

OVERVIEW

Overview

This Audit Report has been prepared in four chapters. Chapters I to III deal with Social, Economic and General Sectors other than the State Public Sector Undertakings (PSUs). Chapter IV deals with general paragraphs.

This Report contains 25 paragraphs including 21 Compliance Audit paragraphs and four general paragraphs. Performance Audits on two topics (Social Sector: one and Economic Sector: one) are also included in the Report. The draft audit paragraphs and draft Performance Audit Reports were sent to the Principal Secretary / Commissioner of the Departments concerned with a request to furnish replies within six weeks. The views of the Government were incorporated wherever appropriate. The audit findings were also discussed in exit conferences held with the representatives of the Government of Assam and their views were duly acknowledged in the Report. A synopsis of the important findings contained in the Report is presented below.

SOCIAL SECTOR

Performance Audit

Performance Audit on ‘Delivery of Core Basic Services by Urban Local Bodies’

The principle of decentralisation of funds, functions and functionaries in Urban Local Bodies (ULBs) articulated under 74th Constitutional Amendment mandated the responsibility of ULBs in providing the basic services to the taxpayers. Benchmarking mechanism is a tool to establish accountability in service delivery by measuring and monitoring the performance of ULBs in providing services to its taxpayers.

Audit conducted on “Delivery of core basic services by Urban Local Bodies” to assess the performance of ULBs in providing the core basic services in line with the service level benchmark, prescribed by the Ministry of Urban Development (MoUD), Government of India (GoI) for the period 2013-14 to 2017-18 showed that the ULBs in Assam remained much below the desired level of providing basic services.

(Paragraph 1.2)

Compliance Audit

Allowing enhancement of rate for maintenance of paying cabin by Member Secretary, Hospital Management Society, GMCH beyond his delegation of power and in violation of contract agreement led to undue financial benefit of ₹ 61.05 lakh to the service providing firm.

(Paragraph 1.3.1)

Gauhati University incurred loss of ₹ 77.73 lakh towards Tax Deduction at Source on Fixed Deposits in different banks due to non-submission of Tax Exemption Certificate.

(Paragraph 1.3.2)

Institute of Distance and Open Learning, Gauhati University offered 21 courses, which were not approved by statutory council, during the period 2010-2017 and collected fees of ₹ 39.06 crore from the students, raising a question mark on their employability.

(Paragraph 1.3.3)

The Block Development Officer violated the codal provisions in handling of cash and defalcated ₹ 2.35 lakh which remained unrecovered due to laxity on the part of department.

(Paragraph 1.3.4)

Expenditure of ₹ 109.64 lakh incurred by Hailakandi Zilla Parishad and Ajuha Gaon Panchayat became unfruitful as the works remained incomplete due to approval of part cost under the closed 'Backward Regions Grant Fund' scheme.

(Paragraph 1.3.5)

The Director, Employment and Craftsman Training, Guwahati procured tools and equipment without ensuring construction of classroom / workshop and creation of post for its utilization, resulting in idle investment of ₹ 2.80 crore for more than five years after their procurement.

(Paragraphs 1.3.6 & 1.3.7)

Injudicious procurement of a 'Truck Mounted Road Sweeping Machine' by the Chairman, Jorhat Municipal Board without conducting any feasibility study for its operation led to an idle expenditure of ₹ 26.16 lakh besides an additional payable liability of ₹ 35.28 lakh.

(Paragraph 1.3.8)

Bodoland Territorial Council procured mosquito nets at exorbitant rates without assessing the available market rate which resulted in avoidable extra expenditure of ₹ 20.11 crore.

(Paragraph 1.3.9)

The Additional Principal Chief Conservator of Forest cum Council Head of Department, Forest, Bodoland Territorial Council, failed to establish the supply and plantation of the saplings shown to have been procured for the purpose of re-stock of denuded forests rendering the reported expenditure of ₹ 1.80 crore infructuous.

(Paragraph 1.3.10)

Executive Engineer, PWD, Rural Road Division, Kokrajhar made a payment of ₹ 91.51 lakh to a consultancy firm for preparation of Detailed Project Reports (DPRs) which were found non-existent.

(Paragraph 1.3.11)

Field Trial Station, Balagaon remained defunct for 13 years due to want of land to carry out its activities resulting in idle expenditure to the tune of ₹ 4.10 crore towards the salary of its staff.

(Paragraph 1.3.12)

The Director, Department of Welfare of Plain Tribes and Backward Classes irregularly selected a supplier and made payment without ensuring actual supply of books thereby facilitating fraudulent payment of ₹ 55.19 lakh.

(Paragraph 1.3.13)

ECONOMIC SECTOR

Performance Audit

Performance Audit on 'Implementation of projects for rural connectivity with NABARD loans'

With a view to strengthening the road infrastructure in rural areas of Assam, the Public Works (Roads) Department, Government of Assam (GoA) with the loan assistance of National Bank for Agriculture and Rural Development (NABARD), constructed/upgraded/widened roads and bridges in rural Assam in a phased manner.

A review of the implementation of projects for rural connectivity with NABARD loans covering the period 2013-18 highlighted that the GoA did not carefully prioritise the shelf of projects to be executed under the scheme, which carried an interest liability.

There were deficiencies in planning, tender and contract management and violations of NABARD Guidelines in implementation of the projects.

(Paragraph 2.2)

Compliance Audit

Executive Engineers, Karimganj and Dhubri Rural Road Divisions paid ₹ 8.83 crore towards interest against the supply of materials worth ₹ 0.47 crore due to delay in making payment.

(Paragraph 2.3.1)

Executive Engineer, Nalbari Rural Road Division incurred an extra expenditure of ₹ 1.12 crore with creation of committed liability of ₹ 1.37 crore by inflating the estimate.

(Paragraph 2.3.2)

Chief Engineer (ARIASP & RIDF) paid recoverable amount of ₹ 1.40 crore on account of excess payment to the contractor for the work of improvement of State Highway-46. Besides Mobilisation Advance of ₹ 8.18 crore out of ₹11.57 crore was yet to be recovered. Further, re-allotment of balance work had resulted in a cost overrun of ₹ 0.85 crore.

(Paragraph 2.3.3)

Executive Engineer, PWD (Roads) took up construction of road from Khanapara to Guwahati Airport without ensuring land availability and concealing the requirement of forest land for which clearance was not obtained from Central Government, due to which the project work remained incomplete for five years rendering the expenditure of ₹ 44.54 crore unfruitful.

(Paragraph 2.3.4)

GENERAL SECTOR

Compliance Audit

A Block Development Officer failed to produce supporting documents for execution of 25 works under MLAAD scheme worth ₹ 1.12 crore besides making fraudulent payment of ₹ 14.92 lakh on fake forest challans which reflected lack of monitoring by Deputy Commissioner, Chirang.

(Paragraph 3.2.1)

DC, Nagaon misreported availability of land and subsequently failed to make the same available for construction of an ITI resulting in idle expenditure of ₹ 1.70 crore for a period of four years.

(Paragraph 3.2.2)

Deputy Commissioner, Golaghat released ₹ 5.13 lakh to Implementing Committee (IC) for purchasing of books under MLAAD Scheme and the IC submitted fake bill without purchasing the books indicative of misappropriation of the amount.

(Paragraph 3.2.3)

The Director, Information and Public Relations reported an expenditure of ₹ 8.47 crore towards doubtful erection of 1,300 hoardings relating to publicity material.

(Paragraph 3.2.4)