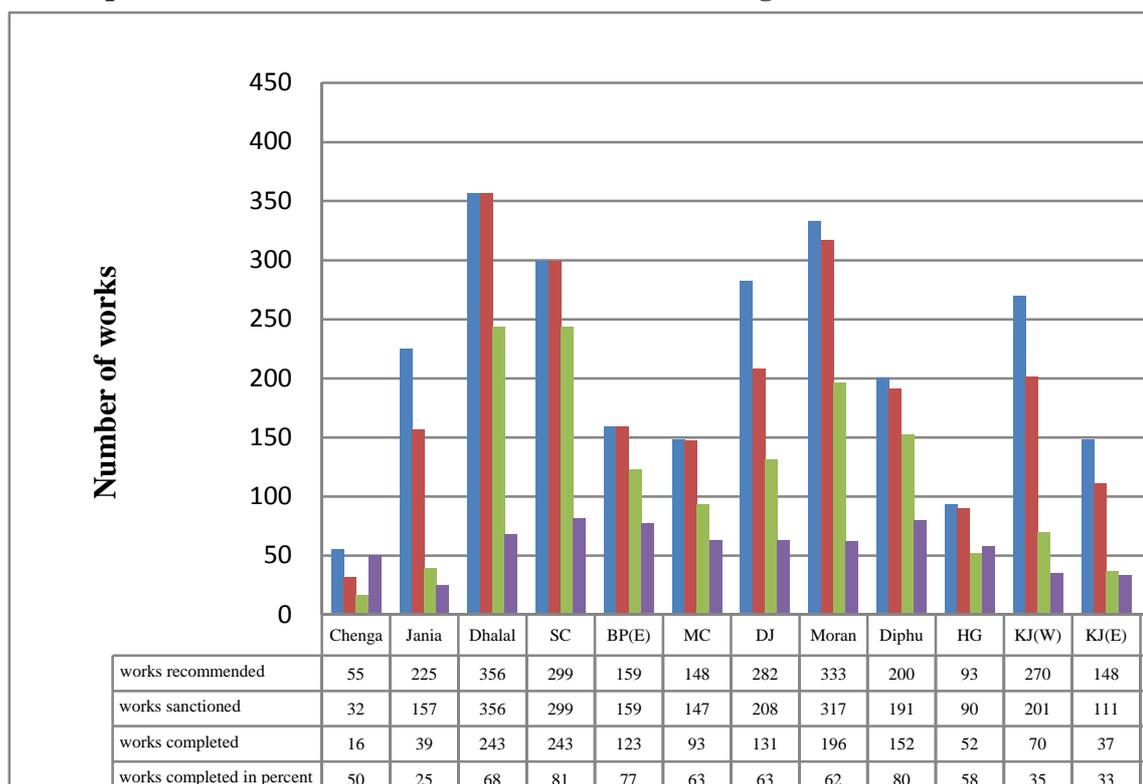
<sup>26</sup> Barpeta : HTW= 632 No of ₹0.35 crore, Cachar: Tara Pumps= 70 No of ₹0.25 crore, Dhubri : HTW = 1463 No of ₹0.92 crore, Nagaon : HTW=162 No of ₹0.08 crore

### 3.2.9.4 Implementation of schemes in selected LACs

Scheme guidelines, inter-alia provides that completion certificate is to be furnished by the implementing/executing agency together with the photograph of the completed works within one month of release of the final installment.

Scrutiny of records revealed that eight DCs in charge of 17 selected LACs sanctioned 3,651 works at a cost of ₹48.21 crore against the 4,041 recommended works valued at ₹56.02 crore during 2010-15. Out of the 3,651 sanctioned works, 2,083 (57 per cent) works were stated as completed at a cost of ₹26.27 crore as of 31 March 2015. The balance 1568 works valuing ₹21.94 crore remained incomplete (01 month to 24 months from the date of sanction) as of 31 March 2015 despite release of ₹15.28 crore as first installment to the implementing agencies. The position of works recommended, sanctioned and completed in the selected 17 LACs during 2010-15 as furnished (April-July 2015) to audit by the DCs of the eight test-checked districts is shown in Chart-3.4.

**Chart-3.4**  
Implementation of works at selected 17 LACs of eight test-checked districts<sup>27</sup>



Source: Departmental records.

<sup>27</sup> SC : Silchar, BP(East): Bilasipara (East), MC: Mankachar, DJ: Duliajan, HG: Howraghat, KJ(West): Kokrajhar (West), KJ(East):Kokrajhar

However, completion reports, utilisation certificates (UCs), photographs of 2,083 works, valued ₹26.27 crore were not submitted even after lapse of 16 to 35 months (as of 8 July 2015) from the date of release of the final installment. Thus, actual completion of the works and proper utilisation of the funds for creation of durable assets as per scheme guidelines could not be ascertained in audit. Of the works shown as completed, 420 works were physically verified through joint physical verification (April-July 2015) during which only 188 works were found to be completed and the remaining 232 works were incomplete. Thus, in the absence of submission of required documents, the veracity of 2083 completed works as reported by the authorities was doubtful.

As of 31 March 2015, the financial progress of the 1568 incomplete works valued ₹21.94 crore is shown in Table-3.7:

**Table-3.7**

**Expenditure incurred on incomplete works in the 17 selected LACs**

(₹in lakh)

Sl. No.	District	Name of constituencies	No of incomplete works	Total estimated cost	Expenditure incurred (March 2015)	Expenditure on incomplete works (% age)
1	Barpeta	Chenga	16	65.00	48.36	75
2		Jania	118	154.00	98.45	64
3	Nagaon	Batradava	103	104.00	77.33	74
4		Samaguri	211	204.00	166.26	81
5		Hojai	3	3.00	1.87	75
6	Karbi Anglong	Howraghat	38	132.00	65.75	50
7		Diphu	39	83.00	44.29	53
8	Cachar	Silchar	56	55.00	41.25	75
9		Dholai	113	150.00	112.50	75
10	Kokrajhar	Kokrajhar East	74	195.00	146.22	75
11		Kokrajhar(W)	131	170.00	120.57	71
12	Dibrugarh	Duliajan	77	110.00	82.59	75
13		Moran	121	137.00	102.36	75
14	Sonitpur	Rangapara	113	190.00	124.18	65
15		Biswanath	265	240.00	157.52	66
16	Dhubri	Mankachar	54	124.00	79.62	64
17		Bilasipara East	36	78.00	58.58	75
<b>Total</b>			<b>1568</b>	<b>2194.00</b>	<b>1527.70</b>	

Source: Department records.

As indicated in the Table, the expenditure for the incomplete works ranged from 53 (Diphu) to 81 (Samaguri) *per cent* of the total sanctioned cost as of March 2015. However, the actual physical progress of works was not available with the DCs, which indicated lack of monitoring of the works at the higher level.

Further scrutiny of records revealed that three buildings (community hall), though inaugurated (12 July 2013) by the local MLA of Hojai LAC in Nagaon district (target date being 6 Aug 2013), remained incomplete as of (March 2015).



**Incomplete community hall building inaugurated by the MLA of Hojai LAC of Nagaon district (08 May 2015)**

The reason for non-completion of buildings were neither found on record nor furnished by the authority concerned.

### **3.2.9.5 Contractors' profit not deducted**

As per the MLAAD scheme guidelines, the plan and estimates of the construction works are prepared on the basis of the Schedule of Rates (SoR) of the Assam Public Work Department (PWD) wherein a component of 10 *per cent* Contractors' Profit is already included in the rates. Since the works under the scheme are not executed through Contractors, the 10 *per cent* Contractors' Profit is required to be deducted from the estimated value of the works being undertaken under the scheme.

Test-check of records revealed that BDO, Kokrajhar Development Block and Project Director, DRDA, Karbi Anglong did not deduct the 10 *per cent* contractors' profit amounting to ₹0.23 crore<sup>28</sup> from the bills against the works implemented through Construction Committees during 2010-2015 leading to excess expenditure to that extent, which was unauthorised.

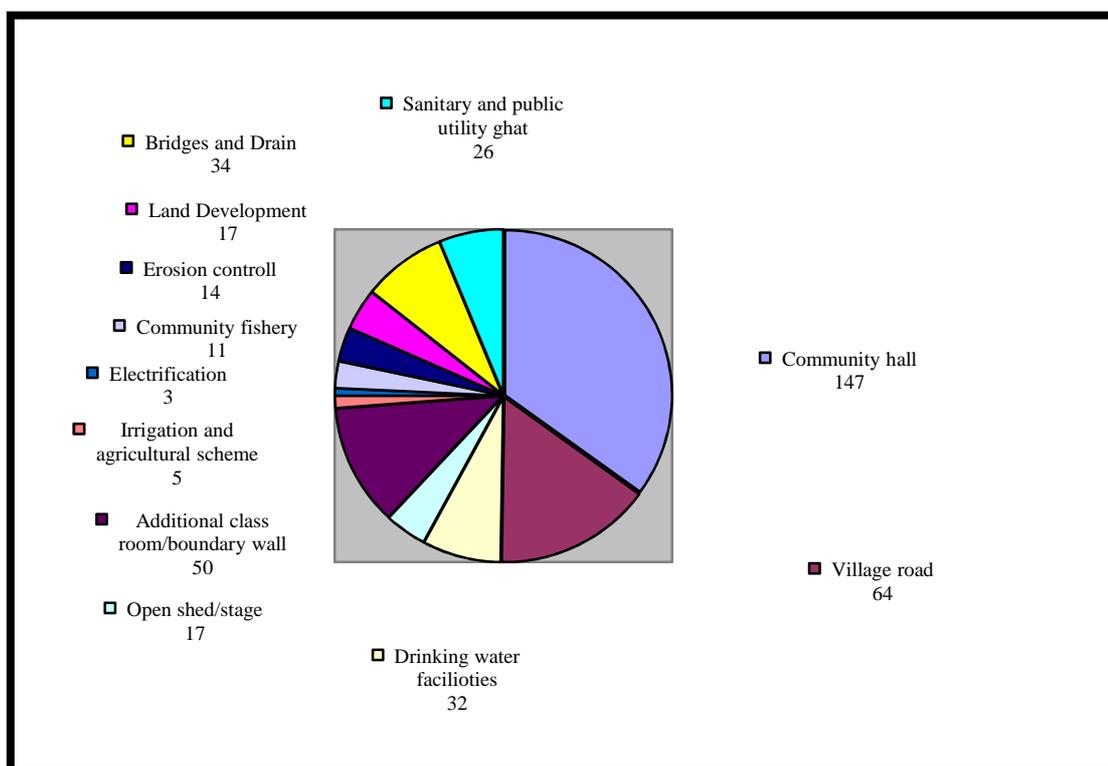
### **3.2.9.6 Result of Joint Physical Verification and User Agency Survey**

Out of the 3651 works sanctioned (2010-15) in the 17 selected LACs of the eight test-checked districts, 420 works were selected for detailed scrutiny, joint physical verification and user group survey. The construction of community hall, improvement of village roads, installation of drinking water facilities (Hand Tube Wells, Ring Wells, Tara Pumps), construction of buildings at Masjid and Mandir premises,

<sup>28</sup> BDO, Kokrajhar Development Block ₹0.21 crore and Project Director, District Rural Development Agency, Diphu ₹0.02 crore

Additional Class Rooms, Guest Houses, Open Stages/Sheds, Earth Filling etc., were among the 420 selected works implemented during the period 2010-15 as shown in Chart-3.5:

**Chart-3.5**  
**Component-wise execution of the 420 works in the 17 selected LACs**



Source: Departmental records.

- It was observed from the Chart-3.5 that construction of community halls (35 per cent of 420 works) was given the highest priority. The infrastructure development for irrigation and agriculture was given less importance (one per cent) in the 17 selected LACs during 2010-15. In a review meeting of MLAAD Scheme held in November 2012, it was stressed upon that the execution of works under MLAAD scheme should be selected not only in the field of community hall, boundary wall but also in the field of irrigation, agriculture also. However, 420 works selected for detailed scrutiny indicated that the decision taken during the meeting (November 2012), regarding implementation of the schemes for infrastructure development in irrigation and agricultural sectors, was not given priority.

The findings during joint physical verification of the selected 420 works in the 17 selected LACs are summarized in Table-3.8.

**Table-3.8**

**Findings during joint physical verification of the selected works**

(₹ in crore)

Sl No	Particular of the work	Total works verified	Estimated cost	Completed works as of March 2015		Incomplete works as of March 2015	Non-existent works shown as completed by the DCs	
				Number	Amount		Number	Number (percentage with respect to verified works)
1	Community Hall	147	3.56	43	1.08	69	35 (24)	0.87
2	Village road	64	1.62	38	0.97	25	1 (2)	0.03
3	Drinking water facility	32	1.02	16	0.34	16	0	0.00
4	Open shed/stage	17	0.52	14	0.37	2	1 (6)	0.01
5	Additional class room/boundary wall	50	1.11	19	0.37	29	2 (4)	0.03
6	Irrigation/Agricultural schemes	5	0.26	0	0.00	5	0	0.00
7	Electrification	3	0.54	1	0.01	2	0	0.00
8	Community Fishery	11	0.23	4	0.03	7	0.	0.00
9	Erosion control	14	0.63	5	0.17	9	0	0.00
10	Land Development	17	0.31	8	0.13	9	0	0.00
11	Bridges and Drain	34	0.98	17	0.50	17	0	0.00
12	Sanitary and Public Utility Ghat	26	0.64	23	0.56	23	0.	0.00
<b>Total</b>		<b>420</b>	<b>11.42</b>	<b>188</b>	<b>4.53</b>	<b>193</b>	<b>39 (9)</b>	<b>0.94</b>

Source: Department records.

Deficiencies noticed in joint physical verification are discussed below.

- Recommendations of 268 works<sup>29</sup> (64 per cent of 420 works) in the 17 selected LACs were submitted belatedly from the date prescribed in the scheme guidelines. Besides, the sanction of selected works was delayed in case of 194 works<sup>30</sup> (46 per cent). In Howraghat LAC of Karbi Anglong district, delay in sanction of 19 out of 24 test-checked works ranged upto one year in 18 cases and 2 years in one case from the date of recommendations. Thus, delay in recommendation and sanction led to delay in implementation of the schemes depriving the common people of the intended benefit of the durable assets on time.
- Non-Duplication Certificates (NDC) of 45 works (11 per cent of 420 works) costing ₹0.96 crore of Dibrugarh district were not available with the DC. As such, possibility of duplication of works could not be ruled out in these cases.
- The DC, Dhubri sanctioned (May 2015) earth work of APS Road on an existing black topped road from Aidoba to Baghpara under MLAADS 2014-15, based on the recommendation (18 November 2014) of the MLA, at a cost of ₹0.03 crore

<sup>29</sup> Chenga:20,Jania:21,Batadrava:34,Samaguri:17,Hojai:16,Howraghat:21,Diphu:16,Silchar:20,Dholai:14, Kokrajhar (East):15, Kokrajhar (West):18, Duliajan: 20, Moran: 15, Bilasipara (East):21.

<sup>30</sup> Chenga:14,Jania:12,Batadrava:24,Samaguri:8, Hojai: 5, Howraghat: 19 ,Diphu: 15, Silchar: 4, Dholai: 12, Kokrajhar (East):26, Kokrajhar (West):20, Duliajan: 10, Moran: 20, Bilasipara (East): 5.

under Mankachar LAC. This indicated improper selection of works due to lack of verification by the Deputy Commissioner, which led to duplication of works and wasteful expenditure.

- 66 works<sup>31</sup> involving ₹1.17 crore were executed at religious premises in violation of scheme guidelines.



**Construction of Jagat Bandhu Mandir at Hojai Town, Ward No .8 under MLAADS 2013-14 (21 May 2015)**

- DCs of seven<sup>32</sup> out of eight test-checked districts sanctioned 20 Mega Projects<sup>33</sup>, valued at ₹1.93 crore during 2010-15. Of these, 11 Mega projects, worth ₹1.17 crore, were sanctioned in phased manner in two subsequent years and the balance nine Mega projects, valued at ₹0.76 crore were sanctioned for implementation in single phase. Out of ₹1.93 crore, ₹1.61 crore was released (January 2011 to February 2015) to the implementing agencies. The balance amount of ₹0.32 crore (*Appendix-3.5*) were not released as of March 2015 due to non-receipt of UCs against the amount released (75 per cent of the total sanctioned amount) in first installment. As a result, 13 out of the 20 projects remained incomplete.
- ₹0.10 crore<sup>34</sup> released (June 2013) for construction of the buildings of the Dhing Swahid Bhawan and Madhab Dev Natya Mandir under Batadrava LAC of Nagaon district was only to meet the part of the total cost of the works as the funds to the concerned works were also released from other sources.

<sup>31</sup> Barpeta (5):₹0.17 crore, Cachar(10):₹0.13 crore, Dhubri(6):₹0.12 crore, Dibrugarh(6):₹0.07 crore, Karbi Anglong (8):₹0.30 crore, Kokrajhar(1):₹0.02 crore, Sonitpur (6):₹0.05 crore, Nagaon(24):₹0.31 crore,

<sup>32</sup> Barpeta (3),Nagaon (9),Sonitpur (3), Cachar (1),Dhubri (1), Dibrugarh (2), Karbi Anglong (1)

<sup>33</sup> Project costing more than ₹5.00 lakh per scheme

<sup>34</sup> Total sanction cost ₹0.20 crore



**Incomplete building of Dhing Swahid Bhawan under Batadrava LAC (2011-13)**

**(11 May 2015)**

However, the sources from where the funds were received to meet the total cost of works and the schedule date of completion of the works were not made available to audit, though called for. The buildings were lying in dilapidated condition as of July 2015. This indicated that feasibility and receipt of non-duplicity certificate of the works were not ensured before according administrative approval and financial sanction of the works by the DC.

- The community hall at Sitaram Mandir, Namonigaon constructed during 2012-14 at a cost of ₹0.15 crore against the total sanctioned amount of ₹0.20 crore under Rangapara LAC of Sonitpur district was being used as Marriage Hall on rental basis for the benefit of a group of people (members of CC), though the building was not completed. Thus, the intended objective of creation of community hall, meant for the benefit of the entire community, was defeated.
- The existence of 39 buildings (*Appendix-3.6*) involving ₹0.87 crore in six LACs of three test-checked districts<sup>35</sup>, though shown as completed, was not found during joint physical verification. On this being pointed out by audit, the officers of the development branches of the concerned DCs, responsible for monitoring the progress of the works, stated (April-July 2015) that the amount was utilised for the construction of temples and Masjids instead of the approved works. The reply was not tenable as in the Utilisation Certificates and Progress Reports, the amount was stated as utilised for the purpose for which it was sanctioned and the works were shown executed as per plan and estimates. No records *viz.*, vouchers, plaque/signboard and photographs in support of utilisation of the amount could be made available to audit. Thus, possibility of misappropriation of ₹0.87 crore could not be ruled out.

<sup>35</sup> Barpeta: Chenga-1, Nagaon: Samaguri: 4; Batadrava- 13, Hojai-6, Sonitpur: Rangapara- 10, Biswanath- 5

- MLAAD scheme guidelines provide for electrification and installation of transformers for the benefit of the BPL families. Scrutiny of records revealed that the DCs of two <sup>36</sup> test-checked districts, spent ₹0.05 crore for electrification during March 2013 to February 2015. Records viz., completion certificates, test report of transformers, details of HT/LT lines, installation of transformers and list of the targeted BPL families to whom the electricity facility was to be provided in Dibrugarh and Sonitpur districts were not made available to audit, though called for. Thus, the actual utilisation of the amount of ₹0.05 crore by the implementing agencies in Dibrugarh and Sonitpur districts could not be ascertained.
- The electrification of the Rajapather Tiniali High school in Karbi Anglong under Diphu LAC undertaken at a cost of ₹0.02 crore remained non-functional due to non-availability of electric supply. Thus, the intended benefit of providing electricity to the school was frustrated.
- The quality of construction with due economy requires proper coordination with the implementing agencies. Scrutiny revealed that in five LACs of two districts<sup>37</sup>, of the 19 works executed at ₹0.70 crore, few items of work valued at ₹0.12 crore were not carried out as per plan and estimates. The entire sanctioned amount was, however, shown as utilised and the works were recorded as completed without ensuring the quality, cost effectiveness and completion of the works as planned.

On this being pointed out, it was stated (April-July 2015) by the district authority that there was no mechanism for ensuring the quality and cost effectiveness in execution of works. The reply confirmed that the very purpose and objective of the scheme to create durable assets economically was defeated.



Construction of classroom of Kalgachia Girls ME School with roofing sheets instead of brick wall as per sanctioned Plan and Estimate in Jania LAC under MLAADS 2012-13  
(28 April 2015)

<sup>36</sup> Dibrugarh: ₹ 0.04 crore and Sonitpur : ₹0.01 crore

<sup>37</sup> Karbi Anglong- 9 works: ₹0.08 crore, Dibrugarh-9 works: ₹0.04 crore

**3.2.9.7 Satisfaction level of user group**

To assess the impact of the works, interactions with user groups were made at the time of joint physical verification (April-July 2015) of the 420 works selected for detailed scrutiny. The responses regarding their satisfaction level on different parameters relevant to them were collected in the form of questionnaire from the user of 330 works, which are detailed in Table-3.9. The users of the balance 90 works did not respond to the audit questionnaires.

**Table- 3.9**

**Response of user groups on different parameters**

Sl. No.	Parameters	Number of user group covered	Response based on completed works	Response (in Yes/No)	Response in percentage
1	Whether the works were locally felt needed.	330	-	Yes : 330 No : 0	100.00 0
2	Whether the plaque/signboard indicating the name of works and cost involved were displayed.	330	-	Yes: 113 No : 217	34.00 66.00
2	Whether the assets were handed over to the user group after completion.	330	188	Yes: 18 No : 170	10.00 90.00
3	Whether the works were adequate and put to use.	330	188	Yes: 106 No : 82	56.00 44.00
5	Whether the assets created <sup>38</sup> were durable.	330	188	Yes: 76 No : 112	40.00 60.00
6	Whether the assets created were maintained properly.	330	188	Yes: 49 No : 139	26.00 74.00
7	Whether the assets upgraded the living standard of the local people with stability and assured income.	330	188	Yes: 50 No : 138	27.00 73.00

Source: User group survey questionnaires.

On the basis of the trend of responses received, it could be concluded that though the works were locally felt needed, the creation of public awareness of the schemes implemented under MLAAD Scheme by displaying signboards/plaques indicating *inter alia*, the cost involved was not ensured. The durability of the created assets and their actual usages were not adequate indicating lack of transparency in execution of the works. There was no system of handing over and operational upkeep/maintenance of the assets created. Survey revealed that the upgradation of the living standard of the local people was only partially achieved.

**3.2.9.8 Asset Registers**

A register showing details of the assets created in the districts under MLAAD Scheme is required to be maintained by the concerned DCs. Besides, the firm commitment about the operation, upkeep and maintenance of the assets is required to be collected from the concerned user groups before the execution of the work.

<sup>38</sup> The response based on 188 completed works, noticed at the time of joint physical verification of 420 schemes selected for detailed check.

Scrutiny of the records revealed that no 'Asset Register' was maintained in the test-checked districts as of July 2015. Further, future maintenance of the assets created were also not ensured by the districts due to non-collection of the Completion Certificate, firm commitment from the user groups regarding maintenance of the assets created, thereby jeopardising the durability of the created assets.

### 3.2.10 Internal Audit

Internal audit is a process, designed to provide reasonable assurance so as to achieve the intended objectives of the schemes, through reliable financial and operational data, reports etc., in compliance with the relevant rules and regulations.

Scrutiny of records revealed that as of June 2015, P&D Department, GoA had not prescribed the system of Internal Audit of the Nodal Department/Nodal Agencies of the MLAAD Schemes. Non-existence of Internal Audit resulted in lack of internal control leading to cases like non-maintenance of Cash Book by implementing agencies, suspected misappropriation, doubtful execution and unauthorised diversion of scheme funds as discussed in the preceding paragraphs.

### 3.2.11 Follow up action on previous Audit Report

A Performance Audit of MLAAD scheme was conducted covering the period from 2004-09 and featured in the Report of the Comptroller and Auditor General of India, Government of Assam (Civil) for the year ended 31 March 2009. Action taken on the report could not be furnished to audit, though called for.

### 3.2.12 Monitoring and Evaluation

GoA, P&D Department is responsible for policy formulation/guidelines, sanction and release of funds and prescribing monitoring mechanism for proper implementation of the Scheme. The DCs were responsible for overall supervision, monitoring and coordination of the MLAAD Scheme implementation with the Agencies/line Departments. During the course of audit, following deficiencies relating to monitoring and evaluation were noticed.

- **Reports and Returns:** DC, Barpeta failed to submit quarterly physical and financial progress reports, as per revised prescribed format, of the works implemented, to the P&D Department.
- **Monitoring by P&D Department:** As per the scheme guidelines, the P&D Department is required to monitor the overall position of the implementation of the MLAAD Scheme viz., physical and financial progress of works including utilization of funds on quarterly basis, holding of review meetings with the District Authority to review the implementation of the scheme including Audit Observations etc. However, records relating to monitoring by the P&D Department could not be produced to Audit, though called for.

- **Physical verification by DCs:** As per the scheme guidelines, the DCs were to inspect physically at least 10 *per cent* of the works in the district. But records regarding conduct of such physical verification were not produced to audit, though called for. Thus, the DCs and the P&D Department failed in exercising their duties to verify that the works under the scheme had been executed as per the prescribed specification.

- **Public redressal system:** A redressal system is essential for any department for regulating and disposing of any public complaint. Scrutiny of records, however, revealed that there was no prescribed public redressal system regarding implementation of the MLAAD Scheme in the eight test-checked districts. On this being pointed out, it was stated that although acknowledgements of public complaint were not issued, but the complaints were addressed as and when received. Scrutiny of records, however, revealed that a complaint from a student organisation was registered (11.03.2015) to enquire about the doubtful construction of 17 works under Rupahihat LAC, Nagaon during 2011-14. On receipt of the complaint, the DC, Nagaon instructed (March 2015) the Circle Officer, Rupahi (Juria) Revenue Circle to conduct physical verification of eight works at an early date without specifying the time frame. However, action was yet to be initiated by the Circle Officer. Meanwhile, the relevant records of the works were seized in April 2015 by Rupahihat Police Station of Nagaon district.

Besides, the DC, Nagaon conducted an enquiry in December 2011 on doubtful construction of 18 Community Halls under MLAAD Scheme 2010-11 in Hojai LAC, where 11 Community Halls costing ₹0.05 crore were reportedly (December 2011) non-existent and seven Community Halls were completed to the extent of only 10 to 70 *per cent*. The implementing agency (BDO, Jugijan Development Block) in February 2012, clarified that physical achievement attained was upto 75 *per cent* and one building could not be constructed due to land dispute. It was noticed that the matter was neither brought to the notice of the higher authorities nor was any remedial action initiated to ensure that such irregularities do not recur in future. On being pointed out in audit, DC, Nagaon stated (May 2015) that the matter would be verified and action taken accordingly.

In another case, the BDO, Howraghat Block, Karbi Anglong district was instructed (February 2013) by the DC, Karbi Anglong to enquire about the doubtful utilisation of the second installment released (August 2011) for the construction of 'Open Stage' including earth filling at Centre Bazar during 2010-11 and to submit the report within a week on priority basis. But, action initiated in this regard was not furnished, though called for.

The above cases indicated not only the absence of adequate redressal system but also ineffective monitoring by the District Nodal Authorities.

- **Adherence to Policy/Guidelines:** The P&D Department formulated (27 November 2012) policy for conducting Review Meeting involving all the concerned MLAs at district level for evaluation of the scheme implementation. The data relating to the implementation the schemes were to be uploaded in the MIS on real time basis besides submission of the utilisation certificates in time. Scrutiny of records revealed that no review meeting was organised during the period 2010-15 in the test-checked districts except in Kokrajhar (11 December 2014). Further, none of the eight test-checked districts uploaded the MLAAD Scheme data (up to 31 March 2015) in the MIS as of July 2015.

Thus, non-adherence to the policy/guidelines not only was in violation of the government instructions but also indicated failure of the district authorities in involving the concerned MLAs actively in implementation process of the schemes.

- **Assessment of outcome:** The P&D Department never assessed the outcomes of the MLAAD schemes implemented to ascertain whether the durable assets created had brought any improvement in the living standards of people with stability, assured income, strengthening and augmenting the infrastructure facilities in the Assembly Constituencies.

### 3.2.13 Conclusion

Audit scrutiny of the MLAAD scheme in 17 LACs of eight test-checked districts in the State revealed that survey to identify the area-wise need for strengthening and augmenting infrastructural facilities in the Assembly Constituencies was not done and timely and effective implementation of the works in the absence of requisite Annual Action Calendar (AAC) could not be ensured. Implementation of the scheme was only partially successful as only 57 *per cent* of works taken up for execution during 2010-15 could be completed in 17 test-checked LACs.

Besides overall savings of 33.87 *per cent* of available funds in 17 test-checked LACs, instances of rush of release of funds at the fag end of the financial year, maintenance of individual bank accounts instead of joint accounts and huge cash transactions during the period 2010-15 were also noticed. It was also observed that due to delay in recommendation and sanction of the recommended works and due to non-submission of UCs by the implementing agencies, the optimum utilisation of funds for creation of durable assets could not be achieved.

Monitoring mechanism and supervisory functions were ineffective both at State and district level, as a result of which buildings that were stated to be completed were found non-existent at the time of joint physical verification.

### **3.2.14 Recommendations**

- The State Government should ensure receipt of timely recommendation from the MLAs regarding the works to be taken up under the scheme during a year to achieve the intended objectives.
- Preparation of Annual Action Calendar for timely completion of the works should be ensured both at State and district levels.
- Transparency by adopting a participatory approach in selection of works and implementing agencies should be ensured and usage of scheme funds for creation of assets on private land be stopped.
- Financial management should be strengthened for optimum utilisation of public funds for creation of durable assets to the benefit of the people at large.
- Maintenance of Assets Register and obtaining photographic evidence of completed works/UCs and firm commitment from user groups for upkeep of the created assets should be ensured.
- Monitoring mechanism should be strengthened both at State and district levels for effective implementation of the schemes in a time bound manner.

## **COMPLIANCE AUDIT**

### **Finance Department**

#### **3.3.1 Loss of Interest and avoidable payment**

**Delay in opening of savings bank account resulted in loss of interest of ₹17.50 crore. Besides, there was an avoidable payment of interest of ₹1.32 crore due to belated payment of TDS by banks.**

A) Assam Infrastructure Financing Authority (AIFA) was constituted in October 2009 and registered in December 2009, as a Society under the Societies Registration Act, 1860, with extended validity upto 18 March 2016. The society was created for the purpose of obviating delays in the implementation of big infrastructure projects due to budgetary fluctuations and expediting implementation of major infrastructure projects by ensuring smooth flow of fund for execution of such projects. The main objective of AIFA was to finance major and critical infrastructure projects costing ₹50 crore and above and where the State Government's investment was not less than ₹15 crore. Audit of AIFA was entrusted to the Comptroller and Auditor General of India in June 2014.

Scrutiny (June 2015) of records of the Principal Secretary, Finance, AIFA revealed that in the first General Meeting (4 November 2009) of AIFA, it was resolved and adopted that a savings bank account to be jointly operated by the Secretary and

Treasurer of the Society, would be opened with a nationalized bank for the placement of AIFA fund to be provided by the Government. Government of Assam, Finance (Budget) Department sanctioned (March 2010), an initial corpus of ₹500 crore to AIFA, for undertaking and implementation of various projects. Further scrutiny revealed that the amount was drawn (29 March 2010) vide Abstract Contingency (AC) bill (Bill Number 3805) and kept in Revenue Deposit (RD), a non-interest bearing account. It was subsequently withdrawn and deposited (29 March 2011) into a newly opened (18 November 2010) savings bank account<sup>39</sup> i.e., after a lapse of more than one year from the date of drawal of funds, primarily due to delay in the selection of a nationalized bank.

Thus, delay in opening of bank account and transferring the corpus amount of ₹500 crore into it resulted in loss on account of interest amounting to ₹17.50 crore<sup>40</sup>.

B) According to the Income Tax Act, 1961, AIFA was also liable to pay Tax on interest earned, which was to be deducted at source by the banks in which Accounts were being maintained.

Scrutiny (June 2015) of the records of AIFA disclosed that two banks viz., State Bank of India (SBI), Dispur Branch, Guwahati (assessment year 2012-13) and United Bank of India (UBI), Noonmati Branch, Guwahati (assessment years 2012-13 and 2013-14), failed to comply with the statutory obligations under the Income Tax Act 1961, towards timely payment of tax deducted at source (TDS), with respect to banking transactions of AIFA. AIFA also failed to provide the mandatory PAN number and TDS exemption certificate, if any, to the banks at the time of opening of the accounts for non-deduction of TDS. It was noticed that though SBI, Dispur Branch had deducted TDS (₹7.76 crore), the amount was deposited in fixed deposit in favour of AIFA, while in case of UBI, Noonmati Branch, no TDS (₹0.73 crore) was deducted by the Bank. Consequently, the Income Tax department issued (15 March 2013 and 21 March 2013) notices to the assesseees (SBI, Dispur Branch and UBI, Noonmati Branch), under sections 201(1) and 201(1A), to pay the total tax liability of ₹9.82 crore<sup>41</sup>, which included a penalty amount of ₹1.32 crore<sup>42</sup> for delay in deducting and depositing of TDS on the interest earned by AIFA (**Appendix-3.7**). Tax liability of ₹9.02 crore (out of ₹9.82 crore), including penalty of ₹1.26 crore in respect of investment made with SBI, Dispur Branch, was finally deposited by SBI, Dispur (March 2013) to the Income Tax (IT) Department.

To a query, the Project Director (PD), AIFA stated (November 2015) that the amount deducted by SBI, Dispur was deposited in fixed deposit, instead of paying to IT Department without the consent of AIFA, while the TDS, with penalty, in respect of

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<sup>39</sup> Account No. 31503276853 with SBI, Assam Secretariat branch, Guwahati.

<sup>40</sup> (₹ 500 crore x 0.035 x 1) simple interest. Rate of interest=3.5 per cent per annum.

<sup>41</sup> SBI, Dispur Branch: ₹9.02 crore and UBI, Noonmati Branch: ₹0.80 crore

<sup>42</sup> SBI, Dispur Branch: ₹1.26 crore and UBI, Noonmati Branch: ₹0.06 crore

investment made with UBI, Noonmati was paid by the concerned bank in March 2013.

Thus, delay in making payment of TDS by the banks, coupled with non-submission of essential documents to banks by AIFA to reduce its tax liabilities, resulted in payment of interest (penalty) of ₹1.32 crore, which was avoidable.

On being pointed out, the PD, AIFA, stated (October 2015) that the matter had been taken up with the bank authorities for the recovery of amount paid by them on behalf of AIFA as penal interest to IT Department.

The matter was reported to Government; their reply had not been received (November 2015).

## **General Administration Department**

### **3.3.2 Shortage of cash**

**Failure on the part of the Deputy Commissioner, Kamrup (Metro) to exercise effective control and monitoring led to shortage of cash amounting to ₹1.63 crore.**

According to Rule 95 of Assam Financial Rules (AFR), the Head of office is personally responsible for accounting of all money received and disbursed and for the safe custody of cash. Each entry made in the cash book including analysis of daily/monthly closing balances after necessary verification is required to be authenticated. Further, according to Government orders (February 1995), the drawing and disbursing officer (DDO) must ensure regular and up-to-date maintenance of cash book besides carrying out surprise physical verification of closing balance and recording the result of such verification in the cash book with dated signature. Article 266 of the Constitution of India also lays down that all revenues received by the Government of a State shall be credited to the Consolidated Fund of the State and that no moneys out of the said Fund shall be appropriated except in accordance with law and in the manner provided under the constitution.

Scrutiny (October - November 2014) of the cash book of the Deputy Commissioner (DC), Kamrup (Metro) revealed that the cash book was maintained up to 30 August 2014 showing closing balance of ₹2.11 crore, which included revenue receipt<sup>43</sup> of ₹1.38 crore accumulated since January 2008 and undisbursed fund of ₹0.73 crore<sup>44</sup> drawn between March 2013 and August 2014. The cash book was, however, updated up to 31 October 2014 with closing balance of ₹1.80 crore<sup>45</sup> at the instance of audit.

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<sup>43</sup> Bakijai collection, auction money, license fees of arms, revenue collection from circuit house, contingency charges etc.

<sup>44</sup> Counter insurgency operations, Minimum need programme, Gaon Bura's remuneration, hiring of vehicles etc.

<sup>45</sup> Revenue receipts (□0.99 crore) realized since January 2008 and undisbursed amount (□0.81 crore) since 2013.

In this regard, audit observed that retention of Government revenue instead of depositing the same into Government account was in violation of the relevant constitutional provision. Further, the cash in chest was retained without the safe custody of locker and obtaining security bond from the official handling cash as required under rules 106 and 484 of AFR. Neither necessary authentication in the token of check of each entry of the cash book was done nor the analysis of daily/monthly closing balances was verified by the head of office. The DDO also failed to ensure that the cash book was updated regularly besides conducting surprise physical verification of closing balance. The irregularities mentioned above indicated that the internal control existing in the office of the DC, Kamrup (Metro) was largely ineffective and prone to the risk of financial mismanagement.

In reply to an audit query (12 November 2014) regarding physical verification of the cash balance, the Additional DC (who is also the DDO) stated (15 November 2014) that only ₹0.17 crore (Banker Cheques ₹16,51,186 and Deposit at Call Receipt ₹87,809) was lying in cash as on 31 October 2014 and no paid vouchers were pending for entering in the cash book. Thus, there was shortage of cash amounting to ₹1.63 crore (₹1.80 crore - ₹0.17 crore) pointing to suspected misappropriation of Government money to that extent.

On this being pointed out, the DC stated (December 2014) that the matter would be verified and intimated to Audit; however no reply was received (November 2015).

The matter was reported to Government; their reply had not been received (November 2015).

### 3.3.3 Loss to Government

**Delay in handing over the land to the recognised owner after de-requisition of the same and failure to protect the requisitioned land from encroachment resulted in payment of ₹1.60 crore to the pattadar beyond the period of stoppage of operations of helipad.**

Section 3(1) of Assam Land (Requisition and Acquisition) Act, 1964 (ALA) stipulates that if in the opinion of the State Government or any person authorised in this behalf by the State Government, it is necessary to provide proper facilities for transport, communication etc., the State Government may requisition any kind of land by order in writing provided that the person interested has been given an opportunity of making representation against it within such time and in such manner as may be prescribed in this behalf. Section 11(4) (b) of the Act provides that where any land is requisitioned under Section 3, the requisition rent (annual rent) shall be payable to the owner of the land not exceeding rent payable under provisions of different relevant Assam Rent Control/Tenancy Acts. Section 8 (1) of the ALA, further envisages that where any land requisitioned is not acquired and is to be released from requisition, it will revert to the owner and the Collector will deliver possession of the land to such owner or person interested in as good condition as the land was when possession

thereof was taken provided that changes are not caused by reasonable wear and tear and irresistible force.

In November 2014 records of the Deputy Commissioner (DC), Kamrup (Metro) were scrutinized along with information collected from General Administration Department (GAD), Government of Assam (GoA). This scrutiny revealed that based on a proposal (October 1976) from GAD for handing over a land for the construction of Dispur helipad, the DC, under Section 3(1) of the ALA 1964, requisitioned (26 October 1976) land measuring 50B-01K-14Ls at village Maidamgaon under Beltola Mouza. Records further disclosed that the helipad constructed over the land had stopped operations since 26 October 1986 and the land was subsequently de-requisitioned (20 December 1999) by the DC as use of the helipad had not been considered very safe from the security point of view. Though the decision to hand over the land to the pattadar was taken in December 1999 by the GAD, the pattadar refused (December 1999) to take possession of it citing violation of Section 8 (1) of the ALA, due to illegal occupation and settlement on the stated land by 124 families while under the custody of the GAD. The period of construction of the helipad, the expenditure incurred on its construction and reasons for stopping the operation of helipad since 1986 could not be stated to Audit either by the GAD or the DC, Kamrup (Metro) despite specific and repeated requests made (March, April and May 2015) in this regard. The fact of illegal encroachment and settlement of 124 families on the requisitioned land was however, brought to the notice of the DC by the Circle Officer (CO), Dispur, only in 2002.

The DC paid ₹1.84 crore<sup>46</sup> to the pattadar by way of annual rent covering the period from 26.10.1976 to 20.12.1999 at the rate of seven and half *per cent* on the land value as per provision of the Assam Urban Areas Rent Control Act, 1972. The payment (November 2013) of rent included ₹1.42 crore made consequent upon decree award (February 2013) by Hon'ble Gauhati High Court following the case filed (June 2012) by the pattadar. Thereafter, no requisition compensation was deposited at the disposal of the DC by the GAD, the reason for which was not on record.

Delay of almost 13 years to arrive at a decision to hand over the land back to pattadar coupled with failure of GAD to protect the land from illegal encroachment led to loss of ₹1.60 crore which was avoidable had the decision to handover the land back to owner been taken timely. Besides, as the land was yet to be freed from illegal settlers for being handed over to the recognised owner or person interested, possibility of further payment of rent beyond the period (from 21 December 1999 onwards) could also not be ruled out.

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<sup>46</sup> ₹1.84 crore (Requisition compensation of ₹0.24 crore pertaining to the period from 26 October 1976 (day of requisition) to 25 October 1986 (date of stoppage of operations of the helipad) + ₹1.60 crore accrued from 26 October 1986 till 20 December 1999 (date of de-requisitioning)).

On this being pointed out (May 2015), the Commissioner and Secretary, GAD stated (August 2015) that the DC, Kamrup (Metro) had been instructed to move the Hon'ble High Court for modification/vacation of the earlier orders to enable the eviction of the encroachers from the derequisitioned land. The fact, however, remained that the land was yet to be handed over to the pattadar (November 2015).

### 3.3.4 Fictitious payments

**Expenditure of ₹31.47 lakh incurred by Deputy Commissioner, Baksa towards carriage cost of earth by showing its transportation by the fake carriers led to fictitious payments of ₹31.47 lakh. Besides, in two other cases, possibilities of misappropriation of funds amounting to ₹18.41 lakh could also not be ruled out due to non-availability of specific information.**

Government of Assam (GoA), Border Areas Department (BAD) accorded (September 2010 to July 2013) administrative approval and expenditure sanction of ₹2.29 crore for the execution of 12 works under Border Area Development Programme (BADP). As of November 2014, ₹1.22 crore (being 1st/2nd instalment) was released (April 2012-July 2013) to Block Development Officers (BDOs), Jalah (₹1.07 crore) and Baksa (₹0.15 crore) for the execution of the works.

Scrutiny (November 2014) of records of Deputy Commissioner, Baksa revealed serious irregularities on expenditure shown as incurred towards transportation of earth by the tractors. Cross checking of actual payees' receipts (APRs) with reference to the information obtained from District Transport Officers (DTOs)<sup>47</sup> revealed that registration numbers of tractors embodied in the APRs in 16 cases were of motor cycles/scooters/Auto rickshaw and in three cases, the registration numbers were not at all issued by the DTOs. This shows booking of fictitious payments of ₹31.47 lakh (*Appendix-3.8*) made for the transportation of earth.

Further, in two other cases expenditure of another ₹18.41 lakh was shown as incurred towards carriage of earth where the registration number of the tractors in the APRs was not mentioned. Thus, veracity of the expenditure of ₹18.41 lakh remained unascertained in audit.

On this being pointed out in audit the DC did not furnish any comments/replies despite repeated reminders placed by audit.

Thus, expenditure of ₹31.47 lakh incurred by Deputy Commissioner, Baksa towards carriage cost of earth by fake carriers led to fictitious payments of ₹31.47 lakh. Besides, in two other cases possibilities of misappropriation of funds amounting to ₹18.41 lakh could not be ruled out due to non-availability of specific information relating to the carriers.

<sup>47</sup> DTOs, Baksa, Barpeta, Kamrup and Nalbari.

The matter was reported to Government; their reply had not been received (November 2015).

## Home Department

### 3.3.5 Unrealised revenue

**₹1.81 crore being the cost of police guards deployed in various Government/Non-Government Organisations and for the security of individuals remained unrealised for more than three years.**

The Assam Police Manual read with sections 13 and 14 of the Police Act 1861 provides for additional Police guards to be deputed to Government/Non-Government Organisations and for the security of individuals to maintain order and peace at any place, on request. Section 13 of the Police Act V of 1861 also provides for recovery of the cost of such deployment from the concerned party.

Scrutiny of records (May-October 2014) and further collection of information (March 2015) from the office of the two Superintendents of Police<sup>48</sup> (SPs) revealed that as against ₹3.95 crore leviable towards the cost of police guards provided during April 2012 to March 2015, only ₹2.14 crore could be realised, leaving an outstanding balance of ₹1.81 crore (as of March 2015) for recovery (*Appendix-3.9*). Of the unrealised revenue, ₹0.14 crore was receivable from individuals.

However, both SPs continued to provide services to requiring organisations/ individuals without taking any concrete action for realisation of huge outstanding dues to safeguard the financial interest of the Government.

On this being pointed out by audit, the SPs stated that action would be initiated to realise the outstanding revenue. The fact, however, remained that ₹1.81 crore was still lying outstanding to be recovered for more than three years from Government/ Non-Government Organisations and individuals.

The matter was reported to Government; their reply had not been received (November 2015).

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<sup>48</sup> Superintendent of Police, Nagaon and Superintendent of Police, Dibrugarh.

## Revenue and Disaster Management Department

### 3.3.6 Excess expenditure

**Deputy Commissioner, Kokrajhar and Sub-divisional Officers, Gossaigaon and Parbatjhora incurred excess expenditure of ₹5.98 crore towards distribution of 20,389 quintal foodstuff to inmates of relief camps beyond the requirement.**

Assam Relief Manual (ARM), 1976 read with amended notification (December 1988) envisages scale of distribution of Gratuitous Relief Items (GRIs) *inter alia* as follows:

Category	Scale per head per day (In grams)		
	Rice	Pulses	Salt
Adult	600	100	30
Minor (up to 12 years)	400	100	30

Revenue and Disaster Management Department (RDMD), Relief and Rehabilitation Branch (RRB), Government of Assam (GoA) sanctioned (July 2012 to July 2014) ₹59.14 crore as Gratuitous Relief/Relief Grant for providing relief to victims in 89 relief camps under three Sub-Divisions *viz.*, Kokrajhar Sadar (36), Gossaigaon (44) and Parbatjhora (9) of Kokrajhar District during ethnic violence of 2012. While the fund in respect of Kokrajhar Sadar Sub-division (₹13.17 crore) was released/sanctioned to the Deputy Commissioner (DC), Kokrajhar being in-charge of the Sub-division, fund in respect of Gossaigaon (₹44.75 crore) and Parbatjhora Sub-division (₹1.22 crore) was sanctioned/released directly to Sub-divisional Officers (SDOs) concerned for providing relief.

Scrutiny (August-September 2014) of records of the DC, Kokrajhar along with records of the three sub-divisions furnished by the DC revealed that out of total relief grant of ₹59.14 crore, ₹42.85 crore was spent for distribution of GRIs to 4,07,511 victims involving maximum 1,36,33,185 feeding days<sup>49</sup>. Beneficiary lists, however, could not be made available to audit. Distribution records of GRIs of rice, pulses and salt revealed that as against actual requirement of 90,228 quintal, 1,10,617 quintal foodstuff was shown to have been distributed by the DC and two SDOs during July 2012 to July 2014, which resulted in an excess expenditure of ₹5.98 crore towards distribution of 20,389 quintal foodstuff in excess of requirement as detailed below:

<sup>49</sup>

Number of days on which food stuff provided	Maximum days involved	No. of beneficiaries	Feeding days
1	2	3	4 (2 X 3)
0-3	3	89290	267870
0-15	15	94718	1420770
0-30	30	83402	2502060
0-60	60	71006	4260360
0-75	75	69095	5182125
<b>Total</b>		<b>4,07,511</b>	<b>1,36,33,185</b>

Source: Departmental records.

**Details of distribution of foodstuff by the DC and two SDOs during July 2012 to July 2014**

Item of food stuff	Scale per head per day (In quintal)		Feeding days			Food stuff required as per norm (In quintal)	Actual distribution as per record (In quintal)	Excess distribution (In quintal)	Lowest procurement rate (per quintal) (In ₹)	Excess expenditure (₹ in crore)
			Adult	Minor	Total					
1	2	3	4	5	6	7	8	9 (8-7)	10	11 (9x10)
Rice	Adult	0.006	8985795	4647390	13633185	72505 <sup>50</sup>	85839	13334	2000	2.67
	Minor	0.004				13633 <sup>51</sup>	18501	4868	6500	3.16
Pulses	Adult and minor	0.001				4090 <sup>52</sup>	6277	2187	700	0.15
Salt	Adult and minor	0.0003								
<b>Total</b>						90228	110617	20389		5.98

Source: Departmental records.

Audit of records also revealed that during the ethnic violence of 2012, though the Deputy Commissioner, Kokrajhar was in charge of Kokrajhar Sub-division, the relief was looked after by the Additional Deputy Commissioner, Kokrajhar. SDOs of Gossaigaon and Parbatjhora Sub-divisions were in charge of relief camps in their respective Sub-divisions.

Thus, Deputy Commissioner, Kokrajhar and SDOs, Gossaigaon and Parbatjhora incurred excess expenditure of ₹5.98 crore ostensibly towards distribution of 20,389 quintal foodstuff to inmates of relief camps beyond the scales prescribed. No evidence was produced to Audit to clarify as to the supposed beneficiaries of this extra material. Under the circumstances, the possibility of diversion of these relief material and/or misappropriation of funds to that extent cannot be ruled out.

On this being pointed out, the DC, however, did not offer his comments on the audit observation despite being requested repeatedly. Subsequently (February, 2015), the SDO, Gossaigaon who was in charge of distribution of the relief material in Gossaigaon Sub-division was placed under suspension and enquiry initiated for diversion of relief material and misuse/misappropriation of Government money.

The matter was reported to Government; their reply had not been received (November 2015).

**3.3.7 Irregular expenditure**

**Expenditure of ₹2.85 crore on up-gradation, repair and new work incurred by diverting Calamity Relief Fund by Deputy Commissioner, Kokrajhar was unauthorized and irregular.**

According to the guidelines, Calamity Relief Fund (CRF) should be used for providing immediate relief to victims of natural calamities such as cyclone, drought, earthquake, fire, flood, hailstorm, landslide etc., with the prior approval of the State Level Committee (SLC) constituted for administration of CRF. The guidelines also envisage that the expenditure on restoration of damaged infrastructure such as roads,

<sup>50</sup> Rice: {8985795 (feeding days) x 0.006 quintal + 4647390 (feeding days) x 0.004 quintal}.

<sup>51</sup> Pulses: 13633185 feeding days x 0.001 quintal.

<sup>52</sup> Salt: 13633185 feeding days x 0.0003 quintal.

bridges, drinking water supply etc., should ordinarily be met from normal budgetary heads. In this regard, Ministry of Home Affairs (MHA), Government of India (GoI), which monitors expenditure under CRF through six-monthly utilisation statements, had expressed (July 2007) its concern/dissatisfaction that in many cases, the money drawn from the CRF were not actually utilized by the State for the intended purpose under the scheme.

Scrutiny (August – September 2014) of records of Deputy Commissioner (DC), Kokrajhar revealed that Government of Assam (GoA), Revenue and Disaster Management Department (RDMD) sanctioned (November 2009 to December 2012) ₹2.85 crore for the maintenance of six<sup>53</sup> works under CRF 2004-09. The Executive Engineer (EE), Public Works Department (PWD), Rural Road Division (RRD), Kokrajhar incurred (December 2011 to April 2013) an expenditure of ₹2.85 crore on execution of the works from the funds (₹2.85 crore) released by DC Kokrajhar in this period.

The approved estimate of the works indicated that the repair works were undertaken (i) for construction of road damaged owing to plying of heavy vehicles as well as due to incessant rain, (ii) for construction of kutchra road, (iii) for construction of new work, (iv) for communication purposes, (v) for widening of the existing width of road; and (vi) due to continuous erosion by river Gongia. Neither any approval of SLC for the aforesaid works nor copy of any of the reports submitted to the GoI on completion of the six works were furnished to audit by the DC, Kokrajhar, though called for.

Execution of repairing/up-gradation of damaged roads not caused by any natural calamity but by normal wear and tear over a course of time do not qualify to be funded through CRF. The works were taken up after almost two to five years since their identification under CRF, which clearly indicates that executions were not restoration works of immediate nature. Further, execution of new works under CRF clearly indicates that the same were not related to the needs of immediate relief due to natural calamity.

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Sl No	Name of work	Estimate/actual expenditure (₹ in crore)	Period of execution
1	Restoration of flood damaged Mukhigaon Hakmabil road under CRF 2007-08	0.23	July-October 2010
2	Repairs & restoration of flood damaged Tulsibil Harbhanga road under CRF (FDR) 2008-09	0.40	June 2010 to April 2011
3	FDR to training of river Gongia in D/S confluence with river Hel at Pathakata village under CRF 2004-05	0.72	July 2010 to September 2011
4	Restoration of road from Gossaigaon Soraibil PWD road to Balagaon Tiniali under CRF 2008-09	0.60	July 2011 to January 2012
5	Construction of RCC Box Cell Bridge of size 4 m x4m for 4 cells at Hekaipara over Mora river under CRF (FDR) 2008-09	0.30	January 2011
6	Permanent restoration of Massuaghat Kabarstan to Saralbhangra river Connection road under CRF (FDR) 2008-09	0.60	January 2011
<b>Total</b>		<b>2.85</b>	

Source: Departmental records.

Thus, execution of repair works of regular nature by utilizing funds out of CRF, in violation of the guidelines of CRF, was irregular and led to unauthorized expenditure of ₹2.85 crore.

The matter was reported to Government; their reply had not been received (November 2015).

## **FOLLOW UP AUDIT**

### **Finance Department**

#### **3.4 Follow up Audit on “Comprehensive Treasury Management Information System (CTMIS)”**

*Treasuries in Assam, functioning under the administrative control of the Finance Department, are responsible for receipt and payment of money on behalf of the Government and for the maintenance of accounts relating to these transactions. They also act as the banker in respect of Local Bodies and others who deposit their revenues in the Treasuries. Since 2002-03, Comprehensive Treasury Management Information System (CTMIS), a web-based application software, developed by M/s Tata Consultancy Services (TCS) and comprising of five modules, was operationalised in the state of Assam, which connects 29 treasuries and 34 sub-treasuries of Assam to the Central Data Centre located at Kar Bhawan, Guwahat, the headquarters of the Director of Accounts and Treasury (DoAT). A performance audit on CTMIS was included in the Report of the Comptroller and Auditor General of India for the year ended 31 March 2007, Government of Assam (Civil). This follow up audit was taken to assess the progress made towards implementation of the recommendations of the previous audit and also to cover new issues i.e., cyber treasury, connectivity etc. Some of the significant findings are as under:*

#### **Highlights**

**No remedial action was taken to rectify the deficiencies in the implementation of CTMIS as pointed out in the previous Audit Report.**

**(Paragraph 3.4.7.1)**

**Presence of redundant data alongwith lack of validation control made the data of Treasury Module and Cyber Treasury, inconsistent.**

**(Paragraph 3.4.7.4 and 3.4.7.8)**

**Inadequate security policy rendered the system vulnerable to data loss and manipulation.**

**(Paragraph 3.4.7.5)**

**Inability to prevent back-end corrections had made the system unreliable.**

**(Paragraph 3.4.7.6)**

Neither documented policy nor disaster simulation exercises testing was done till November 2015 to ensure recovery plans in case of a real time disaster.

(Paragraph 3.4.7.7)

Even after incurring an expenditure of ₹20.63 crore, only one out of the five modules of CTMIS (since 2002-03), had been implemented as of November 2015.

(Paragraph 3.4.7.10)

### 3.4.1 Introduction

Treasuries in Assam, functioning under the administrative control of the Finance Department, are responsible for receipt and payment of money on behalf of the Government and for the maintenance of accounts relating to these transactions as per Assam Treasury Rules and Assam Financial Rules. Treasuries also act as Bankers in respect of Local Bodies and others who deposit their revenues in the Treasuries. Computerisation of Treasury Accounts was started in 1998-99 for which National Informatics Centre (NIC) provided software “Treasury Accounting Application Software (TAAS)”. During implementation stage, it transpired that this system could not fulfill the requirements drawn up by the State Government as well as the Treasury. Subsequently, a new System called “Comprehensive Treasury Management System (CTMIS)” was developed (2002-03) comprising of five modules viz., Budget module, Treasury module, Department module, DDO module and Head office module.

### 3.4.2 Rationale for Follow-up audit

A performance audit on CTMIS was conducted by the C&AG covering the period 2006-07 which featured in the C&AG Audit Report on GoA for the year ended 31<sup>st</sup> March 2007. The audit found, *inter alia*, considerable delays in implementation of various modules of CTMIS. Besides, though the TCS (Software vendor) installed and handed over the CTMIS software in March 2004, only one module viz., Treasury module could be implemented till May 2007. Thus, the full potential of the software had not been exploited till the time of finalizing the Report. System also lacked adequate IT controls. This had adversely affected macro level budget monitoring for effective Ways and Means control. Following recommendations were made during the previous audit:

- Structured procedure and documentation for the development, modification and implementation of the system should be followed to achieve the objectives and user requirements.
- All other modules should be implemented at an early date to ensure proper controls and validation in the modules.
- Policy procedure regarding data security, documentation of data, backup and restoration should be prepared and implemented accordingly.
- Security of data and ant-virus measures should be immediately implemented to prevent data loss and corruption.

- Changes in data after passing of bills and changes in data after submission of accounts to AG should be dispensed with immediately and necessary modifications be made to the software to record any such discrepancy noticed strictly as per Assam Treasury Code.
- The provisions for AC/DC bills, issues in entry of Personal Deposit accounts should be incorporated in the software.
- The DoAT may train its own technical persons for project management and data management instead of fully depending on the TCS and the facility management vendor.

Neither any reply to the Performance Audit report had been received (November 2015) from the Department of Treasuries/Government nor had the Report been taken up (November 2015) for discussion by the Public Accounts Committee (PAC).

The present audit was conducted as a follow up to the earlier audit for the following reasons:

- Eight years had elapsed since the period covered in the last audit and almost eleven years since the installation and handing over the software by TCS (March 2004).
- Volume of Government transactions had grown manifold from ₹14,978.48 crore (27,42,054 transactions) in 2006-07 to ₹46,557 crore (38,30,886 transactions) in 2013-14, an increase of 211 *per cent*.
- GoA introduced online payment of taxes and the accounts of these tax receipts are maintained by a Cyber Treasury attached to the Dispur Treasury.

### **3.4.3 Organisational Set-up**

There are 63 treasuries and sub-treasuries in Assam. All of them are banking treasuries *i.e.*, they transact their business through accredited Public Sector Banks. Shillong (South) treasury is a District Treasury located in the State of Meghalaya, which is functioning as a treasury of Assam for all purposes as per arrangement between the Government of Meghalaya and the Government of Assam, in consultation with the Comptroller and Auditor General (C&AG) of India. All these treasuries render their monthly accounts to the Accountant General {Accounts and Entitlements, (A&E)}, Assam. Consequent upon computerisation of the treasuries and introduction of CTMIS, the Government of Assam (GoA) dispensed with the procedural requirement of submission of accounts by sub-treasuries to the district treasuries for incorporation in the monthly accounts of the district treasuries and their submission to the Accountant General (A&E), Assam. The Treasury Officer (TO), Dispur is responsible to submit the accounts of the tax receipts to the Accountant General (A&E), Assam.

#### **3.4.4 Objectives of computerisation**

The major objectives of the CTMIS *inter-alia*, included:

- allowing the Department to exercise desired control over financial transactions by rational allocation of budget to Drawing and Disbursing Officers (DDOs), thereby enabling TOs to have a proper control over expenditure as per the budget allocation;
- making flow of information current, authentic and consistent and thus, eliminating any excess or unauthorised drawals, diversion of funds, wrong bookings etc.;
- compilation of monthly accounts and their timely submission to the Accountant General (A&E).

#### **3.4.5 Audit Scope and Methodology**

The follow up audit on CTMIS was conducted from May 2015 to July 2015. Records from the central server were collected from the department. Data for the period July 2004 to May 2015 pertaining to Kamrup treasury and Dispur treasury was analyzed through an audit tool *viz.*, Interactive Data Extraction and Analysis (IDEA) to ensure completeness, correctness and authenticity and for the verification of controls.

#### **3.4.6 Audit Objectives**

The objectives of the review were to assess whether:

- recommendations of the previous Performance Audit (conducted in 2007) were implemented;
- the system provided real time and accurate information to various Government departments on receipts and expenditure; and
- key benefits envisaged for development of the CTMIS were being derived by the Finance Department, line departments, Accountant General (A&E) and the treasuries.

#### **3.4.7 Audit Findings**

##### **3.4.7.1 Position of acceptance of the recommendations of previous Audit Report**

A performance audit on CTMIS was conducted covering the period 2006-07 and featured in the C&AG's Audit Report on GoA for the year ended 31 March 2007.

It was observed that except setting up of Disaster Recovery Site at Hyderabad and installation of firewall for network security, no remedial action was taken to rectify the deficiencies in the implementation of CTMIS as pointed out in the previous Audit Report. Present status of implementation of CTMIS against the recommendations made is discussed in the succeeding paragraphs.

### **3.4.7.2 Improper database design structure**

Database tuning is a process where unnecessary tables or redundant data is weeded out periodically for improving the performance of the database application as a whole. Scrutiny revealed the existence of 55 redundant tables. The tables, besides being empty, were unnecessarily occupying valuable space thereby slowing down the retrieval of data. On being pointed out by audit, DoAT assured (June 2015) that the redundant tables would be removed.

### **3.4.7.3 System design deficiencies**

Analysis of the system for Treasury module at Kamrup and Dispur treasuries revealed the following shortcomings:

#### **3.4.7.3.1 Treasury Module (Receipt)**

a. Challans above ₹25,000 should be countersigned by the TO for authentication. In the system, there was no provision for signature authentication. The application was vulnerable to unauthorised approvals even if the challan had not been authenticated by the TO.

b. 162 unverified challans for the period from April 2013 to June 2015 in Dispur treasury were lying pending for approval at TO's level under various Heads of accounts. The application software did not generate any alert message periodically to the user for approval updation.

c. As per Assam Treasury Rules (SO 37), challans are valid only for such time, or exceeding 10 days, as may be fixed by the Collector. If they are presented after the allotted time, the money will not be received by the bank until they are revalidated by the Collector. When a challan lapses, a separate challan is to be raised for remittance of the revenue.

Analysis of "Lapsed Challan information" in Dispur treasury revealed that 898 lapsed challans were generated (during June 2010 to June 2012) under Rent, Court, Security and Revenue Deposit amounting to ₹364.51 crore, which were not reconciled by the DDO with the treasury. Consequently, the TO also failed to revalidate the challans. There was no provision for tracking such cases. In certain instances, after the challans were passed by the TOs, the revenue was not remitted because the amount payable had either increased by then or the dealer did not have enough funds to deposit the revenue amount. Thus, the system lacked mechanism to reconcile the lapsed challans before passing a fresh challan.

#### **3.4.7.3.2 Treasury Module (Payment)**

The Assam Financial Rules provide that a certificate shall be attached to every AC bill to the effect that the DCC bills, in respect of AC bills drawn more than a month before the date of the present bill, have been submitted to the AG. However, in

CTMIS, there was no provision for checking the status of pending AC Bills in terms of capturing details of the certificate for DCC bills before passing a fresh AC Bill, as the system accepted all AC bills without checking the pendency status.

#### **3.4.7.3.3 Treasury Module (Pension)**

a. Pension Payment Order (PPO) contains details of the pensioner along with photographs in both halves so as to ensure proper identification of the pensioner at the time of physical appearance from time to time. This would facilitate easy verification through the system.

CTMIS application software did not have the provision for storage of photographs of existing pensioners.

In the absence of such provision, the verification continued to be done through the hard copies of the PPOs issued.

b. There was no provision for recording scanned specimen signature/thumb impression/photograph of the pensioner at the time of entry of PPO for a new pensioner to check duplicity or fraud bills.

c. There was no provision for tracking outstanding pension bills of a particular pensioner. This was being done manually leading to delay in payment of pension.

d. In case of an existing pensioner, there was no provision in the CTMIS for change of payment bank or treasury, whenever such a valid request was forwarded to a treasury. The same was done manually.

e. Arrear calculator in CTMIS application software was incapable of calculating correctly and providing print options. This necessitated reworking the calculations manually leading to delays in processing the pension bills for payment. Users were opting for manual procedure in order to avoid reworking and delays.

#### **3.4.7.3.4 Budget Module**

The Budget module was not implemented (November 2015). Checking of Budget and Allotment figures was done manually making the system vulnerable to human errors and therefore possibility of consequent payment of excess expenditures could not be ruled out.

#### **3.4.7.3.5 Department Module**

The Department module was not implemented. As a result, the treasury had to verify that the bills were within the allotment based on the DDO's self-certification (at the back of the bills), record of which was maintained manually by the treasuries in the DDO registers and not through CTMIS.

#### **3.4.7.3.6 Head office Module**

The Head office module, meant for assisting the department maintain data of employees as well as sanctioned post details, was pending for implementation. Thus, no computerised validation for pay bills and other entitlement bills of the employees was being done.

#### **3.4.7.4 Analytical review of data**

Analysis of master data and transaction data for all the treasuries for the period from August 2004 to May 2015 through IDEA, revealed the following inconsistencies:

##### **3.4.7.4.1 Master data**

- a. The DDO master table contained 11,247 records, of which 1,433 records were repeated 2 to 9 times, the DDO's name and designation had identical entries. There were 10,533 duplicate DDO codes. The table had 163 modified records, but the identity of the modifier users was not captured in the system. This indicated absence of audit trail.
- b. 204 dummy records were found, having treasury code as 'XXX' and ranging from July 2004 to August 2014, which might have been used for testing purposes but remained to be deleted.
- c. The DDO table had 268 records with blank date of entry in the system and 295 records wherein the person who entered the data in the software was not known.
- d. The table for the department master had two digit numbers from 00 to 99. There were eight records wherein the department name was blank and also 11 missing sequences where records had been deleted unauthorisedly.
- e. The table to store the roles created had 16 roles with no create date, user ID.
- f. In details of all the sanctions granted by the government, abnormal sanction dates that ranged from 00-000-00 to 04-Mar-2991 were found captured.
- g. PPO codes should be unique; there should not be any duplication. Analysis of Pension details revealed cases of 6 and 12 duplicated PPO codes in Dispur and Kamrup treasury respectively.

These indicated that the system lacked adequate validation controls to ensure that data entered was correct and complete.

##### **3.4.7.4.2 Transaction data**

Voucher and Challan data of Dispur and Kamrup treasuries was analyzed.

- a. Analysis of table containing vouchers revealed the following:
  - i) In case of Dispur treasury, there were 181 records where voucher date of the bill was prior to the date of entry of the bill in the system.

- ii) Similarly, in case of Kamrup treasury, there were 7,710 records where voucher date of the bill was prior to the date of entry of the bill in the system.

Voucher numbers and voucher dates are generated at the time of compilation of all bills passed for payments for a particular month. It was noticed that payments were made by the bank before presenting the bill at the treasury. Thus, the software should not allow voucher date in advance of transaction date *i.e.*, when bills are presented by departments at treasuries.

**b.** Analysis of table containing challan details revealed the following:

- i) In case of Dispur treasury, there were 5,299 duplicate challans and 131 records with challan amount as zero.
- ii) In case of Kamrup treasury, there were 2,622 duplicate challans, 181 records with challan amount as zero and 57 gaps in the challan sequence in 51,515 occasions.

There was lack of validation in the system where every receipt should be assigned a unique challan number. Any challan with zero amount is doubtful challan and the same should not be accepted by the system. It was noticed in the event of wrong entry, challans were deleted and re-entered with correct data and were given new challan numbers. This created gaps in challan sequence.

**c.** Analysis of table containing final payment details revealed the following:

- iii) In case of Dispur treasury, there were 102 records without voucher number and 70 gaps in the Token number sequence.
- iv) In case of Kamrup treasury, there were 1,370 records without voucher number and 77 gaps in the Token number sequence.

There was inconsistency in generation of voucher numbers because voucher numbers and voucher dates were being generated at the time of compilation of all bills passed for payments for a particular month. It was noticed, in the event of wrong entry of bills, the same were deleted and re-entered with correct data and were given new token number. This created gaps in token number sequence.

**d.** Analysis of table containing Pension bills revealed that Token number was blank in six cases.

Token numbers should not be blank as these are auto generated and thus, the possibility of manipulation from the back-end cannot be ruled out.

#### **3.4.7.5 Information System (IS) Security**

Audit noticed that system lacked adequate Access Control and Password Policy.

**a.** As a security measure, user passwords created should be strong (a combination of alphanumeric and special characters) and sharing of passwords among the users should be prohibited.

Scrutiny of records revealed that no approved password policy was formulated by the department. Moreover, in CTMIS application there was no check to ensure that the user created passwords were strong. It was observed that user created passwords were very simple and could easily be cracked, e.g., “123”, “abc” etc., and this made the systems highly vulnerable to threat. Further, many users of Dispur and Kamrup treasuries were using the same password and many super users (TOs) were still using the default passwords of the system.

**b.** As a security measure in a web-based application, a user should be automatically prompted to change the password after a certain period of time. However, test-check of the selected treasuries revealed that no such provision existed in CTMIS application.

**c.** In any web-based application, “session timeout” should be effectively set in order to invalidate a user session after a certain interval of inactivity to safeguard against any unauthorised access. Scrutiny revealed that there was no such provision in the system.

**d.** As a network security measure, administrative right should not be given to the client PCs. With such right, a user may change/manipulate the configuration thereby affecting the CTMIS application/network.

Audit, however, observed that administrative right was given to all the PCs in Dispur and Kamrup treasuries.

**e.** In CTMIS application, there was no provision to restrict invalid login attempts so as to stop unauthorised access to the system. Analysis of login screen revealed that even after five invalid login attempts with a wrong password, the application was still active.

**f.** Audit observed that in two<sup>54</sup> operational client PCs, no antivirus was installed. It was also observed that inspite of automatic update having been activated, antivirus in the client machines was not updated. This indicated improper client and server configuration leaving the PCs vulnerable to viruses.

#### **3.4.7.6 Back-end corrections**

Scrutiny of call logs of CTMIS application for the period from August 2012 to June 2015 revealed that calls (more than 10,000) were logged for back-end corrections relating to correction of challan numbers, bill numbers, scroll entry, monthly account compilation, transfer entry, date change, head of account, bill amount etc.

In the absence of any provision in the software for online authorisation and related documentation, it could not be ruled out that the back-end corrections were done without proper authorisation of any higher authority.

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<sup>54</sup>Serial numbers A093A1146805 (Dispur Treasury) and 6073A1531991 (Kamrup Treasury),

### 3.4.7.7 Disaster Recovery Policy and Business Continuity Plan

The objective of having a Disaster Recovery (DR) and Business Continuity Plan (BCP) and associated controls, is to ensure that the organisation can accomplish its mission and would not lose the capability to protect, retrieve and process information in the event of an interruption or disaster leading to temporary or permanent loss of data. Plan should include evaluating the ability of personnel to respond effectively in emergency situations through reviewing emergency procedures, training and drills.

Scrutiny of records of the DoAT revealed that despite a DR site being set up (2012) at NIC, Hyderabad at a cost of ₹2.30 crore, no documented policy was executed (till November 2015) to ensure that recovery plans would work as intended in the event of a disaster. Further, no disaster simulation exercises testing was conducted (till November 2015). It was also observed that no training was imparted to the IT officials of the DoAT for DR and BCP.

In the absence of the recommended exercises, in the event of a disaster, resumption of business could be jeopardised.

### New Issues

### 3.4.7.8 Cyber Treasury

As per Government of Assam Notification No FEB71/2008/135 dated March 2009, online collection of taxes of the Commissionerate of Taxes, Assam was launched in May 2009. The DoAT, Assam was nominated the Account Rendering Unit and to function as Cyber Treasury in reporting of e-receipts collected by six banks viz., State Bank of India (SBI), ICICI Bank, United Bank of India (UBI), Housing Development and Finance Corporation (HDFC), Industrial Development Bank of India (IDBI) and the Union Bank of India (UBI) with State Bank of India being the first to start the e-mode of tax collection for the taxation department. Initially, payment under Value Added Tax (VAT), Central Sales Tax (CST) and Entry tax was collected in electronic mode from only registered dealers of taxation department. Later, the e-mode of tax collection was extended to all acts administered by taxation department. All Banks had developed the module for tax collection in their portal and sent daily transaction details on a T+1 basis in a comma separated text file to the DoAT. These transaction details are then updated in Tax and Treasury systems respectively. At the month end, these are cross-verified with the Day-wise Monthly Statement given by banks and subsequently, submitted to the Accountant General (A&E), Assam as the monthly accounts for that particular month.

a. Analysis of table containing deposit of taxes by various dealers revealed the following:

- i. Out of 1,85,811 records, 8,731 records did not have any registration number. Thus, it was a case of serious validation lapse where “only the Registered Taxpayers/Dealers can pay their tax dues online through Net Banking under

the scheme” clause was not strictly followed.

- ii. 21,274 records have unusual registration number as “\_”.
- b.** Analysis of transactions related to Cyber Treasury revealed the following:
- i. The challan entry dates of five, one and 20 transactions respectively were related to the years 2051, 2029 and 2020.
  - ii. Under challan sequence, there were 39 gaps on 62 occasions.
  - iii. Four records contained branch codes as 0000.
  - iv. 10 records had registration numbers as “ANAMIKA MOTORS”, “NITCO LTD” *etc.*, and 1,905 records contained registration numbers as “zero”.
  - v. 1,478 records contained duplicate treasury challan numbers.

#### **3.4.7.9 Connectivity with Accountant General (A&E) and Banks**

CTMIS envisaged development of a (i) treasury interface for electronic transfer of treasury data to Voucher Level Computerisation (VLC) database in the Office of the AG (A&E) and (ii) another interface with the banks. These, however, had not been made operational in either case. This resulted in duplication of work and other difficulties, as discussed below:

(i) AG was unable to use the CTMIS data and the vouchers were to be entered manually at AG’s end.

(ii) In the absence of interface with banks, receipt/payment transactions in the banks were entered manually into CTMIS, on the basis of the printed bank scrolls at the end of the day making it vulnerable to human errors.

Entry of wrong data poses a grave risk to the accurate compilation of accounts, thereby affecting the process of informed decision-making.

#### **3.4.7.10 Delay in completion and implementation**

Despite lapse of 12 years (target date June 2003) and incurring expenditure of ₹20.63 crore, only one<sup>55</sup> out of the five modules was implemented (November 2015). The remaining four modules were not made operational. As a result, the objective of CTMIS remained unfulfilled.

#### **3.4.7.11 Delay in submission of Monthly Accounts**

As per the Assam Treasuries Rules, monthly accounts of each month of a treasury should be submitted to the AG (A&E) by 10<sup>th</sup> of the following month. Scrutiny of receipt of accounts of Kamrup and Dispur treasuries revealed the following deficiencies:

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<sup>55</sup> Treasury Module

There was delay in rendition of monthly accounts to the AG (A&E) by most of the treasuries. Kamrup treasury delayed the submission of accounts from a minimum period of one day (for the month November 2014) to a maximum of 23 days (for the month May 2015) and Dispur treasury delayed the submission of accounts from a minimum period of three days (for the month February 2014) to a maximum of 30 days (for the month of May 2013) despite implementation of CTMIS.

**3.4.7.12 Improper maintenance of Server, UPS rooms and network equipment**

During physical verification of server and Uninterrupted Power Supply (UPS) room of DoAT and Kamrup treasury, it was observed that some of the air conditioners were fitted just above the isolation transformers, miniature circuit breaker (MCB) boards and switch boards.



*Central Data Centre (Kar Bhavan, Dispur)  
(4 June 2015)*

Thus, improper layout of server room and UPS room increased the risk of accidents, damage and loss due to short circuit.

Further, it was also observed that the routers in the DoAT, Kamrup and Dispur treasuries were not properly maintained. Network and hardware equipments like routers, switches, UPS etc., were in a deplorable condition. In Dispur treasury, the ceiling of the room wherein network and hardware equipments were kept, was found to be accident prone and porous during the rainy season.



*Dispur Treasury (5 and 8 June 2015)*

### **3.4.8 Conclusion**

There was considerable delay in implementation of the various modules of CTMIS. Though TCS installed and handed over the CTMIS software to DoAT in March 2004, of the five modules only one module viz., Treasury module could be implemented till November 2015. Further, the controls and validation required for the system could not be fully implemented. This had adversely affected macro level budget monitoring for effective Ways and Means control. Since there were delays in receipt of Treasury accounts, one of the objectives for timely submission of accounts was defeated. The system also remained vulnerable due to inadequate controls, as a result, full potential of the software was yet to be exploited.

### **3.4.9 Recommendations**

- The remaining modules should be implemented at an early date for optimal utilisation of software.
- Necessary controls and validation checks should be incorporated to ensure correctness and completeness of data.
- The provisions for AC/DC bills, issues for proper checks of lapsed challans should be incorporated in the software.
- Changes in data, if required, should be done with proper authorisation of higher authority and documentation.
- Policy regarding data security, documentation of data, backup and restoration should be prepared and implemented.

## **3.5 General**

### **3.5.1 Follow up on Audit Reports**

#### ***Non-submission of suo-moto Action Taken Notes***

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature, to the PAC with a copy to Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendation. No *suo-moto* replies/explanatory notes were, however, received in respect of paragraphs and reviews included in the Audit Reports (Civil) up to 2013-14 from the respective departments, except in respect of few paragraphs relating to Audit Report for 2010-11 where against 41 paragraphs and reviews included in the

Audit Report *ibid*; only two *suo-moto* replies/explanatory notes were received from the respective departments.

As of March 2015, PAC discussed 1,119 out of 1,705 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2013-14. However, as of March 2015, only two ATNs relating to two paragraphs pertaining to 2004-05 and 2006-07 were furnished by the Home and Water Resources Department respectively. Consequently, the audit observations/comments included in those paras/reviews had not been settled by the PAC as of March 2015.

### **3.5.2 Action taken on recommendations of the PAC**

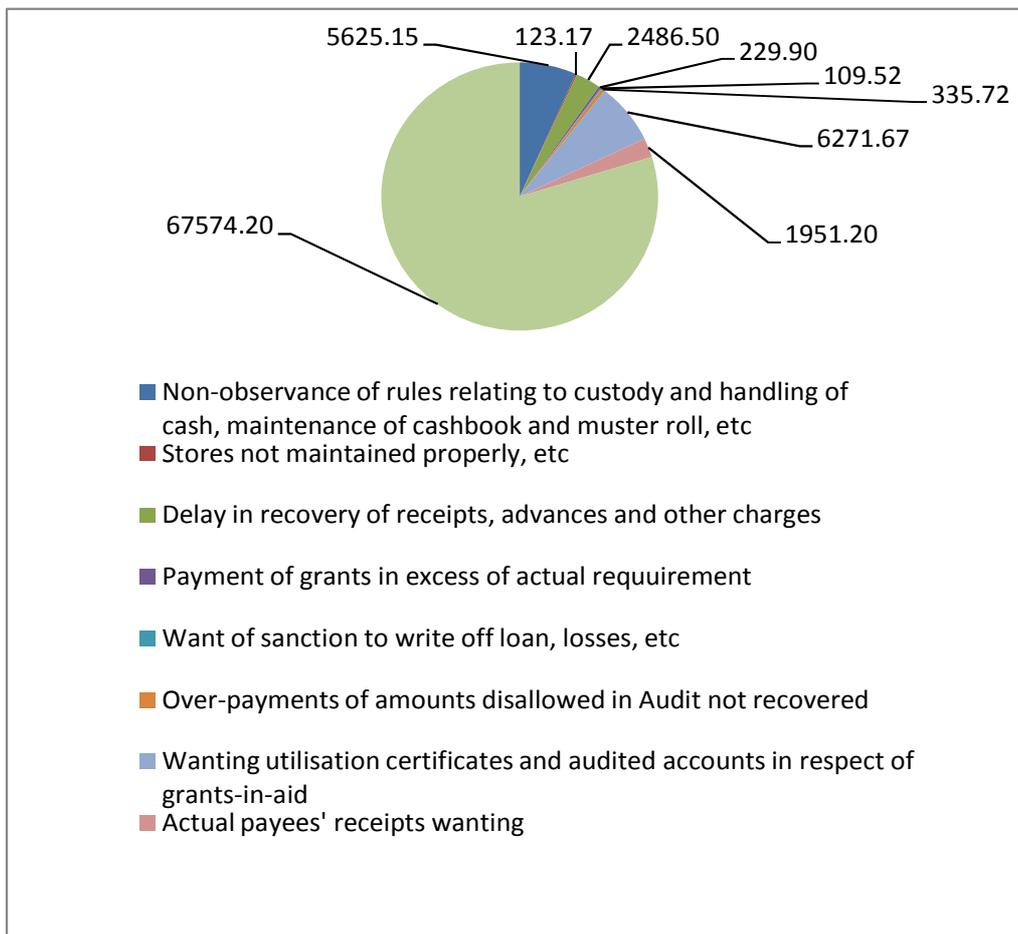
520 recommendations of the PAC, made in its Fifty Fifth to Hundred and thirty sixth Reports with regard to 45 Departments, were pending settlement as of March 2015 due to non-receipt of Action Taken Notes/Reports.

### **3.5.3 Response to audit observations and compliance thereof by senior officials**

The Accountant General (AG) arranges to conduct periodical inspection of Government Departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned Offices with a copy to the next higher authorities. Orders of the State Government (March 1986) provide for prompt response by the executive to the IRs issued by the AG to ensure rectificatory action in compliance with the prescribed rules and procedures. The authorities of the Offices and Departments concerned were required to examine the observations contained in the IRs in the light of the given rules and regulations and prescribed procedures and rectify the defects and omissions promptly wherever called for and report their compliance to the AG. A half-yearly report of pending IRs was sent to the Commissioners and Secretaries of the Departments concerned from time to time to facilitate monitoring of the audit observations in the pending IRs.

IRs issued up to December 2014 pertaining to Civil Departments/Public Health Engineering Department /Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 23,499 paragraphs pertaining to 4,633 IRs were outstanding for settlement at the end of June 2015. Of these, 852 IRs containing 2,741 paragraphs had not been replied to/settled for more than 10 years. Even the initial replies, which were required to be received from the Heads of Offices within six weeks from the date of issue, were not received from 45 Departments in respect of 1,087 IRs issued between 1994-95 and 2014-15. As a result, serious irregularities commented upon through 23,499 paragraphs involving ₹84,734.02 crore, had not been addressed as of June 2015 as shown in the Chart.

**Chart-3.6**  
(₹ in crore)



Non-receipt of replies to the IRs in respect of 45 Departments are indicative of the failure on the part of the Heads of Departments (Directors/Executive Engineers) to initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of the Departments concerned, who were informed of the position through half-yearly reports also failed to ensure prompt and timely action by the officers of the Departments concerned.

The above mentioned facts also indicated inaction against the defaulting officers thereby facilitating continuation of serious financial irregularities and loss to the Government though these were pointed out in Audit.

In view of large number of outstanding IRs and Paragraphs, Audit Objection Committee (AOC) is constituted by the Government every year at State level for consideration and settlement of outstanding audit observations relating to Civil and Works Departments. During 2014-15, the Government had constituted (30 July 2014) one AOC for discussion of the outstanding audit observations of all the

three Sectors and 77 meetings (Social Sector: 61; Economic Sector: 11; and General Sector: 5) of the Committee were held, in which, 1,012 IRs and 3,899 Paragraphs were discussed and 94 IRs and 880 Paragraphs were settled.

It is recommended that Government should review the matter and ensure that effective system exists for (a) action against defaulting officials who failed to send replies to IRs/Paragraphs as per the prescribed time schedule, (b) action to recover loss/outstanding advances/ overpayments in a time bound manner; and (c) revamp the system to ensure prompt and timely response to the audit observations.



**(C.H.Kharshiing)**  
**Accountant General (Audit), Assam**

**Guwahati**  
**The 24 January 2016**

*Countersigned*



**(Shashi Kant Sharma)**  
**Comptroller and Auditor General of India**

**New Delhi**  
**The 20 February 2016**

## ***APPENDICES***

## Appendix – 1.1

(Reference to paragraph -1.1)

## Department-wise details of budget provision and expenditure during 2014-15 in respect of Social Sector (₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	Co-operation	43- Co-operation	--	--	138.65	8.62	--	--	72.13	--
2.	Cultural Affairs	27- Art and Culture	--	--	188.76	--	--	--	47.15	--
		28-State Archives	--	--	2.79	--	--	--	2.51	--
3.	Higher Education	26- Education (Higher Edn.)	--	--	2397.59	0.20	--	--	1556.71	--
4.	Food, Civil Supplies and Consumers Affair	37 – Food Storage, Warehousing & Civil Supplies	--	--	358.29	--	--	--	74.88	--
5.	Health and Family Welfare	29- Medical and Public Health	--	--	2985.11	13.90	--	--	1725.41	--
		24-Aid Materials	--	--	0.01	--	--	--	--	--
6.	Labour and Employment	36-Labour and Employment	--	--	243.85	--	--	--	158.29	--
7.	Urban Development	31- Urban Development (Municipal Administration)	--	--	140.53	--	--	--	38.24	--
		32-Housing Schemes	--	--	6.17	2.29	--	--	6.17	2.29
		34- Urban Development (Town and Country Planning)	--	--	159.44	5.40	--	--	26.90	1.15
8.	Panchayat and Rural Development	56 Rural Development (Panchayat)	0.20	--	1460.71	--	0.03	--	734.58	--
		57- Rural Development	--	--	2797.93	--	--	--	1675.03	--
9.	PHE	30-Water Supply and Sanitation	--	--	459.16	1550.98	--	--	670.89	480.88
10.	Social Welfare	39-Social Security, Welfare and Nutrition	--	--	1792.30	0.10	--	--	1374.07	--
		40-Sainik Welfare and other Relief Programs	--	--	63.01	--	--	--	55.21	--
		42-Social Services	--	--	663.80	--	--	--	132.06	--
11.	Sports and Youth Welfare	74- Sports and Youth Services	--	--	164.70	--	--	--	80.64	--
12.	WPT&BC	38-Welfare of SC, ST and OBC	--	--	1343.89	0.79	--	--	460.67	0.39
		78-Welfare of Plain Tribes and BC (BTC)	--	--	1820.14	223.20	--	--	1663.64	471.89
13.	Guwahati Development	73- Urban Development (GDD)	--	--	669.34	25.52	--	--	155.05	0.06
14.	Food and Civil Supplies	46-Weights and Measures	--	--	16.06	--	--	--	10.11	--
15.	Secondary Education	71- Education (Elementary, Secondary etc.)	--	--	10406.91	--	--	--	8255.35	--
16.	Elementary Education		--	--						
<b>Total</b>			<b>0.20</b>	<b>--</b>	<b>28279.14</b>	<b>1831.00</b>	<b>0.03</b>	<b>--</b>	<b>18975.69</b>	<b>956.66</b>
<b>Grand total:</b>			<b>Budget provision: ₹30,110.34</b>				<b>Expenditure: ₹19,932.38</b>			

Source: Appropriation Accounts 2014-15.

## Appendix – 1.2

(Reference to paragraph -1.1)

## Department-wise details of budget provision and expenditure during 2014-15 in respect of Hill areas

(₹ in crore)

Department	Grant No.	Budget provision				Expenditure			
		Charged		Voted		Charged		Voted	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
Hill Areas	70- Hill Areas	--	--	138.86	3.70	--	--	1.54	3.31
Hill Areas (KAAC)	76- Hill Areas Department (KAAC)	--	--	857.32	435.34	--	--	643.78	363.19
Hill Areas (NCHAC)	77- Hill Areas Department (NCHAC)	--	--	409.84	91.83	--	--	330.47	47.61
<b>Total</b>		--	--	<b>1406.02</b>	<b>530.87</b>	--	--	<b>975.79</b>	<b>414.11</b>
<b>Grand total:</b>		<b>Budget provision: ₹1,936.89</b>				<b>Expenditure: ₹1,389.90</b>			

Source: Appropriation Accounts 2014-15.

**Appendix – 1.3**  
(Reference: Paragraph -1.2.8.2)

**Statement showing the list of ITIs in Assam and date of their establishment**

Sl. No.	Name of the ITI / ITCs	Year of establishment	Age as on 01-04-2015
1	Barpeta	1964	51
2	Bhergaon	1987	28
3	Bongaigaon	1960	55
4	Dhansiri	1987	28
5	Dhemaji	1987	28
6	Dibrugarh	2005	10
7	Diphu	1964	51
8	Gorgaon	1985	30
9	Goalpara	2005	10
10	Guwahati	1957	58
11	Guwahati (W)	1987	28
12	Haflong	1986	29
13	Hailakandi	2005	10
14	Jorhat	1956	59
15	Karimganj	1985	30
16	Kokrajhar	1986	29
17	Majuli	1987	28
18	Mazbat (W)	1994	21
19	Morigaon	2005	10
20	Nagaon	1959	56
21	Nalbari	1985	30
22	North Lakhimpur	1994	21
23	Silchar (W)	1994	21
24	South Salmara	1986	29
25	Srikona	1957	58
26	Tezpur	1958	57
27	Tinsukia	1965	50
28	Tinsukia (W)	1983	32

Source: Information furnished by DECT.

**Appendix – 1.4**  
(Reference to paragraph -1.2.9.1 & 1.2.9.2)

**Details of trades being operated by Test-checked ITIs without affiliation by NCVT**

Name	No. of trades	Name Trades	Date of introduction
Barpeta	5	Mechanic motor Vehicle	2005
		Electronic Mechanic	2005
		Refrigerator & AC mechanic	1989
		COPA	2005
		Hair & Skin Care	2005
Morigaon	5	MMV	2005
		Electrician	2005
		Mech Electronics	2005
		Dress Making	2005
		COPA	2005
Tinsukia	4	Refrigerator & AC mechanic	2004
		Instrument mechanic	2004
		IT & ESM	2004
		COPA	2004
Tinsukia (W)	3	Draughtsman	1995
		Hair & Skin Care	1995
		Mechanic Electronic	1995
Jorhat	4	Instrument mechanic	2005
		IT & ESM	2005
		COPA	2005
		Hair & Skin Care	2005
Dihpu	3	Welder	2008
		Draughtsman	2001
		COPA	2009
Haflong	1	Electronic Mechanic	1998
Srikona	2	Mech Agri Machinery	1995
		IT & ESM	2005
Guwahati	2	COPA	1997
		IT & ESM	2005
<b>Total</b>	<b>29</b>		

Source: Departmental figures.

**Appendix – 1.5**  
{Reference to paragraph -1.2.11.1(B)}

**Status of ITIs/ Mini ITIs under construction/completed / taken up during 2010-11 to 2014-15 under CM's Special Package**

Sl. No.	Location of ITIs / Mini ITI	Year of sanction	Estimated cost	AA Amount	Work awarded to	Formal work order No. and date	Time allowed for completion as per tender	Date of commencement of works	Target date of completion	Date of completion	Physical progress in %	Reasons for non completion / non functional	Up to date payment made
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Badarpur	2010-11	20000000.00	20000000.00	Amal Kalita	DET(E)P-63/2010/499 dated 07-02-2011	6 months	07-02-2011	06-08-2011	Work in progress	60%	Due to dispute of allotted land	14392215
2	Ledo	2010-11	20000000.00	20000000.00	Deepak Sharma	DET(E)P-63/2010/498 dated 07-02-2011	6 months	07-02-2011	06-08-2011	Work in progress	70%	Nearing completion	15785010
3	Boko	2010-11	19965000.00	20000000.00	Nripen Das	DET(E)P-63/2010/497 dated 07-02-2011	6 months	07-02-2011	06-08-2011	Work in progress	80%	Nearing completion	11586268
4	Ghilamara	2010-11	20000000.00	20000000.00	Nripen Das	DET(E)P-63/2010/496 dated 07-02-2011	6 months	07-02-2011	06-08-2011	Work in progress	90%	Nearing completion	15794292
5	Titabor	2010-11	20000000.00	20000000.00	Kaustav Das	DET(E)P-63/2010/495 dated 07-02-2011	6 months	07-02-2011	06-08-2011	<b>Completed and taken over</b>	100%	Due to non creation of post and installation of tools and machineries	18570600
6	Golaghat	2011-12	19959000.00	20000000.00	Kaustav Das	DET(A)P-63/Pt-I/2011/343 dated 13-02-2012	6 months	13-02-2012	12-08-2012	Work in progress	90%	Nearing completion	18588758
7	Sadia	2011-12	19992000.00	20000000.00	Amit Swami	DET(A)P-63/Pt-I/2011/359 dated 13-02-2012	6 months	13-02-2012	12-08-2012	Work in progress	60%	Due to dispute of allotted land	7671207
8	Biswanath Chariali	2011-12	19994000.00	20000000.00	Amit Swami	DET(A)P-63/Pt-I/2011/309 dated 13-02-2012	6 months	13-02-2012	12-08-2012	<b>Completed but not taken over</b>	100%	Due to non creation of post	18621198
9	Rangia	2011-12	19953000.00	20000000.00	Mukul Ch. Choudhury	DET(A)P-63/Pt-I/2011/407 dated 13-02-2012	6 months	13-02-2012	12-08-2012	<b>Completed but not taken over</b>	100%	Due to non creation of post	18583164
10	Pathsala	2011-12	19955000.00	20000000.00	Mukul Ch. Choudhury	DET(A)P-63/Pt-I/2011/375 dated 13-02-2012	6 months	13-02-2012	12-08-2012	<b>Completed and taken over</b>	100%	Due to non creation of post	18586166
11	Dudhnoi	2011-12	19953000.00	20000000.00	Bidhu Bhusan Choudhury	DET(A)P-63/Pt-I/2011/423 dated 13-02-2012	6 months	13-02-2012	12-08-2012	<b>Completed but not taken over</b>	100%	Due to non creation of post	18582014
<b>Total:</b>			<b>219771000.00</b>	<b>220000000.00</b>				<b>Total:</b>					<b>176760892</b>

## Appendix – 1.6

(Reference to paragraph -1.2.12)

## Statement showing the position of ITI-wise and Trade-wise expenditure incurred

Sl. No.	Name of the ITI	Trade wise expenditure on tools & equipments		Furniture (₹)	Trade not mentioned (₹)	Period of payment	Date of Supply order
		No. of Trades	Amount (₹)				
1	Boko	4	8673738	2149993	3574908	26.09.13	26.03.12
2	Ghilamora	4	8673738	2149993	3574908	26.09.13	26.03.12
3	Badarpur	4	8673738	2149993	3574908	26.09.13	26.03.12
4	Ledo	4	8673738	2149993	3574908	26.09.13	26.03.12
5	Titabor	4	8673738	2149993	3574908	05.07.14	26.03.12
6	Golaghat	7	17569603	0	0	25.07.14, 20.12.14, 29.12.14	04.01.14
7	Biswanath Chariali	7	17569603	0	0	05.07.14, 22.08.14, 20.12.14, 29.12.14	04.01.14
8	Rangia	7	17569603	0	0	05.07.14, 20.12.14, 29.12.14	03.02.14
9	Pathsala	7	17569603	0	0	25.07.14, 20.12.14, 29.12.14	04.01.14
10	Dudhnoi	7	17569603	0	0	05.07.14, 22.08.14, 20.12.14, 29.12.14	04.01.14
11	Kohora	5	24848736	0	0	10.04.15, 17.01.15, 24.02.15	18.03.14
12	Mangaldai	7	18652667	353510	0	19.05.14, 20.08.15, 03.05.14	15.03.13
<b>Total</b>			<b>174718108</b>	<b>11103475</b>	<b>17874540</b>	<b>26.09.13 to 20.08.15</b>	<b>26.03.2012 to 18.03.14</b>
<b>Grand Total</b>					<b>203696123</b>		

Source: Departmental records.

## Appendix – 1.7

(Reference to paragraph -1.2.12.1)

Non-supply of Tools & Equipment against Ledo ITI as per challans for Electrician  
Unit – I & Unit – II

## Unit - I

Sl. no. as per bill	Particulars	Quantity	Amount (in ₹)
88	K.W. Meter 0-1-3 KW	2	3140
106	D.C. Power supply 0-100V, 5 amp	2	39800
107	Inverter, 1KVA input 12 V DC, output 220 V DC	1	1580
108	Voltage Stabiliser – 150-230 volt AC, output 220 v AC	1	2500
110(a)	Electric hot plate 1500 W 220 V with temperature control	2	2062
113	3 point DC starters	1	1400
114	4 point DC starter	1	300
116-b	Star delta starter with manual, semi auto and automatic	1	1160
117	Electrical M/C trainer :- Suitable for demonstrating the construction and functioning of different types of DC M/C	1	78000
119	Motor generator (AC & DC) consisting of : Motor induction squirrel cage, 7.5 HP 400 V cycles, 3 – phase with star - delta	1	54000
120	Used DC generators – series, shunt and compound type for overhauling practice	1	6580
121	DC shunt generator, 2.5 KW 220 V with control panel	1	25000
122	DC compound generator, 2.5 KW 220V with control panel	1	25000
123	Diesel generator set,5 KVA 440 Volt, AC phase with change over switch, over current circuit breaker and water cooled	1	442800
126	Motor DC compound wound 220 V 2 to 3 HP starter and switch	2	28400
127	Motor AC squirrel cage, 3 phase 400 V 50 cycles, 2 to 3 HP with star delta starter and switch	1	8900
128	Motor AC pahs- wound slip ring type 5 HP 400 V, 3 phase, 50 cycles with starter and switch	1	21300
142	Bat impregnating	1	32000
145	Battery charger with variable output 1KW 72 V	1	3590
146	Hydrometer	1	100
<b>Total</b>			<b>777612</b>

## Unit – II

Sl. no. as per bill	Particulars	Quantity	Amount (in ₹)
27	Chisel 25 mm & 6 mm, JK	4	1400
37	Thermometer 10 100 deg. centigrade	1	740
58	File flat 200 mm 2 <sup>nd</sup> cut	8	2240
65	Iron, Soldering 25 W, 65 W, 125 W	4	2280
73	Stock and die set for 20 mm to 50 m GI pipe	1	5000
76	Digital Multi meter (31/2 digits)	2	10300
79	DC Milliammeter 0 – 500 ma	1	520
85	Limit switch	2	740
86	Rotary Switch 16 A	2	3040
87	Knife switch DPDT fitted with fuse terminals 16 amp	12	9720
88	Knife switch TPDT fitted with fuse terminals 16 amp	12	13452
89	DC power supply 0 – 100 V, 5 amp	2	39800
<b>Total</b>			<b>89232</b>

Source: Departmental records and joint physical verification.

**Appendix – 1.8**

(Reference to paragraph -1.2.18)

**Statement showing the gist of beneficiary survey conducted by audit**

Sl. No.	Parameters	Response
1	Are you satisfied with the condition of the classrooms of the institution?	Yes-130, No-50
2	Are you satisfied with the condition of the practical room of the institution?	Yes-115, No-65
3	Are you satisfied with the amount of curricular activities at the institution?	Yes-88, No-91, No response-01
4	Are the practical room/raw material/laboratory equipped with sufficient tools/apparatus/computers/power supply etc.? If not, what are the main deficiencies? Please state.	Yes-107, No-73
5	Did you have any exposure trips to factories/ manufacturing units in one year?	Yes-95, No-85
6	Whether the following basic facilities/amenities are available in the institution? If not , please specify the main deficiencies.	
	i Safe drinking water	Yes-92, No-88
	ii Library facility	Yes-125, No-50, No response-05
	iii Play ground	Yes-107, No-73
	iv First aid box/ other medical facilities	Yes-131, No-49
	v Canteen facilities	Yes-83, No-97
7	Do you get stipends/scholarships without any hindrance?	Yes-145, No-35
8	Are you satisfied with the role of the “Placement Cell” of the institution? Did you consult this aspect with the past trainees? What was their opinion? Please specify.	Yes-79, No-101
9	Whether the institution provides employment /entrepreneur friendly environment by organising campus recruitment etc.?	Yes-65, No-115

Source: Beneficiary survey conducted by Audit.

**Appendix-1.9**  
{Reference: Paragraph- 1.3.4.2.1(i)}  
**Parking of funds in Revenue Deposit**

Year	Govt. sanction order no. & date	Purpose	Particulars of withdrawal & deposit in RD			Subsequent withdrawal (₹)	Balance in RD (₹)
			Bill no. & date	T.C no.	Amount (₹)		
2009-10	TAD/BC/114/2010/7 dt.22.03.10	Grants to Deori Autonomous Council	327 dt.29.03.10	2010/03/22066	11,12,000	-	11,12,000
	TAD/BC/75/2010/7 dt.20.03.10	-do-	329 dt.30.03.10	2010/03/22068	14,82,00,000	14,82,00,000	-
		SCA to TSP	331 dt.30.03.10	2010/03/22059	1,00,00,000	57,25,027	42,74,973
	TAD/BC/70/2010/37 dt.22.03.10	All Weather Roads	332 dt.30.03.10	2010/03/22060	10,00,00,000	10,00,00,000	-
	TAD/BC/207/2007/65 dt.24.03.10	-do-	333 dt.30.03.10	2010/03/22062	1,395,00,000	13,95,00,000	-
	TAD/BC/167/98/576 dt.09.03.10	Grants to Mishing Autonomous Council	334 dt.30.03.10	2010/03/22063	317600000	31,76,00,000	-
	TAD/BC/212/07/125 dt.22.03.10	Grants under Art. 275	335 dt.30.03.10	2010/03/22064	3,74,46,000	3,74,46,000	-
TAD/BC/212/07/150 dt.22.03.10	-do-	336 dt.30.03.10	2010/03/22066	12,40,00,000	7,52,03,170	4,87,96,830	
2010-11	TAD/BC/585/2010/5 dt.01.03.11	Special employment for OBC	321 dt.18.03.11	2011/03/7074	4,96,37,875	4,96,37,875	-
	TAD/BC/22/2011/8 dt.28.02.11	Grants to FOIGS	322 dt.18.03.11	2011/03/7074	1,39,99,600	1,39,99,600	-
	TAD/BC/389/2010/16 dt.01.03.11	SCA to TSP	323 dt.18.03.11	2011/03/7074	11,60,00,000	11,60,00,000	-
2011-12	TAD/BC/2/2011/59 dt.20.03.12	Grants to Mishing Autonomous Council	440 dt.30.03.12	2012/03/6887	41,35,00,000	-	41,35,00,000
	TAD/BC/49/2010/87 dt.20.03.12	Grants to Tiwa Autonomous Council	441 dt.30.03.12	2012/03/7257	28,21,00,000	-	28,21,00,000
2012-13	TAD/BC/539/2010/565 dt.15.03.13	Grants to Deori Autonomous Council	403 dt.25.03.13	8443/T/9286	10,41,00,000	10,39,95,000	1,05,000
	TAD/BC/728/2012/44 dt.14.03.13	Grants to Rava Hasong Autonomous Council	413 dt.26.03.13	8443/T/9288	23,08,10,000	-	23,08,10,000
	TAD/BC/89/2013/4 dt.14.03.13	Grants to Rava Hasong Autonomous Council	429 dt.29.03.13	8443/T/9529	1,46,00,000	-	1,46,00,000
	TAD/BC/02/2011/___ dt.15.03.13	Grants to Mishing Autonomous Council	414 dt.26.03.13	8443/T/9285	45,90,00,000	-	45,90,00,000
	TAD/BC/62/2013/25 dt.21.03.13	Grants to BTC	433 dt.30.03.13	8443/T/9704	90,00,00,000	45,00,00,000	45,00,00,000
2013-14	TAD/BC/713/2013/28 dt.18.02.14	Barrier free toilet	440 dt.31.03.14	19765/8443/T/1068	3,89,22,000	-	3,89,22,000
<b>Total</b>					<b>350,05,27,475</b>	<b>155,73,06,672</b>	<b>194,32,20,803</b>

Source: Departmental records.

## Appendix-1.10

{Reference: Paragraph- 1.3.4.2.1(ii)}

## Parking of funds in DCRs/BDs/BCs

(₹ in lakh)

Sl. No.	Head	Amount withdrawn	Period of drawal	Amount disbursed	Balance kept in DCRs/BDs/BCs
1	Article-275 (I)	7240.46	April 09 to March 15	6901.92	338.54
2	SCA to TSP (infrastructure/FOIGS)	11574.66	December 07 to March 13	11448.88	125.78
3	State Plan Lapsed Fund	516.71	July 11 to March 13	432.74	83.97
4	ACA to All Weather Roads	5098.00	March 09 to March 14	5017.17	80.83
5	Model Tribal Village	299.01	March 11	278.41	20.60
6	OBC Hostel	596.72	March 13 to January 15	515.98	80.74
7	Development Councils grants	9208.73	March 11 to March 15	7735.49	1473.24
8	BTC grants	2377.75	September 14 to March 15	98.13	2279.61
9	Autonomous Council grants	5635.74	March 15	0	5635.74
10.	Others <sup>1</sup>	176.20	February 12 to March 15	133.97	42.23
<b>Total</b>		<b>42,723.98</b>		<b>32,562.69</b>	<b>10,161.28</b>

Source: Departmental records.

<sup>1</sup> Vocational Training, PMS to ST, TRH, Renovation of hostels, Purchase of vehicles.

**Appendix-1.11**  
(Reference: Paragraph-1.3.4.2.6)  
**Position of utilisation of interest amount**

Sl. No.	Date of payment	To whom paid	Purpose of payment	Cheque/ BC no.	Amount paid (₹)
1	06.11.12	Lakhi Kt. Kumbang T/A	Office Building Advance	756122	10,00,000
2	17.11.12	-do-	-do-	756127	9,66,550
3	12.12.12	-do-	-do-	756200	8,00,000
4	10.01.13	-do-	-do-	961834	6,00,000
5	20.06.13	-do-	-do-	6357450	7,00,000
6	15.07.13	-do-	-do-	6357357	7,00,000
7	10.10.13	-do-	-do-	2568681	1,50,000
8	18.10.13	Sri A. Narah	Payment for oath taking ceremony of New MAC Council held on 28.10.13	2568688	10,00,000
9	24.10.13	-do-	-do-	2568690	10,00,000
10	01.11.13	-do-	-do-	2415161	5,92,950
11	16.11.13	-do-	-do-	2415163	2,43,778
12	20.06.13	Lakhidhar Doley	Office Contingency	6357452	2,10,000
13	12.08.13	M/s Paramananda Narah	-do-	2568668	63,073
14	19.09.13	Lakhi Kt. Kumbang T/A	Construction of Sanitary latrine	2568712	89,186
15	27.09.13	-do-	Completion of Chowkidar's Quarter	2568720	1,54,684
16	04.10.13	Sri A. Narah	Office Contingency	2568679	36,000
17	05.10.13	Transfer to Non-Plan a/c	Payment of salary to staff	365081	23,99,446
18	18.11.13	M/s Bordoloi Enterprise	Supply of office furniture	2415164	23,85,350
19	18.11.13	M/s G D Enterprise	Office Contingency	2415166	2,08,577
<b>Total</b>					<b>1,32,99,594</b>

Source: Departmental records.

**Appendix-1.12**  
(Reference: Paragraph- 1.3.5.1.3)  
**Details of eight incomplete works**

Sl. No.	Name of the ITDP/ SDWO/ Councils	Name of work (year of sanction)	Approved cost (₹)	Fund released (₹)	Expenditure incurred (₹)	Physical progress/ (Period since sanction of works)	Audit findings
1.	ITDP, Kokrajhar	“Construction of wholesale consumer market complex cum auditorium for BTC Secretariat Staff at Kokrajhar” (2010-11)	8,22,000	4,02,780	-	50 per cent (5 years)	The construction committee had not submitted the demand for the 2 <sup>nd</sup> instalment. The reason for non completion of the work was not ascertained by the PD, ITDP
2.		Construction of link road with WBM & black topping from Paglijhora Pt-I to Pt-II Paglijhora, Kokrajhar (2011-12)	30,00,000	29,40,000	-	50 per cent (4 years)	Out of ₹29.40 lakh released by BTC, PD, ITDP released ₹14.70 lakh to C/C. 2 <sup>nd</sup> instalment not released for want of UC and the reason for non completion of the work was not ascertained by the PD, ITDP
3.	ITDP, Dhemaji	Deori Bhawan at Dhemaji (2010-11)	15,00,000	14,85,000	14,10,750	Incomplete (5 years)	Remained incomplete and surrounded by bushes and jungles, which made the building inaccessible.
4.	ITDP, Guwahati	Construction of Boys’ Hostel at Narikal Basti, Guwahati (2010-11)	25,00,000	24,70,000	24,70,000	Incomplete (5 years)	Doors and window frames, grill and glass works, floor works etc., were not done in the ground floor. In first floor, only RCC works were done. Internal electrification in respect of both ground and first floors is yet to be done.
5.		Construction of Community hall at Sonkuchi Langmara, Beharbari (2010-11)	3,00,000	2,97,000	2,94,000	Incomplete (5 years)	Plastering and floor works, door and windows, internal electrification etc., remained incomplete.
6.	ITDP, Barpeta	Construction of a Tribal Rest House at Barpeta town (2008-09)	25,00,000 (Article-275 (1)-₹15 lakh and State Plan-₹10.00 lakh)	25,00,000	25,00,000	Incomplete (6 years)	The work was taken up in two phases. After incurring expenditure of ₹15 lakh through Construction Committee, the work was awarded to a contractor for completion. The was though paid the amount had not completed the work. The building remained incomplete with weeds and bushes surrounded by it both inside and outside. Item of works viz., brick works (Partial), plastering, floor works, fitting of doors and windows, glass works etc., were not yet done.
7.	SDWO, Barpeta	Erosion protection of Ultakhunda river, Kokilabari (2011-12)	7,00,000	5,60,000	5,48,856	80 per cent (4 years)	Sanction was accorded by GoA for “Erosion protection of Ultakhunda river, Kokilabari”, the estimate was prepared and measurement was recorded in the measurement book with the nomenclature “Irrigation Drop Spillway structure”. Although the work was shown completed in June 2014, the Inspection report submitted by the Research Assistant (RA) in January 2015, however, revealed that the work was not yet completed and progress of work was 80 per cent only.
8.	ITDP, Jorhat	Construction of Guest House cum Hostel at Titabor (2011-12)	1,50,00,000	1,03,09,319	1,03,09,319	80 per cent (4 years)	Sanitary fittings and fixing, water supply works, staircase railing, electrification works etc., were yet to be completed.

Source: Departmental records.

**Appendix-1.13**  
(Reference: Paragraph-1.3.5.2.2)

**Statement showing expenditure incurred from the available contingency funds earmarked for monitoring**

Sl. No.	Bill No. and date	To Whom paid	Purpose	Amount paid (in ₹)
1	391 dt. 31.03.2009	Auto furnico, Guwahati	Contingency bill	2,99,648
		-do-	VAT	37,456
		Ghose brothers and others	Advt. and misc. contingency bill	2,83,458
		-do-	VAT	30,567
		Baruah enterprises and others	NA <sup>2</sup>	2,12,547
		M/s Kennysan Agencies (By BT)	NA	2,13,999
		Commercial stationers(By BT)	NA	4,24,642
		-do-	VAT	61,573
		Amiyajoti Barman (By BT)	NA	5,954
2	95 dt. 23.08.2010	M. B. Enterprise and others	Contingency bill	2,00,000
		Miscellaneous	Contingency bill towards Dr. H. Panda, Addl. Secy, GoI and others	65,623
		TRI and others	Contingency bill	5,27,244
		-do-	VAT deposited	20,152
		Hotel Brahmaputra Ashoka	Sub-plan meeting by cash	2,00,000
		P.K. Traders and suppliers and others	NA	1,52,871
3	96 dt. 23.08.2010	Premeswar Das	To participate in the Republic Day celebration	20,000
		Ashoka Brahmaputra Hotel and others	NA	38,435
		Big Bite and others	Oath taking ceremony of newly constituted DCs	26,480
		Tirumala Agencies and others	Contingency bill	52,263
		Auto Kraft and others	Repairing of vehicles	16,090
		Auto Kraft, Ghy	-do-	12,244
		-do-	VAT	1,146
		Auto wheels and others	Repairing of vehicles	18,402
		-do-	VAT	2,000
		Auto Kraft and others	NA	4,87,619
Bahniman Printers (By cash)	NA	5,70,095		
		-do-	VAT	28,505
4	384 dt. 25.03.2014	Advocate Guwahati High Court	Contempt case No. 63/2014	20,000
<b>Total</b>				<b>40,29,013</b>

Source: Departmental records.

<sup>2</sup> NA---Directorate could not furnish the records /vouchers in support of the expenditures

**Appendix-1.14**  
(Reference: Paragraph- 1.3.5.3.1)  
**Position of construction of hostels sanctioned by GoI**

(₹ in lakh)

Sl. No.	Location	Date of release of fund	Estimated cost	No. of inmates for accommodation	Sanctioned amount		Date of work order	Physical progress as on March 2015
					State share	Central share		
1	Girls hostel at Moran Mahila Mahavidyalaya, Sivasagar	21.03.13	50.00	50	16.66	25.00	31.05.13	60%
2	Girls hostel at Sadiya College, Tinsukia	21.03.13	50.00	50	16.66	25.00	31.05.13	38%
3	Boys hostel at Commerce College, Kokrajhar	21.03.13	50.00	50	16.66	25.00	31.05.13	40%
4	Boys hostel at Bongaigaon College	21.03.13	50.00	50	16.66	25.00	31.05.13	95%
5	Boys hostel at Madhavdev College, Narayanpur, Lakhimpur	21.03.13	50.00	50	16.66	25.00	31.05.13	90%
6	Boys hostel at Tihu College, Nalbari	21.03.13	50.00	50	16.66	25.00	31.05.13	90%
7	Girls hostel at Central Girls College, Jorhat	--	60.00	50	--	--	22.01.15	Work not started due to non-handing over of sites
8	Boys hostel at Kakojan College, Jorhat	--	50.00	50	--	--	22.01.15	
9	Girls hostel at Krishnaguru Group of Institution, Nasatra, Barpeta	--	50.00	50	--	--	22.01.15	
10	Girls hostel at Udalguri College, Udalguri	21.03.15	50.00	50	17.66	--	22.01.15	
<b>Total</b>			<b>510.00</b>	<b>500</b>	<b>117.62</b>	<b>150.00</b>		

Source: Departmental records.

## Appendix-1.15

{Reference : Paragraph- 1.3.5.5.4(A)}

## Statement showing avoidable expenditure on procurement of materials under SCA to TSP

Sl. No.	Year	Sanction No. and date	Fund release order No. and date	Supply order No. and date	Item/material	Quantity	Rate	Amount paid (₹ in lakh)	Rate allowed by Director, WPT&BC, Assam	Avoidable expenditure (₹) {(8-11) * 7}	Beneficiaries could have been covered (12/11)
1	2	3	4	5	6	7	8	9	11	12	13
1.	2010-11	TAD/BC/585/2010/5 dated 1 March 2011 (₹4.35 crore)	DW. BTC. 31/2011/50 dated 9 December 2011 (₹4.35 crore)	BTC/SCA-01/2011-12/23 30.1.2012	Cotton Yarn (2/80 count dyed)	6450 bndls.	1550	53.48 (3,450 bndls.)	1500	1,72,500	115
								46.50 (3,000 bndls.)	1500	1,50,000	100
2.				BTC/SCA-01/2011-12/24 30.1.2012	Agricultural spray machine, 16 Lts PVC	7420 Nos.	1850	137.27	1200	48,23,000	4019
3.				BTC/SCA-01/2011-12/25 30.1.2012	Agricultural spray machine, 16 Lts PVC	7670 Nos.	1850	141.90	1200	49,85,500	4155
<b>Total</b>										<b>101,31,012</b>	<b>8,389</b>

Source: Departmental records.

**Appendix-1.16**  
(Reference: Paragraph-1.3.5.6.1)

**Excess expenditure on procurement of Cotton Yarn**

Sl. No.	Sanction order No. and date	Name of supplier	Supply order No. date	Item supplied	Quantity in bundle	Rate per bundle	Available lowest rate	Difference in rate	Amount paid (₹)	Excess expenditure (₹)
<b>Amri Karbi Development Council</b>										
1	TAD/BC/8/2011/106 dated 28.2.2012	M/s Rakesh Das, Ghy-5	DW.AKDC.52/2011/17 dated 30.3.2012	2/80 count Dyed 4.54 Kg Cotton Yarn	7800.33	1500	1252	248	1,17,00,495	19,34,481
2		M/s Gadapani Udyog	DW.AKDC.52/2011/18 dated 30.3.2012	- Do -	4000	1500	1252	248	60,00,000	9,92,000
3	TAD/BC/8/2011/214 dated 22.8.2013	M/s Rakesh Das, Ghy-5	DW.AKDC.52/2011/Pt I/33 dated 18.9.2013	- Do -	6666	1500	1252	248	99,99,000	16,53,168
4		M/s S. K. Engineering Enterprise, Ghy-20	DW.AKDC.52/2011/Pt I/34 dated 18.9.2013	- Do -	3333	1500	1252	248	49,99,500	8,26,584
5		S. V. Enterprise., Ghy	DW.AKDC.52/2011/Pt I/54 dated 18.9.2013	- Do -	2666	1500	1252	248	39,99,000	6,61,168
6		M/s Devi Associates	DW.AKDC.52/2011/Pt I/31 dated 18.9.2013	- Do -	669	1500	1252	248	10,03,500	1,65,912
7		M/s Devi Associates	DW.AKDC.52/2011/Pt I/35 dated 18.9.2013	- Do -	669	1500	1252	248	10,03,500	1,65,912
8		M/s Rakesh Das, Ghy-5	DW.AKDC.52/2011/Pt I/32 dated 18.9.2013	- Do -	6666	1500	1252	248	99,99,000	16,53,168
<b>Sarania Kachari Development Council</b>										
1.	TAD/BC/1/2011/Pt -I/28 dated 27.2.2013	Gadapani Udyog	DW. Acctt. SKDC.75/2012/24 dated 28.2.2013	- Do -	6666.6	1500	1252	248	99,99,900	16,53,316
2.	TAD/BC/1/2011/344 dated 10.9.2013	Gadapani Udyog	DW. Acctt. SKDC.75/2012/11 dated 30.10.2013	- Do -	10000	1500	1252	248	1,50,00,000	24,80,000
<b>Koch Rajbongshi Development Council</b>										
1.	TAD/BC/93/2011/78 dtd.28.02.2012	M/s Gadapani Udyog	DW.KR.59/2011/12 dated 30.3.2012	2/80 count Dyed 4.54 Kg Cotton Yarn	2666	1500	1252	248	39,99,000	6,61,168
2.	TAD/BC/93/2011/71 dtd.18.12.2012	M/s. S. S. Enterprise	KRDC.59/2012/16 dated 18.12.2012	- Do -	3333	1500	1252	248	49,99,500	8,26,584
3.		M/s Gadapani Udyog	KRDC.59/2012/pt./19 dated 18.12.2012	- Do -	3332	1500	1252	248	49,98,000	8,26,336
4.	TAD/BC/93/2011/Pt/118 dtd.30.11.2013	M/s. A. D. Enterprise, Guwahati	DW.KRDC.59/2012/Pt-I/25 dated 20.12.2013	- Do -	1334	1500	1252	248	20,01,000	3,30,832
5.		Ganesh Ch. Basumatary	DW.KRDC.59/2012/Pt-I/26 dated 20.12.2013	- Do -	1333	1500	1252	248	19,99,500	3,30,584
6.		M/s. B. K. Enterprise	DW.KRDC.59/2012/Pt-I/27 dated 20.12.2013	- Do -	1333	1500	1252	248	19,99,500	3,30,584
<b>Moria Development Council</b>										
1.	TAD/BC/86/2011/293 dtd.28.02.2013	M/s. Ganesh Ch. Basumatary	DW.Moria./123/2012/83 dated 25.3.2013	2/80 count Dyed 4.54 Kg Cotton Yarn	300	1500	1252	248	4,50,000	74,400
<b>Total</b>					<b>62,766.93</b>				<b>9,41,50,395</b>	<b>1,55,66,199</b>

Source: Departmental records.

## Appendix-1.17

(Reference: Paragraph-1.3.5.6.1)

## Excess expenditure on procurement of Cotton Yarn for distribution to OBC families living in Plain Sub-Divisions of Assam

Sl. No.	Sanction order No. and date	Name of supplier	Supply order No. date	Item supplied	Quantity in bundle	Rate per bundle (₹)	Available lowest rate (₹)	Difference in rate (₹)	Amount paid (₹)	Excess expenditure (₹)
1	TAD/BC/531/2011/25 dated 05.03.2013	M/s. Debi Associates, Guwahati	DW.FOIGS.OBC.151/2012/8 dated 11.04.2013	2/80 count Dyed 4.54 Kg Cotton Yarn	1000	1500	1250	250	15,00,000	2,50,000
2		M/s. Rhino Engineers, Guwahati	DW.FOIGS.OBC.151/2012/9 dated 11.04.2013	-do-	1000	1500	1250	250	15,00,000	2,50,000
3		M/s. Dream-A-Maze, Guwahati	DW.FOIGS.OBC.151/2012/10 dated 11.04.2013	-do-	1333	1500	1250	250	19,99,500	3,33,250
4		M/s. Rakesh Das, Guwahati	DW.FOIGS.OBC.151/2012/11 dated 20.04.2013	-do-	1666	1500	1250	250	24,99,000	4,16,500
5		M/s. Godapani Udyog, Guwahati	DW.FOIGS.OBC.151/2012/12 dated 20.04.2013	-do-	2000	1500	1250	250	30,00,000	5,00,000
6		M/s. Orient Enterprise, Guwahati	DW.FOIGS.OBC.151/2012/13 dated 06.05.2013	-do-	1333	1500	1250	250	19,99,500	3,33,250
7		M/s. S.V. Enterprise, Guwahati	DW.FOIGS.OBC.151/2012/14 dated 06.05.2013	-do-	1333	1500	1250	250	19,99,500	3,33,250
8		M/s. Nitya Saikia, Guwahati	DW.FOIGS.OBC.151/2012/8 dated 06.05.2013	-do-	2000	1500	1250	250	30,00,000	5,00,000
9		M/s. Das Agency, Guwahati	DW.FOIGS.OBC.151/2012/9 dated 06.05.2013	-do-	2000	1500	1250	250	30,00,000	5,00,000
10		Managing Director, AGMC Ltd., Guwahati	DW.FOIGS.OBC.151/2012/10 dated 06.05.2013	-do-	2668	1500	1250	250	40,02,000	6,67,000
11		M/s. Jario NIC, Dispur, Guwahati	DW.FOIGS.OBC.151/2012/20 dated 06.05.2013	-do-	333	1500	1250	250	4,99,500	83,250
<b>Total</b>					<b>16,666</b>				<b>2,49,99,000</b>	<b>41,66,500</b>

Source: Departmental records.

## Appendix-1.18

(Reference: Paragraph-1.3.5.6.1)

## Excess expenditure on procurement of Cotton Yarn for distribution to ST(P) women living in Plain Sub-Divisions of Assam.

Sl. No.	Sanction order No. and date	Name of supplier	Supply order No. date	Item supplied	Quantity in bundle	Rate per bundle (₹)	Available lowest rate (₹)	Difference in rate (₹)	Amount paid (₹)	Excess expenditure (₹)
1	TAD/BC/358/2006/Pt/9 dated 015.12.2012	Managing Director, AGMC Ltd., Guwahati	DW.FOIGS.ST(P).152/2012/6 dated 11.04.2013	2/60 count Dyed 4.54 Kg Cotton Yarn	769	1300	1150	150	9,99,700	1,15,350
2		M/s Vijoy Commercial & Trading, Guwahati	DW.FOIGS.ST(P).152/2012/8 dated 18.04.2013	-do-	1538	1300	1150	150	19,99,400	2,30,700
3		M/s Adnin Associates, Guwahati	DW.FOIGS.ST(P).152/2012/11 dated 18.04.2013	-do-	1923	1300	1150	150	24,99,900	2,88,450
4		M/s Pee Kay Traders & Suppliers, Guwahati	DW.FOIGS.ST(P).152/2012/10 dated 18.04.2013	-do-	2313	1300	1150	150	30,06,900	3,46,950
5		M/s Ankur Associates, Guwahati	DW.FOIGS.ST(P).152/2012/12 dated 18.04.2013	-do-	1923	1300	1150	150	24,99,900	2,88,450
6		M/s H J Associates, Guwahati	DW.FOIGS.ST(P).152/2012/14 dated 06.05.2013	-do-	1923	1300	1150	150	24,99,900	2,88,450
7		M/s S.S. Enterprise, Guwahati	DW.FOIGS.ST(P).152/2012/15 dated 06.05.2013	-do-	2307	1300	1150	150	29,99,100	3,46,050
8		Ganesh Ch. Basumatary, Kokrajhar	DW.FOIGS.ST(P).152/2012/16 dated 06.05.2013	-do-	1404	1300	1150	150	18,25,200	2,10,600
9		Managing Director, AGMC Ltd., Guwahati	DW.FOIGS.ST(P).152/2012/17 dated 06.05.2013	-do-	1923	1300	1150	150	24,99,900	2,88,450
10		M/s Sumit Enterprise, Guwahati	DW.FOIGS.ST(P).152/2012/18 dated 06.05.2013	-do-	1205	1300	1150	150	15,66,500	1,80,750
11		Managing Director, AGMC Ltd., Guwahati	DW.FOIGS.ST(P).152/2012/19 dated 06.05.2013	-do-	769	1300	1150	150	9,99,700	1,15,350
12		M/s BK Enterprise, Guwahati	DW.FOIGS.ST(P).152/2012/16 4 dated 18.02.2014	-do-	1099	1300	1150	150	14,28,700	1,64,850
13		M/s BM Enterprise, Guwahati	DW.FOIGS.ST(P).152/2012/17 5 dated 02.07.2014	-do-	134	1300	1150	150	1,74,200	20,100
<b>Total</b>					<b>19,230</b>				<b>2,49,99,000</b>	<b>28,84,500</b>

Source: Departmental records.

## Appendix-1.19

(Reference: Paragraph-1.3.5.6.2)

## Statement showing release of vehicles to unapproved/subsequently approved beneficiaries (without recording reason for replacement)

Sl. No.	Name of beneficiary	Chassis No.	Remarks
1.	AMARJYOTI SHG	MAT460010EUD01458	No approval from OBC Board. No reason mentioned.
2.	ARADHANA MAHILA SHG	MAT460010DUJ05111	No approval from OBC Board. No reason mentioned.
3.	FEHUJALI SHG	MAT460010DUF03268	No approval from OBC Board & No reason found.
4.	KOTOKA SHG	MAT460010EUC00927	No approval from OBC Board. No reason mentioned.
5.	RAJKARENG SHG	MAT460010DUG03849	No approval from OBC Board & No reason found.
6.	SELAJAN KACHARI DOULGURI SHG	MAT460010DUN06092	No approval from OBC Board. No reason mentioned.
7.	BHARTI SHG	MAT460010EUD01457	Application submitted directly to Director. No approval from OBC Board, No reasons.
8.	JAISRI SHG	MAT460010EUG02750	Application submitted directly to Director. No approval from OBC Board, No reason .
9.	MAINAO SHG	MAT460010FUC00641	Application submitted directly to Director. No approval from OBC Board, No reason .
10.	MANALISA SHG	MAT460010EUG03351	Application submitted directly submitted to Director. No approval from OBC Board, No reason found.
11.	RHINO SHG	MAT460010DUF03772	Application submitted directly to Director. No approval from OBC Board, No reason found.
12.	ANNAPURNA SHG	MAT460010EUH03996	Approved by OBC Board. No reason mentioned.
13.	CHILARAI SHG	MAT460010DUG04403	Approved by OBC Board. No reason mentioned.
14.	DIPAWALI SHG	MAT460010EUF02698	Approved by OBC Board. No reason mentioned.
15.	FORTUNE MAHILA FAMILY SHG	MAT460010DUK05632	Approved by OBC Board. No reason mentioned.
16.	HATIBORUAH SHG	MAT460010DUG03969	Approved by OBC Board. No reason mentioned.
17.	JEUTI MAHILA SHG	MAT460010DUH04946	Approved by OBC Board. No reason mentioned.
18.	PANCHARTIRTHA MILI JULI SHG	MAT460010DUN06087	Approved by OBC Board. No reason mentioned.
19.	PAYEL SHG	MAT460010EUG02644	Approved by OBC Board. No reason mentioned.
20.	RANGDHALI JANAKALYAN SHG	MAT460010DUG03836	Approved by OBC Board. No reason mentioned.
21.	RELY SOCIETY PT 2	MAT460010DUJ05458	Approved by OBC Board. No reason mentioned.
22.	SANJOG SHG	MAT460010DUJ05446	Approved by OBC Board. No reason mentioned.

Source: Departmental records.

## Appendix-1.20

{Reference: Paragraph-1.3.5.7.1 (c)}

## Details of undisbursed amount of Post Matric Scholarship to ST students refunded by the colleges under PD., ITDP, Jorhat

Sl. No.	Sanction		Released to Colleges for disbursement					Amount disbursed by college		Amount refunded by college	
	No.	Amount (₹)	Name of college	No. of student	Amount (₹)	Year	Type of scholar ship	No. of student	Amount (₹)	No. of student	Amount (₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	DW.Acctt.31/2009/68/11 5-19 dt. 19.4.10	54,29,579	JB College, Jorhat	73	2,71,550	2008-09	Fresh	64	2,46,530	9	25,020
			JB College, Jorhat	25	25,880	2006-07	Renewal	2	6,470	23	19,410
2	DW.Acctt.96/2011/98/54 5-49 dt. 11.5.11	37,25,208	Kendriya Mahavidyalaya	10	30,680	2008-09	Renewal	9	27,810	1	2,870
			JK Homoeopathic Medical College	2	11,580	2009-10	Renewal	1	5,790	1	5,790
3	DW.Acctt.96/2011/123/1 10-05 dt.6.7.11	3,18,700	DCB College	12	36,155	2009-10	Fresh	11	32,385	1	3,770
4	DW.Acctt.96/2011/98/54 5-49 dt. 11.5.11	37,25,208	Engineering College	93	16,88,790	2009-10	Renewal	92	16,70,459	1	18,331
			Engineering College	38	6,75,294	2010-11	Renewal	37	6,56,863	1	18,431
			Engineering College	20	3,56,180	2008-09	Renewal	19	3,37,849	1	18,331
			JB College, Jorhat	49	1,72,240	2008-09	Renewal	36	1,27,540	13	44,700
			Jorhat College	20	70,390	2008-09	Renewal	18	63,700	2	6,690
			DCB Girls College	18	59,375	2009-10	Renewal	15	48,295	3	11,080
5	DW.Acctt.31/2009/68/11 5-19 dt. 19.4.10	54,29,579	Kakojan College	8	23,025	2008-09	Fresh	7	19,275	1	3,750
			HRH The POWIET	27	1,47,240	2008-09	Fresh	25	1,35,820	2	11,420
			Sri Sri Bashudev Janajati College	65	1,30,525	2008-09	Fresh	55	1,11,275	10	19,250
			Dr. Nabin Bordoloi College	25	77,190	2008-09	Fresh	24	73,995	1	3,195
			MRS HS School	47	90,720	2008-09	Fresh	46	89,160	1	1,560
			Faculty of AAU	1	3,675	2007-08	Renewal	0	0	1	3,675
			Sorbadaya College	22	78,650	2007-08	Renewal	0	0	22	78,650
			Moriani College	3	10,320	2006-07	Renewal	0	0	3	10,320
			Home Science AAU	9	95,850	2007-08	Renewal	0	0	9	95,850
			Engineering College	40	6,07,880	2009-08	Fresh	0	0	40	6,07,880
6	DW.Acctt./43/11/95/180 89-93 dt. 18.2.12	50,60,037	Bishnudev Jr. College	55	1,54,175	2009-10	Renewal	54	1,51,110	1	3,065

1	2	3	4	5	6	7	8	9	10	11	12
7	DW.Acctt./43/2011/138/ 397-102 dt. 25.4.12	46,96,402	Cinnamora Jr. College	11	34,015	2010-11	Fresh	9	29,085	2	4,930
			Jorhat College	18	56,560	2010-11	Fresh	16	49,900	2	6,660
			Govt. Boys College	3	9,020	2010-11	Fresh	2	6,795	1	2,225
			Sorbadaya College	105	3,62,775	2010-11	Fresh	104	3,59,320	1	3,455
			Gorajan HS School	17	34,140	2010-11	Fresh	16	32,510	1	1,630
			Sri Sri Bashudev Janajati College	62	1,41,040	2010-11	Fresh	57	1,30,230	5	10,810
8	DW.Acctt./43/2011/131/ 270-74 dt. 16.4.12	3,01,720	Kakojan College	2	7,800	2011-12	Renewal	1	3,900	1	3,900
			Cinnamora Jr. College	9	51,260	2011-12	Fresh	8	45,470	1	5,790
9	DW.Acctt./43/2011/138/ 397-102 dt. 25.4.12	46,96,402	Faculty of Home Science AAU, Jorhat	4	66,960	2012-12	Fresh	3	48,070	1	18,890
			DCB Girls College	28	91,045	2010-11	Fresh	27	87,730	1	3,315
			HRH The POWIET	23	1,39,220	2009-10	Fresh	0	0	23	1,39,220
			JB College, Jorhat	59	2,09,795	2010-11	Fresh	37	1,27,055	22	82,740
			JB College, Jorhat	2	6,225	2009-10	Fresh	1	3,630	1	2,595
			Law College, Jorhat	4	72,440	2011-12	Fresh	3	54,330	1	18,110
			CKB Com. College	9	51,588	2010-11	Fresh	7	44,064	2	7,524
			Borholla College	45	1,75,500	2009-10	Fresh	44	1,71,600	1	3,900
			Jorhat Institute of Science & Techology	14	1,02,665	2010-11	Fresh	13	97,040	1	5,625
			Kendriya Mahavidyalaya	11	29,660	2010-11	Fresh	10	26,515	1	3,145
			Kakajan College	4	11,575	2010-11	Fresh	3	9,345	1	2,230
			Bahona College	3	8,885	2010-11	Fresh	2	5,525	1	3,360
			Teok CKB College	45	1,15,955	2010-11	Fresh	42	1,07,180	3	8,775
			Namdeuri HS School	45	1,09,800	2010-11	Fresh	43	1,04,920	2	4,880
Medical Institute, Jorhat	15	65,925	2011-12	Fresh	14	61,530	1	4,395			

1	2	3	4	5	6	7	8	9	10	11	12
10	DW.Acctt./43/2011/95/1 8089-93 dt. 18.2.12	50,60,037	JB College, Jorhat	20	92,125	2010-11	Renewal	18	82,380	2	9,745
			Faculty of AAU	12	2,39,880	2010-11	Renewal	11	2,19,890	1	19,990
			Jorhat College	11	55,000	2009-10	Renewal	6	30,000	5	25,000
			HRH The POWIET	22	1,51,290	2010-11	Fresh	19	1,31,950	3	19,340
			Kendriya Mahavidyalaya	10	30,680	2009-10	Renewal	0	0	10	30,680
<b>Total</b>				<b>1,275</b>	<b>73,40,187</b>			<b>1,031</b>	<b>58,74,290</b>	<b>244</b>	<b>14,65,897</b>

*Source: Departmental records.*

## Appendix – 1.21

{Reference to paragraph -1.4.1 (a)}

## Statement showing avoidable extra expenditure towards minimum demand charges on excess and unutilized load

Bill Month	Contract Demand (KVA) per month	Overall Multiplying Factor per month	Average MD as per meter reading per month	Average Bill MD Reading (Col 3 X Col 4) per month	Average Unutilised Load (Col 2 – Col 5) per month	Maximum reasonable demand after allowing 5 per cent margin over 960 KVA (actual maximum consumption) per month	Reasonable Unutilised Load (Col 2 – Col 7) per month	Fixed charge per kVA	Amount paid on unutilized load (Col8) (in ₹) (Col.8 x Col 9 x months)
1	2	3	4	5	6	7	8	9	10
Sept. 2008 to Mar 2009	1826	8000	0.052	416	1410	1008	818	110	89980 x 7 = 629860
Apr 2009 to Mar 2010 (excl. Nov. 2009)	1826	8000	0.063	506.91	1319.09	1008	818	110	89980 x 11 = 989780
Apr 2010 to Mar 2011 (excl. Nov. 2010)	1826	8000	0.07	564.36	1261.64	1008	818	110	89980 x 11 = 989780
Apr 2011 to Mar 2012 (excl. Sept. 2011)	1826	8000	0.078	625.45	1200.55	1008	818	110	89980 x 11 = 989780
Apr 2012 to Mar 2013	1826	8000	0.084	673.33	1152.67	1008	818	110	89980 x 12 = 1079760
Apr 2013 to Feb 2014 (excl. Nov.2013 and Mar 2014)	1826	8000	0.089	712	1114	1008	818	110	89980 x 10 = 899800
Apr 2014 to Mar 2015 (excl. July 2015)	1826	8000	0.09	734.55	1091.45	1008	818	110	89980 x 11 = 989780
Apr 2015 to Aug 2015	1826	8000	0.104	832	944	1008	818	110	89980 x 5 = 449900
<b>Total</b>									<b>7018440</b>

Source: Electricity Bills furnished by Gauhati University.

## Appendix – 1.22

{Reference to paragraph -1.4.1 (b)}

Statement showing extra avoidable expenditure incurred on account of drawing power at a lower voltage than specified

Month and year of bill	Present Reading	Previous Reading	Difference in reading	Overall Multiplying factor per month	Units consumed (Col 4 X Col 5)	LT metering 3% of Units consumed	Rate per unit (in ₹)	Amount charged on LT metering (Col 7 X Col 8) (In ₹)	FPPA rate Per unit	FPPA charged on LT metering (Col 7 X Col10) (In ₹)	Electricity duty charged @ 10p on LT metering) (In ₹)	Total (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13
Feb 2011	744.39	724.19	20.2	8000	161600	4848	4.00	19392	0.13	630	485	20507
Mar 2011	768.01	744.39	23.62	8000	188960	5669	4.00	22676	0.13	737	567	23980
Apr 2011	793	768.01	24.99	8000	199920	5998	4.00	23992	0.13	780	600	25372
May 2011	826.56	793	33.56	8000	268480	8054	4.00	32216	0.13	1047	805	34068
Jun 2011	861.09	826.56	34.53	8000	276240	8287	4.25	35220	0.13	1077	829	37126
Jul 2011	894.45	861.09	33.36	8000	266880	8006	4.25	34026	0.13	1041	801	35868
Aug 2011	928.87	894.45	34.42	8000	275360	8261	4.25	35109	0.69	5700	826	41635
Sep 2011	966.04	928.87	37.17	8000	297360	8921	4.25	37914	0.69	6155	892	44961
Oct 2011	993.93	966.04	27.89	8000	223120	6694	4.25	28450	0.69	4619	669	33738
Nov 2011	1017.55	993.93	23.62	8000	188960	5669	4.25	24093	0.69	3912	567	28572
Dec 2011	1042.29	1017.55	24.74	8000	197920	5938	4.25	25237	0.69	4097	594	29928
Jan 2012	1067.51	1042.29	25.22	8000	201760	6053	4.25	25725	0.69	4177	605	30507
Feb 2012	1091.18	1067.51	23.67	8000	189360	5681	4.25	24144	0.69	3920	568	28632
Mar 2012	1116.88	1091.18	25.7	8000	205600	6168	4.25	26214	1.03	6353	617	33184
Apr 2012	1141.81	1116.88	24.93	8000	199440	5983	4.25	25428	1.03	6162	598	32188
May 2012	1173.7	1141.81	31.89	8000	255120	7654	4.25	32530	1.03	7884	765	41179
Jun 2012	1206.17	1173.7	32.47	8000	259760	7793	4.25	33120	1.03	8027	779	41926
Jul 2012	1239.31	1206.17	33.14	8000	265120	7954	4.25	33805	1.03	8193	795	42793
Aug 2012	1276.36	1239.31	37.05	8000	296400	8892	4.25	37791	1.03	9159	889	47839
Sep 2012	1311.51	1276.36	35.15	8000	281200	8436	4.25	35853	1.03	8689	844	45386
Oct 2012	1340.14	1311.51	28.63	8000	229040	6871	4.25	29202	1.03	7077	687	36966
Nov 2012	1365.67	1340.14	25.53	8000	204240	6127	4.25	26040	1.03	6311	613	32964
Dec 2012	1392.14	1365.67	26.47	8000	211760	6353	4.25	27000	1.03	6544	635	34179

1	2	3	4	5	6	7	8	9	10	11	12	13
Jan 2013	1417.92	1392.14	25.78	8000	206240	6187	4.25	26295	1.03	6373	619	33287
Feb 2013	1438.2	1417.92	20.28	8000	162240	4867	4.25	20685	1.03	5013	487	26185
Mar 2013	30.71	0.43	30.28	8000	242240	7267	4.25	30885	1.03	7485	727	39097
Apr 2013	58.81	30.71	28.10	8000	224800	6744	4.25	28662	1.03	6946	674	36282
May 2013	92.31	58.81	33.50	8000	268000	8040	4.25	34170	1.03	8281	804	43255
Jun 2013	130.31	92.31	38	8000	304000	9120	4.25	38760	1.03	9394	912	49066
Jul 2013	166.34	130.31	36.03	8000	288240	8647	4.25	36750	1.03	8906	865	46521
Aug 2013	205.27	166.34	38.93	8000	311440	9343	4.25	39708	1.03	9623	934	50265
Sep 2013	244.84	205.27	39.57	8000	316560	9497	4.25	40362	1.03	9782	950	51094
Oct 2013	276.59	244.84	31.75	8000	254000	7620	4.25	32385	1.03	7849	762	40996
Nov 2013	303.04	276.59	26.45	8000	211600	6348	4.25	26979	1.03	6538	635	34152
Dec 2013	329.97	276.59	53.38	8000	427040	12811	5.35	68539			1281	69820
Jan 2014	355.06	329.97	25.09	8000	200720	6022	5.35	32218			602	32820
Feb 2014	379.3	355.06	24.24	8000	193920	5818	5.35	31126	FPPA not levied		582	31708
Mar 2014	407.89	379.3	28.59	8000	228720	6862	5.35	36712			686	37398
Apr 2014	438.4	407.89	30.51	8000	244080	7322	5.35	39173			732	39905
May 2014	476.18	438.4	37.78	8000	302240	9067	5.35	48508			907	49415
Jun 2014	514.81	476.18	38.63	8000	309040	9271	5.35	49600			927	50527
Jul 2014	548.66	514.81	33.85	8000	270800	8124	5.35	43463	0.36	2925	812	47200
Aug 2014	587.15	548.66	38.49	8000	307920	9238	5.35	49423	0.36	3326	924	53673
Sep 2014	622.48	587.15	35.33	8000	282640	8479	5.35	45363	0.36	3052	848	49263
Oct 2014	655.17	622.48	32.69	8000	261520	7846	5.35	41976	0.36	2825	785	45586
Nov 2014	683.9	655.17	28.73	8000	229840	6895	5.35	36888	0.36	2482	690	40060
Dec 2014	712.15	683.9	28.25	8000	226000	6780	6.45	43731			678	44409
Jan 2015	737.95	712.15	25.80	8000	206400	6192	6.45	39938			619	40557
Feb 2015	763.07	737.95	25.12	8000	200960	6029	6.45	38887			603	39490
Mar 2015	790.34	763.07	27.27	8000	218160	6545	6.45	42215	FPPA not levied		655	42870
Apr 2015	822.94	790.34	32.6	8000	260800	7824	6.45	50465			782	51247
May 2015	861.55	822.94	38.61	8000	308880	9266	6.45	59766			927	60693
Jun 2015	901.69	861.55	40.14	8000	321120	9634	6.45	62139			963	63102
Jul 2015	938.11	901.69	36.42	8000	291360	8741	6.45	56379			874	57253
Aug 2015	980.20	938.11	42.09	8000	336720	10102	6.45	65158			1010	66168
<b>Total</b>								<b>2012485</b>		<b>213091</b>	<b>41286</b>	<b>2266862</b>

Source: Electricity Bills furnished by Gauhati University.

**Appendix – 1.23**  
(Reference to paragraph -1.4.2)

**Statement showing loss due to non-imposition of interest**

(in ₹)

<b>Instalment No.</b>	<b>Amount paid</b>	<b>Date of payment</b>	<b>Period of non-recovery till September 2015</b>	<b>Interest to be charged as per decision of 2<sup>nd</sup> and final Negotiation meeting</b>	<b>Loss due to non-imposition of interest till September 2014</b>
1 <sup>st</sup> installment	56,00,00,000	27.03.2009	6 years 6 months	6 per cent	21,84,00,000.00
2 <sup>nd</sup> installment	13,94,00,000	08.03.2010	5 years 6 months	-do-	4,60,02,000.00
<b>Total</b>					<b>26,44,02,000.00</b>

Source: Departmental records.

**Appendix – 1.24**  
(Reference to paragraph -1.4.3)

**Statement showing the supply of various equipment by  
M/s Esteem Services, Kerela.**

Sl. No.	Item Description	Quantity	Unit rate (₹)	Tax/Vat (₹)	Total amount (₹)
1	Wooden Dharapathy with Hi-Lo-Tilt Table	24	1,09,360.00	5,468.00	27,55,872.00
2	Utara Basti table	24	39,330.00	1,996.50	9,91,836.00
3	Shirodharayanthra with pathra and Oil-heating system:				
	a) Sirodhara Stand	24	12,250.00	612.50	3,08,700.00
	b) SirodharaPathra	24	2,760.00	138.00	69,552.00
	c) Oil Heating system	24	14,500.00	725.00	3,65,400.00
4	Vastiyanthran (Niruha) with disposable	24	1,480.00	74.00	37,296.00
5	Herbal Steam Bath (lying type) {BashpaSwedanYanthra (lying type)}				
	a) Swedhanayanthram	24	48,300.00	2,415.00	12,17,160.00
	b) Steam Boiler	24	37,100.00	1,855.00	9,34,920.00
6	Panchkarma accessories (set of 13 items)	24	21,560.00	1,078.00	5,43,312.00
7	Facial steamer	24	540.00	27.00	13,608.00
8	Dharapathy with Hi-Lo-Tilt table (Ayurvedic treatment table)				
	a) Dharapathy	24	26,900.00	1,345.00	6,77,880.00
	b) Hi-Lo-Titl Table	24	34,160.00	1,708.00	8,60,832.00
	c) Steps	24	2,760.00	138.00	69,552.00
9	Nadi Sedan Yanthram (Electrical table)				
	a) Dharapathy	24	27,400.00	1,370.00	6,90,480.00
	b) Tilttable Steel Table	24	13,800.00	690.00	3,47,760.00
	c) Steps	24	2,760.00	138.00	69,552.00
10	Bastiyantha (Kati Vasti, JanuVasti, GreevaVasti, UroVastiYanthram and AkshiTharpanaYanthram (full set of 12 Pieces))	24	10,800.00	540.00	2,72,160.00
11	Steam Boiler (BashpaSwedanYanthra (sitting type))				
	a) Steam Chanber	24	37,636.00	1,881.80	9,48,427.20
	b) Steam Boiler	24	35,987.00	1,799.35	9,06,872.40
12	BastiYanthra				
	a) VastiYanthra (Anuvasana)	24	1,980.00	99.00	49,896.00
	b) VastiYanthra (MathraVasti)	24	1,300.00	65.00	32,760.00
13	MathraVasti Syringe Type (AnuvasanaVasti&MathraVastiYanthra with disposable tips)	24	6,900.00	345.00	1,73,880.00
<b>Total</b>			<b>511813.00</b>	<b>24620.65</b>	<b>1,28,74,407.40</b>

Source: Departmental records.

**Appendix – 1.25**  
(Reference to paragraph -1.4.5)

**Statement showing the details of extra expenditure incurred during September 2012 to October 2013**

Period	Days	Bed capacity	Monthly bed capacity	Actual No. of in-patients monthly	Diet money per patient per day (in ₹)	Amount paid including VAT @13.50% (in ₹)	Amount payable in r/o actual No. of in-patients including VAT @13.50% (in ₹)	Extra expenditure (in ₹)
1	2	3	4=2 x 3	5	6	7	8=(5 x 6) x 13.50%	9=(7 - 8)
September 2012	30	2135	64050	14045	40	2907870.00	637643.00	2270227.00
October 2012	31	2135	66185	16053	40	3004799.00	728806.20	2275992.80
November 2012	30	2135	64050	15762	40	2907870.00	715594.80	2192275.20
December 2012	31	2135	66185	15521	40	3004799.00	704653.40	2300145.60
January 2013	31	2135	66185	13712	40	3004799.00	622524.80	2382274.20
February 2013	28	2135	59780	12917	40	2714012.00	586431.80	2127580.20
March 2013	31	2135	66185	15042	40	3004799.00	682906.80	2321892.20
April 2013	30	2135	64050	14133	40	2907870.00	641638.20	2266231.80
May 2013	31	2135	66185	13283	40	3004799.00	603048.20	2401750.80
June 2013	30	2135	64050	15559	40	2907870.00	706378.60	2201491.40
July 2013	31	2135	66185	14649	40	3004799.00	665064.60	2339735.00
August 2013	31	2135	66185	14365	40	3004799.00	652171.00	2352628.00
September 2013	30	2135	64050	15919	40	2907870.00	722722.60	2185147.40
October 2013	31	2135	66185	15040	40	3004799.00	682816.00	2321983.00
<b>Total</b>	<b>426</b>	<b>--</b>	<b>909510</b>	<b>206000</b>	<b>--</b>	<b>4,12,91,754.00</b>	<b>93,52,400.00</b>	<b>3,19,39,354.60</b>

Source: Departmental records.

**Appendix – 1.26**  
{Reference to paragraph -1.4.8(A)}  
**Excess expenditure on procurement of RHP Drug Kit**

(in ₹)

Sl. No.	Items	Unit pack	Qty per kit (in nos.)	Rate of Ms AGAM Pharma including kitting, transportation, etc.			Rate of Ms ITAS G Pharma including kitting, transportation, etc.			Excess expenditure per kit
				Unit price	Tax @ 5%	Total	Unit price	Tax @ 5%	Total	
1	2	3	4	5	6	7 {4x(5+6)}	8	9	10 {4x(8+9)}	11 (10-7)
1	Cap Amoxycycillin IP 250 mg	1x10 cap	2000	1.25	0.0625	2,625.00	1.200	0.06	2,520.00	105.00
2	Cap Amoxycycillin IP 500 mg	1x10 cap	2000	2.15	0.1075	4,515.00	1.950	0.0975	4,095.00	420.00
3	Cap Ampicillin IP 250mg	1x10 cap	1000	1.25	0.0625	1,312.50	1.200	0.06	1,260.00	52.50
4	Cap Ampicillin IP 500 mg	1x10 cap	500	2.18	0.109	1,144.50	1.950	0.0975	1,023.75	120.75
5	Cap Doxycycline Hydrochloride IP 100mg	1x10 cap	500	1.01	0.0505	530.25	0.873	0.0436 5	458.33	71.93
6	Tab Dispersible Amoxycillin USP 125mg	1x10 tab	500	0.79	0.0395	414.75	0.633	0.0316 5	332.33	82.43
7	Tab Erythromycin Estolate IP 250mg	1x10 tab	600	2.19	0.1095	1,379.70	2.070	0.1035	1,304.10	75.60
8	Tab Metronidazole IP 400mg	1x10 tab	2000	0.75	0.0375	1,575.00	0.613	0.0306 5	1,287.30	287.70
9	Tab Multivitamin + Multiminerals for therapeutic use	1x10 tab	2000	0.54	0.027	1,134.00	0.325	0.0162 5	682.50	451.50
10	Syrup Paracetamol IP 125mg/5ml	60 ml bottle	400	10.43	0.5215	4,380.60	10.192	0.5096	4,280.64	99.96
11	Tab Paracetamol IP 500mg	1x10 tab	5000	0.34	0.017	1,785.00	0.300	0.015	1,575.00	210.00
12	Tab Trimethoprim (160mg) & sulphamethaxazole (800mg) IP (A)	1x10 tab	500	1.54	0.077	808.50	1.165	0.0582 5	611.63	196.88
13	Tab Trimethoprim (80mg) & sulphamethaxazole (400mg) IP (P)	1x10 tab	500	0.87	0.0435	456.75	0.814	0.0407	427.35	29.40
14	Inj Dexamethasone Sodium Phosphate IP 8mg/ml, 2ml vial	2ml amp	50	4.87	0.2435	255.68	4.054	0.2027	212.84	42.84
15	Inj Gentamycin IP 80mg/2ml(IM/IV)	2ml amp	50	4.82	0.241	253.05	4.211	0.2105 5	221.08	31.97
16	Inj Pheniramine Maleate IP(IM/Slow IV)	2ml amp	50	3.21	0.1605	168.53	3.147	0.1573 5	165.22	3.31
17	Eye/Ear Drops Gentamycin IP 5ml(0.3% w/v)	5ml	100	5.84	0.292	613.20	5.667	0.2833 5	595.04	18.16
18	Sachet ORS powder IP (Hypo Osmolar WHO recommended formula with citrate salts)	20.5gm sachet	1000	3.89	0.1945	4,084.50	3.510	0.1755	3,685.50	399.00
19	Solution Povidine Iodine IP 5%	500ml bottle	3	80.25	4.0125	252.79	79.856	3.9928	251.55	1.24
20	Susp Trimethoprim & Sulphamethaxazole IP	50 ml bottle	100	11.24	0.562	1,180.20	10.864	0.5432	1,140.72	39.48
21	Syrup Amoxycillin Dry IP (125mg/5ml)	30ml bottle	100	9.26	0.463	972.30	8.512	0.4256	893.76	78.54
22	Syrup Cough (Allo); Composition: Each 5ml contains as per Indian Pharmacopoeia standard, Ammonium Chloride IP, Diphenhydramine Hydrochloride IP, Sodium Citrate Menthol IP	110ml bottle	400	16.98	0.849	7,131.60	12.500	0.625	5,250.00	1,881.60
23	Syrup Liver (Allo) Composition: Each 10 ml contains Tricholine Citrate 250mg sorbitol Solution IP 3mg	200ml bottle	350	33.98	1.699	12,487.65	32.200	1.61	11,833.50	654.15
24	Gel Antacid, Composition each 5ml contain dried aluminium Hydroxide gel IP 250mg, Magnesium Hydroxide IP 250mg, Simethicone 25mg	200ml bottle	350	22.97	1.1485	8,441.48	18.400	0.92	6,762.00	1,679.48
<b>Total excess expenditure per RHP</b>										<b>7,033.42</b>
<b>Grand total of excess expenditure for 354 nos. of RHP kits</b>										<b>24,89,830.68</b>

Source: Departmental records.

## Appendix - 1.27

{Reference to paragraph -1.4.8(A)}

## Excess expenditure on procurement of Boat Clinic &amp; MMU Drug Kit

(in ₹)

Sl. No.	Items	Unit pack	Qty per kit (in nos.)	Rate of Ms AGAM Pharma including kitting, transportation, etc.			Rate of Ms ITAS G Pharma including kitting, transportation, etc.			Excess expenditure per kit
				Unit price	Tax @ 5%	Total	Unit price	Tax @ 5%	Total	
1	2	3	4	5	6	7 {4x(5+6)}	8	9	10 {4x(8+9)}	11 (10-7)
1	Cap Amoxicillin IP 250 mg	1x10 cap	2000	1.25	0.0625	2,625.00	1.200	0.06	2,520.00	105.00
2	Cap Amoxicillin IP 500 mg	1x10 cap	2000	2.15	0.1075	4,515.00	1.950	0.0975	4,095.00	420.00
3	Cap Ampicillin IP 250mg	1x10 cap	2000	1.25	0.0625	2,625.00	1.200	0.06	2,520.00	105.00
4	Cap Ampicillin IP 500 mg	1x10 cap	2000	2.18	0.109	4,578.00	1.950	0.0975	4,095.00	483.00
5	Cap Doxycycline Hydrochloride IP 100mg	1x10 cap	500	1.01	0.0505	530.25	0.873	0.04365	458.33	71.93
6	Tab Dispersible Amoxicillin USP 125mg	1x10 tab	500	0.79	0.0395	414.75	0.633	0.03165	332.33	82.43
7	Tab Erythromycin Estolate IP 250mg	1x10 tab	500	2.19	0.1095	1,149.75	2.070	0.1035	1,086.75	63.00
8	Tab Metronidazole IP 400mg	1x10 tab	4000	0.75	0.0375	3,150.00	0.613	0.03065	2,574.60	575.40
9	Tab Multivitamin + Multiminerals for therapeutic use	1x10 tab	3000	0.54	0.027	1,701.00	0.325	0.01625	1,023.75	677.25
10	Syrup Paracetamol IP 125mg/5ml	60 ml bottle	1000	10.43	0.5215	10,951.50	10.192	0.5096	10,701.60	249.90
11	Tab Paracetamol IP 500mg	1x10 tab	6000	0.34	0.017	2,142.00	0.300	0.015	1,890.00	252.00
12	Tab Trimethoprim (160mg) & sulphamethaxazole (800mg) IP (A)	1x10 tab	1000	1.54	0.077	1,617.00	1.165	0.05825	1,223.25	393.75
13	Tab Trimethoprim (80mg) & sulphamethaxazole (400mg) IP (P)	1x10 tab	1000	0.87	0.0435	913.50	0.814	0.0407	854.70	58.80
14	Inj Dexamethasone Sodium Phosphate IP 8mg/ml, 2ml vial	2ml amp	10	4.87	0.2435	51.14	4.054	0.2027	42.57	8.57
15	Inj Gentamycin IP 80mg/2ml(IM/IV)	2ml amp	10	4.82	0.241	50.61	4.211	0.21055	44.22	6.39
16	Inj Pheniramine Maleate IP(IM/Slow IV)	2ml amp	10	3.21	0.1605	33.71	3.147	0.15735	33.04	0.66
17	Eye/Ear Drops Gentamycin IP 5ml(0.3% w/v)	5ml	300	5.84	0.292	1,839.60	5.667	0.28335	1,785.11	54.49
18	Sachet ORS powder IP (Hypo Osmolar WHO recommended formula with citrate salts)	20.5gm sachet	3000	3.89	0.1945	12,253.50	3.510	0.1755	11,056.50	1,197.00
19	Solution Povidine Iodine IP 5%	500ml bottle	2	80.25	4.0125	168.53	79.856	3.9928	167.70	0.83
20	Susp Trimethoprim & Sulphamethaxazole IP	50 ml bottle	300	11.24	0.562	3,540.60	10.864	0.5432	3,422.16	118.44
21	Syrup Amoxicillin Dry IP (125mg/5ml)	30ml bottle	300	9.26	0.463	2,916.90	8.512	0.4256	2,681.28	235.62
22	Syrup Cough (Allo);Composition: Each 5ml contains as per Indian Pharmacopoeia standard, Ammonium Chloride IP, Diphenhydramine Hydrochloride IP, Sodium Citrate Menthol IP	110ml bottle	600	16.98	0.849	10,697.40	12.500	0.625	7,875.00	2,822.40
23	Syrup Liver (Allo) Composition: Each 10 ml contains Tricholine Citrate 250mg sorbitol Solution IP 3mg	200ml bottle	600	33.98	1.699	21,407.40	32.200	1.61	20,286.00	1,121.40
24	Gel Antacid, Composition each 5ml contain dried aluminium Hydroxide gel IP 250mg, Magnesium Hydroxide IP 250mg, Simethicone 25mg	200ml bottle	600	22.97	1.1485	14,471.10	18.400	0.92	11,592.00	2,879.10
										11,982.36
										<b>Total for 65 MMU &amp; boat kits</b>
										<b>7,78,853.40</b>

Source: Departmental records.

## Appendix-1.28

{(Reference to paragraph -1.4.8(A))}

## Excess expenditure on procurement of School Health Programme Drug Kit

(in ₹)

Sl. No.	Items	Unit pack	Qty per kit (in nos.)	Rate of Ms AGAM Pharma including kitting, transportation, etc.			Rate of Ms ITAS G Pharma including kitting, transportation, etc.			Excess expenditure per kit
				Unit price	Tax @ 5%	Total	Unit price	Tax @ 5%	Total	
1	2	3	4	5	6	7 {4x(5+6)}	8	9	10 {4x(8+9)}	11 (10-7)
1	Cap Amoxycyclin IP 250 mg	1x10 cap	200	1.25	0.0625	262.50	1.200	0.06	252.00	10.50
2	Cap Ampicillin IP 250mg	1x10 cap	800	1.25	0.0625	1,050.00	1.200	0.06	1,008.00	42.00
3	Tab Erythromycin Estolate IP 250mg	1x10 tab	500	2.19	0.1095	1,149.75	2.070	0.1035	1,086.75	63.00
4	Tab Metronidazole IP 400mg	1x10 tab	500	0.75	0.0375	393.75	0.613	0.03065	321.83	71.93
5	Cap Cephalexin	1x10 cap	200	1.80	0.0900	378.00	1.553	0.07765	326.13	51.87
6	Inj Amikacin 100mg	2 ml amp	20	5.46	0.2730	114.66	4.827	0.24135	101.37	13.29
7	Inj Theophylline and etophylline 2ml	2 ml amp	100	4.00	0.2000	420.00	2.643	0.13125	277.43	142.58
8	Sachet ORS powder	20.5gm sachet	5000	3.89	0.1945	20,422.50	3.510	0.17550	18,427.50	1,995.00
9	Syrup Paracetamol IP 125mg/5ml	60 ml bottle	200	10.43	0.5215	2,190.30	10.192	0.5096	2,140.32	49.98
10	Tab Paracetamol IP 500mg	1x10 tab	10000	0.34	0.017	3,570.00	0.300	0.015	3,150.00	420.00
11	Eye/Ear Drops Gentamycin IP 5ml(0.3% w/v)	5ml	300	5.84	0.292	1,839.60	5.667	0.28335	1,785.11	54.49
12	Syrup Amoxycillin Dry IP (125mg/5ml)	30ml bottle	200	9.26	0.463	1,944.60	8.512	0.4256	1,787.52	157.08
13	Syrup Cough (Allo);Composition: Each 5ml contains as per Indian Pharmacopoeia standard, Ammonium Chloride IP, Diphenhydramine Hydrochloride IP, Sodium Citrate Menthol IP	110ml bottle	600	16.98	0.849	10,697.40	12.500	0.625	7,875.00	2,822.40
14	Syrup Liver (Allo) Composition: Each 10 ml contains Tricholine Citrate 250mg sorbitol Solution IP 3mg	200ml bottle	500	33.98	1.699	17,839.50	32.200	1.61	16,905.00	934.50
<b>Total</b>										<b>6,828.62</b>
<b>Total for 149 kits</b>										<b>10,17,464.38</b>

Source: Departmental records.

## Appendix – 1.29

{(Reference to paragraph -1.4.8(B))}

## Statement showing the details of extra expenditure incurred by DHS

(in ₹)

Sl. No.	Name of the medicines	Quantity (in nos.)	Rate (per Cap./Tab.) allowed by DHS	Rate (per Cap./Tab.) allowed by MD, NRHM	Excess expenditure per kit
<b>M/s ASIDC Ltd.</b>					
1	Amoxicillin 250 mg Cap.	5,00,000	1.8760	1.25	313000
2	Amoxicillin 500 mg Cap.	2,00,000	3.5190	2.15	273800
3	Ampicillin 250 mg Cap.	5,00,000	1.8490	1.25	299500
4	Ampicillin 500 mg Cap.	1,50,000	3.350	2.18	175500
5	Norflox + Tinidazole (400 + 600 mg) Tab	50,000	2.7730	2.70	3650
6	Paracetamol 500mg Tab	50,000	0.3470	0.34	350
<b>Total (A)</b>					<b>10,65,800</b>
<b>M/s Ghanashyam Pharmaceuticals, Rani, Guwahati</b>					
1	Amoxicillin 250 mg Cap.	7,50,000	1.8760	1.25	469500
2	Amoxicillin 500 mg Cap.	2,50,000	3.5190	2.15	342250
3	Ampicillin 250 mg Cap.	7,50,000	1.8490	1.25	449250
4	Ampicillin 500 mg Cap.	3,00,000	3.350	2.18	351000
5	Norflox + Tinidazole (400 + 600 mg) Tab	1,00,000	2.7730	2.70	7300
6	Paracetamol 500mg Tab	1,42,000	0.3470	0.34	994
<b>Total (B)</b>					<b>16,20,294</b>
<b>Grand Total (A + B)</b>					<b>26,86,094</b>

Source: Departmental records.

**Appendix – 2.1**  
(Reference to paragraph -2.1)

**Department-wise details of budget provision and expenditure during 2014-15 in respect of Economic Sector** (₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure				
			Charged		Voted		Charged		Voted		
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
1.	Agriculture	48-Agriculture	--	--	1326.34	--	--	--	--	879.55	--
2.	Finance	10-Other Fiscal Services	--	--	2.31	--	--	--	--	1.68	--
		5-Sales Tax & other taxes	--	--	122.36	--	--	--	--	86.48	--
		13-Teresury & Accounts Administration	--	--	82.46	--	--	--	--	64.15	--
		66- Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	--	--	1821.20	--	--	--	--	985.50	--
		7- Stamps and Registration	--	--	24.38	--	--	--	--	18.85	--
		8- Excise and prohibition	--	--	48.46	--	--	--	--	40.94	--
3.	Fishery	54-Fisheries	--	--	96.12	--	--	--	--	74.82	--
4.	Water Resources	63- Water Resources	--	--	281.64	1809.38	--	--	--	243.50	480.17
5.	Environment and Forest	55- Forestry and Wild Life	--	--	539.63	--	--	--	--	307.74	1.01
6.	Handloom, Textiles and Sericulture	59- Sericulture and Weaving	--	--	336.93	--	--	--	--	183.50	--
7.	Industries and Commerce	58-Industries	--	--	83.09	79.23	--	--	--	50.70	77.71
		60-Cottage Industries	--	--	85.82	9.45	--	--	--	69.48	1.28
8.	Irrigation	49- Irrigation	--	--	557.27	757.42	--	--	--	390.55	326.97
9.	Planning and Development	45-Census, Surveys and Statistics	--	--	87.97	--	--	--	--	45.95	--
		44- North Eastern Council Schemes	--	--	72.95	1560.79	--	--	--	9.37	286.54
10.	Power (Electricity), Mines and Minerals	61- Mines and Minerals	--	--	15.86	--	--	--	--	10.56	--
		62- Power (Electricity)	--	--	120.11	1139.65	--	--	--	117.46	783.03
11.	Public Works Roads	64- Roads Bridges	--	--	1435.17	1897.05	--	--	--	1167.09	802.63
12.	Science and Technology	69- Scientific Services and Research	--	--	28.82	--	--	--	--	22.11	--
13.	Soil Conservation	51- Soil and Water Conservation	--	--	247.60	7.00	--	--	--	49.55	1.72
14.	Transport and Tourism	9-Transport Services	--	--	204.35	146.06	--	--	--	174.56	110.81
		65- Tourism	--	--	68.85	30.97	--	--	--	28.21	20.55
15.	Veterinary	52-Animal Husbandry	0.50	--	302.89	30.00	0.21	--	--	200.88	6.68
		53- Dairy Development	--	--	49.59	--	--	--	--	13.53	--
16.	Information Technology	75-Information Technology	--	--	1.00	84.09	--	--	--	0.00	50.52
17.	Horticulture and Food Processing	67- Horticulture Public Debt and Servicing of Debt	2570.94	1420.54	78.82	--	2469.98	3190.23	--	38.27	--
18.	Public Works Building and National Highway	17-Administrative and Functional Buildings	--	--	404.85	799.19	--	--	--	384.33	144.17
		21-Guest Houses, Government Hostels etc	--	--	21.07	--	--	--	--	15.05	--
		33-Residential buildings	--	--	10.31	32.01	--	--	--	9.37	15.24
<b>Total</b>			<b>2571.44</b>	<b>1420.54</b>	<b>8558.22</b>	<b>8382.29</b>	<b>2470.19</b>	<b>3190.23</b>	<b>5683.73</b>	<b>3109.03</b>	
<b>Grand total: Budget provision:</b>			<b>₹20,932.49</b>				<b>Expenditure: ₹14,453.18</b>				

Source: Appropriation Accounts 2014-15.

## Appendix – 3.1

(Reference to paragraph 3.1)

## Department-wise details of budget provision and expenditure during 2014-15 in respect of General Sector

(`in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	Administrative Reforms and Training	22- Administrative Training	--	--	10.46	--	--	--	7.25	--
2.	Border Areas	50- Other Special Areas Programme	--	--	225.11	--	--	--	42.70	--
3.	Election	4-Election	--	--	89.94	--	--	--	30.94	--
4.	General Administration	12-District Administration	--	--	166.56	--	--	--	147.25	--
		25-Miscellaneous General Services	--	--	515.61	--	--	--	497.86	--
		47-Trade Adviser	--	--	1.17	--	--	--	1.14	--
5.	Home	14-Police	2.18	--	2939.78	119.23	1.29	--	2383.71	--
		15-Jails	0.38	--	66.90	--	0.34	--	54.80	--
		18-Fire Services	0.02	--	136.06	--	--	--	125.63	--
		19-Vigilance Comm. & others	--	--	202.76	--	--	--	60.84	--
		20-Civil Defense and Home Guards	--	--	200.54	--	--	--	172.91	--
6.	Judicial	3- Administration of Justice	37.96	--	326.58	--	33.37	--	191.13	--
7.	Legislative	1-State Legislature	0.68	--	55.03	72.50	0.38	--	41.06	59.79
		1-Head of State	6.21	--	--	--	4.72	--	--	--
		2-Council of Ministers	--	--	14.57	--	--	--	9.16	--
8.	Printing and Stationery	16- Stationery and Printing	--	--	36.43	--	--	--	29.99	--
9.	Revenue and Disaster Management	6-Land Revenue and Land Ceiling	0.01	--	251.03	--	--	--	169.48	--
		41- Natural Calamities	--	--	1030.23	--	--	--	759.65	--
		72- Relief and Rehabilitation	--	--	57.78	--	--	--	76.43	--
10.	Secretariat Admn	11- Secretariat and Attached Offices	--	--	1952.74	104.70	--	--	872.33	3.30
11.	Information and Public Relations	35- Information and Publicity	--	--	50.39	--	--	--	42.50	--
<b>Total</b>			<b>47.44</b>	<b>--</b>	<b>8329.67</b>	<b>296.43</b>	<b>40.10</b>	<b>--</b>	<b>5716.76</b>	<b>63.09</b>
<b>Grand total:</b>			<b>Budget provision: ₹8,673.54</b>				<b>Expenditure: ₹5,819.95</b>			

Source: Appropriation Accounts 2014-15.

**Appendix – 3.2***(Reference to paragraph 3.1)***Department-wise details of budget provision and expenditure during 2014-15 in respect of other heads***(₹ in crore)*

Grant No.	Budget provision				Expenditure			
	Charged		Voted		Charged		Voted	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
23-Pension and other retirement benefits	7.55	--	3678.23	--	--	--	5230.09	--
10-Public Service Commission	11.44	--	--	--	10.02	--	--	--
68-Loans to Govt. Servant	0	--	--	0.40	--	--	--	0.10
<b>Total</b>	<b>18.99</b>	<b>--</b>	<b>3678.23</b>	<b>0.40</b>	<b>10.02</b>	<b>--</b>	<b>5230.09</b>	<b>0.10</b>
<b>Grand total:</b>	<b>Budget provision: ₹3,697.62 crore</b>				<b>Expenditure: ₹5,240.21 crore</b>			

Source: Appropriation Accounts 2014-15.

## Appendix – 3.3

(Reference to paragraph 3.2.8.7)

## Statement showing the position of payment in Cash by the Implementing Agencies during 2010-15

(₹ in lakh)

Sl No.	District	Name of the LAC	Implementing agency	Total fund received	Expenditure in cash
1	2	3	4	5	6
1	Nagaon	Batradava	BDO, Batradava	78.86	51.38
		Rupahihat	BDO, Rupahihat	41.45	41.03
		Lumding	BDO, Lumding	48.59	11.15
		Jamunamukh	BDO, Binakandi	178.77	162.06
<b>TOTAL</b>				<b>347.67</b>	<b>265.62</b>
2	Karbi Anglong	Diphu	BDO, Lumbajong	26.50	20.11
			PD, DRDA	298.98	148.66
			BDO, Langsomepi	28.27	27.7
		Howraghat	BDO, Samelangso	13.45	11.75
			BDO, Rongmongwee	15.46	15.12
			BDO, Howraghat	246.90	210.76
		Baithalangso	BDO, Chinthong	78.35	78.17
			BDO, Rongkhang	83.48	82.18
		Bokajan	BDO, Bokajan	204.17	118.09
			BDO, Nilip	14.36	11.63
<b>TOTAL</b>				<b>1009.92</b>	<b>724.17</b>
3	Kokrajhar	Kokrajhar (West)	BDO, Dotma	213.34	209.72
			BDO, Kachugaon	296.13	277.95
		Gosaaigaon	BDO, Gossaigaon	38.64	30.99
			BDO, Hatidura	22.07	22.00
		Kokrajhar (East)	BDO, Kokrajhar	171.97	163.52
<b>TOTAL</b>				<b>742.15</b>	<b>704.18</b>
4	Dibrugarh	Moran	BDO, Khowang	276.35	242.02
			BDO, Borboruah	145.53	128.46
		Duliajan	BDO, Tengakhat	98.64	97.69
		Chabua	BDO, Panitola	67.30	7.81
		Lahowal	BDO, Lahowal	103.29	92.94
<b>TOTAL</b>				<b>691.11</b>	<b>568.92</b>
5	Dhubri	Bilasipara (East)	BDO, Chapar		
			Salkocha	86.80	74.04
		Bilasipara (West)	BDO, Bilasipara	62.30	40.08
			BDO, Nayeralga	100.72	97.31
		Gouripur	BDO, Mahamaya	89.04	87.38
			BDO, Debitola	26.59	22.32
		Dhubri	BDO, Rupshi	213.85	113.27
			BDO, Gauripur	120.41	38.36
		South Salmara	PD, DRDA, Dhubri	100.68	41.15
		Golakganj	BDO, Golakganj	138.41	91.57
BDO, Agomani	174.27		157.3		
Mankachar	BDO, Fekamari	89.63	89.54		
	BDO, Mankachar	112.58	115.84		
<b>TOTAL</b>				<b>1315.28</b>	<b>968.16</b>

1	2	3	4	5	6
6	Sonitpur	Biswanath	BDO, Biswanath	52.99	2.26
			Sakomatha Construction Committee	29.36	28.08
			BDO, Sakomatha	60.75	5.95
		Borsola	BDO, Borsola	34.30	0.25
			BDO, Bihuguri	45.94	33.86
		Gohpur	BDO, Pub Chaiduar	29.56	29.35
		Dhekiajuli	BDO, Dhekiajuli	83.38	37.59
		Sootea	BDO, Naduar	68.46	8.29
		Behali	BDO, Baghmora	57.56	24.58
			BDO, Behali	80.07	19.74
Tezpur	BDO, Gabharu	56.25	54.3		
<b>TOTAL</b>				<b>598.62</b>	<b>244.25</b>
7	Cachar	Borkhola	BDO, Borkhola	11.00	6.65
			Borkhola Construction Committee	126.78	115.3
			EE (PHE) Silchar	4.86	0.82
		Silchar	BDO, Rajabazar	22.37	20.78
			Silchar Construction Committee	240.12	232.94
		Sonai	BDO, Sonai	116.28	110.01
			BDO, Narsingpur	4.92	1.17
		Dholai	Dholai Construction Committee	319.24	218.28
			BDO, Katigorah	69.10	37.65
		Katigorah	BDO, Kalain	54.00	43.22
Udharband	BDO, Udharband	126.19	110.48		
Lakhipur	BDO, Binnakandi	3.03	2.62		
<b>TOTAL</b>				<b>1097.89</b>	<b>899.92</b>
<b>GRAND TOTAL</b>				<b>5802.64</b>	<b>4375.22</b>

Source: Departmental records.

## Appendix – 3.4

(Reference to paragraph -3.2.9.2)

## Position of works recommended, sanctioned and completed in 55 LACs during 2010-15

(₹ in lakh)

District	Number of Constituencies	Number of constituencies sampled	Name of constituencies	Financial Year	Number of Works Recommended		Number of Works sanctioned		Works stated as completed out of total sanctioned works		Incomplete Works out of total sanctioned works					
					No.	Estimated Amount	No.	Estimated Amount	No.	Estimated Amount	No.	Amt Released	Amt. to be released			
1	2	3	4	5	6	7	8	9	10	11	12	13	14			
Barpeta	8	2	Chenga	2010-11	13	40.00	13	40.00	11	35.50	2	3.37	1.13			
				2011-12	9	40.00	9	40.00	4	16.00	5	17.99	6.01			
				2012-13	19	100.00	10	41.00	1	5.00	9	27.00	9.00			
				2013-14	14	47.00	0	0.00	0	0.00	0	0.00	0.00			
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00			
			<b>Sub Sub-Total</b>					<b>55</b>	<b>227.00</b>	<b>32</b>	<b>121.00</b>	<b>16</b>	<b>56.50</b>	<b>16</b>	<b>48.36</b>	<b>16.14</b>
			Jania	2010-11	53	38.65	53	38.65	0	0.00	53	11.98	26.67			
				2011-12	40	40.00	40	40.00	10	8.10	30	23.93	7.97			
				2012-13	52	100.00	52	100.00	28	50.10	24	37.42	12.48			
				2013-14	45	97.50	12	35.50	1	2.00	11	25.12	8.38			
				2014-15	35	48.65	0	0.00	0	0.00	0	0.00	0.00			
			<b>Sub Sub-Total</b>					<b>225</b>	<b>324.80</b>	<b>157</b>	<b>214.15</b>	<b>39</b>	<b>60.20</b>	<b>118</b>	<b>98.45</b>	<b>55.50</b>
			Barpeta	2010-11	73	40.00	73	40.00	42	25.60	31	10.80	3.60			
				2011-12	79	40.00	79	40.00	59	29.75	20	7.69	2.56			
				2012-13	142	99.50	142	99.50	94	69.00	48	23.19	7.31			
				2013-14	175	105.00	141	85.25	23	15.75	118	52.00	17.50			
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00			
			<b>Sub Sub-Total</b>					<b>469</b>	<b>284.50</b>	<b>435</b>	<b>264.75</b>	<b>218</b>	<b>140.10</b>	<b>217</b>	<b>93.68</b>	<b>30.97</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Barpeta			Baghbar	2010-11	11	40.00	11	40.00	11	40.00	0	0.00	0.00		
				2011-12	33	40.00	33	40.00	16	25.05	17	11.21	3.74		
				2012-13	60	100.00	60	100.00	16	28.15	44	53.89	17.96		
				2013-14	45	100.00	43	95.00	7	25.75	36	51.94	17.31		
				2014-15	22	37.70	16	26.00	0	0.00	16	19.50	6.50		
			<b>Sub Sub-Total</b>				<b>171</b>	<b>317.70</b>	<b>163</b>	<b>301.00</b>	<b>50</b>	<b>118.95</b>	<b>113</b>	<b>136.54</b>	<b>45.51</b>
			Bhawanipur	2010-11	91	40.00	91	40.00	39	18.70	52	16.25	5.05		
				2011-12	39	40.00	39	40.00	30	24.50	9	11.62	3.88		
				2012-13	90	100.00	84	84.00	62	63.00	22	15.75	5.25		
				2013-14	95	99.70	94	98.70	14	17.50	80	60.90	20.30		
				2014-15	38	50.00	38	50.00	0	0.00	38	37.39	12.61		
			<b>Sub Sub-Total</b>				<b>353</b>	<b>329.70</b>	<b>346</b>	<b>312.70</b>	<b>145</b>	<b>123.70</b>	<b>201</b>	<b>141.91</b>	<b>47.09</b>
			Patacharkuchi	2010-11	36	37.88	36	37.88	15	14.00	21	17.91	5.97		
				2011-12	55	39.85	55	39.85	46	35.55	9	3.22	1.08		
				2012-13	64	83.09	64	83.09	27	41.09	37	31.50	10.50		
				2013-14	72	99.56	72	99.56	2	6.67	70	57.73	35.16		
				2014-15	33	50.45	22	35.95	0	0.00	22	3.60	32.35		
			<b>Sub Sub-Total</b>				<b>260</b>	<b>310.83</b>	<b>249</b>	<b>296.33</b>	<b>90</b>	<b>97.31</b>	<b>159</b>	<b>113.96</b>	<b>85.06</b>
			Sorbhog	2010-11	42	40.00	42	40.00	17	20.70	25	14.60	4.70		
				2011-12	25	40.00	25	40.00	20	31.15	5	3.26	5.59		
				2012-13	95	100.00	95	100.00	41	48.30	54	37.25	14.45		
				2013-14	92	99.95	84	94.35	1	1.00	83	70.39	22.96		
				2014-15	42	44.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>296</b>	<b>323.95</b>	<b>246</b>	<b>274.35</b>	<b>79</b>	<b>101.15</b>	<b>167</b>	<b>125.50</b>	<b>47.70</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Barpeta			Sarukhetri	2010-11	47	40.00	47	40.00	41	38.15	6	1.39	0.46		
				2011-12	70	40.00	70	40.00	52	30.88	18	6.87	2.25		
				2012-13	62	100.00	62	100.00	53	89.00	9	8.25	2.75		
				2013-14	69	99.75	69	99.75	0	0.00	69	73.81	25.94		
				2014-15	37	50.00	36	49.50	0	0.00	36	37.63	11.87		
			<b>Sub Sub-Total</b>				<b>285</b>	<b>329.75</b>	<b>284</b>	<b>329.25</b>	<b>146</b>	<b>158.03</b>	<b>138</b>	<b>127.95</b>	<b>43.27</b>
<b>Sub-Total</b>					<b>2114</b>	<b>2448.23</b>	<b>1912</b>	<b>2113.53</b>	<b>783</b>	<b>855.94</b>	<b>1129</b>	<b>886.35</b>	<b>371.24</b>		
Nagaon	11	3	Batradaava	2010-11	70	41.90	70	41.90	48	21.30	22	15.45	5.15		
				2011-12	15	40.00	15	40.00	8	28.50	7	8.63	2.87		
				2012-13	84	100.00	80	82.00	33	36.25	47	33.75	12.00		
				2013-14	80	84.68	27	26.00	0	0.00	27	19.50	6.50		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>249</b>	<b>266.58</b>	<b>192</b>	<b>189.90</b>	<b>89</b>	<b>86.05</b>	<b>103</b>	<b>77.33</b>	<b>26.52</b>
			Samaguri	2010-11	69	40.00	69	40.00	34	20.00	35	15.00	5.00		
				2011-12	56	40.00	56	40.00	31	24.50	25	11.62	3.88		
				2012-13	108	100.00	108	100.00	48	43.60	60	42.30	14.10		
				2013-14	59	68.28	48	62.00	1	1.00	47	45.75	15.25		
				2014-15	44	51.59	44	51.59	0	0.00	44	51.59	0.00		
			<b>Sub Sub-Total</b>				<b>336</b>	<b>299.87</b>	<b>325</b>	<b>293.59</b>	<b>114</b>	<b>89.10</b>	<b>211</b>	<b>166.26</b>	<b>38.23</b>
			Hojai	2010-11	50	40.00	50	40.00	47	37.50	3	1.87	0.63		
				2011-12	35	40.00	35	40.00	35	40.00	0	0.00	0.00		
				2012-13	79	100.00	79	100.00	79	100.00	0	0.00	0.00		
2013-14	57	100.00		57	100.00	57	100.00	0	0.00	0.00					
2014-15	22	100.00		0	0.00	0	0.00	0	0.00	0.00					
<b>Sub Sub-Total</b>				<b>243</b>	<b>380.00</b>	<b>221</b>	<b>280.00</b>	<b>218</b>	<b>277.50</b>	<b>3</b>	<b>1.87</b>	<b>0.63</b>			

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Nagaon			Barhampur	2010-11	59	40.00	59	40.00	38	24.25	21	11.81	3.94		
				2011-12	74	40.00	74	40.00	46	22.50	28	13.13	4.37		
				2012-13	85	100.00	85	100.00	53	60.35	32	29.74	9.91		
				2013-14	61	99.07	60	94.07	11	15.20	49	59.15	19.72		
				2014-15	41	49.95	19	24.00	0	0.00	19	18.00	6.00		
			<b>Sub Sub-Total</b>				<b>320</b>	<b>329.02</b>	<b>297</b>	<b>298.07</b>	<b>148</b>	<b>122.30</b>	<b>149</b>	<b>131.83</b>	<b>43.94</b>
			Dhing	2010-11	74	40.00	74	40.00	74	40.00	0	0.00	0.00	0.00	
				2011-12	109	40.00	109	40.00	63	24.45	46	11.66	3.89		
				2012-13	65	98.75	65	98.75	20	38.25	45	45.38	15.12		
				2013-14	69	71.59	61	54.44	0	0.00	61	40.83	13.61		
				2014-15	11	37.40	10	34.50	0	0.00	10	25.88	8.62		
			<b>Sub Sub-Total</b>				<b>328</b>	<b>287.74</b>	<b>319</b>	<b>267.69</b>	<b>157</b>	<b>102.70</b>	<b>162</b>	<b>123.75</b>	<b>41.24</b>
			Jamunamukh	2010-11	63	40.00	63	40.00	63	40.00	0	0.00	0.00		
				2011-12	57	40.00	57	40.00	56	39.50	1	0.37	0.13		
				2012-13	96	100.00	96	100.00	35	43.20	61	42.57	14.23		
				2013-14	119	90.90	92	69.50	0	0.00	92	52.13	17.37		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>335</b>	<b>270.90</b>	<b>308</b>	<b>249.50</b>	<b>154</b>	<b>122.70</b>	<b>154</b>	<b>95.07</b>	<b>31.73</b>
			Kaliabor	2010-11	97	40.00	97	40.00	96	39.75	1	0.19	0.06		
				2011-12	49	40.00	49	40.00	49	40.00	0	0.00	0.00		
				2012-13	106	100.00	106	100.00	63	73.90	43	19.58	6.52		
				2013-14	126	100.00	126	100.00	0	0.00	126	75.25	24.75		
				2014-15	4	28.00	3	23.00	0	0.00	3	17.25	5.75		
			<b>Sub Sub-Total</b>				<b>382</b>	<b>308.00</b>	<b>381</b>	<b>303.00</b>	<b>208</b>	<b>153.65</b>	<b>173</b>	<b>112.27</b>	<b>37.08</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Nagaon			Lumding	2010-11	55	40.00	55	40.00	42	28.70	13	8.48	2.82		
				2011-12	55	40.00	55	40.00	54	39.00	1	0.75	0.25		
				2012-13	87	100.00	87	100.00	0	0.00	87	75.00	25.00		
				2013-14	67	100.00	67	100.00	0	0.00	67	75.00	25.00		
				2014-15	65	100.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>329</b>	<b>380.00</b>	<b>264</b>	<b>280.00</b>	<b>96</b>	<b>67.70</b>	<b>168</b>	<b>159.23</b>	<b>53.07</b>
			Sadar	2010-11	42	40.00	42	40.00	29	35.85	13	3.11	1.04		
				2011-12	32	39.69	32	39.69	32	39.69	0	0.00	0.00		
				2012-13	70	100.00	70	100.00	27	40.76	43	44.43	14.81		
				2013-14	35	58.55	0	0.00	0	0.00	0	0.00	0.00		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>179</b>	<b>238.24</b>	<b>144</b>	<b>179.69</b>	<b>88</b>	<b>116.30</b>	<b>56</b>	<b>47.54</b>	<b>15.85</b>
			Raha	2010-11	98	40.00	98	40.00	98	40.00	0	0.00	0.00		
				2011-12	45	40.00	45	40.00	45	40.00	0	0.00	0.00		
				2012-13	199	100.00	197	96.40	80	47.90	117	36.38	12.12		
				2013-14	122	100.00	113	95.80	0	0.00	113	71.85	23.95		
				2014-15	29	93.50	8	36.50	0	0.00	8	27.38	9.12		
			<b>Sub Sub-Total</b>				<b>493</b>	<b>373.50</b>	<b>461</b>	<b>308.70</b>	<b>223</b>	<b>127.90</b>	<b>238</b>	<b>135.61</b>	<b>45.19</b>
			Rupahihat	2010-11	76	40.00	76	40.00	68	36.65	8	2.51	0.84		
				2011-12	66	40.00	66	40.00	66	40.00	0	0.00	0.00		
				2012-13	71	100.00	71	100.00	21	20.00	50	60.00	20.00		
				2013-14	36	100.00	13	50.00	0	0.00	13	37.50	12.50		
				2014-15	20	50.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>269</b>	<b>330.00</b>	<b>226</b>	<b>230.00</b>	<b>155</b>	<b>96.65</b>	<b>71</b>	<b>100.01</b>	<b>33.34</b>
<b>Sub-Total</b>					<b>3463</b>	<b>3463.85</b>	<b>3138</b>	<b>2880.14</b>	<b>1650</b>	<b>1362.55</b>	<b>1488</b>	<b>1150.77</b>	<b>366.82</b>		

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
K. Anglong	4	2	Howraghat	2010-11	11	40.00	11	40.00	11	40.00	0	0.00	0.00		
				2011-12	13	40.00	13	40.00	11	35.50	2	2.25	2.25		
				2012-13	27	100.00	27	100.00	22	83.50	5	8.25	8.25		
				2013-14	28	100.00	25	93.00	8	32.50	17	30.25	30.25		
				2014-15	14	50.00	14	50.00	0	0.00	14	25.00	25.00		
			<b>Sub Sub-Total</b>				<b>93</b>	<b>330.00</b>	<b>90</b>	<b>323.00</b>	<b>52</b>	<b>191.50</b>	<b>38</b>	<b>65.75</b>	<b>65.75</b>
			Diphu	2010-11	43	40.00	43	40.00	39	38.75	4	0.63	0.62		
				2011-12	9	40.00	9	40.00	9	40.00	0	0.00	0.00		
				2012-13	114	100.00	114	100.00	92	83.95	22	10.66	5.39		
				2013-14	20	100.00	20	100.00	10	49.00	10	25.50	25.50		
				2014-15	14	59.50	5	25.00	2	10.00	3	7.50	7.50		
			<b>Sub Sub-Total</b>				<b>200</b>	<b>339.50</b>	<b>191</b>	<b>305.00</b>	<b>152</b>	<b>221.70</b>	<b>39</b>	<b>44.29</b>	<b>39.01</b>
			Bokajan	2010-11	14	40.00	14	40.00	14	40.00	0	0.00	0.00		
				2011-12	38	40.00	38	40.00	36	38.00	2	1.00	1.00		
				2012-13	74	100.00	74	100.00	48	64.00	26	25.25	10.75		
				2013-14	58	100.00	56	97.00	17	45.50	39	32.55	18.95		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>184</b>	<b>280.00</b>	<b>182</b>	<b>277.00</b>	<b>115</b>	<b>187.50</b>	<b>67</b>	<b>58.80</b>	<b>30.70</b>
			Baithalangso	2010-11	8	40.00	8	40.00	8	40.00	0	0.00	0.00		
				2011-12	8	40.00	8	40.00	8	40.00	0	0.00	0.00		
				2012-13	21	100.00	21	100.00	5	25.00	16	34.00	41.00		
				2013-14	13	100.00	6	30.00	0	0.00	6	19.50	10.50		
				2014-15	12	80.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>62</b>	<b>360.00</b>	<b>43</b>	<b>210.00</b>	<b>21</b>	<b>105.00</b>	<b>22</b>	<b>53.50</b>	<b>51.50</b>
<b>Sub-Total</b>					<b>539</b>	<b>1309.50</b>	<b>506</b>	<b>1115.00</b>	<b>340</b>	<b>705.70</b>	<b>166</b>	<b>222.34</b>	<b>186.96</b>		

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Cachar	7	2	Silchar	2010-11	51	40.00	51	40.00	51	40.00	0	0.00	0.00		
				2011-12	59	40.00	59	40.00	59	40.00	0	0.00	0.00		
				2012-13	69	100.00	69	100.00	69	100.00	0	0.00	0.00		
				2013-14	68	100.00	68	100.00	64	95.00	4	3.75	1.25		
				2014-15	52	50.00	52	50.00	0	0.00	52	37.50	12.50		
			<b>Sub Sub-Total</b>				<b>299</b>	<b>330.00</b>	<b>299</b>	<b>330.00</b>	<b>243</b>	<b>275.00</b>	<b>56</b>	<b>41.25</b>	<b>13.75</b>
			Dholai	2010-11	64	40.00	64	40.00	64	40.00	64	40.00	0	0.00	0.00
				2011-12	54	40.00	54	40.00	54	40.00	54	40.00	0	0.00	0.00
				2012-13	92	100.00	92	100.00	92	100.00	92	100.00	0	0.00	0.00
				2013-14	61	100.00	61	100.00	33	50.00	28	37.50	12.50		
				2014-15	85	100.00	85	100.00	0	0.00	85	75.00	25.00		
			<b>Sub Sub-Total</b>				<b>356</b>	<b>380.00</b>	<b>356</b>	<b>380.00</b>	<b>243</b>	<b>230.00</b>	<b>113</b>	<b>112.50</b>	<b>37.50</b>
			Udharband	2010-11	35	40.00	35	40.00	32	37.25	3	1.99	0.76		
				2011-12	26	40.00	26	40.00	26	40.00	0	0.00	0.00		
				2012-13	36	100.00	36	100.00	31	90.00	5	7.50	2.50		
				2013-14	26	100.00	26	100.00	9	56.75	17	32.44	10.81		
				2014-15	33	100.00	33	100.00	1	4.00	32	50.26	45.74		
			<b>Sub Sub-Total</b>				<b>156</b>	<b>380.00</b>	<b>156</b>	<b>380.00</b>	<b>99</b>	<b>228.00</b>	<b>57</b>	<b>92.19</b>	<b>59.81</b>
			Barkhola	2010-11	57	40.00	57	40.00	57	40.00	57	40.00	0	0.00	0.00
				2011-12	67	40.00	67	40.00	59	36.30	8	2.78	0.92		
				2012-13	83	100.00	83	100.00	82	90.50	1	7.10	2.40		
				2013-14	40	100.00	40	100.00	0	0.00	40	75.00	25.00		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>247</b>	<b>280.00</b>	<b>247</b>	<b>280.00</b>	<b>198</b>	<b>166.80</b>	<b>49</b>	<b>84.88</b>	<b>28.32</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Cachar			Lakhipur	2010-11	33	40.00	33	40.00	28	32.50	5	5.62	1.88		
				2011-12	32	40.00	32	40.00	21	26.50	11	10.12	3.38		
				2012-13	36	100.00	36	100.00	27	33.50	9	49.87	16.63		
				2013-14	41	100.00	41	100.00	2	6.50	39	76.13	17.37		
				2014-15	16	50.00	16	50.00	0	0.00	16	30.00	20.00		
			<b>Sub Sub-Total</b>				<b>158</b>	<b>330.00</b>	<b>158</b>	<b>330.00</b>	<b>78</b>	<b>99.00</b>	<b>80</b>	<b>171.74</b>	<b>59.26</b>
			Sonai	2010-11	54	40.00	54	40.00	54	40.00	0	0.00	0.00	0.00	
				2011-12	55	40.00	55	40.00	55	40.00	0	0.00	0.00	0.00	
				2012-13	72	100.00	72	100.00	72	100.00	0	0.00	0.00	0.00	
				2013-14	73	100.00	73	100.00	39	50.00	34	37.50	12.50		
				2014-15	63	100.00	63	100.00	0	0.00	63	75.00	25.00		
			<b>Sub Sub-Total</b>				<b>317</b>	<b>380.00</b>	<b>317</b>	<b>380.00</b>	<b>220</b>	<b>230.00</b>	<b>97</b>	<b>112.50</b>	<b>37.50</b>
			Katigorah	2010-11	75	40.00	75	40.00	75	40.00	0	0.00	0.00	0.00	
				2011-12	62	40.00	62	40.00	62	40.00	0	0.00	0.00	0.00	
				2012-13	99	100.00	99	100.00	99	100.00	0	0.00	0.00	0.00	
				2013-14	99	100.00	99	100.00	0	0.00	99	75.00	25.00		
				2014-15	100	100.00	49	50.00	0	0.00	49	37.50	12.50		
			<b>Sub Sub-Total</b>				<b>435</b>	<b>380.00</b>	<b>384</b>	<b>330.00</b>	<b>236</b>	<b>180.00</b>	<b>148</b>	<b>112.50</b>	<b>37.50</b>
<b>Sub-Total</b>					<b>1968</b>	<b>2460.00</b>	<b>1917</b>	<b>2410.00</b>	<b>1317</b>	<b>1408.80</b>	<b>600</b>	<b>727.56</b>	<b>273.64</b>		
Kokrajhar	3	2	Kokrajhar East	2010-11	31	40.00	31	40.00	18	23.50	13	12.38	4.12		
				2011-12	13	40.00	13	40.00	6	28.00	7	9.00	3.00		
				2012-13	29	100.00	29	100.00	7	27.00	22	54.75	18.25		
				2013-14	33	99.70	28	87.35	4	14.25	24	54.83	18.27		
				2014-15	42	97.70	10	27.35	2	7.00	8	15.26	5.09		
			<b>Sub Sub-Total</b>				<b>148</b>	<b>377.40</b>	<b>111</b>	<b>294.70</b>	<b>37</b>	<b>99.75</b>	<b>74</b>	<b>146.22</b>	<b>48.73</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Kokrajhar			Kokrajhar West	2010-11	55	41.50	52	38.50	12	9.00	40	18.75	10.75		
				2011-12	30	40.00	30	40.00	23	25.75	7	10.55	3.70		
				2012-13	50	100.00	49	97.00	35	62.00	14	22.49	12.51		
				2013-14	74	99.70	70	91.70	0	0.00	70	68.78	22.92		
				2014-15	61	100.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>270</b>	<b>381.20</b>	<b>201</b>	<b>267.20</b>	<b>70</b>	<b>96.75</b>	<b>131</b>	<b>120.57</b>	<b>49.88</b>
			Gossaigaon	2010-11	35	40.00	35	40.00	21	28.90	14	7.99	3.11		
				2011-12	21	40.00	21	40.00	21	40.00	0	0.00	0.00		
				2012-13	44	100.00	44	100.00	44	100.00	0	0.00	0.00		
				2013-14	36	99.70	36	99.70	3	10.50	33	66.84	22.36		
				2014-15	28	99.70	2	12.00	0	0.00	2	9.00	3.00		
<b>Sub Sub-Total</b>				<b>164</b>	<b>379.40</b>	<b>138</b>	<b>291.70</b>	<b>89</b>	<b>179.40</b>	<b>49</b>	<b>83.83</b>	<b>28.47</b>			
<b>Sub-Total</b>				<b>582</b>	<b>1138.00</b>	<b>450</b>	<b>853.60</b>	<b>196</b>	<b>375.90</b>	<b>254</b>	<b>350.62</b>	<b>127.08</b>			
Dibrugarh	7	2	Duliajn	2010-11	59	40.00	59	40.00	59	40.00	0	0.00	0.00		
				2011-12	26	40.00	26	40.00	26	40.00	0	0.00	0.00		
				2012-13	61	100.00	61	100.00	42	71.00	19	21.84	7.16		
				2013-14	68	99.70	62	89.00	4	8.00	58	60.75	20.25		
				2014-15	68	99.70	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>282</b>	<b>379.40</b>	<b>208</b>	<b>269.00</b>	<b>131</b>	<b>159.00</b>	<b>77</b>	<b>82.59</b>	<b>27.41</b>
			Moran	2010-11	50	40.00	50	40.00	50	40.00	0	0.00	0.00		
				2011-12	54	40.00	54	40.00	54	40.00	0	0.00	0.00		
				2012-13	101	100.00	100	99.00	68	65.00	32	25.50	8.50		
				2013-14	78	97.00	69	79.00	24	28.50	45	37.86	12.64		
				2014-15	50	63.00	44	52.00	0	0.00	44	39.00	13.00		
<b>Sub Sub-Total</b>				<b>333</b>	<b>340.00</b>	<b>317</b>	<b>310.00</b>	<b>196</b>	<b>173.50</b>	<b>121</b>	<b>102.36</b>	<b>34.14</b>			

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Dibrugarh			Dibrugarh	2010-11	123	40.00	123	40.00	123	40.00	0	0.00	0.00		
				2011-12	121	40.00	121	40.00	121	40.00	0	0.00	0.00		
				2012-13	125	100.00	125	100.00	125	100.00	0	0.00	0.00		
				2013-14	110	99.70	110	99.70	44	66.70	66	24.75	8.25		
				2014-15	66	99.70	57	94.30	25	35.15	32	44.36	14.79		
			<b>Sub Sub-Total</b>				<b>545</b>	<b>379.40</b>	<b>536</b>	<b>374.00</b>	<b>438</b>	<b>281.85</b>	<b>98</b>	<b>69.11</b>	<b>23.04</b>
			Lahowal	2010-11	67	40.00	67	40.00	67	40.00	67	40.00	0	0.00	0.00
				2011-12	46	40.00	46	40.00	46	40.00	46	40.00	0	0.00	0.00
				2012-13	72	100.00	72	100.00	66	89.25	6	8.06	2.69		
				2013-14	46	99.70	43	94.20	26	49.99	17	33.15	11.06		
				2014-15	65	99.70	18	40.60	2	2.00	16	28.95	9.65		
			<b>Sub Sub-Total</b>				<b>296</b>	<b>379.40</b>	<b>246</b>	<b>314.80</b>	<b>207</b>	<b>221.24</b>	<b>39</b>	<b>70.16</b>	<b>23.40</b>
			Chabua	2010-11	27	16.00	27	16.00	27	16.00	27	16.00	0	0.00	0.00
				2011-12	17	17.50	17	17.50	17	17.50	17	17.50	0	0.00	0.00
				2012-13	24	58.00	23	56.88	11	27.50	12	22.04	7.34		
				2013-14	34	39.70	34	39.70	0	0.00	34	29.78	9.92		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>102</b>	<b>131.20</b>	<b>101</b>	<b>130.08</b>	<b>55</b>	<b>61.00</b>	<b>46</b>	<b>51.82</b>	<b>17.26</b>
			Tingkhong	2010-11	142	40.00	142	40.00	142	40.00	142	40.00	0	0.00	0.00
				2011-12	35	40.00	35	40.00	35	40.00	35	40.00	0	0.00	0.00
				2012-13	42	100.00	42	100.00	37	88.98	5	8.30	2.72		
				2013-14	45	99.70	45	99.70	16	45.00	29	41.02	13.68		
				2014-15	45	99.70	19	50.00	0	0.00	19	37.50	12.50		
			<b>Sub Sub-Total</b>				<b>309</b>	<b>379.40</b>	<b>283</b>	<b>329.70</b>	<b>230</b>	<b>213.98</b>	<b>53</b>	<b>86.82</b>	<b>28.90</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Dibrugarh			Naharkatia	2010-11	58	40.00	58	40.00	58	40.00	0	0.00	0.00		
				2011-12	31	40.00	31	40.00	31	40.00	0	0.00	0.00		
				2012-13	50	100.00	48	97.50	32	64.50	16	24.75	8.25		
				2013-14	47	99.70	47	99.70	11	19.20	36	48.00	32.50		
				2014-15	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
			<b>Sub Sub-Total</b>				<b>186</b>	<b>279.70</b>	<b>184</b>	<b>277.20</b>	<b>132</b>	<b>163.70</b>	<b>52</b>	<b>72.75</b>	<b>40.75</b>
<b>Sub-Total</b>					<b>2053</b>	<b>2268.50</b>	<b>1875</b>	<b>2004.78</b>	<b>1389</b>	<b>1274.27</b>	<b>486</b>	<b>535.61</b>	<b>194.90</b>		
Sonitpur	8	2	Rangapara	2010-11	74	40.00	74	40.00	74	40.00	0	0.00	0.00		
				2011-12	25	39.50	25	39.50	15	22.50	10	12.75	4.25		
				2012-13	51	90.87	51	90.87	0	0.00	51	68.15	22.72		
				2013-14	55	101.49	55	101.49	17	39.63	38	27.90	33.96		
				2014-15	14	20.50	14	20.50	0	0.00	14	15.38	5.12		
			<b>Sub Sub-Total</b>				<b>219</b>	<b>292.36</b>	<b>219</b>	<b>292.36</b>	<b>106</b>	<b>102.13</b>	<b>113</b>	<b>124.18</b>	<b>66.05</b>
			Biswanath	2010-11	50	40.00	50	40.00	19	16.40	31	17.70	5.90		
				2011-12	66	40.00	66	40.00	51	28.00	15	9.00	3.00		
				2012-13	139	100.00	139	100.00	91	61.75	48	30.94	7.31		
				2013-14	109	100.00	109	100.00	0	0.00	109	50.00	50.00		
				2014-15	62	66.50	62	66.50	0	0.00	62	49.88	16.62		
			<b>Sub Sub-Total</b>				<b>426</b>	<b>346.50</b>	<b>426</b>	<b>346.50</b>	<b>161</b>	<b>106.15</b>	<b>265</b>	<b>157.52</b>	<b>82.83</b>
			Borchala	2010-11	61	40.00	61	40.00	28	19.00	33	18.44	2.56		
				2011-12	0	0.00	0	0.00	0	0.00	0	0.00	0.00		
				2012-13	90	100.55	90	100.55	0	0.00	90	78.48	22.07		
2013-14	100	111.25		100	111.25	0	0.00	100	86.79	24.46					
2014-15	8	10.50		8	10.50	0	0.00	8	7.87	2.63					
<b>Sub Sub-Total</b>				<b>259</b>	<b>262.30</b>	<b>259</b>	<b>262.30</b>	<b>28</b>	<b>19.00</b>	<b>231</b>	<b>191.58</b>	<b>51.72</b>			

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Sonitpur			Dhekiajuli	2010-11	29	40.00	29	40.00	26	35.50	3	3.37	1.13		
				2011-12	16	40.00	16	40.00	13	35.00	3	3.75	1.25		
				2012-13	36	100.00	36	100.00	35	99.00	1	0.75	0.25		
				2013-14	29	100.00	29	100.00	0	0.00	29	75.00	25.00		
				2014-15	11	50.00	11	50.00	0	0.00	11	37.50	12.50		
			<b>Sub Sub-Total</b>				<b>121</b>	<b>330.00</b>	<b>121</b>	<b>330.00</b>	<b>74</b>	<b>169.50</b>	<b>47</b>	<b>120.37</b>	<b>40.13</b>
			Behali	2010-11	48	39.99	48	39.99	19	17.25	29	17.05	5.69		
				2011-12	32	39.37	32	39.37	17	30.37	15	6.75	2.25		
				2012-13	94	99.89	94	99.89	27	18.44	67	63.97	17.48		
				2013-14	79	93.40	79	93.40	0	0.00	79	70.05	23.35		
				2014-15	26	31.65	26	31.65	0	0.00	26	23.74	7.91		
			<b>Sub Sub-Total</b>				<b>279</b>	<b>304.30</b>	<b>279</b>	<b>304.30</b>	<b>63</b>	<b>66.06</b>	<b>216</b>	<b>181.56</b>	<b>56.68</b>
			Sootea	2010-11	125	40.00	125	40.00	125	40.00	0	0.00	0.00		
				2011-12	98	39.90	98	39.90	83	35.57	15	3.78	0.55		
				2012-13	62	100.00	62	100.00	50	79.00	12	17.15	3.85		
				2013-14	113	86.50	113	86.50	6	9.00	107	58.12	19.38		
				2014-15	49	50.00	49	50.00	0	0.00	49	37.50	12.50		
			<b>Sub Sub-Total</b>				<b>447</b>	<b>316.40</b>	<b>447</b>	<b>316.40</b>	<b>264</b>	<b>163.57</b>	<b>183</b>	<b>116.55</b>	<b>36.28</b>
			Gohpur	2010-11	26	40.00	26	40.00	22	35.60	4	3.30	1.10		
				2011-12	24	40.00	24	40.00	16	29.25	8	8.58	2.17		
				2012-13	22	99.94	22	99.94	20	96.94	2	2.25	0.75		
				2013-14	26	99.25	26	99.25	21	85.15	5	8.40	5.70		
				2014-15	39	99.15	39	99.15	0	0.00	39	49.57	49.58		
			<b>Sub Sub-Total</b>				<b>137</b>	<b>378.34</b>	<b>137</b>	<b>378.34</b>	<b>79</b>	<b>246.94</b>	<b>58</b>	<b>72.10</b>	<b>59.30</b>

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Sonitpur			Tezpur	2010-11	66	40.00	66	40.00	6	2.95	60	34.38	2.67		
				2011-12	18	39.55	18	39.55	13	31.45	5	6.40	1.70		
				2012-13	70	98.50	70	98.50	58	81.85	12	12.49	4.16		
				2013-14	73	99.61	73	99.61	13	22.50	60	54.79	22.32		
				2014-15	41	99.40	41	99.40	0	0.00	41	74.55	24.85		
			<b>Sub Sub-Total</b>				<b>268</b>	<b>377.06</b>	<b>268</b>	<b>377.06</b>	<b>90</b>	<b>138.75</b>	<b>178</b>	<b>182.61</b>	<b>55.70</b>
<b>Sub-Total</b>					<b>2156</b>	<b>2607.26</b>	<b>2156</b>	<b>2607.26</b>	<b>865</b>	<b>1012.10</b>	<b>1291</b>	<b>1146.47</b>	<b>448.69</b>		
Dhubri	7	2	Mankachar	2010-11	14	40.00	14	40.00	14	40.00	0	0.00	0.00		
				2011-12	22	40.00	22	40.00	22	40.00	0	0.00	0.00		
				2012-13	45	99.94	45	99.94	43	93.01	2	5.20	1.73		
				2013-14	43	99.94	42	96.94	14	29.80	28	50.36	16.78		
				2014-15	24	50.00	24	50.00	0	0.00	24	24.06	25.94		
			<b>Sub Sub-Total</b>				<b>148</b>	<b>329.88</b>	<b>147</b>	<b>326.88</b>	<b>93</b>	<b>202.81</b>	<b>54</b>	<b>79.62</b>	<b>44.45</b>
			Bilasipara East	2010-11	51	40.00	51	40.00	51	40.00	0	0.00	0.00		
				2011-12	25	40.00	25	40.00	23	32.70	2	5.48	1.82		
				2012-13	43	99.98	43	99.98	36	88.68	7	8.48	2.82		
				2013-14	30	79.82	30	79.82	13	37.82	17	31.50	10.50		
				2014-15	10	17.49	10	17.49	0	0.00	10	13.12	4.37		
			<b>Sub Sub-Total</b>				<b>159</b>	<b>277.29</b>	<b>159</b>	<b>277.29</b>	<b>123</b>	<b>199.20</b>	<b>36</b>	<b>58.58</b>	<b>19.51</b>
			Bilasipara West	2010-11	41	40.00	41	40.00	41	40.00	0	0.00	0.00		
				2011-12	30	40.00	30	40.00	30	40.00	0	0.00	0.00		
				2012-13	54	96.00	54	96.00	41	67.58	13	15.96	12.46		
2013-14	53	81.50		53	81.50	0	0.00	53	61.13	20.37					
2014-15	21	30.00		21	30.00	0	0.00	21	22.50	7.50					
<b>Sub Sub-Total</b>				<b>199</b>	<b>287.50</b>	<b>199</b>	<b>287.50</b>	<b>112</b>	<b>147.58</b>	<b>87</b>	<b>99.59</b>	<b>40.33</b>			

1	2	3	4	5	6	7	8	9	10	11	12	13	14		
Dhubri			South Salmara	2010-11	26	40.00	26	40.00	26	40.00	0	0.00	0.00		
				2011-12	25	38.30	25	38.30	25	38.30	0	0.00	0.00		
				2012-13	41	99.97	41	99.97	33	57.48	8	31.87	10.62		
				2013-14	38	99.99	38	99.99	0	0.00	38	74.99	25.00		
				2014-15	23	52.96	23	52.96	0	0.00	23	39.72	13.24		
			<b>Sub Sub-Total</b>				<b>153</b>	<b>331.22</b>	<b>153</b>	<b>331.22</b>	<b>84</b>	<b>135.78</b>	<b>69</b>	<b>146.58</b>	<b>48.86</b>
			Dhubri	2010-11	13	40.00	13	40.00	13	40.00	0	0.00	0.00		
				2011-12	28	40.00	28	40.00	28	40.00	0	0.00	0.00		
				2012-13	60	99.61	60	99.61	26	44.86	34	41.06	13.69		
				2013-14	52	102.60	52	102.60	1	5.00	51	54.24	43.36		
				2014-15	45	82.50	45	82.50	0	0.00	45	26.62	55.88		
			<b>Sub Sub-Total</b>				<b>198</b>	<b>364.71</b>	<b>198</b>	<b>364.71</b>	<b>68</b>	<b>129.86</b>	<b>130</b>	<b>121.92</b>	<b>112.93</b>
			Gauripur	2010-11	48	40.00	48	40.00	48	40.00	0	0.00	0.00		
				2011-12	16	36.55	16	36.55	6	18.50	10	13.54	4.51		
				2012-13	66	102.36	41	70.23	4	20.00	37	37.67	12.56		
				2013-14	20	99.50	14	88.25	3	30.00	11	43.69	14.56		
				2014-15	31	88.75	21	63.45	0	0.00	21	0.00	63.45		
			<b>Sub Sub-Total</b>				<b>181</b>	<b>367.16</b>	<b>140</b>	<b>298.48</b>	<b>61</b>	<b>108.50</b>	<b>79</b>	<b>94.90</b>	<b>95.08</b>
			Golakganj	2010-11	16	40.00	16	40.00	16	40.00	0	0.00	0.00		
				2011-12	15	40.00	15	40.00	14	37.35	1	1.96	0.69		
				2012-13	44	99.87	44	99.87	42	89.87	2	7.50	2.50		
				2013-14	52	100.00	52	100.00	0	0.00	52	75.00	25.00		
				2014-15	53	97.00	52	92.00	0	0.00	52	69.00	23.00		
			<b>Sub Sub-Total</b>				<b>180</b>	<b>376.87</b>	<b>179</b>	<b>371.87</b>	<b>72</b>	<b>167.22</b>	<b>107</b>	<b>153.46</b>	<b>51.19</b>
<b>Sub-Total</b>					<b>1218</b>	<b>2334.63</b>	<b>1175</b>	<b>2257.95</b>	<b>613</b>	<b>1090.95</b>	<b>562</b>	<b>754.65</b>	<b>412.35</b>		
<b>G Total</b>	<b>55</b>	<b>17</b>			<b>14093</b>	<b>18030</b>	<b>13129</b>	<b>16243</b>	<b>7153</b>	<b>8086</b>	<b>5976</b>	<b>5774</b>	<b>2382</b>		

Source: Departmental records.

## Appendix – 3.5

(Reference to paragraph -3.2.9.6)

## Mega Project valuing above ₹5 lakh implemented under MLALAD fund during 2010-15 in eight test checked districts

(₹ in lakh)

District	LAC	Executing Agency/Member Secy	Year	Sl. No	Name of Schemes	Phase	Date of recommendation	Sanctioned Amount	Total released	Balance
1	2	3	4	5	6	7	8	9	10	11
Barpeta	Chenga	Construction Committee	2012-13	1	River Protection work at Pub-Mahchara	I	22-10-2013	5.00	3.75	1.25
			2012-13			II	22-10-2013	5.00	3.75	1.25
	Jania		2012-13	2	Protection of Kamarpara High Madrassa from the erosion of River Beki providing boulder spur at Bardanga (Ph-I & Ph-II)		NA	10.00	10.00	0.00
			2013-14	3	Construction of Beki river Protection work (East Side) from Jania to Sonpura Village (Ph – I & II)		NA	10.00	7.50	2.50
Nagaon	Batradava	BDO, Dolonghat Development Block	2010-11	4	Construction of Guest House near Chakalaghat Rasmandir	I	13-01-2011	2.00	5.00	0.00
			2011-12			II	09-05-2012	5.00	3.75	1.25
			2012-13			III	03-07-2014	5.00	2.00	0.00
		BDO, Batadrava Development Block	2011-12	5	Constn. Of Building at Dhing Shwaid Bhawan	I	18-02-2012	5.00	5.00	0.00
			2012-13			II	17-07-2013	5.00	5.00	0.00
	Hojai	Construction Committee	2012-13	6	Beautification of Swarnajayanti Bhawan with development including providing brick drain	I	17-06-2013	5.00	5.00	0.00
			2012-13			II	17-06-2013	5.00	5.00	0.00
	Rupahihat	Construction Committee	2010-11	7	Construction of Community Hall at Abdus Samed memorial Junior college	I	25-10-2010	5.00	5.00	0.00
			2010-11			II	25-10-2010	5.00	5.00	0.00
	Kaliabor	Construction Committee	2013-14	8	Construction of Fibre Stone Memorial of Mulagabharu at Hatbor,Kaliabor	I	19-02-2015	10.00	7.50	2.50
2014-15			II			19-02-2015	10.00	7.50	2.50	

**Appendices**

1	2	3	4	5	6	7	8	9	10	11
Sonitpur	Rangapara	BDO, Rangapara Dev. Block	2012-13	9	Const of B/Wall at Namanigaon C.Hall No.1 Namonigaon (Sitola Mandir)	I	14-06-2013	2.50	1.88	0.63
			2012-13	10	Const. of Latrin, Urinal & Bathroom at Romoiya Math, Namonigaon (Sitola Mandir)	II	14-06-2013	2.89	2.17	0.72
			2012-13	11	Const of C.H. near Sitaram Mandir, Namonigaon	I	14-06-2013	9.98	7.48	2.49
			2013-14			II	07-02-2014	9.63	7.22	2.41
<b>Sub-Total of works executed in Phase manner</b>								<b>117.00</b>	<b>99.50</b>	<b>17.50</b>
Cachar	Dholai	Construction Committee	2013-14	1	Const. of RCC Foot Bridge at Allenpur over Balucheri River		NA	10.00	7.50	2.50
Dhubri	Bilashipara (East)	Construction Committee	2013-14	2	Construction of Improvement of works at Gaurang Lift Irrigation Scheme		02-03-2015	10.00	7.50	2.50
Dibrugarh	Duliajan	BDO,Tengakhat	2012-13	3	Construction of Public Waiting Shed at Tengakhat near PWD Office TGT GP		10-04-2013	6.00	6.00	0.00
			2012-13	4	Construction of Community Hall at Panimudi, Tengakhat GP		10-04-2013	6.00	4.50	1.50
Karbi Anglong	Diphu	BDO,Langsomepi	2013-14	5	Construction Erosion Protection of Langsomepi River at Lakhan Bey Gaon		20-12-2014	6.00	3.00	3.00
Nagaon	Batradava	BDO, Batadrava Devlopment Block	2012-13	6	Constn. Of Community Hall at Brahmanaon		17-07-2013	8.00	8.00	0.00
			2012-13	7	Construction of Building for Madhav Dev Nattya Mandir, Dhing		17-07-2013	10.00	7.50	2.50
	Hojai	Construction Committee	2013-14	8	Constn of C/Hall at Nabajyoti Natya Sangsad Bhatri Sangha, Lanka		06-02-2014	10.00	10.00	0.00
	Kaliabor	Construction Committee	2013-14	9	Construction of Fibre Stone Memorial of Dr Bhupen Hazarika at Silghat,Kaliabor		19-02-2015	10.00	7.50	2.50
<b>Sub-Total of works valued above 5 lakh</b>								<b>76.00</b>	<b>61.50</b>	<b>14.50</b>
<b>Grand Total</b>								<b>193.00</b>	<b>161.00</b>	<b>32.00</b>

Source: Departmental records.

## Appendix – 3.6

(Reference to paragraph -3.2.9.6)

## Building constructed under MLAADS not found during joint physical verification

Sl. No.	District	LAC	Financial Year	Name of Work	Approved amount (Lakh)	P/No. of JV
1	2	3	4	5	6	7
1	Nagaon	Batradava	2010-11	Construction Of Cultrual Centre near Bhetioni Shiva Mandir	0.80	69
2	Nagaon	Batradava	2010-11	Construction Of Cultrual Centre near Laklangia Deka Namghar	1.00	70
3	Nagaon	Batradava	2010-11	Construction of Community Hall at Chakalaghat Rasmandi	2.00	72
4	Nagaon	Batradava	2010-11	Construction Of Cultrual Centre near Da-Gaon Namghar	1.00	74
5	Nagaon	Batradava	2011-12	Constn. Of Guest House near Dhing Chariali Siva Mandir	1.00	71
6	Nagaon	Batradava	2011-12	Construction of Community Hall near East Bhalukmari Siva mandir	2.00	75
7	Nagaon	Batradava	2011-12	Construction of Community Hall near Kamarchuk Ras Mandir	3.00	76
8	Nagaon	Batradava	2011-12	Construction of Guest House near Gopal Dev Mandir, Majgaon	5.00	77
9	Nagaon	Batradava	2011-12	Construction of Guest House near Chakalaghat Rasmandir	5.00	72
10	Nagaon	Batradava	2012-13	Construction of Guest House near Gulusthan Patty Mahzid	1.00	88
11	Nagaon	Batradava	2012-13	Construction of Guest House near Niz-Silpukhuri Namghar, GP- Silpukhuri	1.00	89
12	Nagaon	Batradava	2012-13	Construction of Boundary Wall of Sologuri Kassukati Play Ground, GP- Sologuri	2.00	90
13	Nagaon	Batradava	2012-13	Construction of Guest House near Chakalaghat Rasmandir	5.00	72
14	Nagaon	Samaguri	2012-13	Construction of Community Hall at Samaguri College	5.00	102
15	Nagaon	Samaguri	2013-14	Construction of Community Hall at Paschim Soalani near Joghadhantu Pujabari	2.00	106
16	Nagaon	Samaguri	2013-14	Construction of Community Hall near Ambagan Smashan Kalibari	2.00	107
17	Nagaon	Samaguri	2013-14	Construction of Community Hall at Amoni	2.00	110
18	Sonitpur	Rangapara	2012-13	Construction of C/Hall near Sonajuli Nath Gaon Namghar	2.00	369
19	Sonitpur	Rangapara	2012-13	Constn. of C/Hall Near Shiv Mandir , Namgaon, Kharkho Line	1.00	370
20	Sonitpur	Rangapara	2012-13	Construction Of C/Hall at Catholic Church, Sonajuli T.E. Line no.15	2.00	373
21	Sonitpur	Rangapara	2012-13	Constn. Of C/Hall near A.F.I.Church	2.00	374
22	Sonitpur	Rangapara	2013-14	Construction of C/Hall near durga Mandir, Mahoroni T. Estate (W/No. 7)	2.50	385
23	Sonitpur	Rangapara	2013-14	Construction of C/Hall near Masjid, Naharani ground	1.50	386
24	Sonitpur	Rangapara	2011-12	Construction of open Staga at Phulbari, Ph - I	1.00	17
25	Sonitpur	Biswanath Chariali	2011-12	Const. of C.H. at Sootea College	2.00	339
26	Sonitpur	Biswanath Chariali	2012-13	Construction of Community Hall at Charajania Namgarh	0.50	347

1	2	3	4	5	6	7
27	Sonitpur	Biswanath Chariali	2012-13	Construction of Boundary Hall at Falfalli Community Hall	1.00	363
28	Sonitpur	Biswanath Chariali	2013-14	Construction of Community Hall at Madhupur Sankar Samaj	2.00	360
29	Sonitpur	Biswanath Chariali	2013-14	Construction of Community Hal at Natungaon	1.00	362
30	Sonitpur	Rangapara	2012-13	Construction of Community Hall near Solagaon Namgarh, Gotanaga No.3	1.50	8
31	Sonitpur	Rangapara	2012-13	Construction of Community Hall near Gram Than Bengali Burhabhanga	1.00	7
32	Sonitpur	Rangapara	2012-13	Construction of Community Hall at Bokogaon Miri Phase-I	2.00	6
33	Nagaon	Hojai	2012-13	Construction of Community Hall near Gita Mandir at Ward No. 2, Hojai Town	2.00	126
34	Nagaon	Hojai	2012-13	Construction of Community Hall near Durgamandir at Uttar Bidya Nagar	2.00	127
35	Nagaon	Hojai	2013-14	Construction of Community Hall near Shani Mandir at Hojai Town, Ward No. 6	4.00	132
36	Nagaon	Hojai	2013-14	Construction of Community Hall near Jagat Bandhu Mandir at Hojai town, Ward No. 8	2.00	133
37	Nagaon	Hojai	2013-14	Construction of Community Hall Akhanda Mandali Hojai Town, Ward No. 4	5.00	137
38	Nagaon	Hojai	2013-14	Construction of Community Hall near Ramthakur Mandir Hojai Town, Ward No. 5	5.00	138
39	Barpeta	Chenga	2012-13	Improvement of Roads by earth works and bricks at Bahribazar IB to Bhela Tarabari PWD'[1] under Chenga LAC, Barpeta was not found.	3.00	48
<b>Grand Total</b>					<b>86.80</b>	<b>--</b>

Source: Departmental records and joint physical verification report.

## Appendix – 3.7

(Reference to paragraph -3.3.1(B))

## Statement showing the details of avoidable penal interest

Name of Bank	Quarter ended	Amount of TDS deducted (SBI)/to be deducted (UBI) (₹)	No. of months defaulting	Penal interest (₹)
SBI, Dispur Branch	30.06.2011	23,18,300	21	7,30,265
	30.09.2011	1,25,46,120	18	33,87,450
	31.12.2011	1,25,46,120	15	28,22,874
	31.03.2012	1,24,09,760	12	22,33,757
	30.06.2012	1,25,00,650	09	16,87,588
	30.09.2012	1,26,45,670	06	11,38,110
	31.12.2012	1,26,45,670	03	5,69,055
<b>Sub-total (A)</b>		<b>7,76,12,290</b>	<b>--</b>	<b>1,25,69,099</b>
UBI, Noonmati Branch	30.09.2011	1,92,714	18	34,689
	31.03.2012	32,09,023	12	3,85,083
	20.09.2012	31,21,579	07	2,18,511
	21.12.2012	7,63,136	04	30,525
<b>Sub-total (B)</b>		<b>72,86,452</b>	<b>--</b>	<b>6,68,808</b>
<b>Grand Total (A+B)</b>		<b>8,48,98,742</b>	<b>--</b>	<b>1,32,37,907</b>

Source: Departmental records.

## Appendix – 3.8

(Reference to paragraph -3.3.4)

## Fictitious payments and fraudulent expenditure towards carriage of earth

Sl. No.	Sanction No & date	Name of works	Executing Agency	Expenditure incurred on carrying earth (₹ in lakh)	Mode of transport as per departmental records (Registration No.)	Status of vehicle as per DTO's Record	Name of DTO
1	2	3	4	5	6	7	8
1	BD 42/2011-Pt-II/33 dtd. 24-10-11	Command Area Development for construction of Road from Kunguri Village to Manas Forest Boundary Via Lahoripara Madan Village starting from 32 <sup>nd</sup> SSB Gosaibhitha BADP (SCA)-2011-12	BDO, Jalah	2.19	By Tractor (AS 28-5695)	Two wheeler	DTO, Baksa
				2.18	By Tractor (AS- 28-6387)	Invalid Registration No.	DTO, Baksa
				2.19	By Tractor (AS-28-7319)	Invalid Registration No.	DTO, Baksa
				2.22	By Tractor (AS-15-D-3961)	Motor cycle	DTO, Barpeta
2	BD.103/2011/8 dtd. 26/12/2011	Construction with earth work and sand gravelling from Kumguri - Boro Bazar PWD road near Majarbari L P School to Manas Forest boundary.	BDO, Jalah	1.27	By Tractor (No. AS-14-3851)	Motor cycle	DTO, Nalbari
				1.27	By Tractor (AS-15-4698)	Motor Cycle	DTO, Barpeta
3	BD.192/2012/12 dt.01/02/2013	Construction of Community hall at Phungkhuli (Betbari)	BDO, Jalah	1.55	By Tractor (AS-28-B-2341)	Invalid Registration No.	DTO, Baksa
				0.67	By Tractor (AS-15-1125)	Motor Cycle	DTO, Barpeta
4	BD.87/2010/44 dt.13/09/2010	Land Development at Nikashi School Playground	BDO, Baksa	1.50	By Tractor (AS-01-X-0324)	Motor Cycle	DTO, Kamrup
5	BD.23/2013/246 dt.26/02/2013	Construction of box type culvert with approaches at Gataibari village and road from Sarupeta Bhuyanpara PWD Road to Gathaibari Village.	BDO, Jalah	0.26	By Tractor (AS-28-1022)	Two wheeler	DTO, Baksa
6	BD.103/2011/8 dt.26/12/2011	Construction of road with earth work and sand gravelling from Palchiguri Library to Udhaiaguri. .	BDO, Jalah	1.85	By Tractor (AS-14-C-2590)	Auto Rickshaw	DTO, Nalbari
				1.94	By Tractor (AS-14-2520)	Scooter	DTO, Nalbari

1	2	3	4	5	6	7	8
7	BD.103/2011/8 dt.26/12/2011	Const. link road with earth work and sand gravelling from Palchiguri to Kahibari road near Langdangpara to Lahoripara village alongwith 1 No. Box type culvert.	BDO, Jalah	2.04	By Tractor (AS-15-3610)	Scooter	DTO, Barpeta
				1.40	By Tractor (AS-15-A-6892)	Motor Cycle	DTO, Barpeta
				1.56	By Tractor (AS-15-A-6415)	Motor Cycle	DTO, Barpeta
				1.44	By Tractor (AS-15-D-3797)	Motor Cycle	DTO, Barpeta
8	BD.23/2013/246 dt.26/02/2013	Construction of Taki NC to Doomni with 2 nos. RCC Culvert with earth work and heavy gravelling at vill Taki NC.	BDO, Jalah	1.69	By Tractor (AS-14-6072)	Scooter	DTO, Nalbari
9	BD.23/2013/246 dt.26/02/2013	Construction of road from Mandarguri LP School to palchiguri village Tiniali along with one RCC Box type Culvert under BADP 2012-13	BDO, Jalah	3.02	By Tractor (AS 15A-4564)	Motor Cycle	DTO, Barpeta
10	BD.23/2013/246 dt.26/02/2013	Construction of Market Sheed at Majoi Baza at Borhagra Village.	BDO, Jalah	1.23	By Tractor (AS-15-C-0479)	Auto	DTO, Barpeta
<b>Total (Fictitious payments)</b>				<b>31.47</b>			
11	BD.103/2011/8 dt.26/12/2011	Const. of Pulchiguri Rupahi Road with the provision of 1200 MM dia HPC	BDO, Jalah	9.04	By Tractor (Registration No. not mentioned)	Could not be ascertained	-
12	BD.103/2011/8 dt.26/12/2011	Construction of road with earth and sand gravelling from Bhyanpara (Gossaihvtha) SSB Camp to Madanguri Village.	BDO, Jalah	9.37	By Tractor (Registration No. not mentioned)	Could not be ascertained	-
<b>Total (Doubtful expenditure)</b>				<b>18.41</b>			

Source: Departmental records.

## Appendix - 3.9

(Reference to paragraph -3.3.5)

## Statement showing the amount of outstanding revenue realisable from Government/Non-Government Organisations and Individuals

(in ₹)

Name of the Unit	Period of deployment of police guard under consideration	Amount leviable				Total amount leviable	Amount realised		Total realised	Amount outstanding
		Government organisation/PSUs		Non-Government organisation/individuals			Government organisation/PSUs	Non-Government organisation/individuals		
		Name	Amount	Name	Amount					
SP, Nagaon	April 2012 to March 2015	UBI Lumding Branch	5868000	--	--	5868000	5382000	--	5382000	486000
		IOC, Lumding	1711500	--	--	1711500	1569750	--	1569750	141750
		AIR, Nagaon	3374100	--	--	3374100	2535750	--	2535750	838350
		Nagaon, HPO	1203600	--	--	1203600	816000	--	816000	387600
		Power Grid, Bheooguri	895590	--	5199930	6095520	504900	5199930	5704830	390690
<b>Total</b>			<b>13052790</b>		<b>5199930</b>	<b>18252720</b>	<b>10808400</b>	<b>5199930</b>	<b>16008330</b>	<b>2244390</b>
SP, Dibrugarh	April 2012 to March 2015	Allahabad Bank, Dibrugarh	902001	--	--	902001	--	--	--	902001
		AIR, Dibrugarh	2583085	--	--	2583085	2436402	--	2436402	146683
		Doordarshan Kendra, Dibrugarh	1467768	--	--	1467768	1100826	--	1100826	366942
		IOC, Mohanbari	1195864	--	--	1195864	299570	--	299570	896294
		Neeeco Ltd., Duliajan	1373820	--	--	1373820	--	--	--	1373820
		OIL, Duliajan	2538911	--	--	2538911	716212	--	716212	1822699
		Namrup Thermal Power Station	360667	--	--	360667	150968	--	150968	209699
		SBI-I-II	1902084	--	--	1902084	--	--	--	1902084
		--	--	Sr. Manager, 132 KV	257454	257454	--	--	--	257454
		--	--	Grid Sub-Station, AEGCL, Dibrugarh	248620	248620	--	--	--	248620
		--	--	Ratul Bordoloi (MD) APL, Namrup	204000	204000	--	34000	34000	170000
		UBI, Duliajan	1084695	--	--	1084695	601795	--	601795	482900
			1264688	--	--	1264688	--	--	--	1264688
		UBI, Dibrugarh	579480	--	--	579480	--	--	--	579480
			1202889	--	--	1202889	--	--	--	1202889
		SBI, Duliajan	579480	--	--	579480	--	--	--	579480
	1168956	--	--	1168956	--	--	--	1168956		
SBI, Namrup	971532	--	--	971532	--	--	--	971532		
	978691	--	--	978691	--	--	--	978691		
--	--	Mr. Samir Samanta, GM, Telecom, BSNL, Dibrugarh	432000	432000	--	108000	108000	324000		
<b>Total</b>			<b>20154611</b>		<b>1142074</b>	<b>21296685</b>	<b>5305773</b>	<b>142000</b>	<b>5447773</b>	<b>15848912</b>
<b>Grand Total</b>						<b>3,95,49,405</b>			<b>2,14,56,103</b>	<b>1,80,93,302</b>

Source: Departmental records.

## ***GLOSSARY OF ABBREVIATIONS***

## Glossary of abbreviations

AA	Administrative Approval
AAC	Annual Action Calendar
AAP	Annual Action Plan
AC	Abstract Contingency
ACA	Additional Central Assistance
ADC	Additional Deputy Commissioner
AFR	Assam Financial Rule
AFRBM	Assam Fiscal Responsibility and Budget Management
AG	Accountant General
AGVB	Assam Grameen Vikash Bank
AIFA	Assam Infrastructure Financing Authority
ALA	Assam Land (Requisition and Acquisition) Act, 1964
AMTRON	Assam Electronics Development Corporation Limited
AOC	Audit Objection Committee
AOP	Annual Operational Plan
APDCL	Assam Power Distribution Company Limited
APR	Actual Payee's Receipt
APWD	Assam Public Works Department
ASDM	Assam Skill Development Mission
ASHB	Assam State Housing Board
ATDA	Assam Tribal Development Authority
ATN	Action Taken Note
AWR	All Weather Road
AYUR	Ayurvedic
BAD	Border Areas Department
BADP	Border Area Development Programme
BBPL	Bodoland Bamboo Plantation Limited
BCP	Business Continuity Plan
BDO	Block Development Officer
BEEO	Block Elementary Education Officer
BM	Bituminous Macadam
BOB	Bank of Baroda
BPL	Below the Poverty Line
BPM	Block Programme Manager
BTC	Bodoland Territorial Council
BTS	Bodoland Transport Services
CDC	Central Data Centre
CEC	Chief Executive Councilor
CEM	Chief Executive Member
CEO	Chief Executive Officer
CHD	Council Head of the Department
CIF	Chief Inspector of Factories
CNC	Computer Numerical Controlled
CO	Circle Officer
CPWD	Central Public Works Department
CRF	Calamity Relief Fund
CS	Comparative Statements
CST	Central Sales Tax

CTMIS	Comprehensive Treasury Management Information System
CTS	Craftsmen Training Scheme
CVC	Central Vigilance Commission
DC	Deputy Commissioner
DCC	Detailed Countersigned Contingent
DDO	Drawing and Disbursing Officer
DECT	Director of Employment and Craftsmen Training
DEEO	District Elementary Education Officer
DGET	Director General of Employment and Training
DGS&D	Directorate General of Supplies & Disposals
DHS	Director of Health Services
DHS	District Health Society
DIS	Deputy Inspector of Schools
DME	Director of Medical Education
DNA	District Nodal Authority
DoA	Director of Agriculture
DoAT	Director of Accounts and Treasury
DoE	Director of Education
DPC	Departmental Purchase Committee
DPR	Detailed Project Report
DR	Disaster Recovery
DRDA	District Rural Development Agency
DTO	District Transport Officers
EAC	Extra Assistant Commissioner
EE	Executive Engineer
ERS	Emergency Response Services
FE	Fire Extinguisher
FFD	Flexi Fixed Deposit
FMP	Flood Management Programme
FOIGS	Family Oriented Income Generating Schemes
FPPPA	Fuel and Power Purchase Price Adjustment
FS	Financial Sanction
GAD	General Administration Department
GCI	Galvanized Corrugated Iron
GFR	General Financial Rule
GMCH	Gauhati Medical College and Hospital
GMDA	Guwahati Metropolitan Development Agency
GNM	General Nurse Midwives
GoA	Government of Assam
GoI	Government of India
GP	Gaon Panchayat
GRI	Gratuitous Relief Item
GU	Gauhati University
GVK	Gunupati Venkata Krishna
H&FWD	Health and Family Welfare Department
HDFC	Housing Development and Finance Corporation
HIMS	Hospital Information Management System
HT	High Tension
HTW	Hand Tube Wells

IA	Implementing Agency
IAY	Indira Awaas Yojana
ICU	Intensive Care Unit
IDBI	Industrial Development Bank of India
IMC	Institute Management Committee
IMS	Institution Management System
IR	Inspection Report
IS	Inspector of Schools
ITDP	Integrated Tribal Development Project
ITI	Industrial Training Institute
ITOT	Institute for Training of Trainers
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KAAC	Karbi Anglong Autonomous Council
KVA	Kilovolt-ampere
LAC	Legislative Area Constituency
MA	Mobilization Advance
MAC	Mising Autonomous Council
MB	Measurement Book
MD	Mission Director
MDC	Maimal Development Council
MDG	Millenium Development Goal
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MHA	Ministry of Home Affairs
MIS	Management Information System
MLA	Members of Legislative Assembly
MLAADS	Member of Legislative Assembly Area Development Scheme
MMCH	Mahendra Mohan Choudhury Hospital
MMU	Mobile Medical Unit
MO	Medical Officer
MoHFW	Ministry of Health and Family Welfare
MORTH	Ministry of Road Transport & Highways
MOTA	Minister of State for Tribal Affairs
MoU	Memorandum of Understanding
MPLAD	Member of Parliament Local Area Development
MRP	Maximum Retail Price
NAEP	National Agricultural Extension Programme
NBSU	Newborn Stabilization Unit
NCHAC	North Cachar Hills Autonomous Council
NCVT	National Council of Vocational Training
NEC	North Eastern Council
NH	National Highway
NHM	National Health Mission
NIC	National Informatics Centre
NIT	Notice Inviting Tender
NOC	No Objection Certificate
NRHM	National Rural Health Mission
NTC	National Trade Certificate
O.M.	Office Memorandum
OBC	Other Backward Classes

OPD	Outpatient Department
P&D	Planning and Development
PAC	Public Accounts Committee
PHC	Primary Health Centre
PIC	Project Implementation Committee
PMS	Post-Matric Scholarship
PPO	Pension Payment Order
PPP	Public Private Partnership
PWD	Public Works Department
RCH	Reproductive and Child Health
RD	Revenue Deposit
RDC	Regional Diagnostic Centre
RDMD	Revenue and Disaster Management Department
RHP	Rural Health Practitioner
RRB	Relief and Rehabilitation Branch
RRD	Rural Road Division
SBI	State Bank of India
SCVT	State Council of Vocational Training
SDBC	Semi-Dense Bituminous Concrete
SDWO	Sub Divisional Welfare Officers
SGRY	Sampoorna Grameen Rozgar Yojana
SGSY	Swarnajayanti Gram Swarozgar Yojana
SGWWS	South Guwahati West Water Supply
SHG	Self Help Group
SHP	School Health Programme
SLC	State Level Committee
SOE	Statements of Expenditure
SoR	Schedule of Rates
SP	Superintendents of Police
SSKDC	State Skill Development Council
TCS	Tata Consultancy Services
TDS	Tax Deducted at Source
TFC	12 <sup>th</sup> Finance Commission
TS	Technical Sanction
UBI	Union Bank of India
UC	Utilisation Certificate
UPS	Uninterrupted Power Supply
UT	Union Territories
VAT	Value Added Tax
VLC	Voucher Level Computerisation
VTI	Vocational Training Institute
VTIP	Vocational Training Improvement Project
WBM	Water Bound Macadam
WPT&BC	Welfare of Plain Tribes & Backward Classes
ZP	Zilla Parishad

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