



**Report of the
Comptroller and Auditor General of India
on
Social, General and Economic (Non-PSUs) Sectors
for the year ended 31 March 2018**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Assam
(Report No. 4 of 2019)

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

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FOR THE YEAR ENDED 31 MARCH 2018

GOVERNMENT OF ASSAM
(Report No. 4 of 2019)

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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 for laying on the floor of the State Legislature.
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 2017-18 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

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)

CHAPTER-I

SOCIAL SECTOR

***Performance Audit on “Delivery of Core Basic Services by
Urban Local Bodies”***

COMPLIANCE AUDIT

CHAPTER-I

SOCIAL SECTOR

1.1 Introduction

The audit findings relating to various State Government departments/offices under Social Sector are covered in this chapter.

During 2017-18, against a total budget provision of ₹ 52,837.74 crore, an expenditure of ₹ 40,158.14 crore was incurred by 19 departments, including three Councils under sixth schedule areas, viz., the Bodoland Territorial Council (BTC) under Welfare of Plain Tribes and Backward Classes (WPT&BC) Department; North Cachar Hills Autonomous Council (NCHAC) and the Karbi Anglong Autonomous Council (KAAC) under Hill Areas Department. Department-wise details of budget provision and expenditure incurred thereagainst by these 19 departments are given in *Appendix-1.1*.

1.1.1 Planning and conduct of audit

The audit of this Sector is conducted in accordance with Annual Audit Plan. The departments/offices are selected on the basis of risk assessment. Departments/offices are categorized as 'high' risk, 'medium' risk and 'low' risk based on weighted parameters such as expenditure trends, serious objections found during previous audit, media reports, major activities/scheme executed *etc.* Inspection Reports are issued to the heads of offices 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 Report of the Comptroller and Auditor General of India.

During 2017-18, out of 509 auditable units under Social Sector, 469¹ were audited during the year involving an expenditure of ₹ 23,181.88 crore (including expenditure incurred in earlier years). This chapter contains one Performance Audit (PA) on 'Delivery of Core Basic Services by Urban Local Bodies' and 13 Compliance Audit paragraphs.

The major observations made in audit during the year 2017-18 are discussed in succeeding paragraphs.

¹ High risk units:146, medium risk units:125 and low risk units: 198.

Performance Audit

Urban Development Department and Guwahati Development Department

1.2 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 citizens. Benchmarking mechanism is a tool to establish accountability in service delivery by measuring and monitoring the performance of ULBs in providing services to the citizens.

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

Highlights:

- The system of gathering data regarding services delivered by ULBs as well as other parallel agencies was absent. Further, generation of performance reports by ULBs to assess the standard of services delivered and review of the same at the ULBs as well as Government level was also absent. (Paragraph 1.2.6.1)*
- The ULBs did not adopt/implement the SLBs as prescribed in Handbook on SLB though the same was notified by Urban Development Department, on three occasions during 2011-12 to 2013-14. There were instances where UDD prescribed targets for services, which were not even being provided in the ULBs. Further, Guwahati Development Department (GDD), which has administrative control of the Guwahati Municipal Corporation (GMC), did not notify targets for SLB till date. (Paragraphs 1.2.6.2 & 1.2.6.2.1)*
- Test checked ULBs utilised only ₹13.30 crore (18 per cent) of the total grant of ₹72.76 crore received during 2013-18 towards four core basic services. (Paragraph 1.2.7.2)*
- None of the ULBs was providing all the four basic services in their respective cities. The service ‘Sewage Management’ was not provided by any of the ULBs, while the water supply service was not in existence in 35 (47 per cent) out of total 74 ULBs in general areas of the State. (Paragraph 1.2.8)*
- Against mandated benchmark of 100 per cent, the coverage of piped water connection ranged between zero and 64.57 per cent, the number of metered connection was nil, and the cost recovery in water supply services was 5.77 to 78 per cent. (Paragraphs 1.2.8.1.1, 1.2.8.1.3 & 1.2.8.1.7)*

- *Water loss in respect of GMC was 53 per cent against the benchmark of 20 per cent resulting in loss of ₹25.83 crores to GMC. ULBs could not ensure quality and quantity of water supply to its citizens. The efficiency in collection of water tax/charges ranged between 0.60 and 63.84 per cent only against the benchmark of 90 per cent resulting in accumulation of unrecovered dues (₹6.38 crore) towards water charges.*

(Paragraphs 1.2.8.1.4 to 1.2.8.1.6 & 1.2.8.1.8)

- *Solid Waste Management (SWM) System in ULBs was inadequate and poorly managed. The mechanism for doorstep collection, segregation, processing, recycling, scientific disposal of solid waste and recovery of SWM charges by ULBs was largely absent. Open dumping was the most common option for the disposal of solid waste. Dumping sites were situated at the bank of river/water bodies resulting in pollution of surface water, narrowing the river etc. In GMC, there was a shortfall of ₹67.70 crore (94 per cent) in collection of user charges against collectable amount of ₹72.28 crore for a period of 26 months out of five years' period covered in audit. Besides, there was an inadmissible payment ₹2.79 crore in respect of doorstep collection of waste by NGOs.*

{Paragraphs 1.2.8.2 (i) to (x)}

- *Against the mandated 100 per cent benchmark, the coverage of storm water drainage was 3 to 37 per cent only. Due to poor coverage of city roads with storm water drains, 4 to 14 water logging points were found facing water logging 2 to 40 times against the benchmark of zero incidence.*

(Paragraphs 1.2.8.4.1 & 1.2.8.4.2)

1.2.1 Introduction

Maintenance of services relating to water supply, sewage and sanitation *etc.*, are essential elements of daily needs and basic requirement for public health. The 74th amendment of the Constitution had entrusted the responsibility for ensuring civic services and provision of basic amenities (including water supply, sewage and sanitation, solid waste management *etc.*) to the Urban Local Bodies (ULBs).

Recognising the importance of delivery of basic services in the urban sector, Ministry of Urban Development, Government of India (GoI) published Handbook of Service Level Benchmarking (SLB) in 2008 covering four basic services *viz.*, (i) Water Supply, (ii) Sewage Management (Sewerage and Sanitation), (iii) Solid Waste Management and (iv) Storm Water Drainage. The handbook provided a tool to establish accountability in service delivery by measuring and monitoring the performance of ULBs in providing basic services. The key objective of the benchmarking was to help the ULBs to identify gaps in the delivery of the core basic services, plan and prioritise improvement measures, and take remedial action to provide basic services at par with the prescribed benchmarks with due recovery of cost involved in providing such services.

The principle of benchmarking was also endorsed by Thirteenth and Fourteenth Finance Commissions (13th FC and 14th FC) by making SLBs as one of the pre-conditions for receipt of performance based grant (PBG).

This performance audit, 'Delivery of Core Basic Services by ULBs' was undertaken with a view to assess the level of core basic services provided by ULBs *vis-a-vis* SLB indicators of four core basic services.

1.2.2 Organisational Structure

ULBs in Assam fall in three categories, namely, Guwahati Municipal Corporation for Guwahati city, Municipal Boards for large urban areas, and Town Committees for relatively smaller urban areas. The Guwahati Municipal Corporation (GMC), Guwahati, was functioning under the administrative control of Guwahati Development Department (GDD) whereas, the Municipal Boards (MB) and Town Committees (TC) had been working under Urban Development Department (UDD), Government of Assam (GoA). The organisational set up and hierarchy of ULBs is represented in **Chart 1.1**

Chart-1.1

Organisational set up and hierarchy of ULBs



Source: Departmental records.

1.2.3 Audit objectives

The main objectives of the present performance audit were to assess whether:

- the objectives of ensuring the Service Level Benchmarking by ULBs were achieved economically, efficiently and effectively;
- the processes planned at different levels for Service Level Benchmarking by ULBs were efficient and effective;
- fund management was efficient and effective;
- effective monitoring mechanism existed to assess the impact of delivery system of core basic services by ULBs.

1.2.4 Audit Criteria

The criteria set out for achieving the objectives of the performance audit were sourced from the following:

- Handbook of Service Level Benchmarking published by Ministry of Urban Development, Government of India;
- Assam Municipal Act 1956, Guwahati Municipal Corporation Act, 1971, Municipal Solid Waste (Management and Handling) Rules 2000, Solid Waste Management Rules 2016 by GoI;
- Quality Parameter Test of water as per the Central Public Health and Environmental Engineering Organisation (CPHEEO);
- Recommendations and guidelines of Central and State Finance Commissions;
- Various Orders, notifications, circulars, instructions, guidelines issued by GoI/GoA.

1.2.5 Audit Scope and Methodology

The present Performance Audit covering the period 2013-14 to 2017-18 was conducted during April-July 2018. For selecting the samples, all the 25 districts of the State in general area (having total 74 ULBs) were divided into three geographical strata² and total eight districts from three strata (30 *per cent* of the districts from each stratum) were selected. Out of 34 ULBs (GMC and 33 MBs/TCs) in nine sampled districts, eight³ MBs/TCs and the GMC were selected by applying Probability Proportional to Size without Replacement (PPSWOR) sampling method as shown in *Table-1.1*.

Table-1.1: Number of districts and ULBs selected

| | District | ULBs* | Remarks |
|---|-------------------------|--------------------------|--|
| Total | 25 | 74 | 9 ULBs (8 MBs/TCs and the GMC) out of 34 ULBs in 9 sampled districts were selected for detailed examination. |
| Sampled districts | 9 (36 <i>per cent</i>) | 34 (45 <i>per cent</i>) | |
| Selected ULBs in sampled districts | - | 9 (26 <i>per cent</i>) | |

*ULBs included the Guwahati Municipal Corporation (GMC) for Guwahati city, Municipal Boards (MBs) for large urban areas and Town Committees (TCs) for smaller urban areas.

Accordingly, records of nine selected ULBs were examined to evaluate the performance of ULBs in delivery of basic services *vis-a-vis* the SLBs. Audit methodology involved collection of data, evidences gathering including photographic evidence, joint physical verification with departmental/ULB staff and beneficiary survey of the residents or users in selected ULBs apart from conducting audit of selected units and getting their replies to audit observations.

² Upper Assam, Lower Assam and Barak Valley.

³ 20 per cent MBs/TCs from each district *viz.*, Barpeta, Dibrugarh, Hojai, Jorhat, Nagaon, Silchar, Sivasagar, Sonari

An entry conference was held (May 2018) with the representatives of the UDD, GDD and Finance Department (FD) of GoA wherein the audit objectives, audit criteria, scope and methodology of present performance audit (PA) were discussed. The PA concluded in December 2018 with an exit conference on 4 December 2018 with the representatives of the UDD, GDD and FD. The views of the representatives of UDD, GDD expressed during the exit conference have been suitably taken into account while finalising the Audit Report.

Audit findings

1.2.6 Planning

1.2.6.1 Absence of planning in delivery of basic services

The parameters prescribed for service delivery highlight the minimum standards of services which should be maintained and monitored by the management of Urban Local Bodies or other civic agencies. These performance measurements are required to be carried out by the service delivery agencies themselves for wide dissemination as well as reporting to higher levels of management.

Audit noticed deficiencies in planning activities of ULBs, which had serious implications on delivery of basic services by ULBs. As a result, the performance of ULBs in Assam with regard to delivery of basic services remained much below the desired level as prescribed in the Handbook of SLBs. The deficiencies noticed in planning activities of ULBs are discussed in *Table 1.2* below:

Table 1.2: Shortcomings in planning for implementation of SLB

| Sl. No. | Requirements as per the Handbook of SLBs | Achievement |
|---------|---|---|
| 1. | City Development Plan: SLBs should be an integral part of City Development Plan ⁴ (CDP), both for assessment of the current situation, and for setting future targets. | None of the nine test checked ULBs were having CDP for their city. Works for providing water supply, sanitation and Solid Waste Management (SWM) were undertaken by ULBs without involving the stakeholders and the end users. Further, ULBs failed to assess the requirement of resources for providing public services. |
| 2. | Systems for decision making: State Government was supposed to periodically evaluate the SLBs as an input for decision making related to policy, resource allocations, providing incentives and penalties, etc. ULBs were required to develop systems for decision-making and periodical submission of performance reports to the Council/ Standing Committees to review the performance achieved and make decisions to address gaps in service delivery. | No Committee/cell at Government level was constituted, which was imperative to monitor implementation of SLB. None of the test checked ULB generated performance reports during the period of five years (2013-14 to 2017-18) covered under audit. The monitoring of the services provided by ULBs and the decision making process to ensure effective mechanism for provision of services by ULBs was not of the level as envisaged. |

⁴ A city development plan is both a perspective and a vision for the future development of the city. It presents the current stage of the city development and also suggest alternative routes, strategies and interventions for bringing about the change.

| | |
|---|---|
| <p>3. Systems for Capturing Data: ULBs were required to develop and design systems for capturing of service delivery data at the zone/ward level with the help of field level staff such as sanitary supervisors, water pump operators, accounts clerks, <i>etc.</i> The captured data was to be provided to upper level for collation and determination of the service level performance.</p> | <p>None of the nine test checked ULBs engaged/ appointed field level staff for collection of service delivery data. As a result, the performance of ULBs with reference to the SLB could not be assessed and reported to Government during 2013-14 to 2017-18.</p> |
| <p>4. Examine performance of other parastatal civic agencies: ULBs, being the principal elected institutions for self-governance in the city, needed to examine performance of other civic agencies providing the basic services, even if, the ULBs were not be directly responsible for service delivery in those areas.</p> | <p>In six⁵ out of nine selected ULBs, multiple agencies such as the Public Health Engineering Department (PHED), Assam Urban Water Supply & Sewerage Board (AUWS&SB) and Guwahati Jal Board (GJB), were involved in providing water supply, but inter-agency coordination was lacking. Only three⁶ out of six ULBs were having part data with regard to water supply service delivered by other agencies (PHED, GJB and AUWS&SB) while the remaining three ULBs⁷ did not collect data from other agencies.</p> |

Due to absence of city development plan; non-existence of systems of decision making; and gathering data regarding services delivered by ULBs as well as other parallel agencies, the ULBs failed to implement a unified and coordinated system for achieving the SLB for effective delivery of basic services in urban areas as evident from the audit observations contained in this Report.

1.2.6.2 Failure to notify service delivery standards

As per the recommendations of 13th FC, State Government was responsible for notification of the service delivery standards either on its own, or through the ULBs, for the four basic services by the end of each fiscal year (31st March) to be achieved by the ULBs by the end of succeeding fiscal year. The 14th FC also made a similar recommendation requiring the urban local bodies to measure and publish service level benchmarks for basic services. Both the FCs had required the publishing of SLBs as one of the conditions for obtaining of Performance Grants by the ULBs. It was observed that during the period of five years (2013-18) covered under the PA, the UDD had only once⁸ notified (December 2013 for the year 2013-14) the delivery standards for four service sectors to be achieved by 74 MBs/TCs. Further, seven⁹ out of eight test checked MBs stated that they have not received any such targets from the Government. The remaining ULB, (Nagaon MB) though accepting having received the targets, did not implement the same on the plea that the Board did not take any decision in this regard. Thus, there was absence of coordination at ULBs level and lack of oversight by the Government in implementation of service delivery standards at ULB level. It also indicated a casual approach of the Government in issuing notification of service delivery targets and implementation thereof by the ULBs.

⁵ Excepting Barpeta, Sivasagar and Dibrugarh ULB which did not provide Water Supply Services.

⁶ Hojai, Jorhat and Nagaon.

⁷ GMC, Silchar and Sonari MB.

⁸ The UDD had however, notified the SLB in 2010-11 and 2011-12 for the year 2011-12 and 2012-13 respectively.

⁹ Barpeta, Dibrugarh, Hojai, Jorhat, Silchar, Sivasagar and Sonari

As regards failure of GMC and Government (GDD), there was lack of coordination between GMC and GDD in fixation and implementation of SLB targets. It was observed that the targets for 2011-12, proposed (March 2011) by the GMC for four basic services could not be notified by Government due to non-submission of required data in the prescribed format by the GDD to the Government printing press. Further, as per the information furnished by the Commissioner, GMC, no targets were fixed during four out of five years (2013-14 to 2017-18) covered under audit (excepting 2014-15) for basic services delivered. Though the Commissioner, GMC had set targets (December 2014) for achieving the standards of service delivery during 2014-15, the same were neither notified by GDD nor circulated by GMC to its lower rung offices for implementation. Thus, during the period covered under audit, GMC set the target for only for one year (2014-15), which also proved fruitless due to non-circulation of the same to implementing units of GMC.

The Director, Municipal administration (MA) stated that SLB implementation was hampered due to lack of capacity of the ULBs whereas the Commissioner, GMC stated in the exit conference (December 2018) that collection of data from all agencies and generation of performance report was absent due to lack of coordination among various agencies (GMC, PHED, AUWS&SB, Guwahati Jal Board *etc.*) delivering the services.

The reply was not tenable, as ULBs were primarily responsible to gather data on service delivery and generate performance report thereon for their respective areas even if other agencies were also involved in service delivery in those areas. Thus, lack of coordination and monitoring by the Government (UDD/GDD) led to non-implementation of SLBs.

1.2.6.2.1 Fixing of misleading and unrealistic targets by Urban Development Department

Examination of records of ULBs revealed various deficiencies in the targets notified by UDD for 2011-12 to 2013-14 as detailed below:

- As mentioned under *paragraph 1.2.6.1* above, none of the nine test checked ULBs had generated the performance report during 2013-14 to 2017-18. It was observed that UDD had fixed targets for four basic services during 2011-12 to 2013-14 in respect of all the MBs test checked on assumption basis without obtaining the actual performance data from MBs. The targets fixed were not linked with previous performances. This was evident from the fact that in case of one MB (Silchar MB), target for household coverage with piped water connection for 2013-14 was set at 40 *per cent*, which was below the performance already achieved (more than 66 *per cent*) by the MB.
- UDD fixed the targets (2013-14) relating to sewage management services for all eight MBs/TCs test checked ignoring the fact that the service was not available in any of the ULBs in the State. This indicated unreliable and casual approach by UDD in fixation of service delivery targets for ULBs.
- Similarly, targets for water supply service (WSS) were fixed (2013-14) for Dibrugarh MB in spite of the fact that WSS was not available in Dibrugarh.

- Targets for the performance indicators relating to extent of municipal solid waste recovered and scientific disposal of the same were fixed though the solid waste treatment facility and landfill sites were not available in any of the test checked MBs.

The above observations are indicative of the fact that the UDD had adopted a casual approach in implementing the SLB in ULBs and were not serious in handling their basic job.

Recommendation: *GoA may take appropriate steps to ensure effective coordination among ULBs, UDD and GDD while implementing the SLBs to ensure the desired results.*

1.2.7 Financial Management

1.2.7.1 Deficiencies in Budgeting

As per the Handbook of SLBs, the budget heads relating to basic services should be clearly separated to determine the actual cost of providing these services and ensure proper cost recovery of these services.

Further, for the common costs, proper cost allocation standards should be in place as it was instrumental in identifying the key costs relating to basic services. For example, costs of electricity/salary and wages for water supply services should be segregated from overall cost of electricity/salary and wages of the ULBs.

Audit scrutiny revealed that even though the budgets of eight out of nine test checked ULBs (excepting Silchar MB) depicted separate heads of accounts for the core basic services (like, water supply and solid waste management services *etc.*), the common costs were not apportioned and depicted separately for each service as prescribed. Thus, the expenditure towards electricity, salary, maintenance *etc.*, incurred on the core basic services in those ULBs were not identifiable. Further, in case of revenue receipt, the amount of revenue arrears and collection thereagainst were not found included in the budgets of any of the nine test checked ULBs. In the absence of said details, the extent of cost recovery relating to core basic services and efficiency in collection of the same, could not be determined from budgets of ULBs. As a result, the ULBs were unable to assess the cost effectiveness in core service delivery.

The Director, MA/Commissioner, GMC assured in the exit conference (December 2018), to examine the issue of non-apportionment of common costs under the related heads and take appropriate action in the matter accordingly.

1.2.7.2 Low utilisation of FC grants for basic services

As per the recommendation of the 13th and 14th FC, grants were provided to support and strengthen the delivery of basic services *viz.*, water supply, sewerage, storm water drainage solid waste management, maintenance of community assets, maintenance of roads, footpaths, street lighting, burial and cremation grounds and other basic services. It was observed that test checked ULBs utilised only ₹ 13.30 crore (18 *per cent*) of the total grant (₹ 72.76 crore) received during 2013-14 to 2017-18 towards four core basic

services¹⁰, with another ₹ 28.34 (39 per cent) crores on other basic services. The summarized details of utilization of FC grants towards basic services during the period from 2013-14 to 2017-18 is shown in **Table-1.3**.

Table-1.3: Status of utilisation of 13th and 14th FC grants

(₹ in lakh)

| Name of ULBs | Total Grants received | Grants utilised towards core basic services | | | | | Grants spent on other basic services | Grant remaining un-utilised (2)-(7)-(8) | Percentage of un-utilised grant |
|--------------|-----------------------|---|------------------------|----------|-----------------------|-------------------------|--------------------------------------|---|---------------------------------|
| | | Water Supply | SWM | Sewage | SWD | Total | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| GMC | 4129.60 | 0 | 550.88 | 0 | 0 | 550.88 | 1398.68 | 2180.04 | 52.79 |
| Barpeta | 214.08 | 6.47 | 0 | 0 | 0 | 6.47 | 81.15 | 126.46 | 59.07 |
| Dibrugarh | 486.01 | 0 | 98.71 | 0 | 0 | 98.71 | 298.86 | 88.44 | 18.20 |
| Hojai | 204.40 | 0 | 71.35 | 0 | 41.32 | 112.67 | 0 | 91.73 | 44.88 |
| Jorhat | 549.36 | 5.6 | 81.3 | 0 | 0 | 86.90 | 283.31 | 179.15 | 32.61 |
| Nagaon | 481.41 | 0 | 46.21 | 0 | 132.41 | 178.62 | 302.79 | 0 | 0.00 |
| Silchar | 765.97 | 0 | 33.02 | 0 | 164.10 | 197.13 | 255.91 | 312.95 | 40.86 |
| Sivasagar | 278.33 | 7.82 | 11.58 | 0 | 52.62 | 72.02 | 125.30 | 81.01 | 29.11 |
| Sonari | 166.99 | 0 | 2.89 | 0 | 23.29 | 26.18 | 88.45 | 52.36 | 31.36 |
| Total | 7276.15 | 19.89 (0.27%) | 895.95 (12%) | 0 | 413.74 (6%) | 1329.58 (18%) | 2834.45 (39%) | 3112.12 | 42.77 |

Source: Information furnished by ULBs.

It can be seen from the **Table** above that 42.77 per cent (₹ 31.12 crore) of the FC grants was lying unspent with eight MBs¹¹ (except Nagaon MB). Poor utilisation of funds towards four core basic services indicated that the ULBs concerned were having least priority for four core services, which led to delivery of services below the prescribed bench mark as discussed in succeeding paragraphs.

The Commissioner, GMC and Director, MA clarified in the exit conference (December 2018), that grants were not allotted service wise and the ULBs preferred construction of roads and drains instead of utilising the grants for core basic services.

Recommendation: ULBs may be suitably encouraged and incentivized to optimally utilise the funds at their disposal for delivery of core basic services.

1.2.8 Implementation of services vis-a vis SLB

As per the 74th amendment to the Constitution of India and the benchmarking fixed by GOI under the Handbook of SLBs published, the ULBs were responsible to deliver the basic civic services related to Water Supply, Sewage Management (Sewage and Sanitation), Solid Waste Management and Storm Water Drainage in urban areas. Audit observed that the sewerage system was non-existent in all the ULBs in Assam. Further, the water supply service was also not in existence in 35 (47 per cent) out of total 74 MBs/TCs in general areas of the State. It was further observed that the standard of services¹² delivered by nine test checked ULBs¹³ in four basic areas was below par for

¹⁰ Water supply, sewerage, storm water drainage solid waste management

¹¹ GMC: ₹ 21.80 crore, Barpeta: ₹ 1.19 crore, Dibrugarh: ₹ 1.49 crore, Hojai: ₹ 0.92 crore, Jorhat: ₹ 2.92 crore, Silchar: ₹ 3.31 crore, Sivasagar: ₹ 1.09 crore, Sonari: ₹ 1.17 crore.

¹² Water Supply, Sewage Management, Solid Waste Management, and Storm Water Drainage.

¹³ Guwahati Municipal corporation (GMC), Barpeta, Dibrugarh, Hojai, Jorhat, Nagaon, Silchar, Sivasagar and Sonari MB

all 28 performance indicators set in the Handbook of SLBs. Shortcomings noticed in delivery of four basic services by ULBs are discussed in the succeeding paragraphs

1.2.8.1 Water Supply Service

Water supply services in nine test checked ULBs were provided by different agencies (including ULBs concerned) viz., Public Health Engineering Department (PHED), Assam Urban Water Supply and Sewerage Board (AUWS&SB), Guwahati Jal Board. The summarised position of the water requirement of nine cities falling under the jurisdiction of nine test checked ULBs, available capacities of water production and agencies involved in delivery of water supply service (WSS) have been shown in *Table-1.4*.

Table-1.4: Water supply services in test checked ULBs

{Figures in Million Liters per Day (MLD)}

| Sl. No. | Name of the city | Water requirement for cities as per SLB | Production capacity of WSS maintained/operated by | | | Water produced by | | | Shortfall in production of water vis-a vis requirement and (per cent) |
|---------|------------------|---|---|--------------------------|--------|-------------------|--------------------------|-------|---|
| | | | ULBs | Agencies other than ULBs | Total | ULBs | Agencies other than ULBs | Total | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 (3-9) |
| 1 | Guwahati | 243.53 | 74.00 | 31.15 | 105.15 | 45 | 26.23 | 71.23 | 172.3 (71) |
| 2 | Barpeta | 6.68 | 3.79 | 0.00 | 3.79 | 3.75 | 0.00 | 3.75 | 2.93 (44) |
| 3 | Dibrugarh | 21.28 | No water supply scheme | | | | | | - |
| 4 | Hojai | 5.37 | 4.6 | 3.00 | 7.6 | 0.60 | 0.08 | 0.68 | 4.69(87) |
| 5 | Jorhat | 17.68 | 1.22 | 24.87 | 26.09 | 1.22 | 11.51 | 12.73 | 4.95 (28) |
| 6 | Nagaon | 18.11 | 0.00 | NA | NA | NA | 0.45 | 0.45 | 17.66 (98) |
| 7 | Silchar | 26.36 | 0.00 | 30.60 | 30.6 | 0.00 | 23.5 | 23.5 | 2.86 (11) |
| 8 | Sivasagar | 7.24 | 2.86 | 0.00 | 2.86 | 2.67 | 0.00 | 2.67 | 4.57 (63) |
| 9 | Sonari | 3.62 | 0.00 | 3.29 | 3.29 | 0.00 | 0.36 | 0.36 | 3.26 (90) |

Source: Census data and data furnished by ULBs.

It can be seen from the *Table* above that, the existing water production capacity of above mentioned cities was not adequate. The shortfall in production of water with reference to its requirement varied from 11 per cent (*Silchar MB*) to 98 per cent (*Nagaon MB*). The maximum 98 per cent shortfall was in respect of Nagaon city, which did not have any water production capacity of its own. Even the water production capacity of other agencies in Nagaon City was negligible at around three per cent of requirement. In Dibrugarh city, the water supply service did not exist and the people were using water from other sources by making their own arrangements. In the absence of necessary provision for supply of clean drinking water in this ULB, the population at large was exposed to the risk of water borne diseases viz., Jaundice, Diarrhea etc. Thus, there was a huge gap between water requirement and availability of water which requires urgent attention by GoA and priority may be given to water supply schemes for bridging such critical gap.

In respect of Guwahati city, GoA decided to transfer GMC's WSS to the Guwahati Jal Board by August 2015 to bring all the WSS of Guwahati under one umbrella for systematic delivery of water supply service in the city. The matter of transfer of GMC's

water supply scheme was, however, lingering due to non-settlement of service conditions of related staff, assets and liability *etc.*, by the GMC. As such, the water supply system could not be streamlined in Guwahati leading to poor coverage of households (HHs) with piped water connection.

In reply, the GMC stated (January 2019) that three new schemes were being planned for increasing water supply. Similarly, the Director, Municipal Administration stated that the other agencies *i.e.*, Assam Urban Water Supply and Sewerage Board (AUWS&SB) and Public Health Engineering department (PHE) were responsible for taking up water schemes. However, it can be seen from the **Table** that the ULBs were not able to utilize their already deficient total capacity for water production and other agencies too were having zero to negligible presence in six out of nine test checked ULBs.

Recommendation: GoA needs to take up new water projects in cities having deficient water supply and augment the existing water supply services to meet the existing demand and to provide safe drinking water to the people.

1.2.8.1.1 Coverage of water supply connections (Benchmark 100 per cent)

As per the Handbook of SLBs, ULBs were responsible to ensure that all the households (HHs) in the service area were connected with a direct piped water supply connection. The status in nine test checked ULBs (August 2018) was as shown in **Table-1.5**.

Table -1.5: Coverage of water supply connections by ULBs

| Name of the ULB | Total Nos. of HHs | Nos. of Piped water connection | Percentage of coverage |
|-----------------|---|--------------------------------|------------------------|
| Hojai | 6662 | 864 | 12.97 |
| Nagaon | 15619 | 5013 | 32.10 |
| Silchar | 23937 | 15455 | 64.57 |
| Sivasagar | 11073 | 3198 | 28.88 |
| Jorhat | 12995 | 3000 | 23.09 |
| Barpeta | 9871 | 664 | 6.73 |
| GMC | 230500 | 30000 | 13.02 |
| Dibrugarh | No piped water supply scheme was found. | | |
| Sonari | Agency other than Sonari MB were supplying water. | | |

Source: Information furnished by ULBs.

As could be noticed from the **Table** above, the coverage of HHs with piped water connection ranged from Nil *per cent* (Dibrugarh) to 64.57 *per cent* (Silchar), which was far below the requirement of 100 *per cent* coverage as prescribed under the Handbook of SLBs. Six out of seven ULBs attributed the low coverage to inadequate production capacity of their existing water supply system. It was, however, observed that the ULBs did not take any initiative for augmenting the existing water supply capacities or for installing new water supply system despite having significant deficiencies in meeting the water requirements of HHs. It indicated that ULBs were not serious for covering the entire city with water supply networks. In respect of Hojai MB,

the water supply scheme was sanctioned¹⁴ at a cost of ₹ 10.55 crore in 2006-07 to benefit of 6,000 HHs with piped water connection by 2011. The scheme was to be handed over to Hojai MB by AUWS&SB¹⁵ for operation after completion of the project. However, the project was still not completed (June 2018) despite incurring more than 90 per cent (₹ 9.73 crore) of the sanctioned cost even after a lapse of nine years of approval of the scheme. Due to delay in completion of the project, only 9.40 per cent (564 HHs) of the targeted population (6000 HHs) could be covered by piped water connection so far. The reason for non-completion of the project was not available with the Hojai MB as it was implemented by MD, AUWS&SB.

1.2.8.1.2 Per capita supply of water (Benchmark 135 litres per capita per day)

As per the Handbook of SLBs, the quantity of water supplied to the distribution system and the number of people served in the service areas were two important factors to determine the per capita supply of water. The quantum of water supplied to the distribution system was to be determined by measuring the flow in water supply systems with the help of flow meter. The status of achievement in test checked ULBs against the set benchmark of 135 litres per capita per day (lpcd) is shown in the *Table-1.6*.

Table-1.6: Achievement in test-checked ULBs against the set benchmark

| Name of the ULB | Achievement (lpcd) |
|----------------------------|--|
| Barpeta and Jorhat | 135 |
| Nagaon | 107 |
| Hojai | 83 |
| Sivasagar, Silchar and GMC | No record maintained. |
| Dibrugarh | No piped water supply scheme. |
| Sonari | Sonari MB not involved in water supply scheme. |

Source: Information furnished by the ULBs.

As could be noticed from the *Table* above, only four out of seven ULBs had furnished the required information. Audit, however, observed that in the seven test checked ULBs having water supply scheme, the flow meters were not installed at source/treatment plant/distribution systems of water supply schemes. In absence of flow meter, it was not possible to measure the actual quantity of water supplied to distribution system. As such, the authenticity of information provided by four ULBs (Jorhat, Barpeta, Nagaon and Hojai MBs) was doubtful as these ULBs did not mention about the system adopted for measurement of quantity of water supplied without flow meter.

In reply, GMC stated (January 2019) that it was not possible to install the flow meter as the existing water supply system was 28 to 60 years old and no measuring system was installed initially also and the delivery lines were damaged due to old age. The reply was not tenable, as GMC should find a suitable mechanism to measure and track the performance on this important Service, without which, achievement cannot be properly

¹⁴ under Urban Infrastructure Development scheme for small and Medium Town.

¹⁵ Implementing agency.

monitored and improved upon. No comments were, however, offered by the Director, MA on the issue.

1.2.8.1.3 Extent of metering of water connections (Benchmark 100 per cent)

As per the Handbook on SLBs, it was essential to measure the quantity of water supplied and set up a volumetric-based tariff structure to levy water charges to ensure recovery of the cost of building, operating and maintaining the WSS system.

Audit observed that:

- Water connection was not metered in seven out of nine test-checked ULBs (December 2018).
- In one ULB (*i.e.*, GMC) only 1101 (3.67 per cent) out of 30000 water connections were metered by GMC but all were non-functional for more than 10 years.
- In the remaining one ULB (*i.e.*, Hojai MB), only 350 (40.5 per cent) out 864 water connections were metered, but all were non-functional for more than one year.

The audit observations discussed above were indicative of the fact that the ULBs in Assam were far behind the mandated target of 100 per cent metering of water connections prescribed under the Handbook of SLBs.

Due to non-installation of water meters, the ULBs failed to recover charges from consumers on actual consumption basis leading to short realisation of the operational cost against Water Supply Services as discussed in *Paragraph 1.2.8.1.4* below.

The Director, MA stated in exit conference (December 2018) that paucity of funds with ULBs (other than GMC) was one of the reasons for not installing the meters. The reply was not tenable as 30 per cent of Finance Commission fund was found unutilized by the eight test checked ULBs. The Commissioner, GMC stated that metered connections were not feasible since GMC did not provide 24 hours supply of water and collects fixed water charge (₹ 140 per connection).

The reply of the Commissioner, GMC was misleading as supplying water 24 hours a day was not a pre-requisite for installation of water meters.

Recommendation: Water meters should be installed in all households receiving water supply in the interest of calculating quantity of water being supplied as well as for collection of water charges on correct lines.

1.2.8.1.4 Extent of non-revenue water (Benchmark 20 per cent)

The extent of water produced which did not earn any revenue was termed as Non-Revenue Water (NRW). Thus, NRW comprised consumption which was authorised but not billed, such as public stand posts, apparent losses due to water theft, metering inaccuracies *etc.*, as well as real losses on account of leakages in the transmission and distribution networks. As per the Handbook of SLBs, total water produced and put into distribution system and the quantum of NRW was to be determined based on the total water reaching to ultimate consumers. Bulk flow meters at the bulk production points as

well as the metering at the consumer's end for all categories of consumers were essential for determining the quantity of water actually reaching the consumers.

Examination of records of ULBs showed that all seven test checked ULBs, which had water supply schemes (excluding Dibrugarh and Sonari MBs, which did not have water supply schemes) had neither installed the bulk flow meter at production points nor the water meter at the consumer ends. In absence of proper metering of the water supplied by the test checked ULBs, Audit could not ascertain the actual loss of water in the distribution system.

In case of GMC, however, the quantum of water loss was estimated by GMC at two million litres per day (MLD) based on the capacity of pumps, operational hours and capacity of reservoirs *etc.* Reasonability of distribution loss of water in respect of GMC was analysed with reference to year-wise actual production *vis-à-vis* the minimum consumption of water by each HH (135 litres per day per person for five persons) and after allowing the permissible limit of water loss (20 *per cent* of total water produced) as per the norms prescribed under the Handbook of SLBs. It was observed that the water loss during 2013-14 to 2017-18 as determined by Audit based on the above mentioned criteria was at 33 *per cent* of water produced involving production cost of ₹ 25.83 crore as detailed in **Appendix-1.2**. Due to significant water loss in excess of the prescribed norms as stated above, GMC was not able to recover the cost of water supplied.

GMC, in reply (December 2018), accepted the facts and stated that the plants were old and there was possibility of leakage in transit due to rusting and worn out pipes in absence of proper maintenance due to paucity of funds.

GMC, further claimed that the loss of water was much below the quantum of water loss indicated by Audit, but it could not quantify the actual quantity of water loss to substantiate its claim.

The reply given by GMC was not acceptable as it was imaginative as it did not flow from any analysis of facts in the records. As such, the GMC needs to seriously undertake a comprehensive exercise relating to various aspects of its water supply system, as the significant water loss pointed towards possibility of theft of water through unauthorised water connections.

1.2.8.1.5 Uninterrupted water supply (Benchmark 24 hrs)

As per Handbook of SLBs, the benchmark set for continuity of water supply was 24 hours. The water supply hours were to be calculated with the help of operational records at each of the operating points or on the basis of survey, across all zones in the city. Audit observed that none of the nine test checked ULBs had maintained operational records at the operating points to work out the actual water supply hours. Further, none of these ULBs had conducted any survey of consumers in their respective jurisdictions to ascertain continuity of water supply to help improving this core basic

service. Non-maintenance of records indicated gross monitoring lapse on the part of the Commissioner/Chairman/Executive officer of the ULBs concerned. Further, four¹⁶ out of nine test checked ULBs claimed to have supplied the water for 30 minutes to four hours daily. None of the four ULBs however, could produce any documentary evidence in support of their claim.

Recommendation: All ULBs need to maintain relevant records about the supply of water as an important element of good governance in providing basic services to the people, which would help in ensuring adequate supply of water.

1.2.8.1.6 Quality of water supplied (Benchmark 100 per cent)

The Handbook of SLBs prescribed the benchmark of 100 per cent to maintain the quality of water supplied by ULBs. To assess the quality of water supplied, the Handbook prescribed testing of water samples at the outlet of the treatment plant as well as at the consumer end on monthly basis. Audit examined the compliance of the water testing periodicity prescribed under the Handbook by seven test checked ULBs (excluding Dibrugarh and Sonari MBs, which did not have water supply schemes) during the five years (2013-18) period and observed the following:

- one ULB (GMC) tested the water samples only five out of sixty times in five years against the prescribed duration of monthly testing;
- another ULB (Jorhat MB) tested the water samples only 10 out of 60 times (twice a year) during 2013-18 against the prescribed duration of monthly testing;
- Sivasagar MB tested the water samples only once in the entire period of five years; and
- remaining four ULBs (Barpeta, Hojai, Nagaon and Silchar MB) had never tested the water samples in the last five years to ensure the supply of quality water to their consumers.

The above audit observations were indicative of the fact that the ULBs had failed to ensure the quality of water supplied in the absence of periodical tests of water quality at the consumer end as prescribed under the Handbook of SLBs. This also indicated monitoring lapses on the part of Commissioner/Executive officers of ULBs concerned.

Recommendation: ULBs need to ensure monthly testing of water samples at the outlet of the treatment plant as well as at the consumer end.

1.2.8.1.7 Cost recovery in water supply services (Benchmark 100 per cent)

Financial sustainability of ULBs is critical to maintain continuity in delivery of efficient and economical basic urban services to the citizens in the long run. For the basic services, such as, water supply service, benefits received by the consumers were direct and could be quantified. As per Handbook of SLBs, benchmark set for cost recovery

¹⁶ Barpeta: 30 minutes, Hojai: 60 to 90 minutes, Jorhat: four hours and Silchar: 45 to 60 minutes

was 100 *per cent*, which was to be calculated taking into consideration the total annual operating expenses and revenue.

It was observed that none of the nine test checked ULBs had made any efforts to analyse the extent of recovery of the operating cost for water supply services during 2013-14 to 2017-18. As such, they were not aware of the actual cost recovery. Scrutiny of records of the test checked ULBs, however, revealed that during the period 2013-14 to 2017-18, the cost recovery in case of five¹⁷ out of nine test checked ULBs ranged between 5.77 *per cent* and 78 *per cent*, which was far below prescribed benchmark (100 *per cent*) as shown in the **Table-1.7**.

Table-1.7: Details of cost recovery in test checked ULBs during 2013-14 to 2017-18

| Sl. No. | Name of ULBs | Total operating expenses ¹⁸ (₹ in lakh) | Revenue collections ¹⁹ (₹ in lakh) | Cost recovered (<i>per cent</i>) |
|---------|--------------|--|---|------------------------------------|
| 1 | GMC | 7719.20 | 1407.21 | 18.23 |
| 2 | Barpeta MB | 117.19 | 19.02 | 16.23 |
| 3 | Hojai MB | 24.06 | 13.45 | 55.90 |
| 4 | Jorhat MB | 633.15 | 36.57 | 5.77 |
| 5 | Sivasagar MB | 271.11 | 211.86 | 78.15 |

Source: Records of ULBs.

Lack of any action plan towards cost recovery against water supply service indicated casual approach of ULBs towards collection of revenue leading to short recovery of operational costs. As discussed under **Paragraph 1.2.8.1.3** above, the unmetered supply of water had also contributed towards short recovery of operational cost of water supply services.

Recommendation: *ULBs need to augment the revenue collection out of service delivery to achieve the cost recovery to the standard as prescribed under Handbook of SLB.*

1.2.8.1.8 Efficiency in collection of water supply-related charges (Benchmark 90 *per cent*)

As per the Handbook of SLBs, it was important that the revenues were collected in the same financial year as to help attaining the financial sustainability of the Water Supply Service. The benchmark for collection efficiency was 90 *per cent*, leaving a possibility that recovery of about 10 *per cent* of the dues could be deferred to the next year. The details of demand raised and collection effected in respect of seven²⁰ out of nine ULBs test checked during the period 2013-14 to 2017-18 are shown in **Table-1.8**.

¹⁷ Cost recovery i.r.o. Silchar, Nagaon, Dibrugarh and Sonari MBs could not be measured as, the WSS in Silchar and Nagaon were collectively operated by MBs and Public Health Engineering Department (PHED). In Dibrugarh, the WSS did not exist while in Sonari, Assam Urban Water Supply & Sewage Board (AUWS&SB) run its WSS without involving Sonari MB.

¹⁸ The operating cost was calculated by audit on the basis of information/data furnished by the ULBs concerned.

¹⁹ Including the collections arrears of revenue pertaining to previous years.

²⁰ Excluding Dibrugarh and Sonari, because in Dibrugarh, water supply system did not exist, in Sonari, MB was not supplying water.

Table-1.8: Efficiency in collection of water supply charge

| Sl. No. | Name of ULBs | Period | Total current demand (₹ in lakh) | Total current collection (₹ in lakh) | Efficiency in collection (in per cent) |
|---------|--------------|--------------------|---|--------------------------------------|--|
| 1 | GMC | 2013-14 to 2017-18 | Did not maintain demand and collection register | | |
| 2 | Barpeta | | 38.43 | 0.24 | 0.60 |
| 3 | Jorhat | | 57.28 | 36.57 | 63.84 |
| 4 | Hojai | | 21.23 | 2.82 | 13.28 |
| 5 | Sivasagar | | 207.75 | 109.65 | 52.78 |
| 6 | Nagaon | | 137.46 | 21.15 | 15.39 |
| 7 | Silchar | | 733.07 | 205.39 | 28.02 |

Source: Records furnished by ULBs.

As could be noticed from **Table** above, the efficiency in collection of water service charges in six out of seven ULBs (excepting GMC) ranged between 0.60 per cent (Barpeta MB) and 63.84 per cent (Jorhat MB), which was below the benchmark of 90 per cent. GMC was having total 30,000 water connections but it failed to provide the status of total demand and the amount actually collected there-against. The revenue collection by GMC against water supply connections has been discussed in detail under **Paragraph 1.2.8.1.9** below.

Audit observed that in the absence of effective monitoring for recovery of dues on part of the Chairman/ Executive Officer of the ULBs concerned, the efficiency in collection of water charges was very poor. As a result, the unrecovered dues of water charges as on 31 March 2018 in respect of six out of nine test checked ULBs had accumulated to ₹ 6.38 crore²¹.

Recommendation: GoA may, therefore, review the position in the state as a whole. The authorities (GoA & ULBs) concerned may investigate the matter of low collection of revenue and fix responsibility for inefficiency of the staff responsible for collection of revenue from water service.

1.2.8.1.9 Revenue collection by GMC

GMC adopted two different methodologies to collect water tax/charges from 30,000 HHs consumers falling under its jurisdiction. The HHs having water connection prior to 2006 were billed only for the water tax component along with the property tax at the

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| Sl. No. | Name of ULBs | Period | Total demand (Current + arrear) | Total collection (Current + arrear) | Demand outstanding (Current + arrear) |
|--------------|--------------|--------------------|---------------------------------|-------------------------------------|---------------------------------------|
| 1 | GMC | 2013-14 to 2017-18 | Discussed separately | | |
| 2 | Barpeta | | 70.39 | 19.02 | 51.37 |
| 3 | Jorhat | | 57.28 | 36.57 | 20.71 |
| 4 | Hojai | | 45.51 | 13.45 | 32.06 |
| 5 | Sivasagar | | 243.59 | 211.84 | 31.75 |
| 6 | Nagaon | | 241.11 | 62.07 | 179.04 |
| 7 | Silchar | | 926.68 | 603.95 | 322.73 |
| Total | | | 1584.56 | 946.90 | 637.66 |

rate of 10 *per cent* of the Annual Rateable Value (ARV)²² (for HHs connected with direct pipeline) and 7.5 *per cent* of ARV (for HHs not connected with piped water).

In case of water connections provided after 2006, GMC charged the water tax at the rate of 7.5 *per cent* of the ARV *plus* monthly fixed water charges of ₹ 140 from the HHs having upto four members. In case of HHs having more than four members, GMC charged additional fixed water charges of ₹ 35 per month for each additional member in excess of four members.

Out of total 30,000 piped water connections, 8,032 direct piped water connections were released after the year 2006 while the balance 21,968 water connections existed prior to 2006. GMC had not maintained demand and collection register for water supply services. Besides, the vital information relating to direct piped water connections issued prior to 2006 (21968), such as, total water tax collectable with property tax, family members in each HHs having piped water connection *etc.*, were not available with the GMC. In absence of these details, it was not clear as to how the GMC was raising monthly demand and collecting revenue against the water supplied without having complete details of water connections. The matter of non-maintenance of complete records/details of water connections was taken up (January 2019) with GMC. Response of GMC on the issue was, however, awaited (June 2019). As the GMC was not in a position to ascertain the total amount of revenue collectable and amount actually collected there against, Audit worked out the short recovery of water charges for the years 2013-14 to 2017-18 in respect of 8032 water connections only which were provided after 2006. The position has been shown in the **Table 1.9**.

Table-1.9

Details of short collection of water charges by GMC in respect of water connections released after 2006

| Year | Total connections (number) | Monthly water charge ²³ (₹) | Water charge collectable (₹ in lakh) | Water charge actually collected (₹ in lakh) | Short collection (₹ in lakh) |
|--------------|----------------------------|--|--------------------------------------|---|------------------------------|
| 2013-14 | 6863 | 140 | 115.30 | 27.46 | 87.84 |
| 2014-15 | 7106 | 140 | 119.38 | 16.47 | 102.91 |
| 2015-16 | 7425 | 140 | 124.74 | 70.29 | 54.45 |
| 2016-17 | 7742 | 140 | 130.07 | 41.37 | 88.70 |
| 2017-18 | 8032 | 140 | 134.94 | 47.19 | 87.75 |
| Total | | | 624.43 | 202.78 | 421.65 |

Source: Compiled from the records of GMC.

From the **Table** above, it can be seen that against the total collectable amount of ₹ 6.24 crore against the water charges for the years 2013-14 to 2017-18, the actual collection was ₹ 2.03 crore (32.47 *per cent*) resulting in unrecovered dues of ₹ 4.22 crore (67.52 *per cent*). GMC, however, stated that most of connection holders

²² 'Annual Ratable Value' is a system in which the gross annual rent of the property is fixed and property tax is levied based on the estimated rented value of premises. The GMC uses this system for determining the property tax. The property tax includes, General Tax, scavenging tax, water tax, light tax.

²³ In absence of details of number of the family members in a HH, flat water charges @ ₹ 140 per month have been considered.

were not willing to pay monthly charge, as they wanted removal of water tax of 7.5 per cent of ARV²⁴, which was charged along with property tax.

Examination of records of GMC revealed that despite having significant arrears against the water charges, GMC had not carried out any age-wise analysis of outstanding dues recoverable from the consumers. The age-wise analysis of outstanding dues relating to 997 out of 8032 connections was carried out by Audit as shown in **Table 1.10**.

Table-1.10: Water Charge due for collection

| Periodicity | Outstanding dues (₹ in lakh) | Nos. of HHs |
|--------------------|-------------------------------------|--------------------|
| Up to 1 year | 1.67 | 153 |
| 1-5 years | 19.14 | 362 |
| 5-12 years | 62.51 | 482 |
| Total | 83.32 | 997 |

Source: Compiled from records of GMC.

As could be seen from the **Table** above, out of the total unrecovered dues of ₹ 83.32 lakh pending against 997 connections as on March 2018, ₹ 62.51 lakh (75 per cent) were pending recovery for 5 to 12 years.

The Guwahati Municipal Corporation Act 1971, provides that if the person liable for the payment of any tax is deemed to be in default, a sum not exceeding five to 20 per cent of the amount of the tax as may be determined by the Commissioner may be recovered from him by way of penalty, in addition to the amount of the tax. However, despite pending demands for years together, no action was initiated against defaulters by GMC.

Recommendations:

- *There should be a nodal agency responsible for water supply in each town to address the coordination issues.*
- *Steps may be taken to enhance the capacity of WSS to meet the increasing requirement of cities.*
- *Maintenance of complete and proper records must be ensured for better generation/collection of revenue.*
- *Quality test for water samples may be carried out on monthly basis as prescribed in Handbook of SLBs followed by corrective action, if required.*
- *Economy and cost effectiveness need to be taken care of by ULBs for sustainable and quality service delivery by ensuring timely recovery of dues from consumers.*

1.2.8.2 Solid Waste Management

Solid waste management is one of the most essential services for maintaining the quality of life and ensuring better standards of health and sanitation in the urban areas. Solid Waste Management (SWM), if not performed efficiently, could cause

²⁴ The HHs obtained connections after 2006, were required to pay water tax @ 7.5 per cent of ARV plus ₹ 140 month as water charge.

deterioration of health, sanitation as well as environmental degradation. As per the new Solid Waste Management, Rules 2016 (SWM Rules), it was necessary to consider all aspects of the 'Solid Waste Management' (SWM) and devise cost effective system to ensure adequate level of SWM services to all class of citizens along with collection, transportation and disposal of waste in an environmentally acceptable manner.

The mechanism for processing, recycling, scientific disposal of solid waste and recovery of SWM charges by the nine test checked ULBs was reviewed and the audit findings have been discussed in the succeeding paragraphs.

(i) Household level coverage of Solid Waste Management Services (Benchmark 100 per cent)

As per the Handbook of SLBs, doorstep (door-to-door) collection of waste was an essential and critical starting point in the entire chain of scientific SWM services. The exercise was important in order to maintain waste-free clean roads and drains as well as scientific treatment of waste. Door-to-door collection of waste on regular basis also helps in recycling and disposal of waste in a scientific and sustainable manner. As per the SWM Rules, it was the primary duty of ULBs to arrange for door to door collection of segregated solid waste from all households.

The position of door to door collection of solid waste in nine test checked ULBs during 2013-14 to 2017-18 has been detailed below.

| Sl. No. | Name of the ULB | Status of doorstep collection of solid waste |
|---------|----------------------------------|---|
| 1 | Barpeta, Dibrugarh and Jorhat MB | System for door to door collection of waste did not exist. |
| 2 | Nagaon MB | 17 out of 26 wards were covered with doorstep collection of waste through local arrangements made by the respective ward commissioners and therefore, data of coverage of HH was not available with the MB. |
| 3 | Silchar MB | Could not provide data as the doorstep collection of waste was managed by the NGOs engaged by the district administration. |
| 4 | Sivasagar and Sonari MBs | Doorstep collection of waste was started during 2017-18 only, coverage being 27 per cent (Sonari MB) and six per cent (Sivasagar MB). |
| 5 | Hojai | Door to door waste collected from 71 per cent of the HH in Hojai city. |
| 6 | GMC | Data on coverage of household not furnished |

Source: information provided by the ULBs

During the joint physical verification of City roads of test checked ULBs conducted by Audit along with the representatives of the ULBs concerned, it was revealed that the waste was dumped at roadsides at various points before transporting the same to dumping ground. This had caused littering of the drains and streets creating unhygienic and insanitary conditions around the ULB cities test checked. Thus, the objective of maintaining waste-free clean roads and drains was hampered on account of the inefficiencies in carrying out the activity of doorstep collection of waste by the ULBs.

In exit conference (December 2018), representatives of UDD did not offer comments in the matter. Director, MA, however, stated that the ULBs had now started collecting waste from doorsteps of HHs. GMC stated that it was not possible to provide actual coverage of HH against the targeted HH.

Absence of an effective and efficient system of doorstep collection of waste in MBs indicated casual approach of the UDD as well as ULBs towards SWM service. Further, non-availability of the required data with GMC indicated that GMC had never reviewed the status of coverage of HHs relating to door to door collection of waste.

(ii) Efficiency of collection of municipal solid waste (Benchmark 100 per cent)

Schedule II of MSW Rules 2016 prohibits littering of municipal solid waste in cities, towns and urban areas. As per the Handbook of SLBs, collection efficiency for the Solid Waste was to be measured with reference to total waste generated and total quantum of waste collected by the ULBs or authorised service providers. Total waste generated was to be determined based on the population size of the cities, whereas total waste collected was to be determined by weighing the waste arrived at disposal sites. Audit observed that none of the ULBs (except GMC where weighing machine was available but was not in use) were having weighing machine at disposal sites to determine the quantity of waste arrived at disposal sites. In absence of said weighing machines, it was not possible for the ULBs concerned to determine the actual quantity of waste collected and disposed of. Besides, ULBs did not maintain any records for quantity of the wastes generated and collected. The deficiencies indicated that ULBs were not in a position to correctly monitor and report performance on this parameter.

During the joint physical verification²⁵ of the areas falling under the jurisdiction of nine test checked ULBs, waste was found scattered at road sides at various points as evident from the following photographs.



Due to dumping of solid waste at roadside in cities, bad odor was prevalent around the dumping sites causing health hazard for citizens. Besides, the waste so accumulated fell into drains resulting in choking of drains, which obstructed the flow of waste water.

²⁵ Technical staff viz., JE/AE from ULBs side were present in the joint physical verification carried out.

| |
|--|
| (iii) Extent of segregation of Municipal Solid Waste (Benchmark 100 per cent) |
|--|

SWM rules 2016 provide that all residents, welfare and market associations shall, in partnership with the local body, ensure segregation of waste at source by the waste generators to facilitate collection of segregated waste. The Handbook of SLBs stipulated that segregation of waste (wet and dry) preferably at source enables recycling, reuse, treatment and scientific disposal of different components of the waste. Further, it was equally important that waste segregated at the source did not get mixed up again, and was transported through the entire chain in a segregated manner.

Audit observed that the segregation of waste was not done in any of the nine test checked ULBs resulting in zero achievement against mandated 100 per cent benchmark. In absence of a proper mechanism for segregation of waste, people disposed of recyclable waste such as, plastic, paper, metal *etc.*, along with the domestic food waste without segregating the same at source.

In compliance to the SWM Rules, GMC had issued (October 2017) notification thereby making the public responsible to segregate the waste at source and hand over the segregated waste to the waste pickers authorized by the GMC. The notification issued in this regard, however, proved mere formality as the segregation of waste could not be ensured in the city. No such initiative was taken by other eight test checked ULBs (other than GMC). Publication of such notice by the ULBs for segregation of solid waste by public, however, would be out of place considering the fact that doorstep collection of waste was not completely operational in these eight test checked ULBs.

Recommendations:

- *Initiate public campaign, public awareness drives, etc. to educate people for segregation of waste at source; and*
- *Introduce incentive schemes to encourage people in this matter.*

| |
|---|
| (iv) Extent of Municipal Solid Waste recovered (Benchmark 80 per cent) |
|---|

The extent of Solid Waste recovered represented the quantum of waste collected and recycled/processed. The ULBs were to determine this figure with respect to the waste actually processed or recycled and the total quantum of waste collected by the ULB/authorised service providers.

Audit observed that eight out of nine test checked ULBs (excepting GMC) had no facility to recycle or process the waste for its re-use. As such, the extent of Municipal Solid Waste (MSW) recovered was 'nil' in case of these ULBs. Further, none of these ULBs had taken any initiatives for installation/augmentation of facilities for recycling/processing of waste.

In case of GMC, a waste processing plant (compost plant) was installed (February 2011) with a capacity of 50 tonnes per day (TPD) at Boragaon dumping site for treatment of MSW. It was capable of processing a maximum of 18,000 MT waste in a year. As per the information furnished to audit, the GMC had collected 1,44,000 MT of

waste during 2017-18. As such, as per the quantity of waste collected during 2017-18, the GMC was seriously lacking capacity and required to make additional provision for treatment of 1,26,000 MT waste.

The existing plant was found to be non-functional during the joint physical verification (August 2018). GMC stated that the plant was not functional because the power cables of APDCL were defective. As per the information furnished (January 2019) by GMC for the period of five years from 2013-14 to 2017-18²⁶, GMC could process and recover waste to the extent of 44.64 *per cent* during 2013-14, which constantly decreased in subsequent years and reduced to 12.22 *per cent* during 2017-18. Thus, the extent of treatment and recovery of MSW by GMC during the last five years was far behind the benchmark of 80 *per cent* prescribed for recovery of MSW.

Recommendation: ULBs should ensure installation of waste treatment plant of adequate capacity in their cities/towns.

(v) Extent of scientific disposal of municipal solid waste (Benchmark 100 *per cent*)

The Handbook of SLBs also prescribed that inert²⁷ waste should be finally disposed of at landfill sites. Landfilling was an accepted method for disposal of residual solid waste on land specifically designed for the purpose with provisions of protective measures against pollution of ground water, surface water, bad odor, fire hazard, bird menace, pests or rodents, *etc.*

As per the SWM Rules, dumping yard/scientific landfill sites should be away from habitation clusters, water bodies, *etc.*, the disposal sites should be protected to prevent entry of unauthorised persons and stray animals; manual handling of waste must be carried out with due care and proper safety of workers. As per Schedule I of MSW Rules, the setting up of solid waste management facilities was to be completed by all the ULBs before 31 December 2003 while the waste processing and disposal facilities/landfills should be set up only after obtaining authorisation from the Pollution Control Board of Assam (PCBA).

Audit observed that none of the nine test checked ULBs could develop proper landfill sites for scientific disposal of MSW so far (December 2018). The test checked ULBs were disposing of the waste in an unscientific and unhygienic manner. As such, the achievement of the test checked ULBs against the prescribed target for scientific disposal of municipal solid waste was 'Nil'.

| Year | Waste generated (Quantity in MT) | Waste collected (Quantity in MT) | Waste recovered (Quantity in MT) | Percentage of recovery |
|---------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|
| 2013-14 | 50400 | 40320 | 18000 | 44.64 |
| 2014-15 | 135000 | 108000 | 17200 | 15.92 |
| 2015-16 | 147600 | 118080 | 17900 | 15.16 |
| 2016-17 | 160200 | 128160 | 18000 | 14.04 |
| 2017-18 | 180000 | 144000 | 17600 | 12.22 |

²⁷ Waste that does not undergo any significant physical, chemical or biological transformations.

The joint physical verification of the dumping sites of test checked ULBs had further revealed several other deficiencies as discussed below:

- The dumping grounds in seven ULB cities²⁸ were adjacent to water bodies. As a result, the waste, leachate *etc.*, from dumping area were entering into the water body. In one ULB (Jorhat), dumping of waste at river bank had resulted in narrowing the river. Dumping site was also close to one of the intake point of water supply scheme of Assam Urban Water Supply & Sewerage Board (AUWS&SB).



- Regional Executive Engineer, PCBA, Silchar had informed the Silchar ULB that the dumping ground had become overburdened due to continuous dumping of waste. Despite the alarming situation as intimated by PCBA authorities, Silchar MB did not take any corrective action to find an alternate site and continued dumping of waste at that site (April 2019).



- In eight out of nine test checked ULBs (excepting Hojai ULB), the dumping grounds were not protected with boundary wall and gate. Resultantly, stray animals were found roaming in the dumping site.

- Workers handling waste manually were not provided with the protective measures like, gloves, gum boot, facemask *etc.* As such, these workers were exposed to the risk of skin related diseases and other infections.

- None of the test checked ULBs had obtained authorisation from PCBA for handling of waste and its disposal.

- No safety measures (like fire-fighting equipment), as well as utilities (like drinking water, sanitary, lighting facilities, drainage system *etc.*) were available at the dumping ground in any of the test checked ULBs for safety and convenience in the operations of Waste dumping.

(vi) **Extent of cost recovery in SWM services (Benchmark 100 per cent)**

Extent of cost recovery parameter indicated the ability of a ULB to recover all operating expenses relating to SWM services and efficiency in collection of revenue from the intended users.

The Handbook of SLBs prescribed that costs related to SWM should be recovered through a combination of taxes and user charges, which could be supplemented with the revenues from recycling, reuse and conversion of waste to either compost, fuel or energy.

²⁸ Barpeta, Dibrugarh, Guwahati (GMC), Nagaon, Jorhat, Sivasagar and Sonari

During conduct of audit, no evidence of revenue generation from recycling/composting of waste was found on records in any of the eight test checked ULBs (except GMC). Further, seven²⁹ out of these eight ULBs were not collecting taxes and charges for SWM. Only one ULB (Jorhat MB) had collected charges of ₹ 0.47 crore (4.90 per cent) during 2013-14 to 2017-18 from establishments such as hospitals, nursing homes and defence establishment, which was meagre against the total expenditure of ₹ 9.54 crore incurred by the ULB toward SWM during the period.

Further, GMC was not maintaining operating cost data for SWM due to which the extent of cost recovery in case of GMC could not be ascertained.

(vii) Efficiency in collection of SWM charges (Benchmark 90 per cent)

Efficient collection of revenues due is an important factor to achieve cost recovery objectives by any utility. As per the Handbook of SLBs, efficiency in collection represents the 'current year revenues actually collected' as a percentage of the 'total operating revenues' for the corresponding time period.

The efficiency in collection of SWM charges in respect of seven test checked MBs was 'zero' considering the fact that none of these MBs had been collecting taxes and charges towards recovery of SWM as discussed in *Paragraph 1.2.8.2 (vi) above*.

The GMC with the help of NGOs had started collection of waste from door step since 2014, but due to short collection/deposit of user charges by Non-Government Organisations (NGOs) engaged for doorstep collection of waste, the GMC had to bear extra expenditure from its own resources as discussed under *Paragraph 1.2.8.2 (viii) below*.

(viii) Short collection of user charge by NGOs

GMC invited (May 2014/September 2017) tenders from NGOs for doorstep collection of Municipal Solid Waste (MSW) from households and commercial establishments and transportation of the same to secondary collection points. Under both the tenders, NGOs³⁰ were authorised to collect the User charges³¹ through money receipts issued from GMC and deposit the same to GMC. GMC, however, could not provide data on collection of User charges by NGOs as well as category-wise details of commercial establishments under its jurisdiction. GMC, however, furnished the details of actual revenue collected by NGOs for partial periods of 26 months (July 2014 to March 2015; March 2016 to January 2017 and October 2017 to March 2018).

In absence of the actual data on the category-wise number of Users, Census 2011 data on number of HH/commercial establishment were considered for determining the total amount of User charges to be collected by NGOs for each month. The *Table-1.11* shows the details of monthly User charges (category wise) to be collected by NGOs based on the minimum charges applicable for each category of Users.

²⁹ Barpeta, Dibrugarh, Hojai, Nagaon, Silchar, Sivasagar, Sonari

³⁰ May 2014: 31 NGOs and in September 2017: 58 NGOs

³¹ @ ₹ 20.00 to ₹ 8000.00 per month

Table-1.11: Calculation of monthly collectable User charge

| Particulars | Residence | Residence cum other users | Shop/ office | School/ college etc. | Hotel/ Lodge etc. | Hospital/ dispensary etc. | Factory etc. | Total Monthly charges to be collected |
|---|-----------|---------------------------|--------------|----------------------|-------------------|---------------------------|--------------|---------------------------------------|
| Category wise number of HHs/establishment as per census 2011 (in numbers) | 2,43,484 | 4,028 | 48,180 | 1,570 | 1,955 | 1,205 | 3,510 | -- |
| Minimum user charges for the users under each category (in ₹) | 30 | 30 | 100 | 500 | 2,000 | 300 | 3,000 | -- |
| Amount to be collected monthly (1) × (2) (in ₹) | 73,04,520 | 1,20,840 | 48,18,000 | 7,85,000 | 39,10,000 | 3,61,500 | 1,05,30,000 | 2,78,29,860 (₹2.78 crores) |

Source: Census 2011 and information furnished by GMC.

Examination of the records of GMC revealed significant gap between 'amount to be collected' and the 'amount actually collected' by NGOs for the period of 26 months (July 2014 to March 2015; March 2016 to January 2017 and October 2017 to March 2018) provided by GMC, as detailed in *Table-1.12*.

Table-1.12: Short collection of User charges*(₹ in crore)*

| Months | Total Months | Charges to be collected monthly | Minimum user charges to be collected | Actual collection | Short collection |
|----------------------------|--------------|---------------------------------|--------------------------------------|-------------------|------------------|
| 1. | 2. | 3. | 4. (2x3) | 5. | 6. (4-5) |
| July 2014 to March 2015 | 9 | 2.78 | 25.02 | 1.21 | 23.81 |
| March 2016 to January 2017 | 11 | 2.78 | 30.58 | 2.48 | 28.10 |
| October 2017 to March 2018 | 6 | 2.78 | 16.68 | 0.89 | 15.79 |
| Total | 26 | -- | 72.28 | 4.58 | 67.70 |

Source: Compiled from records of GMC.

Thus, it can be seen that there was a shortage of ₹67.70 crore in collection of user charges during the period of 26 months for which GMC had provided the actual collection data. Despite meagre collection of user charges, GMC never analysed reasons for inefficiency in collection of user charges by the NGOs.

In exit conference (December 2018), Commissioner, GMC stated that they had received some complaints against NGOs who had printed duplicate receipts for collection of user charges and they were planning to impose penalty on the erring NGOs.

The reply of Commissioner, indicated that monitoring by GMC was deficient and ineffective.

Recommendation: *The financial control mechanism in the GMC needs to be strengthened to plug the leakage of revenue.*

(ix) Collection of user charges without issuing money receipt

As per contract provision, NGOs were to collect user charges from users through printed money receipt books only as discussed in *Paragraph 1.2.8.2 (viii)* above. NGOs were not authorised to collect the user charges online through their accounts without issuing the printed money receipt. Audit, however, noticed that three NGOs³² had collected user charges for ₹ 38000 per month from three establishments without issuing printed money receipt of GMC. The user charges were deposited online in the NGOs' bank accounts by the concerned establishments without any money receipt. As the GMC's printed receipt was not used, it is suspected that the amount collected from three establishments was not received by the GMC. Further, it was the duty of the Commissioner, GMC, to create awareness

- about actual rates of user charges payable by users for different categories of users.
- among users about collecting the printed money value receipts from the NGO while depositing the user charges.

As per records of GMC, however, no such steps of public awareness were found taken. Thus, the public were ignorant about obtaining GMC's receipt against payment made to the NGOs for door to door collection of waste. This was a major lapse on the part of GMC.

(x) Irregular payment to the NGOs employed for waste collection

As per the conditions of tender invited (September 2017) for doorstep collection of waste, GMC was required to provide the printed receipt books (with face value of ₹ 20, ₹ 30, ₹ 100, ₹ 500 and ₹ 1000) to NGOs for collection of User charges. NGOs were required to collect the said receipt books from GMC in advance, on payment of the cost of receipt books and utilise the same to collect the User charges. As per the contract conditions, if the monthly collection of User charges was minimum 70 per cent of the collectable amount, the NGOs were entitled for an incentive of 20 per cent of the User charges actually collected during that month in addition to their monthly dues³³ (collection charges) for providing the doorstep services. The NGOs were, however, neither entitled for payment of incentive nor for the monthly dues for providing the

³²

| Name of the Establishment | Ward Number | Service providers name (NGO) | Monthly user charge collected by NGO (₹) |
|-------------------------------------|-------------|--|--|
| Gauhati University, Jalukbari | 1 | Udyan Social Welfare Society, Guwahati | 27000 |
| Sri Sankaradeva Netralaya, Beltola | 28(1) | Enajori, Beltola, Guwahati | 5000 |
| O/o the A.G.(Audit), Assam, Beltola | 30(1) | Sunshine, Basistha, Guwahati | 6000 |
| Total: | | | 38000 |

³³ Monthly dues: Targeted HHs X Offered/accepted rates (₹ 20 to ₹ 30 per HH)

services, in case the total monthly collection against User charges fell below 50 *per cent* of the collectable amount.

Scrutiny of the records of GMC revealed that during October 2017 to March 2018, 58 NGOs collected receipt books valued ₹ 0.89 crore from GMC. It was further seen that GMC had irregularly paid the collection charges for providing the doorstep service as well as incentive to 58 NGOs even though the total collection of User charges during the said period (October 2017 to March 2018) was below 50 *per cent* and 70 *per cent* of the collectable amount by the NGOs (except few). As such, GMC had paid an amount aggregating ₹ 3.12 crore to 58 NGOs as monthly dues towards cost of providing the services of doorstep collection of waste and incentive for one to five months period³⁴ against the admissible amount of ₹ 0.33 crore in violation of the terms of the contract. This had resulted in excess payment of ₹ 2.79 crore by GMC to 58 NGOs as detailed in *Appendix-1.3*.

In exit conference (December 2018), the Commissioner, GMC stated that the matter would be investigated.

1.2.8.3 Sewage Management (Sewerage and Sanitation)

The management of sewage comprises collection of sewage through sewer lines at generation points, its transportation to Waste Water Treatment Facility (WWTF) and treatment of sewage at par with regulatory norms before its disposal into water bodies or other available sites. This process also included monitoring the quality of treated water at the disposal point in terms of prescribed environment standards.

The Service Level Benchmarks (SLBs) on Sewage Management (Sewerage and Sewage management) are given below, which were required to be achieved within a specified time frame.

- Coverage of toilets (Benchmark 100 *per cent*)
- Coverage of sewage network services (Benchmark 100 *per cent*)
- Collection efficiency of the sewage network (Benchmark 100 *per cent*)
- Adequacy of sewage treatment capacity (Benchmark 100 *per cent*)
- Quality of sewage treatment (Benchmark 100 *per cent*)
- Extent of reuse and recycling of sewage (Benchmark 20 *per cent*)
- Efficiency in redressal of customer complaints (Benchmark 80 *per cent*)
- Extent of cost recovery in sewage management (Benchmark 100 *per cent*)
- Efficiency in collection of sewage charges (Benchmark 90 *per cent*)

Audit observed that, none of the nine test checked ULBs had implemented sewage management service. Thus, none of these ULBs had carried out any exercise for assessment of performance in service delivery.

³⁴ From October 2017 to February 2018

Further, due to non-existence of sewage treatment plant in any of the nine test checked ULBs (*viz.*, 8 MBs and the GMC), the natural drainage systems of the cities carried the sewage of the entire cities into rivers/water bodies polluting them to a great extent. Name of cities and rivers/water bodies wherein sewage of cities fell into are shown in **Table-1.13**.

Table-1.13: Name of cities and rivers/water bodies wherein sewage of cities deposited of

| Sl. No. | Name of City | Name of rivers/water |
|---------|--------------|------------------------------------|
| 1 | Guwahati | Brahmaputra River |
| 2 | Barpeta | Chaulkhowa River |
| 3 | Dibrugarh | Brahmaputra River |
| 4 | Hojai | Dimari Channel |
| 5 | Jorhat | Toklai Rivulet |
| 6 | Nagaon | Kolong River and Kolong Water Body |
| 7 | Silchar | Barak River |
| 8 | Sivasagar | Dorika River and Jamuna Water Body |
| 9 | Sonari | Tawkak River |

Source: Records furnished by ULBs.

In exit conference (December 2018), Commissioner, GMC and Director, MA accepted that the Sewage Management service did not exist. It indicated that the ULBs did not have a comprehensive plan for sewage management, which reflected lackadaisical approach of ULBs towards scientific disposal of sewage and protect the water bodies from pollution in their jurisdiction.

Recommendation: *GoA may initiate steps to operationalise a sewage management system under ULBs and ensure treatment of sewage before its disposal in water bodies.*

1.2.8.4 Storm Water Drainage

Storm Water Drainage (SWD) means runoff of water from rainfall that flows over roads, driveways, parking lots, rooftops and other paved surfaces that did not allow water to get soaked into the ground.

1.2.8.4.1 Coverage of storm water drainage network (Benchmark 100 per cent)

Coverage of storm water drainage network had been defined in terms of the percentage of road length (roads that are more than 3.5 m wide carriageway), which had been covered by the storm water drainage network. For this purpose, the primary, secondary and tertiary drains made of *Pucca* construction were to be counted as drains.

Audit test checked total nine ULBs (GMC and eight out of 33 ULBs) in eight selected districts. It was observed that the coverage of storm water drainage, in six³⁵ out of eight

35

| Name of ULBs | Total length of Road network in Km (more than 3.5 m carriage way) | Total length of Road network in Km covered by storm water drainage network | Coverage with Storm water drains (in per cent) |
|--------------|---|--|--|
| 1 | 2 | 3 | 4 (3/2x100) |
| Sonari | 18.26 | 3.2 | 17.52 |
| Silchar | 46.66 | 1.42 | 03.04 |
| Sivasagar | 23.99 | 3.75 | 15.63 |
| Nagaon | 125 | 6.42 | 5.13 |
| Dibrugarh | 188 | 9.40 | 5.00 |
| Barpeta | 60.60 | 22.35 | 36.88 |

test checked ULBs ranged between 3 and 37 *per cent* against the prescribed standard of 100 *per cent* as such the storm water drainage network was non-compliant with the benchmark requirement. Remaining two ULBs (Hojai and Jorhat MB) did not maintain records required to calculate the coverage of storm water drainage in the city.

As regards GMC, it was stated that data regarding storm water drainage was not available as it was involved with works of drain desilting only. Scrutiny of records of GMC, however, revealed that during 2013-14 to 2017-18, GMC had incurred expenditure amounting to ₹32.57 crore on desilting of drains. Incurring of huge expenditure by GMC on desilting of drains without properly maintaining the data on drains indicated negligent approach of GMC while providing the required information to Audit for verification.

Thus, poor coverage of drainage network prevents attainment of its intended objective and non-availability of data with regard to storm water drainage indicated that ULBs were not serious on achievement of service standard at par with the prescribed SLBs.

1.2.8.4.2 Incidence of water logging/flooding (Benchmark zero *per cent*)

As per the Handbook of SLBs, indicator relating to incidences of water logging provides a picture of the impact or outcome of lack of storm water drainage systems on the normal life and mobility. In six out of nine test checked ULBs, the number of water logging areas and occasions of water logging in a year during 2013-14 to 2017-18 is shown in *Table-1.14*.

Table-1.14

Number of water logging areas and occasions of water logging in a year during 2013-14 to 2017-18

| Sl. No. | Name of ULBs | Nos. of water logging points | Number of occasions water logging occurred |
|---------|--------------|------------------------------|--|
| 1 | GMC | 14 | 6-7 times |
| 2 | Dibrugarh MB | 11 | 6-8 times |
| 3 | Silchar MB | 14 | 30-40 times |
| 4 | Sivasagar MB | 4 | 5 times |
| 5 | Sonari MB | 6 | 2-3 times |
| 6 | Jorhat MB | 3 | 3-4 times |

Source: information furnished by the ULBs.

It can be seen from the *Table* above that in six³⁶ out of nine test checked ULBs, the number of water logging points ranged from 3 to 14, with a yearly occurrence of water logging 2 to 40 times as against the prescribed norms of zero *per cent*. As such the prescribed benchmark could not be achieved in respect of ULBs mentioned in the above *Table*.

Guwahati city witnessed death of seven civilians due to flash floods and death of four citizens due to electrocution in June 2014. Besides, the storm water becomes polluted as it gets mixed with solid waste, clinical waste, silt, contaminants, domestic wastes and other human activities and increase the water borne diseases. The matter regarding

³⁶ Three ULBs viz., Barpeta, Hojai, Nagaon did not have any information.

reasons for water logging and details of initiative taken to reduce the water logging points in the areas were taken up (January 2019) with GMC. Response of GMC on the issue was awaited (June 2019).

The significant number of occurrence of water logging indicated that the Storm water drainage system was inadequate in the cities.

Recommendation: GoA needs to implement suitable schemes to cover the city roads with storm water drainage system in the entire state to ensure flow of storm water in water bodies.

1.2.8.5 Achievement of SLB vis-à-vis Performance Grant eligibility requirement

The 13th and 14th FC had recommended for measurement and publishing of service level benchmarks for basic services as one of the conditions for obtaining Performance by Urban Local Bodies. The FC did not however explicitly link it to the attainment of any specific level of service delivery.

The Ministry of Urban Development notified in April 2017 the Scheme of Disbursal of Performance Grant to ULBs for 2017-18 to 2019-20 to regulate the disbursal of Performance Grant to urban local bodies (ULBs). This scheme expanded on the recommendation made by the 14th FC, specifically, on the issue of attainment of Service Level Benchmarks. A scoring model was prescribed by MoUD in the scheme to assess eligibility for Performance Grants, with 50 *per cent* weight being given to the extent of achievement in select parameters relating to the core services of Water Supply and Solid Waste Management. Of the 50 *per cent* weight allotted to these parameters, 40 *per cent* was for Water Supply and 10 *per cent* for Solid Waste Management.

As per the scheme, each ULB was to self-evaluate and submit its claim for Performance Grant to the State Government not later than 30th September of each year for which the Performance Grant was being claimed. The State governments in turn was expected to send their consolidated report for claim of performance grant after evaluation of performance of ULBs and due verification of the same by 30th October of each year to MoUD.

Audit examined the report submitted by GoA to MoUD for claim of Performance Grants for ULBs for the year 2017-18 and 2018-19. As per the report of GoA, only 29 *per cent* of the ULBs were found eligible for Performance Grant in 2017-18, which further dropped to 20 *per cent* in 2018-19.

An examination of the self-reported score obtained by ULBs on the SLBs related parameters revealed that in 2017-18, all the 22 ULBs stated to have been eligible for the Performance Grants had scored 100 *per cent* in the SLB relating parameter. In the report of the following year, *i.e.*, 2018-19, the number of eligible ULBs dropped from 22 to 15, and the score on the SLB related parameter also dropped, with none of the ULBs reporting a 100 *per cent* score, and only five of the 15 eligible ULBs reporting a score of more than 50 *per cent*. The remaining ULBs reported a score of zero *per cent* in the SLB related parameter. Thus, we see that very few ULBs have been able to attain

the benchmark even on the limited set of parameters included by MoUD in the scoring scheme. Even, here wide variation across the years raises doubts on the accuracy of the reports.

Out of the test checked ULBs, Silchar, Hojai and Jorhat were reported by GoA as SLB compliant under the scheme. We checked the accuracy of the self-reported score on SLB parameters of test checked ULBs by computing the score as per the information collected during audit – the results of which are summarized as in the *Table-1.15*.

Table-1.15: Assessment of Self-Reported Score on SLB Parameters of test checked ULBs

| Year | Name of ULBs | Score reported by GoA to MoUD (out of 50) | Score assessed by Audit as per information collected during field study |
|---------|--------------|---|---|
| 2017-18 | Silchar | 50 | 0 |
| | Hojai | 50 | 0 |
| | Jorhat | 50 | 0 |
| 2018-19 | Silchar | 30 | 0 |
| | Hojai | 15 | 0 |

As can be seen in the *Table 1.15*, the score reported by GoA was not in line with the ground reality as observed in Audit. Audit also observed that there was inconsistency in the data reported by the Director, Municipal administration regarding score achieved on SLB parameters *vis-a-vis* the score reported by the individual ULB in 2017-18.

The performance of ULBs on SLBs has been poor, with most of the ULBs being ineligible for Performance Grants.

1.2.9 Monitoring and evaluation

The Handbook on Service Level Benchmarking was a ready reckoner to enable Urban Local Bodies (ULBs) and other city level agencies to implement systems for measuring, reporting and monitoring the SLBs. However, the monitoring system was deficient as evident from the details given in *Table-1.16*.

Table-1.16: Deficiency in monitoring system

| Sl. No. | Role of stakeholders | Remarks |
|---------|--|--|
| 1 | State Government State governments needed to periodically evaluate the SLBs as an input for its decisions related to policy, resource allocations, providing incentives and penalties, channelizing technical and manpower support, and regulatory considerations, among others. | None of the nine test checked ULBs engaged/appointed field level staff for collection of data on the services delivered by them. As a result, the achievement of SLBs were not reported to Government, apart from the reporting on the SLB parameters linked with release of Performance Grant. Hence, the monitoring of the services and decision making regarding provision of services delivered were not as envisaged. |
| 2 | Departments The Directorate of Local Bodies/Department of Municipal Administration were supposed to do constant inter-city comparisons. Department should leverage the power of information technology to build and operate systems that periodically capture and report on SLBs. Web-based technologies should be leveraged to manage information flow. | Neither was there any system of periodical capture of performance of ULBs nor was any inter-city comparison reports available at the directorate level. In the absence of planning, works for providing water supply, sanitation and SWM were undertaken by ULBs without involving the stakeholders and the end users. |

| | | |
|----------|---|---|
| 3 | <p>ULBs As the principal elected institution for self-governance in the city, ULBs needed to examine performance of other parastatal civic agencies, even if the ULBs were not directly responsible for service delivery in those areas.</p> | <p>Test checked ULBs did not have the comprehensive data with regard to services provided by other agencies in the city. Five out of eight ULBs were having part data with regard to water supply service delivered by other agencies, whereas GMC, Silchar and Sonari MB did not collect data from other agencies (PHED & AUWS&SB) and therefore, the concerned ULBs did not have information regarding coverage of HHs with water supply service, extent of metering of water supply connections, cost recovery <i>etc.</i></p> |
|----------|---|---|

Recommendation: The level of Monitoring and evaluation should be improved to ensure proper coordination among the agencies delivering the basic services and to mobilise the ULBs to submit performance report periodically.

1.2.10 Conclusion

There was inadequacy/absence of provisions for core basic services in the Urban Local Bodies (ULBs), which requires immediate attention. The basic civic services of water supply and sanitation was not addressed adequately. Most alarming was the fact of absence of Sewage treatment plants in the State leading to constant pollution of water bodies, which had large manifestation on human health and aquatic life. There was overall lack of attention on part of Guwahati Development Department (GDD), which did not notify the Service Level Benchmarking (SLBs) for the Guwahati Municipal Corporation (GMC) catering to the biggest urban settlement in the State. There was absence of necessary systems for capturing data on basic services, preparation of performance report in line with the suggestion made in the Handbook on SLB, and implementation of corrective action plan for improving delivery of basic services. This indicated that ULBs as well as GoA failed to discharge their responsibility in relation to identification of gaps in service delivery and taking corrective measures to mitigate the gaps and improve the service delivery mechanism. Low cost recovery in respect of water supply service affected the quality of service delivery to citizens. These shortcomings were not found addressed effectively due to absence of monitoring system at all levels in the Government.

1.2.11 Summary of Recommendations

- *GoA may ensure implementation of SLBs by ULBs by appropriately notifying them.*
- *GoA may consider putting a system in place to ensure that ULBs use the allocated funds optimally for delivery of each of the core basic service.*
- *GoA may initiate steps to operationalise a sewage management system under ULBs and ensure treatment of sewage before discharge in water bodies.*
- *Steps may be taken to enhance the capacity of WSS to meet the requirement of cities.*
- *GoA may introduce mandatory provisions for segregation, treatment and scientific disposal of waste in ULBs cities.*
- *GoA may lay emphasis on schemes to cover the city roads with storm water drainage system.*

Compliance Audit

Health and Family Welfare Department

1.3.1 Undue financial benefit

Allowing enhancement of rate for maintenance of paying cabin by Chairman of Executive Committee, 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.

Government of Assam (GoA), Finance Department vide Office Memorandum (OM) dated 11 August 2010 had instructed that open Notice Inviting Tender (NIT) to be issued for finalization of the lowest rate in case of procurement of goods and services involving public fund of ₹ 50,000 and above.

As per the terms and conditions for management of the New Paying Cabin Block (NPCB) of Gauhati Medical College Hospital (GMCH), Hospital Management Society (HMS) was to select suitable parties through competitive bidding and award the work to the lowest bidder. The NPCB had 116 rooms including four VIP suites for stay of patients on rental basis.

The work of management of NPCB for the period from 16 February 2014 to 15 February 2017 was outsourced by re-engaging a service provider who was initially selected³⁷ for the same purpose for the years 2011 to 2014. As per the terms and conditions of the agreement (15 February 2014), the payable rate to service provider was fixed at 25 per cent of the rent of the paying cabin per day per occupied room basis. The rent of paying cabin during the period was ₹ 800 and as such, the service provider was to be paid at ₹ 200 only. However, within six months, the service provider asked (September 2014) for enhancement of rate to ₹ 300 on the plea of large scope of work. The enhancement was accordingly granted (September 2014) by the Chairman of Executive Committee (EC), HMS, GMCH.

In this regard, Audit observed that:

1. Prior to selection of the same service provider, NIT was not called for in violation of the instruction of GoA as well as terms and conditions for management of NPCB.
2. The supplier was allowed higher rate, *i.e.*, 37.5 per cent violating the agreed payable rate of 25 per cent of the rent of the paying cabin despite the rate being fixed for three years as per agreement.
3. Approval of the competent authority *i.e.*, Chairman of the Governing Body of HMS was not taken for the enhancement.
4. The enhancement was irregular because the service provider had agreed to the rate with full knowledge of the nature of services to be provided and there was no change in the scope of work.

³⁷ The service provider was selected in February 2011 being the lowest amongst four bidders.

Thus, the enhancement of rate beyond the scope of the agreement though there was no change in the scope of work after six months of award of original work resulted in undue financial benefit of ₹ 61.05 lakh³⁸ to the service providing firm.

On being pointed out in audit, the Superintendent of GMCH stated (June 2018 and March 2019) that ex-post facto approval of the competent authority would be taken, however, the same was still awaited (July 2019). The reply was not acceptable as it was not relevant. As such, responsibility needs to be fixed on the Chairman of Executive Committee, HMS, GMCH for allowing undue favour to a private party and causing loss to the exchequer of ₹ 61.05 lakh.

The matter was reported to the Government (July 2018). In a meeting on the observation raised in audit, the Joint Secretary to GoA, Health and Family Welfare Department, stated (November 2018) that reply would be obtained from GMCH and forwarded. However, their reply was still awaited (July 2019).

Higher Education Department

1.3.2 Loss of interest

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.

Clause 23C (iii) (ab) under Section 10 of the Income Tax Act, 1961 provides that any income received by any person on behalf of any university or other educational institute existing solely for educational purpose and not for the purpose of profit, and which is wholly or substantially financed by the Government is exempted from Income Tax. However, the onus lies with the University to produce necessary documents/circulars to the bank authority in support of their claim for non-deduction of Tax Deducted at Source (TDS) from interest on Fixed Deposits at the time of deduction of tax. As such, Bank authorities can deduct TDS amount due to non-submission of Tax Exemption Certificate by University.

The Registrar, Gauhati University (GU) had made 104 Fixed Deposits (FDs) with eight different Banks aggregated to ₹ 250.55 crore during the period from September 2011 to June 2017. Though the income of GU is exempted from Income Tax, Audit observed that two banks deducted ₹ 77,72,983³⁹ as TDS towards Income Tax out of total credited interest of ₹ 7,39,97,736 during the assessment year 2015-16 to 2017-18.

³⁸ At the differential rate of ₹ 100 (₹ 300 minus ₹ 200) for 61,046 cabins occupied during October 2014 to February 2017.

³⁹

| Sl. No. | Name of Bank | Amount Credited (in ₹) | TDS deducted (in ₹) | Assessment year |
|--------------|----------------------|------------------------|---------------------|-----------------|
| 1 | State Bank of India | 4,72,77,827.00 | 51,05,788.00 | 2017-18 |
| 2 | United Bank of India | 25,21,769.73 | 2,52,180.00 | |
| 3 | State Bank of India | 2,01,22,559.00 | 20,12,373.00 | 2016-17 |
| 4 | United Bank of India | 37,71,290.00 | 3,77,129.00 | |
| 5 | State Bank of India | 2,09,008.00 | 21,984.00 | 2015-16 |
| 6 | United Bank of India | 35,282.26 | 3,529.00 | |
| Total | | 7,39,97,735.99 | 77,72,983.00 | |

Source: Departmental records.

After being pointed out by Audit, during an exit meeting (December 2018), the Registrar, GU, in presence of Jt. Secretary, Higher Education Department, GoA stated that the GU had applied (October 2018) for the Tax Exemption Certificate for the assessment year 2019-20. However, the reply was not tenable as the GU has applied for the Certificate only for the assessment year 2019-20.

Thus, failure to obtain and submit Tax Exemption Certificate by GU for the assessment year 2015-16 to 2017-18, resulted in loss of interest of ₹ 77.73 lakh deducted towards Income Tax.

The matter was reported to Government in August 2018 and in exit meeting in December 2018; their reply was awaited (July 2019).

1.3.3 Unapproved courses offered by the Institute of Distance and Open Learning, Gauhati University

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.

Indira Gandhi National Open University (IGNOU), with the approval of Distance Education Council (DEC) accorded recognition (August 2010) to Institute of Distance and Open Learning (IDOL), Gauhati University (GU) for offering eight⁴⁰ courses through distance education mode for a period of three academic years *w.e.f.* 2010-11 to 2012-13. The recognition was offered based on the recommendations of the Joint Committee comprising of University Grants Commission (UGC), All India Council for Technical Education (AICTE) and DEC. It was specifically instructed that IDOL, GU shall not offer any other course through distance mode other than those eight courses. Subsequently, the approval for continuation of the eight courses through Open and Distance Learning (ODL) mode was extended for 2013-14 to 2017-18 by UGC.

Audit observed that IDOL, GU had offered 21 unapproved courses beyond the approved eight courses through ODL mode during the year 2010-11 to 2016-17. DEC, IGNOU, had clearly stated (July 2013) that courses offered by GU through distance mode other than the approved eight courses were not recognized by DEC and such degrees were not valid for jobs in Central Government Services.

Audit also observed that 73,912 students were enrolled in 19 courses⁴¹ out of unapproved 21 courses during the year 2010-11 to 2016-17 and GU collected fees of ₹ 39.06 crore on these unapproved courses.

Audit noticed that Guwahati University had submitted affidavits to UGC from time to time assuring not to start any new distance education programme without prior approval

⁴⁰ MA (English), MA (Assamese), MA (Bodo), MA (Bengali), MA (Economics), MA (History), M.Sc. (IT), MCJ-Modular.

⁴¹ In other two courses *viz.*, M.Sc. (Mathematics) and PGD in Insurance Management, there was no enrolment.

of UGC and in anticipation of recognition. As such, GU submitted false affidavits for getting extension of the recognition of IDOL.

On being pointed out, GU stated (October 2017 and December 2018⁴²) that in anticipation of approval, the courses were offered and from the academic year 2017, the unapproved courses were discontinued. The reply was not tenable because the courses were offered without approval of UGC and AICTE. On being enquired by audit, UGC stated (February 2018) that no University can offer programmes through distance mode without obtaining prior and specific approval from UGC. Moreover, false affidavit submitted by GU indicated that the University had not even approached for such approval.

Thus, the GU was offering unapproved courses risking the career prospects of the students as degrees under such courses were not valid for jobs in Central Government services.

The matter was reported to Government in August 2018; their reply is still awaited (July 2019).

Panchayat and Rural Development Department

1.3.4 Defalcation of Government money

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.

Rule 95 of Assam Financial Rules (AFR) stipulates that the Head of the office is personally responsible to Government for the due accounting of all moneys received and disbursed and for safe custody of cash. For this purpose, he should satisfy himself by periodical examination, at least once in three months that the actual cash corresponds with the Cash Book. Further, the balance of each column at the end of the month should also be verified with the balance of cash in hand and a certificate to the effect that this verification has been made should be recorded in the Cash Book under the signature of the Government servant responsible for the money.

Audit scrutiny (June – July 2017) of the records of the Block Development Officer (BDO) of Kalaigaon Development Block under the Project Director (PD), District Rural Development Agency (DRDA), Udalguri revealed that an amount of ₹ 5.33 lakh⁴³ was withdrawn (May and June 2015) through self-cheques by the BDO in respect of the works under two sub-schemes⁴⁴ under the National Social Assistance

⁴² During a meeting held on 13 December 2018.

⁴³ ₹ 4,37,000 vide Cheque No. 3666xxx (dated 19.06.2015) of Assam Gramin Vikash Bank, Kalaigaon; ₹ 43,000 vide Cheque No. 384xxx (dated 12.05.2015) of United Commercial Bank, Kalaigaon; and ₹ 53,000 vide Cheque No 384xxx (dated 12.05.2015) of Assam Gramin Vikash Bank, Kalaigaon.

⁴⁴ Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (₹ 4,80,000) and National Family Benefit Scheme (NFBS) (₹ 53,000).

Programme (NSAP)⁴⁵. The amount so withdrawn, had not been disbursed to any beneficiary under NSAP. Audit noticed that there was a partial deposit of the amount withdrawn (₹ 2.98 lakh) in November 2015, and the balance ₹ 2.35 lakh⁴⁶ was being shown as cash in hand. However, the Cash Books were not verified and authenticated by the respective DDOs from time to time.

The BDO, who expired on 23 December 2015 had entered the amount in the Cash Book (May 2015 - November 2015) as there was no post of Cashier in the office. However, the Cash Book was not closed at the end of month violating the norms of AFR. The Cash Book was closed in March 2016 during the preparation of annual accounts for the year 2015-16 showing the amount of ₹ 2.35 lakh as cash in hand against actual 'Nil' balance by the present BDO (31 March 2016). Thus, the action of the present BDO also, to reflect the amount in the Cash Book despite being in full knowledge of the unaccounted amount, was not in order as it tantamounted to misrepresentation of facts in violation of AFR.

Thus, the previous BDO withdrew cash which were neither disbursed nor refunded leading to misappropriation of the amount, and this was not highlighted by the present BDO after due verification of cash.

During exit meeting (November 2018), Secretary to GoA, Panchayat and Rural Development Department stated that an enquiry had been initiated in the matter raised in audit. It was further stated that the amount would be recovered from the terminal benefits of the deceased BDO which were yet to be forwarded for finalisation.

The above facts indicated lack of proper monitoring and reporting system to keep watch on the status of implementation of schemes in the organization under the control of DRDA which needs to be addressed to prevent any such recurrence.

1.3.5 Unfruitful expenditure

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.

(A) Government of Assam (GoA) sanctioned (April 2013 and November 2014) ₹ 20.96 crore to Hailakandi Zilla Parishad (ZP) for execution of works under Backward Regions Grant Fund (BRGF) Scheme for the period from 2012-13 to 2014-15 on the basis of the Annual Action Plan (AAP) of Hailakandi ZP.

BRGF scheme was closed in March 2015. GoI in a formal communication (12 March 2015) had informed GoA regarding transfer of BRGF scheme to the State with effect from the financial year 2015-16. GoI had further advised GoA that the State could implement this scheme out of the resources of the State/funds being devolved under the Fourteenth Finance Commission award. In the light of above mentioned

⁴⁵ It is a fully funded Centrally Sponsored Scheme under which financial assistances is provided to below poverty line (BPL) beneficiaries.

⁴⁶ ₹ 1,81,500 under IGNOAPS and ₹ 53,000 under NFBS

communication (12 March 2015) received from GoI, the Commissioner, Panchayat & Rural Development (P&RD), Assam had specifically instructed (25 March 2015) all CEOs to settle all liabilities under the programme and not to make any commitments under BRGF.

However, test check (August - September 2017) of records of the Chief Executive Officer (CEO), Hailakandi ZP showed that :

- Thirteen works sanctioned under BRGF between July 2013 and March 2016 (**Appendix-1.4**) relating to construction of Reinforced Cement Concrete (RCC) bridges executed departmentally were lying incomplete (September 2017) though ₹ 84.69 lakh (87 per cent) was utilised out of ₹ 96.83 lakh. In reply to Audit query, the CEO, Hailakandi ZP stated (June 2018) that due to closure of BRGF scheme, required funds were not received for completion of incomplete works.
- Out of the above 13 works, six works were sanctioned between May 2015 to March 2016 even after the closure of BRGF ignoring the instruction of the Commissioner, P&RD.
- Total approved amount for 13 works was ₹ 2.05 crore against which a part amount of ₹ 96.83 lakh was only sanctioned by the CEO, Hailakandi ZP to avail Scheme funding for maximum number of projects and continued to release (31 March 2015 to 3 March 2016) funds in a phased manner for these works despite having the knowledge that the scheme stood closed and further funds would not be available to complete the works.

The ZP submitted (May 2016) the proposal to GoA for funding the incomplete works. There was, however, no correspondence/assurance seen on records from GoA to provide necessary funding for incomplete works so far (January 2019). As such, ₹ 84.69 lakh utilised so far for construction of 13 RCC bridges at different locations in Hailakandi ZP to solve the communication problem of the area remained unfruitful.

(B) Similarly, during test check (December 2017) of records of the Secretary, Ajuha Gaon Panchayat (GP) under Dhemaji Zilla Parishad (ZP)⁴⁷, one work "Construction of RCC Bridge on Burhabhakat Dulung River" after incurring an expenditure of ₹ 24.95 lakh (March 2014 to March 2016) under Backward Region Grant Fund (BRGF) 2012-13 was found incomplete. The proposed bridge was essential for connecting the villages of that area.

⁴⁷ Government of Assam (GoA) sanctioned ₹ 10.39 crore to Dhemaji Zilla Parishad (ZP) for execution of 156 works under Backward Regions Grant Fund (BRGF) Scheme as per the Annual Action Plan (AAP) 2012-13 of Dhemaji ZP. However, funds were released by GoA to Dhemaji ZP during 2013-14. Accordingly, Dhemaji ZP released the funds to APs and GPs during 2013-14.

Examination of records revealed that while submitting the project proposal for availing the project funding under BRGF Scheme, only partial cost of RCC bridge (₹ 25.00 lakh) was proposed in the AAP 2012-13 instead of total estimated cost (₹ 62.50 lakh) of the work. The Chief Executive Officer (CEO), Dhemaji ZP accordingly accorded sanction for ₹ 25 lakh.

Remaining portion of the bridge was not constructed due to non-availability of required funding (₹ 37.50 lakh *i.e.*, ₹ 62.50 lakh *minus* ₹ 25.00 lakh).

Thus, due to approval of part cost against closed scheme funds executed by Hailakandi ZP and Ajuha Gaon Panchayat, and despite incurring an expenditure of ₹ 109.64 lakh (₹ 84.69 lakh *plus* ₹ 24.95 lakh) the work remained incomplete rendering the expenditure as unfruitful.

During a meeting with Audit (November 2018), the Secretary, P&RDD, GoA accepted the audit observation and stated that proposal would be moved for getting funds from other sources. However, report on action taken on the matter was awaited (July 2019).

Audit recommends that the Government may consider funding the cost of the incomplete work so as to achieve the intended purpose of the project.

Skill Employment and Entrepreneurship Development Department

1.3.6 Idle expenditure

The Director, Employment and Craftsman Training, Guwahati procured tools and equipment before constructing the classroom and workshop and also creation of post for its utilization giving rise to idle investment of ₹ 1.80 crore for more than five years on the procurement.

‘Enhancing Skill Development Infrastructure in North Eastern States and Sikkim’ is a Centrally Sponsored Scheme which came into effect in February 2011. The main component of the scheme was upgradation of Industrial Training Institutes (ITIs). The upgradation had four components *viz.*, Construction of classroom and workshop, Procurement of equipment, machinery and furniture, Procurement of hand tools and instruments, and Grant for recurring expenditure. Government of India, Ministry of Labour and Employment, released (May 2012 - September 2016) a total amount of ₹ 8.74 crore⁴⁸ in three instalments to the Director, Employment and Craftsman Training (DECT), Guwahati for upgradation of six ITIs under the scheme. This was based on a proposal (May 2012) submitted by DECT. In this regard, Audit observed that:

1. DECT, prior to taking up of the construction work, procured (December 2012 to June 2013) tools and equipment relating to 10 trades for six ITIs at a cost of ₹ 1.80 crore.

⁴⁸ ₹ 5.69 crore for civil works and ₹ 3.05 crore for equipment, furniture *etc.*

2. Work order for civil works (construction of workshop, class room *etc.*) was issued after almost three years (February 2015) and the proposal for creation of posts against the upgraded trades was sent to Government in July 2016 which was yet to be approved.

3. Tools and equipment were procured without immediate requirement which were lying idle for more than five years.

4. As of May 2018, construction of civil works of all six ITIs remained incomplete and a sum of ₹ 1.69 crore was spent against the tendered value of ₹ 3.06 crore.

It was seen that ₹ 3.49 crore (₹ 1.80 crore *plus* ₹ 1.69 crore) was spent against the release of ₹ 8.74 crore and the balance amount of ₹ 5.25 crore was lying in bank account.

Thus, the action of procurement of equipment in a hurried manner before ensuring construction of ITIs was a case of ill planning which resulted in idle investment.

Physical verification conducted (May 2019) by Audit showed the following status:

Nagaon ITI - tools and equipment for two trades worth ₹ 8.48 lakh (out of ₹ 33.64 lakh) were not found physically available in ITI. Items worth ₹ 0.94 lakh were not found in working condition. Only one trade (Hair and Skin care) was started since January 2018.

Majuli ITI - tools and equipment worth ₹ 26.60 lakh supplied to the ITI were lying idle.

Jorhat ITI - equipment worth ₹ 12.94 lakh for 'Digital photography' were lying idle of which software and computer worth ₹ 8.29 lakh had become obsolete.

Thus, it is concluded that the equipment were procured without immediate requirement and mostly were lying idle with the risk of getting damaged. Short receipt of materials by Nagaon ITI warrants further investigation by the Department.

The matter was reported to Government in September 2018 and discussed in a meeting (November 2018). In reply, DECT stated (December 2018) that three ITIs (Jorhat, Majuli and Nagaon) had been completed and Utilisation Certificate for ₹ 3.90 crore was submitted to GoI. Tools and equipment were kept in store. Two trades were being operationalised in two ITIs.

Government may consider for fixing responsibility on DECT for procurement without immediate requirement leading to idle investment.

1.3.7 Idle investment

The Director, Employment and Craftsman Training, Guwahati procured tools and equipment for machinist trade before constructing the centre and creation of post for its utilization giving rise to idle investment of ₹ one crore for more than three years on the procurement.

The Director, Employment and Craftsman Training, Guwahati (DECT) submitted (September 2014) a proposal of ₹ one crore for procurement of Tools and Equipment of Machinist Trade for the scheme “Setting up of Tool Room and Skill Development Centre at Nazira”. Based on the proposal, Government of Assam accorded administrative approval and financial sanction in November 2014 and January 2015 respectively.

The tools and equipment were supplied in February 2015 and the DECT paid the full amount of ₹ one crore in March 2015. However, construction of Tool Room and Skill Development Centre with the creation of post for Machinist Trade was proposed by the DECT in July 2015, after the purchase of tools and equipment. The construction work remained incomplete till April 2018 with 80 *per cent* physical progress only.

In this regard, Audit observed that:

1. The tools and equipment were procured before ensuring its immediate utilization and it remained uninstalled for more than three years.
2. The construction of Tool Room and Skill Development Centre was initiated four months after the procurement of tools. It remained incomplete till date of Audit (May 2018).
3. Tools and equipment were susceptible to damage due to passage of time.

The matter was reported to the Government in August 2018 and discussed in a meeting (November 2018); DECT in its reply stated (December 2018) that since the construction of ITI, Nazira was not complete, Tools & Equipment were installed at ITI Gargaon. However, the reply was misleading, incorrect, and false reporting, as determined by audit during physical verification conducted in May 2018, when the Equipment were found lying idle without any utilisation and maintenance in ITI, Gargaon, although installation was shown to have been done in February 2016.

Thus, due to poor planning by DECT, ITI Nazira neither could be completed in time nor the equipment could be utilized. Procurement of tools and equipment before taking up the construction work without immediate requirement resulted in idle expenditure of ₹ one crore for more than three years. As such, the Government needs to fix responsibility in the case to avoid such irregularity in future.

Urban Development Department

1.3.8 Idle expenditure in Jorhat Municipal Board

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.

Government of Assam (GoA), sanctioned ₹ 4.32 crore for Solid Waste Disposal for Urban Local Bodies (ULBs) in General Areas under the award of Fourth Assam State Finance Commission for the year 2012-13. Out of the said amount, ₹ 26.00 lakh was sanctioned to Jorhat Municipal Board for purchase of one back loader (₹ 14.00 lakh) and one open drain cleaning machine (₹ 12.00 lakh).

As per the sanction order (for back loader and open drain cleaner), Purchase Committee (PC) was to be formed prior to purchase of the Machines. The PC was required to issue Notice Inviting Tender (NIT). After receipt of quotations, the PC was required to carry out a comparative analysis of the rates *etc.*, received from bidders and accordingly purchase the machines from the lowest eligible bidder.

Audit scrutiny (March 2018) of records of Jorhat MB showed that in deviation from the conditions of the Sanction order, Chairman Jorhat MB ordered (September 2014) procurement of a Truck Mounted Road Sweeping Machine (TMSM) at a cost of ₹ 61.44 lakh without following the tendering process. On the contrary, the purchase was made based on a recommendation (July 2014) made by the Additional Deputy Commissioner (ADC) on the proposal of a supplier for "favour of kind and sympathetic consideration". The machine was procured (September 2014) by releasing part payment of ₹ 26.16 lakh in advance towards cost (₹ 25.10 lakh) and Entry Tax⁴⁹ (₹ 1.06 lakh). The above payment was sourced through diversion of ₹ 26.00 lakh sanctioned by the GoA for procurement of back loader and open drain cleaning machine. The TMSM, however, could not be used after its purchase (September 2014) as it was found unsuitable for intended operations due to high operational cost.

Audit observed the following irregularities in this procurement.

1. Jorhat, MB failed to assess the suitability of TMSM before its procurement. As a result, TMSM procured at significant cost (₹ 61.44 lakh) remained unutilised for more than four years (November 2018) since its procurement (September 2014) due to high operational cost.
2. Jorhat MB failed to follow the condition of GoA sanction order regarding formation of PC and inviting of open tenders before purchasing the machine. There was no effort to discover the market price and the quoted price was accepted by the MB.

⁴⁹ The Assam Entry Tax Act, 2008 had been enacted by the State Legislature to levy a tax on the entry of goods into local area for the purpose of providing the infrastructure and amenities to facilitate trade and commerce within the State of Assam.

Moreover, the decision for purchasing the machine was taken by the Chairman, Jorhat MB without obtaining approval of the Municipal Board, which was irregular and against the principles of prudence and violative of prescribed purchase procedure. Further, the machine was procured over and above the sanctioned cost and without any funding arrangement, which was against the financial interest of the MB.

3. TMSM was purchased by diverting the funds sanctioned for procurement of the machines/equipment to be utilised for disposal of solid waste in the MB. Since the TMSM was meant for cleaning/sweeping of roads and did not fulfil the requirement of disposal of solid waste, procurement of TMSM was not suitable for the purpose for which GoA had given sanction and funds.

Thus, diversion of funds (₹ 26.00 lakh) meant for disposal of solid waste on purchase of Truck Mounted Road Sweeping Machine had defeated the declared purpose of GoA sanction. Further, the failure of the Chairperson to follow the prescribed procurement procedure in purchasing the TMSM led to idle expenditure of ₹ 26.16 lakh, and a balance payable liability of ₹ 35.28 lakh towards unpaid cost of TMSM. This calls for fixing of responsibility of the erring officials/persons involved in such an unwarranted purchase at Government purchase.

The matter was reported (July 2018) to Government. During a meeting with the Audit, the Pr. Secretary, Urban Development Department (UDD) stated (November 2018) that the whole matter would be investigated and appropriate action initiated against the erring officer. He also stated that steps would be taken to utilise the TMSM in some other MBs, if found feasible. However, report on action taken in this regard was awaited (July 2019).

The Government of Assam may consider issuing clear instruction to all the ULBs for strict compliance of guidelines/recommendations/procedures as specified in the sanction/administrative orders. Timely action in the matter may also be ensured.

Welfare of Plain Tribes and Backward Classes Department

1.3.9 Avoidable expenditure

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.

Rule 21(i) of General Financial Rule, 2005 provides that every officer is expected to exercise the same vigilance in respect of expenditure from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

As desired by the Hon'ble Chief of BTC, the Council Head of Department, Welfare of Plain tribes and Backward Classes (WPT & BC) proposed (September 2015) to procure mosquito net for distribution to BPL families. Based on the proposal, Bodoland Territorial Council (BTC) accorded (September 2015) administrative approval for procurement of 3,57,142 mosquito nets (nylon, size 5 ft x 6.5 ft) for distribution to the beneficiaries within the BTC area under BTC Chief Discretionary Fund to extend

assistance to people of BTC. CHD, WPT & BC issued supply order (December 2015) to the supplier selected by purchase board for the supply of 3,57,142 mosquito nets at ₹ 700 each. The supplier supplied (May 2016) the same and was paid ₹ 22.69 crore leaving balance unpaid amount of ₹ 2.31 crore.

Audit observed (August - October 2017) that the actual cost of the supplied mosquito net was ₹ 137 each at which the supplier procured those from Kolkata based firm. This indicated that the Purchase Board accepted the exorbitantly high rate without assessing the available market rate. Therefore, there was excess cost of ₹ 563 per mosquito net involving extra expenditure of ₹ 20.11 crore (₹ 563 X 3,57,142).

The matter was reported to the Government (July 2018) and discussed in a meeting (November 2018). In response, Government forwarded a reply in which Secretary, BTC stated that the supply was awarded to the lowest tenderer through competitive bidding and comparison of rate of mosquito net purchased from Kolkata with the tendered rates was not correct as it included transportation cost, statutory dues, profit, risk, place of delivery *etc.* However, the reply was not tenable due to the following reasons:

1. Though the supply was awarded to the lowest tenderer through competitive bidding, the tendered rate was not compared with the market rates to ensure reasonableness in violation of the financial rule.
2. The rate of ₹ 137 each net was inclusive of transportation cost from Kolkata to the district level offices.

Thus, the purchase board though accepted lowest offered rate but it was exorbitantly higher than available market rate. This highlighted inefficiency of BTC in maintaining economy in spending public money.

1.3.10 Doubtful purchase

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.

Government of Assam (GoA), Finance Department vide OM dated 11 August 2010 instructed that open Notice Inviting Tender (NIT) to be issued for finalisation of the lowest rate in case of procurement of goods and services involving public fund of ₹ 50,000 and above.

A proposal submitted by the Additional Principal Chief Conservator of Forests (APCCF), Bodoland Territorial Council (BTC) for procurement and plantation of saplings for restocking denuded⁵⁰ forest areas of BTC was approved (02 February 2016) by

⁵⁰ Forest covers were being stated to be denuded every day by illegal green felling and encroachment by clandestine well organised gangs.

the Secretary, Forestry and Wildlife Department, BTC for ₹ 2.30 crore (including ₹ 0.50 crore planting cost). APCCF, BTC procured (February 2016) 18 lakh saplings of nine⁵¹ species at the rate of ₹ 10 each and the supplier was paid (March 2016) ₹ 1.80 crore. Planting cost of ₹ 0.50 crore, however, was not released by BTC.

During audit (August - October 2017) of the accounts of Principal Secretary, BTC, it was observed as under:

1. In violation of the GoA directive, procurement was made without calling open NIT, only one notice calling for quotations was issued through office notice board. Thus, wide publicity for the procurement was not done, which was a serious violation of prescribed rules.
2. The supply order (February 2016) stated that the saplings were to be supplied at Habrubari forest colony and the Divisional Forest Officers (DFOs) were to collect the saplings from colony.
3. The saplings were not distributed to any division and all five DFOs confirmed (September 2017) to Audit that they had neither proposed any plantation work nor received any such saplings.
4. Details of plantation done, if any, indicating places of plantation, how the same was carried out in the absence of planting cost and Survival Report *etc.*, was not shown to Audit though the same was specifically called for from the department.

Thus, due to the lack of basic records at the central and divisional levels and denials by the DFOs, the supply of saplings could not be established and the reported expenditure of ₹ 1.80 crore on procurement was doubtful.

On this being pointed out by Audit, GoA stated (August 2018) that due to non-release of planting cost (₹ 50 lakh), seedlings could not be distributed to divisions and were distributed (April 2016 and August 2016) to different government organisations (schools) and Non-government organisations (NGOs). APRs (actual payees receipt) and some photographic evidences were also forwarded along with the reply showing onward distribution of saplings to villagers by NGOs.

The reply was not tenable as audit of the unit was conducted between August and October 2017, but neither any mention of distribution of saplings was made in response to audit query nor any record relating to distribution of saplings to NGOs (April and August 2016) was produced. Also the documents submitted as APRs had several instances of overwriting of dates. In view of irregular procurement and in absence of on the spot records, the reply subsequently appeared to be a case of after-thought. Besides, even if the supply was actually received and distributed to NGOs, schools *etc.*, it did not serve the intended purpose of restocking of denuded forest areas, neither does this regularise the violation of rules in procurement process.

⁵¹ Gamari, Sisoo, Tita Chap, Olive, Jam, Hilika, Amloki, Bohera and Arjun.

Thus, the entire procurement exercise suffers from lack of genuineness, which calls for investigations by Vigilance Department followed by fixing of responsibility of erring officials.

1.3.11 Fraudulent payment

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.

The Detailed Project Report (DPR)/estimate is prepared for submission to the competent authority for obtaining administrative approval (AA) / financial sanction to the works. On receipt of the AA, the DPR/estimate is further submitted to the higher authority concerned for according of technical sanction to the work.

Executive Engineer (EE), Public Works Department (PWD), Rural Road Division, Kokrajhar, prepared and forwarded (May 2011 to January 2013) 23 DPRs/estimates {four schemes under Non lapsable Central Pool Resources (NLCPR) and 19 schemes under Prime Minister's Special Assistance Plan (PMSAP)} relating to construction of roads and bridges, to the GoA/GoI through Bodoland Territorial Council (BTC) for approval. Accordingly, all the works were approved by GoA/GoI between February 2012 and February 2013.

Audit scrutiny of records of the office of EE, PWD revealed that the Additional Chief Engineer (Addl. CE), PWD, BTC, Kokrajhar showed engagement (March 2012 to May 2013)⁵² of a consultancy firm⁵³ for preparation of DPRs for the same 21 works (NLCPR: 04; PMSAP: 17) out of 23 works stated above. The EE paid ₹ 91.51 lakh⁵⁴ to the firm based on the bills submitted by the firm against the work order issued by the Addl. CE.

Following irregularities were noticed in this matter as a result of audit scrutiny of records of the office of the EE, PWD:

1. Copies of DPRs prepared by the consultancy firm were not found on record.
2. The DPRs prepared by the division were found duly sanctioned by the same Addl. CE.
3. All the works executed were based on the DPRs prepared by the division.

The Principal Secretary, BTC forwarded (December 2018) a reply furnished by the EE, PWD, Kokrajhar Rural Road Division stating that the consultant was engaged for

⁵² Formal work orders were issued during March 2012 to March 2013, however, preliminary orders were issued in December 2011.

⁵³ FAR Infrastructures Pvt. Ltd., Guwahati; the firm was selected without calling Notice Inviting Tender (NIT) violating Government of Assam (GoA), Finance Department OM dated 11 August 2010 which stipulated for floating NIT in case of procurement of goods and services involving public fund of ₹ 50,000 and above.

⁵⁴ The amount was paid out of Contingency and Miscellaneous (Consultancy) charges provided in the estimate.

preparation of DPR under various programme due to shortage of technical staff in the Division. However, the reply was not acceptable as the EE had already stated that the DPRs were prepared by its staff and not by the consultant. Moreover, copies of DPRs prepared by the consultant, if any, were also not found with the EE during audit and all the works were executed based on the DPRs prepared by the divisional staff.

From the above, it was evident that Addl. CE, PWD Kokrajhar Rural Road Division fraudulently showed engagement of the firm for preparation of DPRs, though the DPRs had already been prepared by the Division. The fictitious engagement of the firm was done with the intention to defraud public money. Government may fix responsibility on the Addl. CE for the unwarranted action and advise the Vigilance Department to investigate the matter in detail to initiate suitable action under rules for this fraudulent payment.

1.3.12 Idle expenditure

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.

Field Trial Station (FTS), Balagaon, Kokrajhar was established in the year 1978 for the development of agriculture with the objective of conducting trials in the lower Brahmaputra valley of newly released varieties of crops from Assam Agricultural University and other Agricultural Universities.

Audit observed (March 2018) that the entire land⁵⁵ under the possession of FTS was taken over (September 2005) by Bodoland Territorial Council (BTC) for construction of Central Institute of Technology (CIT). As a result, the FTS could not carry out any activity of trial, demonstration *etc.*, including implementation of plan and schemes put forward by the Director of Agriculture, Assam for want of land.

The Deputy Director, FTS, requested (March 2006) the Secretary, BTC for allotment of 100 bighas of land to make the FTS functional. No further correspondence, however, was made for the revival of the FTS. Consequently, the staff (14 nos.) of the defunct FTS had no assigned work and the expenditure of ₹ 4.10 crore (year 2008-18) made towards their pay and allowances proved idle. The Deputy Director, FTS stated (July 2018) that three member of staff⁵⁶ were attached with other two offices. The fact, however, remains that no step was taken in 13 years to make the FTS functional for utilisation of its work force to achieve its *bonafide* objectives.

Principal Secretary, BTC in his reply stated (November 2018) that most of the staff members were attached with different establishments and forwarded copies of attachment orders (March 2006 to March 2011) for fourteen staff members. However, the reply was not tenable because of the following reasons:

⁵⁵ 71 bighas 3 kathas 18 lessas.

⁵⁶ Two gardeners with District Agriculture Office, Kokrajhar and one sweeper with Soil Testing Laboratory, Kokrajhar.

1. The initial reply (July 2018) furnished by Deputy Director, FTS stated engagement of only three staff to other establishments.
2. Five⁵⁷ number of staff members shown to be engaged were not in the list of 14 employees against whom the observation relates to.
3. The engagement of staff to other establishments could not be shown during audit. Moreover, the reply was not supported with required staff strength in the offices to which engagement was shown.

Government needs to take immediate measures to revive the FTS by allotting suitable land or engaging the idle staffs to other deficient offices.

1.3.13 Payment of fraudulent claims

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.

Government of Assam (GoA), Finance Department vide OM dated 11 August 2010 instructed that open Notice Inviting Tender (NIT) is to be issued for finalization of the lowest rate in case of procurement of goods and services involving public fund of ₹ 50,000 and above.

The Director, Welfare of Plain Tribes and Backward Classes (WPT&BC) received and spent (year 2012-17) a total amount of ₹ one crore⁵⁸ (₹ 50 lakh Central share and ₹ 50 lakh State Share) for implementation of the scheme “Book Bank for Scheduled Tribe (ST) students”. The scheme was to establish book banks for all ST students pursuing higher level technical courses⁵⁹.

The Director issued supply orders (year 2012-16) to M/s Orient Publications, Guwahati for supply of books to 17 colleges/institutions.

During scrutiny (January - February 2018) of records of the Director, WPT & BC, it was observed as under:

1. Cross check of records of 16⁶⁰ colleges/institutes showed that 759 books were supplied between 2012-13 and 2016-17 to these institutes. However, as per supplier’s bill, 8,361 books were shown as having been supplied to these 16 colleges/institutes. Thus, there was short supply of 7,602 books by inflating the number worth ₹ 55.19 lakh as shown in the **Table-1.17** (details are shown in **Appendix-1.5**) below:

⁵⁷ Shri Kamal Jyoti Das, Sub Divisional Agril. Officer, Shri Ashok Kr. Das, Sub-divisional Agril. Officer, Shri Upendra Borgayari, Attendant, Shri Jageswar Basumatary, Attendant, Shri Subodh Ch. Roy, Field Astt.

⁵⁸ Book Bank scheme was to be shared in 50:50 ratio between Central and State Government.

⁵⁹ Medical, Engineering, Agriculture, Law and Veterinary Degree Colleges of Assam and Institutes of Assam imparting Chartered Accountancy, MBA and Polytechnic courses.

⁶⁰ As per delivery challan and bill, 76 books amounting to ₹ 16,25,177/- were shown to have been delivered to Silchar Polytechnique College. However, the status could not be verified due to non-maintenance of records by the College, hence excluded from observation.

Table-1.17
Statement showing the books supplied by M/s Orient Publication in respect of scheme of Book Bank

| Year of Supply Order Issued | Quantity supplied as per bill & challan | Amount claimed by the supplier | Quantity actually received by the institutions | Amount of actual supply of books | Short supply of books by the supplier | Excess amount claimed and paid (in ₹) |
|-----------------------------|---|--------------------------------|--|----------------------------------|---------------------------------------|---------------------------------------|
| 2012-13 | 797 | 643400.00 | 77 | 60698.00 | 720 | 582702.00 |
| 2013-14 | 8 | 7680.00 | 0 | 0.00 | 8 | 7680.00 |
| 2014-15 | 2521 | 1930199.00 | 229 | 172772.00 | 2292 | 1757427.00 |
| 2015-16 | 5035 | 3469704.00 | 453 | 298832.00 | 4582 | 3170872.00 |
| Grand Total | 8361 | 6050983.00 | 759 | 532302.00 | 7602 | 5518681.00 |

Source: Departmental records.

- The supplier submitted receipted copy of delivery challans which were inflated by him showing excess number of books over the actual number of books supplied.
- The supplier was selected by the Director, WPT&BC without inviting any tender in contravention of the Government's instructions/rules.
- The Director, WPT&BC did not indicate Institution wise list of books and total number of books in each set in the supply order and also made payment to the supplier without ascertaining the actual supply of books or genuineness of the claim made by the supplier. This resulted in fraudulent payment of ₹ 55.19 lakh.

The matter was reported to Government in August 2018 and discussed in a meeting (November 2018) held with WPT&BC. In their reply (December 2018), the Director, WPT&BC stated that at the instance of audit, the supplier had supplied the short quantity of books (3,022 books) to eight institutes. In support of the reply, the Director also forwarded copies of receipted delivery challan (October and November 2018) of the institutes submitted by the supplier. However, the reply was not tenable because during physical verification conducted in December 2018, no such supply to those eight institutes were found to have taken place.

Thus, the Director, WPT&BC had selected the said supplier repeatedly, year after year, without calling NIT who submitted forged bills throughout the period of five years. Further, the Director did not verify the actual supply of books before releasing payment to the said supplier. Government may refer the matter to the Vigilance Department and lodge FIR against the supplier and initiate action against the Director for facilitating fraudulent payment. Immediate action is also required to recover the amount from the supplier.

CHAPTER-II

ECONOMIC SECTOR

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

COMPLIANCE AUDIT

CHAPTER-II

ECONOMIC SECTOR

2.1 Introduction

The audit findings relating to the State Government departments/offices under Economic Sector feature in this chapter. During 2017-18, against a total budget provision of ₹ 28,744.24 crore, an expenditure of ₹ 16,563.85 crore was incurred by 18 departments. Department-wise details of budget provision and expenditure incurred thereagainst by these 18 departments are given in *Appendix-2.1*.

2.1.1 Planning and conduct of Audit

During 2017-18, out of 194 auditable units under Economic Sector (Non-PSUs), 91 units¹ were audited based on risk analysis during the year involving an expenditure of ₹ 6,320.98 crore (including expenditure of earlier years). This chapter contains one Performance Audit (PA) on 'NABARD assisted Rural Infrastructure Development Fund (RIDF) for rural connectivity in Assam' and four Compliance Audit paragraphs.

The major audit observations are discussed in succeeding paragraphs.

PERFORMANCE AUDIT

Finance Department

2.2 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 funded through loan from 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 rural road and bridge projects in Assam covering the period from 2013-14 to 2017-18 highlighted that though 57 per cent of the projects were completed during the period and GoA was making repayment of loan with interest on regular basis as per the norms and repayment schedule prescribed by NABARD, there were significant issues affecting the progress of projects. Audit observed deficiency in planning, tender and contract management and violations of NABARD Guidelines in implementation of the projects as summarised below.

Highlights:

- **Out of 752 projects implemented during 2013-18, 428 (57 per cent) projects were completed covering road length of 745.65 km (58 per cent of**

¹ High risk units: 33, medium risk units: 9 and low risk units: 49.

sanctioned length of 1,292.34 km). As of March 2018, 116 projects remained incomplete with delay ranging from 365 to 1,461 days from the stipulated date of completion.

(Paragraphs 2.2.4.1 and 2.2.4.2)

- The state did not prepare any Master Plan to prioritise work to be executed for rural connectivity.

(Paragraph 2.2.3.1)

- There were instances of execution of inadmissible State Highway projects.

(Paragraph 2.2.5.2)

- In 42 per cent of selected works, DPRs were prepared without proper survey resulting in subsequent modification of original estimates. These modified estimates were not technically sanctioned to assess the technical viability. DPRs were also not designed considering traffic census, earthquake risk etc. to ensure better riding quality and longevity of the constructed road.

(Paragraphs 2.2.7.1 and 2.2.6.5)

- There were instances of awarding of work before technical sanction resulting in substandard works. Besides, provisioning of shorter defect liability period was also noticed resulting in owing of repairing liability by the department.

(Paragraphs 2.2.7.2 and 2.2.6.1)

- There were instances of substandard work, extra expenditure of ₹ 3.09 crore, short execution of ₹ 1.56 crore etc.

(Paragraphs 2.2.6.4, 2.2.7.4, 2.2.7.5 and 2.2.7.6)

2.2.1 Introduction

Rural Infrastructure Development Fund (RIDF) was introduced in 1995-96 by Government of India (GoI) and Reserve Bank of India (RBI) to give access to low cost funds to extend the coverage of infrastructure for economic growth and poverty alleviation. The eligible activities are classified under three broad categories of Agriculture, Social and Rural Connectivity sectors under the scheme. In Assam, implementation of projects under RIDF commenced from 1996-97 (Tranche-II).

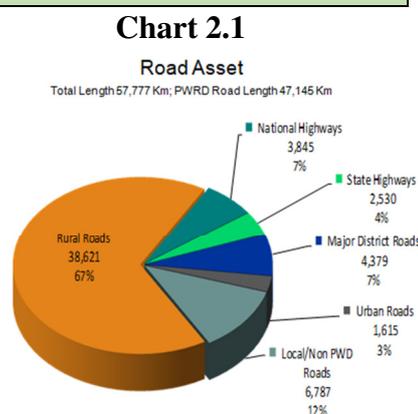
Under the category 'Rural Connectivity', infrastructure projects viz., rural road and rural bridge projects are eligible. Road projects on Major District Roads (MDRs), Other District Roads (ODRs) and Rural Roads (RRs) are eligible for loan under RIDF except the projects on State Highways (SH) and National Highways (NH). GoA obtained loan assistance to the extent of 90 per cent of the estimated project costs from NABARD under RIDF and incurred expenditure of ₹ 860.76² crore (50.32 per cent) during 2010-11 to 2017-18 against the

² Total expenditure incurred was ₹ 880.07 crore (loan share : ₹ 860.76 crore; state share : ₹ 19.31 crore).

sanctioned cost of ₹ 1,710.69 crore to complete 417 projects (78 per cent) out of 533 projects due for completion during the period 2013-18.

2.2.1.1 Road Assets of Assam

Public Works Road Department (PWRD) of Government of Assam (GoA) manages State road network of 47,145 km out of total road length of 57,777 km in the State. National Highway of 3,845 km is managed by a number of agencies like National Highways Authority of India (NHAI), PWD-NH & Buildings *etc.*, and the remaining 6,787 km falls under local roads. This is shown in the *Chart 2.1*.



Source: Report of PWRD.

Out of 38,621 km rural roads in the State, 1,432 km (3.70 per cent) were completed under RIDF since its inception in Assam³.

2.2.1.2 Organisational Setup

Finance (Economic Affairs) Department (FEAD), GoA is designated as the Nodal Department for drawal and disbursement of loan sanctioned by NABARD under RIDF and arranging repayment of the same along with interest thereon while the PWRD under the administrative control of the Commissioner and Special Secretary to GoA is responsible for implementation of the road and bridge projects under RIDF. The execution of the works under RIDF is administered by the Chief Engineer (CE), Roads. The CE is assisted by the Additional Chief Engineer (Planning), while at the field level, the projects are executed by the Executive Engineers (EEs) of 51 Public Works Roads Divisions, as depicted in *Appendix 2.2*.

2.2.2 Scope and Methodology of Audit

Test check of records for the years 2013-18 was carried out between April and July 2018 at the offices of the Secretaries of the Finance (Economic Affairs) Department (FEAD) and Public Works (Roads) Department (PWRD), Chief Engineer (CE), PWD (Roads) and Executive Engineers (EEs) of 14 (out of 51) PW Divisions⁴ by following the sampling methodology stated in the succeeding paragraphs. Audit commenced with an entry conference (12 April 2018) with the representatives from PWRD, Finance Department and regional office of

³ Annual Administrative Report, PWRD 2017-18.

⁴ Golaghat Rural Road Division, 2. Dibrugarh Rural Road Division, 3. Charaideo Rural Road Division, 4. Dhemaji Rural Road Division, 5. Guwahati Rural Road Division, 6. North Guwahati State Road Division, 7. Dhubri Rural Road Division, 8. Barpeta Rural Road Division, 9. Silchar Rural Road Division, 10. Musalpur (R&B) Division, 11. Kokrajhar Rural Road Division, 12. Dokmoka Road Division and 13. Haflong Road Division and 14. Maibang (R&B) Division.

NABARD wherein the audit objectives, criteria and methodology were explained. The findings of the Performance Audit were discussed in an Exit conference (18 December 2018) held with the representatives of GoA, wherein, Principal Secretary, Finance Department, Chief Engineer, PWD (Roads), the Secretary, PWD and representative of the Regional office of NABARD, Guwahati were present.

2.2.2.1 Sampling and audit coverage

Projects relating to rural road under tranche XVI to XXIII executed during 2013-18 were covered under the present audit. We test checked 76⁵ projects as shown below:

| Total Public Work (PW) Divisions in Assam | PW Divisions selected | Total Projects (Roads & Bridges) | Projects in selected PW Divisions | No. of Projects test checked in Audit | Total Sanctioned amount | Sanctioned amount for Projects selected |
|---|-----------------------|----------------------------------|-----------------------------------|--|-------------------------|---|
| 51 | 14 | 752 | 269 | 76 (25 per cent) (Roads-61, Bridges-15) | ₹ 1,710.68 crore | ₹ 376.18 crore (22 per cent) |

- Divisions were selected with due geographical representation based on Probability Proportional to Size Without Replacement (PPSWOR) method with the total amount of sanctioned costs⁶ of the projects implemented during the last five years as the selection parameter.
- In the selected Divisions, 25 per cent each of completed and ongoing works were selected using the same sampling approach (PPSWOR).

The selected projects across 14 executing divisions covered 13 (out of 33) districts as indicated in the map shown in *Appendix 2.3*.

2.2.2.2 Audit objectives

The audit objective was to examine whether:

- the loan amount made available to the implementing agencies was used economically, efficiently and effectively;
- the execution of the projects of rural connectivity was as per NABARD Guidelines and applicable technical specifications;
- the quality control and monitoring mechanism was adequate and effective.

⁵ 61 roads (244.90 km) and 15 bridge (0.95 km) projects.

⁶ GoA could not furnish division wise expenditure during the process of sample selection.

2.2.2.3 Audit criteria

The criteria against which the audit findings were benchmarked were derived from the followings sources:

- Guidelines for selection of road and bridge projects under NABARD scheme and terms and conditions of NABARD loans;
- Detailed Project Reports (DPRs), Standard Specifications and Contract Conditions;
- Quality control, project monitoring and evaluation system prescribed;
- Assam PWD Manual, Schedule of Rates (SoR) for Roads & Bridges and Assam Financial Rules; and
- Specifications issued by Indian Road Congress/Ministry of Road Transport and Highways (MoRTH).

2.2.3 Planning

A comprehensive road plan to ensure rural connectivity especially in remote areas for facilitating construction of roads in a scientific manner was necessary. RIDF guidelines provide for submission of Detailed Project Reports (DPRs) containing technical and financial parameters, drawings, maps *etc.*

- DPRs for project proposals should be prioritized based on the Master Plan of the State Government and are to be submitted by the implementing department of the State Government to NABARD through the Nodal Department.
- While selecting road projects, it shall be ensured that the connectivity with pucca roads (Black topped) is observed at both the ends of road under consideration.
- The projects should be completed within the gestation period of three to five years and cost estimates of the projects should be as per the latest Schedule of Rate (SoR) and should be prepared after detailed field survey.

2.2.3.1 Deficiencies in Planning

As any borrowing entails the liability of repaying loan along with interest, the scope of availing loan should be limited to high priority areas only. PWRD took up projects under RIDF on the recommendations from various Government and non-Government sources without preparing any Master Plan as well as Priority List as envisaged in RIDF guidelines.

In 19 (out of 61) road projects examined (road length: 38.42 km and estimated cost: ₹ 37.14 crore) in audit, it was observed that connectivity with pucca roads at both ends was not ensured. Few roads were ending at private property, earthen



tracks, or fields. CE, PWRD during exit meeting (December 2018) admitted that Master plan was not prepared and accepted the audit observations but failed to give relevant reply. In all the cases, DPRs concerned did not indicate ending of roads at private property, earthen tracks or fields. The lacunae in selecting the projects were noticed during the joint site visits. For example, in case of road from Kulamua to Kacharipathar Road (Ch. 0 m to 2,670 m) under RIDF XX in Dhemaji Rural Road Division at estimated cost of ₹ 1.87 crore with projected habitation of 1,513 ended at Kacharipathar at Ch. 2,670 m at an earthen track.

Recommendation: *The responsibility in selecting the ineligible and incomplete projects without preparing Master Plan lies with the CE and Government may fix accountability in this regard.*

2.2.4 Targets and achievements

2.2.4.1 Physical Progress of projects

As of March 2018, out of 752 projects (under tranche XVI⁷ to XXIII) implemented during 2013-18, 417 projects were completed as detailed in *Table-2.1* below:

Table-2.1

Physical progress of road and bridge projects during 2013-18

| Tranche | Total Projects under NABARD | | Projects due for completion | | Projects not due for completion | | Completed Projects | | Ongoing Projects | |
|--------------------|-----------------------------|------------|-----------------------------|------------|---------------------------------|-----------|--------------------|------------|------------------|-----------|
| | Roads | Bridges | Roads | Bridges | Roads | Bridges | Roads | Bridges | Roads | Bridges |
| XVI* | 3 | 9 | 3 | 9 | - | - | 3 | 9 | 0 | 0 |
| XVII** | 6 | 101 | 6 | 101 | - | - | 6 | 85 | 0 | 16 |
| XIX*** | 42 | 51 | 42 | 51 | - | - | 35 | 41 | 7 | 10 |
| XX | 176 | 7 | 176 | 7 | - | - | 144 | 2 | 32 | 5 |
| XXI | 136 | 2 | 136 | 2 | - | - | 92 | 0 | 44 | 2 |
| XXII ⁼ | 112 | 0 | - | - | 112 | 0 | Not Due | Not Due | Not Due | Not Due |
| XXIII ⁼ | 25 | 82 | - | - | 25 | 82 | Not Due | Not Due | Not Due | Not Due |
| Total | 500 | 252 | 363 | 170 | 137 | 82 | 280 | 137 | 83 | 33 |
| Grand Total | 752 | | 533 | | 219 | | 417 | | 116 | |

Source: Information furnished by CE, PWRD.

* *Tranche XVI included 16 projects of which one road and three bridges were completed prior to 2013-14.*

** *Tranche XVII included 108 projects of which one bridge was completed prior to 2013-14.*

*** *(Tranche XVIII did not include roads and bridge projects in Assam).*

⁼ *₹ Does not include 219 projects under tranches XXII and XXIII*

Out of 752 projects, 219 projects pertaining to Tranche XXII and XXIII were not due for completion by March 2018 i.e. till audit period.

2.2.4.2 Delay in completion of projects

Though 752 projects were approved by NABARD for execution but only 533 projects⁸ (tranche XVI to XXI) were due for completion by March 2014 to

⁷ Tranche XVI and XVII were sanctioned during 2010-11 and 2011-13 respectively.

⁸ 219 projects under tranches XXII and XXIII are scheduled to be completed by March 2019 and March 2020.

March 2018. Of these, 417 were completed and balance 116 remained incomplete with delay ranging from 365 to 1,461 days against the stipulated date of completion as prescribed by NABARD.

Out of selected 76 projects (61 roads and 15 bridges) for audit, 55 projects were to be completed by March 2014 to March 2018. However, as of July 2018, only 30 projects were completed during prescribed time schedule, 21 projects were completed with delays ranging between 10 and 1,371 days from the stipulated dates of completion and four projects remained incomplete (physical progress between 45 and 85 *per cent*) for 122 to 1,461 days beyond the stipulated dates of completion as shown in **Table-2.2** below:

Table-2.2: Status of delay in completion of selected projects

| Tranche | Stipulated date of completion | Total projects | Projects completed in time | Projects completed with delay (Range in days) | | Incomplete projects with delay (Period of delay) | |
|--------------|-------------------------------|----------------|----------------------------|---|------------------|--|-----------------|
| XVI | 31 March 2014 | 5 | 1 | 4 | 10 - 665 | 0 | NIL |
| XVII | 31 March 2014 | 9 | 4 | 4 | 431 - 1371 | 1 | 1461 |
| XIX - I | 31 March 2015 | 3 | 0 | 3 | 56 - 764 | 0 | NIL |
| XIX - II | 31 March 2016 | 2 | 1 | 1 | 113 | 0 | NIL |
| XX | 31 March 2017 | 24 | 16 | 8 | 60 - 354 | 0 | NIL |
| XXI | 31 March 2018 | 12 | 8 | 1 | 40 | 3 | 122 (July 2018) |
| Total | | 55 | 30 | 21 | 10 - 1371 | 4 | |

Source: Information furnished by CE, PWRD.

Out of 25 delayed projects (21 completed and four ongoing), reasons for delay were recorded for six projects only *viz.*, scarcity of forest materials (1 project), heavy rainfall/land dispute (2 projects) and riots/bandhs/problem with contractor (3 projects). Reasons for delay in case of remaining 19 projects were not found recorded. During Exit Meeting (December 2018), CE, PWRD admitted delays in completion of projects.

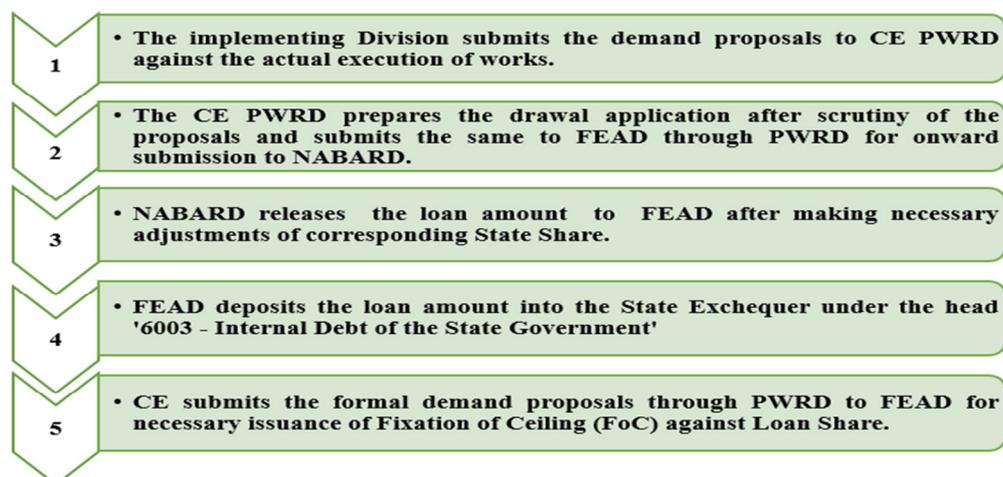
The delay stated above indicated deficiency in execution including its regular monitoring at different levels.

- It was the responsibility of EE concerned to complete the work within the projected time.
- CE was to monitor the progress of work regularly to ensure timely completion.
- The State level High Powered Committee (HPC), in its meeting also did not analyse the constraints and remedial measures for timely completion of projects.

Recommendation: *CE and the EEs concerned may ensure timely completion of the projects by ensuring monitoring of progress of projects at regular intervals.*

2.2.5 Financial management

As per RIDF guidelines, NABARD provides loans on reimbursement basis where the expenditure had to be incurred to claim the amount of expenditure incurred except for the initial 30 *percent* of the project loan, given as mobilization advance (MA). The drawal applications are submitted to NABARD and the loan amounts are reimbursed by NABARD in the following manner:



As per the General Terms and Conditions of NABARD, each drawal of fund will be deemed as a separate loan for the purpose of repayment. Repayment shall be made in equal annual installments within seven years from the date of drawal, including initial grace period of two years. The loan entailed interest at variable rates between 4.75 to 7.50 *per cent* during 2013-18, and is recorded in the sanctions accorded by NABARD.

2.2.5.1 Excess reimbursement of loan amount by NABARD

Position of Tranche-wise sanctioned cost of the 752 projects implemented under RIDF during 2013-18 *vis-a-vis* expenditure (as of March 2018) incurred thereagainst and reimbursed by NABARD is depicted in *Table 2.3*.

Table-2.3

(₹ in crore)

| Tranche | Projects (Roads and Bridges) | Sanctioned Amount | | Actual Expenditure incurred (Excluding State share) | Reimbursement claimed by GoA and released by NABARD |
|--------------------|------------------------------|-------------------|---------------|---|---|
| | | NABARD Share | State Share | | |
| XVI ⁹ | 12 | 90.34 | 10.04 | 89.67 | 88.02 |
| XVII ¹⁰ | 107 | 142.89 | 15.88 | 133.54 | 133.21 |
| XIX | 93 | 196.15 | 21.59 | 176.37 | 183.67 |
| XX | 183 | 253.23 | 28.14 | 211.75 | 219.13 |
| XXI | 138 | 208.14 | 23.12 | 141.99 | 160.85 |
| XXII | 112 | 306.84 | 34.09 | 70.37 | 79.85 |
| XXIII | 107 | 342.19 | 38.03 | 37.07 | 29.39 |
| Total | 752 | 1539.78 | 170.89 | 860.76 | 894.12 |

Source: Information furnished by CE, PWRD and NABARD.

⁹ 16 projects were sanctioned of which four projects were implemented prior to 2013.

¹⁰ 108 projects were sanctioned of which one project was completed prior to 2013.

Table 2.3 depicts the excess reimbursement of ₹ 33.36 crore by NABARD over actual expenditure by the implementing department against Tranches XIX to XXII. The excess reimbursement of ₹ 33.36 crore has resulted in an estimated additional interest liability of ₹ 7.92¹¹ crore. This indicates that the reimbursement of loan by NABARD was not limited to the actual expenditure. This mechanism was in contravention to the extant RIDF guidelines that NABARD would reimburse loan against expenditure.

It is recommended that Finance (Economic Affairs) Department should submit reimbursement claims based on actual expenditure and that NABARD should reimburse loan amount after verifying correctness of reimbursement claims and in accordance with guidelines.

2.2.5.2 Irregular utilisation of NABARD fund on State Highways

Out of 76 test checked projects, improvement of two State Highway Projects¹² were executed under RIDF with a total cost of ₹ 86.14 crore. Thus, ₹ 76.85 crore from NABARD loan was utilized on State Highways in violation of NABARD Guidelines.

FEAD made proposal for such inadmissible projects under RIDF and NABARD also sanctioned those in violation of their own Guidelines. State level High Powered Committee (HPC) also did not monitor the process of proposal and sanctioning of projects under RIDF.

On this being pointed out, NABARD stated (24 January 2019) that the projects were Major District Roads. However, the reply was not tenable as the DPRs depicted those as State Highways.

2.2.5.3 Lapses of NABARD

Any RIDF project to get sanctioned by NABARD has to comply with its guidelines and a separate checklist was provided by NABARD to ensure compliance. Audit noticed the following lapses on the part of NABARD in which projects were approved in violation of RIDF guidelines:

- NABARD sanctioned projects even though GoA had not prepared Master Plan and DPRs did not have the mandatory California Bearing Ratio and traffic census (Paras 2.2.3.1 and 2.2.6.2)

¹¹ Calculated based on the minimum lending rate of 4.75 per cent across the selected tranches on reducing balance of loan.

¹²

| Project | Sanctioned cost | (₹ in crore) |
|--|-----------------|----------------------------------|
| | | Loan Share as released by NABARD |
| Improvement and upgradation of Dhodar Ali from Ch. 160.747 KM to 195.437 KM including approaches and protection works Br. No. 128/1 under RIDF XIX | 40.60 | 36.52 |
| Double laning of kalitakuchi Road from Ch. 0 Km to 24 Km under RIDF XVI | 45.54 | 40.33 |
| Total: | 86.14 | 76.85 |

- NABARD reimbursed loan amount of ₹ 894.12 crore against actual expenditure of ₹ 860.76 crore submitted by GOA which resulted in excess claim amounting to ₹ 33.36 crore (Para 2.2.5.1)
- Two inadmissible projects relating to State Highways were approved by NABARD in violation of guidelines of RIDF (Para 2.2.5.2)
- NABARD approved road projects other than black-topped roads, and roads not connecting two *pucca* roads (Paras 2.2.6.5 and 2.2.3.1)
- NABARD made reimbursement of expenditure in respect of projects not executed as per specifications laid down in the DPRs (Para 2.2.6.4) resulting in inferior works.
- NABARD allowed reimbursement against revised estimates and not based on original DPR (Para 2.2.7.1).

It is the responsibility of NABARD that projects are scrutinised properly so that the lapses as mentioned above do not recur.

2.2.5.4 Lapse of sanction

As per RIDF guidelines, the implementation phase for projects sanctioned is spread over 2-5¹³ years, varying with the type of the project and also location of the State. As against maximum phasing period of 2-3 years for normal projects, a phasing period of four years is permitted for projects from North East.

The execution of the projects under Tranche XVI¹⁴ (sanctioned on March 2011) and XVII¹⁵ (sanctioned between March 2012 and March 2013) were to be completed by March 2014. NABARD closed the operation of Tranche XVI and XVII on 30 September 2017 and 31 March 2018 respectively without releasing outstanding sanctioned loan shares of ₹ 14.43 crore (against 109 projects). As such, GoA lost the opportunity to avail the balance loan share of ₹ 14.43 crore from NABARD due to closure of the tranches. This led to additional burden on the State resources and at the same time deprived the rural areas of benefits related with road/bridge connectivity for the delayed period.

Recommendation: Government needs to expedite the completion of projects to avoid lapse of sanctions.

2.2.6 Non-compliance with RIDF Guidelines

2.2.6.1 Execution of road works in violation of Indian Road Congress (IRC) standards

As per the RIDF guidelines, the project should be executed as per the IRC standards regarding geometric design, pavement design and also the quality of materials to be used in order to serve the design life period.

¹³ The five years phasing is permitted for major & medium irrigation projects and other stand-alone projects involving RIDF loan of ₹ 50 crore and above.

¹⁴ Tranche XVI had 16 projects in total with sanctioned loan share of ₹ 96.47 crore.

¹⁵ Tranche XVII had 108 projects in total with sanctioned loan share of ₹ 146.43 crore.

Audit noticed that in 74 (out of 76) selected projects, pavements were designed without carrying out the mandatory CBR¹⁶ and traffic census. The onus for such omissions in DPRs lay with the concerned EEs. In some illustrative cases, the technically sanctioned provisions for pavement design were in violation of IRC norms as discussed in the succeeding paragraphs.

2.2.6.2 Under estimation of base and sub-base work in violation of IRC norms

The selected project 'Up-gradation of Improvement of Madankamdev to Bhitorkhola Road (Ch. 0 m to Ch. 2175 m) and Madankamdev to Islampur Road (Ch. 0 m to Ch. 875 m)' was proposed (January 2016) as per IRC: 37-2001 specification. But, the provisions contained in the TS were in violation of IRC 37-2001 specification as shown in *Table-2.4* below:

Table-2.4

| Item of work | Thickness as per IRC 37-2001 norms (in mm) | As per TS (in mm) | Actual execution (in mm) |
|--------------|--|-------------------|--------------------------|
| <i>GSB</i> | 150.0 | 125.0 | 125.0 |
| <i>WBM</i> | 225.0 | 75.0 | 75.0 |
| <i>PC</i> | 20.0 | 0.0 | 0.0 |
| <i>ICBP</i> | 0.00 | 80.00 | 80.00 |

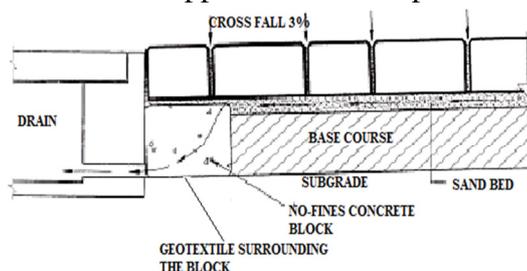
Source: IRC and records of Guwahati Road Division.

Reduction of thickness of sub-base course by 25 mm and base course by 150 mm would have an adverse impact on the strength of the sub-base and base courses. In reply, PWRD stated (March 2019) that all the rural roads were not designed as per IRC: 37-2001 and rural roads were constructed as per IRC SP: 20-2002 to reduce cost. But, the reply was not acceptable as the DPR was prepared on the basis of IRC: 37-2001 and NABARD approved the project on the basis of the DPR.

Further, PWRD stated that IRC provided only the guidelines and they were not rules but it has to be stressed that IRC specifications are based on methodical research for determination of optimum thickness of different layers of pavement. Reduction of thickness in the sub base and base course would have an adverse effect on the foundation of the road, which is fraught with the risk of sub-grade failure and undulating surface of constructed road.

2.2.6.3 Inferior quality of the constructed roads

In terms of IRC norms¹⁷, ICBP had been found applicable in footpaths and sidewalks, residential streets, city streets, rural road through villages, roads in high altitude areas *etc.* Because of the rough surface, these pavements are skid resistant, with the



¹⁶ California Bearing Ratio (CBR) is a measure of load bearing strength of the soil and is an important factor in determining the crust design of the road

¹⁷ IRC SP 63-2004

limitation that the riding quality on ICBP laid surface is inferior to that on a machine laid bituminous or concrete pavement.

IRC norms also envisage that sand bed with compacted thickness of 20-25 mm should be laid over the sub-grade, sub base and base course of the road to maintain the level of tolerance for reducing the risk of undulating surface.

IRC further laid down that block pavement with joints filled with sand is not a waterproof layer and hence care has to be taken to drain out the surface water seeping through the joints.

During audit, it was observed that estimates of all selected roads with ICBP carriageway neither have provisions of sand beddings nor of sub surface drains. As such, the resistance to undulating surface including damage of road through water seepage was ignored.



Photograph (12 July 2018) of eroded base course due to non-construction of sub-surface drain in the Irongmara to Silcoorie Road under Sílchar Rural Road Division.



Photograph (27 June 2018) of undulating road surface of the road Pioli Phukan road under Charaideo Rural Road Division, Sonari.

On this being pointed out in audit, CE, PWRD, however, stated (August 2018) that ICBP works were carried out as the maintenance cost was low though the initial cost was high. Further, provision of drainage was not made in the ICBP work due to fund constraints. The reply was not tenable as construction of roads at huge expenditure of ₹ 38.49 crore led to poor riding quality besides leaving possibility of damages. Further, non-construction of compacted sand bed and sub-surface drains surrounded by filter materials led to sub-standard work with poor riding quality.

2.2.6.3.1 Wasteful expenditure and avoidable liability of loan and interest

In respect of ICBP work of Haflong-Jorai-Michidui-Borochennam (HJMB) Road (28 km long) which was within the Core Network (CN) of PMGSY. A stretch of two km of the road was completed (January 2017) at ₹ 1.50 crore under RIDF¹⁸ (with loan component of ₹ 1.35 crore). Subsequently, execution of the entire road length of 28 km was taken up (May 2018) under PMGSY at ₹ 25.21 crore with the provision of replacement of Interlocking Concrete Block Pavement (ICBP) by Black Topping (BT) on two km. Hence, taking up of project already in CN of PMGSY, under RIDF had resulted in wasteful expenditure of ₹ 1.50 crore on execution of ICBP after one year of its execution with avoidable liability of

¹⁸ Improvement of HJMB Road with Cement Concrete Pavement Block at 1st and 2nd Km under RIDF- XX.

repayment of loan amount of ₹ 1.35 crore along with interest of ₹ 0.39 crore¹⁹. This indicates lack of prioritization of projects under RIDF and unsuitability of ICBP.

The responsibility of substandard execution of works with ICBP lied with the CE and the concerned EEs collectively as they not only violated the RIDF Guidelines, but also did not adhere to the IRC specifications on ICBP works. Government may consider fixing responsibility accordingly for the lapse. NABARD also did not adhere to their own guidelines while approving such projects.

2.2.6.4 Inadequacies in the DPRs in terms of RIDF guidelines

The following deficiencies were noted in the DPRs of the sampled projects:

- **Inadequate Traffic Census:** Traffic density plays a vital role in pavement design of a road and the traffic density is calculated in terms of Passenger Car Unit (PCU) per day. IRC-09: 1972 norm provides that traffic census should be conducted 24 hours a day for seven days. It was observed that out of 76 test checked projects, traffic census of only one project²⁰ was conducted as per norms. Inadequacy in traffic census was fraught with the risk of inaccurate pavement design, riding quality and longevity of the hard crust of the constructed roads

Out of 39 selected (physically verified) completed projects, one case²¹ of damage due to inadequate traffic census was observed.

- **Projects not designed as per Earthquake Zonal Regulations:** As Assam falls in high seismic zone, projects should be designed as per Earthquake Zonal Regulations (EZR) stipulated in Bureau of Indian Standard (BIS) Code. Though CE, PWRD stated (August 2018) that the bridge projects were designed as per EZR, DPRs of all the selected 76 projects did not include any documentation in this regard. As such, resistance to seismic threats for the selected projects remained unascertained and probability remained for damages of the roads due to high intensity earthquakes disrupting the rural connectivity.

Recommendation: Government needs to ensure adherence to the norms of RIDF guidelines while awarding works to contractors. DPRs may be prepared as per IRC norms and considering the traffic census to ensure proper pavement design with improved riding quality.

2.2.7 Implementation Issues

2.2.7.1 DPRs without foolproof survey and investigation

The DPRs for any projects require foolproof survey and investigation for its accuracy as per prevailing site condition. In 32 (out of 76) selected projects, DPRs

¹⁹ Calculated at applicable rate of interest (5.25 to 6.25 per cent) per annum for seven years as per repayment schedule prescribed by NABARD.

²⁰ Double laning of Lokapriya Gopinath Bordoloi Road (Amingaon to Rangmahal High School Road) Ch. 0 m to Ch. 11500 m) under RIDF-XXII

²¹ Lanka Garampani (LG) Road in Dima Hasao District under RIDF-XIX

worth ₹ 194.96 crore were found not suitable as per site condition and working estimates (revised estimate) had to be prepared as per the necessity of site of work with significant alterations in respect of quantity and scope of work. The working estimates were neither administratively approved nor technically sanctioned. 32 DPRs out of 76 (42 per cent) were altered with working estimates (*Appendix 2.4*).

Against 18 (out of 32) projects (total sanctioned cost of ₹ 84.40 crore), the total tendered cost was ₹ 68.75 crore and the tendered costs ranged between 10 and 25 per cent below the sanctioned costs. Subsequently, working estimates were prepared as per site condition to raise the total tendered cost up to ₹ 83.58 crore (within the sanctioned cost) enhancing the original tender cost by ₹ 14.83 crore. The deviation of the modified tendered value of the projects from the original tendered value ranged between 11 and 27 per cent (*Appendix 2.5*). Although the cost of working estimates was within the approved DPR amount, the process of revising the cost after tender made the tendering process unfair. As the department did not accord any revised AA and TS on the working estimates, the execution as per the working estimates were done without assessing technical viability.

The above cases indicated that the site engineers concerned did not carry out comprehensive site survey which led to alteration in the DPR. The EE of the divisions concerned also executed the works without obtaining revised sanctions against the working estimates. The works were executed on working estimates. As the working estimates were bereft of necessary technical sanction, the works were executed without the mandatory technical viability assessment.

CE, PWRD stated (August 2018) that comprehensive DPRs had been prepared for all the rural connectivity projects and in case of working estimates, fresh TSs were not accorded as the costs of the working estimates were within the AA amount. The reply was not tenable as it violated the provisions of Rule 243 of the Assam Financial Rules (AFR) which required issue of revised AA in case the original proposals were materially departed from, even if no increased cost was incurred thereby.

Recommendation: The site engineers may carry out a detailed survey of the site before preparation of the DPR and if the necessity of working estimate arises, the same should be administratively and technically approved.

2.2.7.2 Awarding of works before technical sanction (TS)

As per Handbook of NABARD, administrative approval (AA) should be issued either prior to sanction or within one month from the date of sanction of the project by NABARD. TS should be issued before tendering and issue of work order. During scrutiny of records relating the 76 selected projects, however, it was observed that Press Notice Inviting Tenders (PNITs) and formal work orders were issued before accordance of AA and TS as shown below:

| Number of projects test checked | PNIT issued before AA | | PNIT issued before TS | | Work order issued before TS | |
|---------------------------------|-----------------------|---------------|-----------------------|---------------|-----------------------------|---------------|
| | Number of projects | Range in days | Number of projects | Range in days | Number of projects | Range in days |
| 76 | 63 | 6 to 678 | 66 | 12 to 390 | 12 | 1 to 203 |

CE, PWRD stated that in almost all cases, TS was done before inviting NIT. But due to urgency of work, in few cases, NIT was floated before TS and in no case, work order was issued before TS. The reply was not tenable, as the observations were made based on basic records of the department. The adverse consequences of tendering process before accordance of TS are discussed in the succeeding paragraph.

2.2.7.2.1 Damages in constructed bridges

Work order of RCC Bridge No. 16/1 on Dotoma to Jogdoi Musalmanpara Road in Kokrajhar Rural Road Division was issued (October 2012) at ₹ 1.67 crore before accordance of TS (January 2013). It was seen that the DPR of the bridge included protection work with boulder apron at both sides of the approach road adjacent to bridge proper at ₹ 9.54 lakh.

However, in the tendered Bill of Quantities (BoQ), agreed with the contractor, the protection work was not included. As such, the TS (January 2013) was also accorded as per the BoQ curtailing the provision of protection works. The work was completed (December 2017) without executing the protection work. During site visit (June 2018), breaches at both sides of the bridge proper were noticed. The division accepted that breaches occurred due to non-execution of the protection work.

Similarly, in the tendered Bill of Quantities (BoQ) for a RCC Bridge²² at ₹ 1.01 crore in Silchar Rural Road Division did not include the items of protection works though the DPR included protection work with boulder apron at both sides of the bridge proper at a cost of ₹ 22.31 lakh. PNIT for the work was issued (November 2013) and work order was issued (28 February 2014) before accordance of TS (28 February 2014). In this case also, TS was accorded as per BoQ excluding the protection work. The work was completed in May 2015 and similar breach was noticed during site



Embankment Failure of RCC Bridge No. 16/1 on Dotoma to JogdoiMusalmanpara road. (Photograph Taken on 3 June 2018)



End of the bridge proper at Silchar side of RCC Br. At 7th Km of Kathal Road over river Gagrah. (Photograph Taken on 12 July 2018)

²² At 7th Km of Kathal Road over river Gagrah including approaches and protection work.

visit (July 2018) by Audit due to non-execution of the protection work.

Thus, the CE, PWRD curtailed the provision of boulder apron for consistency with NIT already issued which resulted in breaches after completion of work. Government may consider fixing responsibility accordingly for the lapse.

2.2.7.3 Lack of Insurance cover

As per condition No. 13 of the contract agreement, contractor shall provide before the start date, in joint names of the employer and the contractor, minimum insurance cover for physical property, injury and death at ₹ five lakh per occurrence with the number of occurrences limited to four from the start date to the end of the defect liability period.

In all the 76 selected projects, the contractors had not provided insurance cover in any of the projects for no recorded reason. Non-implementation of the clause of insurance was fraught with the risk of loss of physical property and human casualties and also would deny the benefit of insurance coverage in case of mishap.

2.2.7.4 Doubtful expenditure

One road²³ work with 14 km. length in Haflong Roads and Bridges Division was awarded (October 2014) at ₹ nine crore. During the time of starting the execution, the contractor found that the condition of the road pavement had deteriorated much more than the provision in the estimate. This was due to effect of monsoon on the already depressed/pot hole portion and new formation of depression for 20 to 50 m length covering the entire road width. A working estimate was prepared (August 2015) by reducing the length from 14 km to 12.5 km with incorporation of heavy dressing necessary for levelling the observed higher undulation. However, the quantities for items of water bound macadam (WBM) Grade II and III were not reduced proportionately. As such, material attributable to the reduced road length of 1.50 km for these items (14 km – 12.50 km), resulted in an excess estimation of 618.75 cum for each of the items involving an extra expenditure of ₹ 34.06 lakh.

Further, quantity for sub grade failure on the existing road surface was considered twice in case of two item of works viz., (i) sub-grade and earthen shoulder and (ii) WBM-III in the working estimate for new construction. This had led to excess provision of ₹ 16.72 lakh for sub grade failure resulting in extra expenditure.

The actual execution against expenditure of ₹ 50.78 lakh (₹ 34.06 lakh plus ₹ 16.72 lakh) discussed above could not be verified in audit due to absence of chainage-wise detailed recording in measurement books (MB). In absence of chainage-wise detailed recording, the quantum of the work executed at different chainages indicating length, breadth and thickness against the estimated provision

²³ Improvement of Lanka Garampani (LG) Road, estimated cost of ₹ 10.00 crore.

could not be ascertained. Thus, the extra expenditure of ₹ 50.78 lakh²⁴ (as stated in the foregoing paragraph) appeared to be doubtful. The responsibility for preparation of faulty estimate lies with the EE concerned. The EE also overlooked the recording in the MB by the site engineer while passing the bill. Government may consider fixing responsibility accordingly for the lapse.

2.2.7.5 Extra estimation and expenditure of ₹ 2.58 crore on Steel Truss

In terms of Rule 248 of AFR, to facilitate the preparation of estimates, Schedule of Rates (SoR) of each kind of work commonly executed should be kept in each Division and the estimated rates should generally agree with the SoR.

The estimated value of bridge proper with Pre Stressed Concrete (PSC) Girder in the work construction of a road²⁵ was ₹ 13.05 crore (prepared on the basis of SoR 2009-10) and the tendered value of the bridge proper was ₹ 12.82 crore. During execution of the road including the bridge, CE approved a working estimate with cost of bridge as ₹ 14.42 crore. In the working estimate, the superstructure of the bridge was changed from PSC Girder (₹ 6.72 crore) to Built Up Girder (BUG) (₹ 8.32 crore) with the provision of structural steel of 524.98 MT at an analysed rate of ₹ 1,31,590.12 per MT.

Though SoR of 2009-10 had the complete rate for item of structural steel²⁶ as ₹ 64,235 per MT, the division analysed (May 2012) the rates of the item at ₹ 1,31,590.12 per MT and awarded the rate to the contractor leaving no scope to arrive at a competitive rate. The analysed rate was not only higher than the rate of SoR 2009-10 but also exceeded the scheduled rate of ₹ 82,517 per MT in the subsequent SoR of 2011-12 (valid up to May 2013).

Thus, in comparison with the rate of SoR 2011-12, the Department incurred an extra expenditure of ₹ 2.58 crore²⁷. The extra expenditure was attributable to non-adherence to AFR in analysing the rate of structural steel during preparation of the DPR. During Exit Meeting (December 2018), the CE accepted that analysis of rate was not required in the use of latest SoR. Further, in reply PWRD stated (March 2019) that the steel of BUG structure were to be imported from outside Assam and hence analysed at higher value including carriage and painting but the fact remains that changing the item of work during the execution of the project leaves no scope to arrive at a competitive price.

²⁴ ₹ 34.06 lakh plus ₹ 16.72 lakh

²⁵ Abhaypuri to Pulibor via Halmira including construction of RCC Bridge No. ¾ over River Dhansiri under RIDF-XVI in Golaghat Rural Road Division.

²⁶ 'Providing and launching Steel Truss of Structural Steel BUG Superstructure including painting complete' as per Section 1900 of the Ministry of Surface Transport (MoST) specification

²⁷

| Tendered rate (₹) | Rate of SoR 2011-12 (₹) | Difference (₹) | Executed quantity (MT) | Amount involved (₹) |
|-------------------|-------------------------|----------------|------------------------|---------------------|
| 1,31,590 | 82,517 | 49,073 | 524.98 | 2,57,62,344 |

Government may consider fixing responsibility on the concerned EE of the division and CE for the irregularity.

2.2.7.6 Inflated measurement against short execution worth ₹ 1.56 crore

In four selected road projects, the estimated length of 53.97 km was to be constructed under RIDF. As per the drawings attached to the DPRs in all cases, the roads were to be constructed in a continuous stretch without any diversion. Further, as per the completion certificates, the entire road length was recorded as constructed.

During joint site visit (April-August 2018), it was however, observed that only 51.84 km of road length was found actually executed though payment was made for length of 53.97 km. This had resulted in short execution of 2.13 km of road length (*Appendix 2.6*) involving payment of ₹ 1.56 crore being the cost of 2.13 km of road which was not constructed. This further highlighted that project completion certificates were issued by the EEs without assessing the actual execution pointing towards inflated measurement in Measurement Book (MB).

In case of three roads²⁸, the Department replied (March 2019) that the short execution pointed out by audit had been constructed along another road diverting from the proposed road. However, the reply was not in keeping with the drawings attached to the DPRs, which showed that the roads were to be constructed in a continuous stretch without any diversion.

The site Engineers and EE were collectively responsible for showing such overstated length of road in the MB and completion certificate. Government may consider for fixing responsibility accordingly for the lapse.

Recommendation: Government needs to ensure preparation of DPRs by assessing the site condition, adhering to extant codal provisions and Schedule of Rates applicable in the State. The EE should have a close vigil on accuracy of measurement taken at site. Government may also consider fixing responsibility on erring officials for lapses like inflated estimate and measurement.

2.2.8 Quality Control and Monitoring

2.2.8.1 Defects in Quality Control mechanism

As per RIDF Handbook of NABARD, the State Government shall ensure that the technical personnel and well equipped laboratory system are available for exercising effective quality control and periodical appraisal of the quality control data shall be made not only for implementation during construction, but also for effective possible improvement in quality control and construction techniques. Details of the quality tests, frequency, the methods of rectifying defects, etc. were

²⁸ (i) Dhodang Kurighoria to Batiporia Chariali then to Jelmoni Ali via Nahoroni Majgaon Kurighoria and Batiporia Madrasa, (ii) Rojabari Lakhmipathar Road and (iii) Samukjan Road.

to be followed as per IRC SP-11 “Handbook of Quality Control for Construction of Roads and Runways”.

As per IRC Norms, the CE is the overall in charge of quality control. The Director (not below the rank of S.E) is to be the Head of quality control, where Central Laboratory exists at Head Quarter and Regional Laboratories are to be headed by Executive Engineer (Quality Control), who would deal with specific cases, training of staff etc.

A Quality Control system existed in the department, monitored by the concerned Superintending Engineer (SE)/ EE. Although, CE, PWRD stated (August 2018) that the contractors prepared Quality Assurance Plan duly approved by CE, properly documented and updated regularly, none of these records was made available to Audit. As such, the reply was not based on any record and effectiveness of the existing quality control system could not be assessed.

The department had its own Regional Research Laboratory and Training Institute (RRLTI) at Guwahati. Required tests were conducted by RRLTI on the basis of samples from the department/contractors. But, the projects for which the samples pertain were not available in RRLTI. The executing divisions did not convey the project details to RRLTI, though it was sought for. The details of test conducted in RRLTI viz., name of project of the tested samples, number of samples tested, dates on which test conducted etc., were not produced to audit. Further, RRLTI did not specify the tests conducted on samples. As such, Audit could not ascertain functioning of RRLTI and tests actually conducted to ensure the quality aspects.

Tests conducted in RRLTI should have details of tested samples like name of the project, type of sample, date of testing and overall certificate on the quality of the tested sample but these details were not available in the records.

2.2.8.2 Role of High Powered Committee (HPC)

As per RIDF Guidelines, the State Government was required to constitute a High Powered Committee (HPC) under the Chairmanship of the Chief Secretary of the State Government comprising of Heads of all implementing departments and NABARD to review the progress of the project at quarterly intervals. During 2013-18, HPC met twice a year against the RIDF Guideline recommendation of four times a year.

The minutes of the HPC revealed that the Committee reviewed only the financial aspects but did not stress upon any monitoring mechanism for quality assurance and effectiveness of the projects.

The concerned Divisions related to the selected projects could not produce any record regarding constitution of the District Level Review Committee (DLRC) to review the progress of the projects at district level. As a result, implemented projects were not reviewed for any required corrective measures.

2.2.8.3 Uploading of data in e-portal

To save time and cost, faster allotment of works and to monitor the projects online, GoA made (November 2017) it mandatory for all the Divisions to upload all ongoing works, keep updating status of progress, monitoring report, photographs of completed projects and all important documents including NIT *etc.*, by 31 May 2018 in departmental e-portal²⁹. It was observed that out of 220 ongoing projects implemented through 13 selected Divisions (except Maibong Road Division), the data for only 73 (33 *per cent*) projects were uploaded. Again, out of 73 projects for which data was uploaded in the portal, DPR for only three projects, NIT for only four projects and monitoring reports for only 11 projects were uploaded. As such, the e-portal was not presenting comprehensive information to stakeholders. In absence of requisite data in the portal, the objective of setting up an e-portal was defeated.

In reply, the Department stated (March 2019) that uploading of data in e-portal by respective Divisions was in progress.

Recommendation: Government may initiate steps for conducting periodic review and monitoring by the designated committees at various levels to ensure the quality of projects.

2.2.9 Follow up of the recommendations of the previous Audit Report

Review of NABARD assisted rural road and bridge projects in Assam covering the period 1998-2003 had featured in the Audit Report (AR) of the Comptroller and Auditor General of India of the GoA (Civil) for the year ending 31 March 2003, wherein the following recommendations were made:

- The Department should ensure proper budgetary and expenditure control system to improve performance and control over expenditure.
- Ongoing schemes should be completed on priority basis instead of taking up new schemes with limited resources.
- Part payment through hand receipts must be discontinued forthwith.
- Codal provisions are to be adhered to for efficient execution of different works.
- Internal monitoring system of the Department should be effectively in place.

As of August 2018, the said report was yet to be discussed by the Public Accounts Committee (PAC) of the State. Further, no Action Taken Note (ATN) on the Review was received (August 2018) from the Department. Present Performance Audit revealed that except for discontinuation of part payment through 'hand receipts', no significant improvement had been achieved on other recommendations.

²⁹ <https://www.apwd.in>.

2.2.10 Conclusion

The objective of providing the rural connectivity through RIDF in Assam during 2013-18 was partially achieved. However, the criteria of economy, efficiency and effectiveness of the implemented projects were not fully achieved as depicted in the foregoing paragraphs. In absence of any Master Plan prioritizing the rural connectivity under RIDF, the projects were selected without assessing the desired criteria of rural connectivity under RIDF. The projects eligible under PMGSY as well as ineligible projects on State Highways were also considered under RIDF, burdening the State's exchequer with interest bearing loan. The faulty survey and investigation to prepare the DPRs had resulted in inflation in the estimates with higher liability of loan amount and necessitated preparation of working estimates with change in scope of works. The concept of tendering and issuing work orders prior to technical sanction and non-adherence to the extant SoRs and IRC specification adversely affected the quality of execution and culminated with excess expenditure on selected projects. The provision of ICBP works without side drain instead of black top roads also compromised the riding quality of the constructed roads. The monitoring and review was found inadequate to ensure quality of projects.

2.2.11 Summary of Recommendations

The Government may ensure that:

- *the Master Plan and Priority list for undertaking the projects are prepared to avoid inclusion of inadmissible projects and to reduce extra burden on scarce Public exchequer in the form of interest;*
- *DPRs are prepared after proper survey and investigation and based on the extant SoR to avoid extra financial commitment;*
- *administrative approval and technical sanction are accorded timely based on realistic estimates to avoid subsequent change in scope of work after tendering and to elicit bid in more transparent manner;*
- *periodic review and monitoring by the designated committees at various levels.*

Compliance Audit

Public Works (Roads) Department

2.3.1 Avoidable expenditure

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 which could have been avoided.

Executive Engineers (EEs), Karimganj and Dhubri Rural Road Divisions received supply³⁰ of RCC span pipes worth ₹ 0.47 crore from two suppliers during the period between August 1990 and October 1996 respectively. The Divisions, however, could pay ₹ 0.23 crore only against the total supply for ₹ 0.47 crore on different dates as shown below:

(₹ in lakh)

| Sl. No. | Name of the division | Name of supplier | Bill value as per suppliers bill | Date of supply | Amount paid | Date of payment | Balance amount |
|--------------|--------------------------------|--|----------------------------------|------------------------------|--------------|-----------------------------|----------------|
| 1. | Karimganj Rural Roads Division | M/s Eastern Concrete Industries, Cachar, Assam | 12.26 | August 1990 to December 1991 | 8.79 | April 1991 to February 1994 | 3.47 |
| | | | 4.75 | March 1995 to October 1995 | Nil | - | 4.75 |
| 2. | Dhubri Rural Roads Division | M/s Green Valley Industries, Tezpur, Assam | 30.05 | August 1996 to October 1996 | 14.59 | March 1997 to January 2002 | 15.46 |
| Total | | | 47.06 | | 23.38 | | 23.68 |

Since the Divisions did not pay the full amount and due to inordinate delay in payment, three Court cases³¹ were filed by the aggrieved suppliers. The delay was attributed to non-availability of fund.

In respect of Karimganj Rural Road Division, Hon'ble High Court passed two orders³² (July 1996 and May 2003) to make payment with 21 per cent and 22 per cent compound interest till full realisation of the amount for balance of ₹ 3.47 lakh and ₹ 4.75 lakh respectively. The amounts kept on increasing day by day due to non-release of the full amount. The Division could pay a sum of ₹ 0.27 crore (February 2004 to March 2012) and ₹ 0.13 crore (February 2012) only against the payable amount of ₹ 1.08 crore and ₹ 0.66 crore respectively in respect of the above mentioned two verdicts. Finally, in January 2017, the two cases were withdrawn after making payment of an agreed amount of ₹ five crore³³ (December 2016) for both the cases. Thus, there was an extra payment of ₹ 5.32 crore³⁴.

³⁰ Copies of administrative approval, financial sanction for the procurement were not found on record. Supply orders were issued by Chief Engineer, PWD (Road) Assam. Copies of supply order in respect of Dhubri Division only were found on record.

³¹ (i) Money Suit (MS) No. 19 of 1995 for bill value of ₹ 12.26 lakh, (ii) MS No. 9 of 1999 for bill value of ₹ 4.75 lakh and (iii) Writ Petition (C) 7343 of 2002 for bill value of ₹ 30.05 lakh.

³² July 1996 for MS No. 19 of 1995 and in May 2003 for MS No. 9 of 1999.

³³ ₹ 4.00 crore and ₹ 1.00 crore for MS No. 19 of 1995 and MS No. 9 of 1999 respectively.

³⁴ ₹ 0.13 crore and ₹ 0.27 crore added to ₹ 5.00 crore less ₹ 3.47 lakh and ₹ 4.75 lakh.

In respect of Dhubri Rural Road Division, the Hon'ble High Court passed an order (March 2004) to pay ₹ 15.40 lakh within six months from the date of receipt of the order failing which unpaid amount would carry six *per cent* interest per annum. But the Division failed to pay the amount within the date and made payment of ₹ 15.40 lakh on various dates w.e.f. 23 March 2006 to 12 July 2010. Finally, the supplier was paid (March 2017) ₹ 3.51 crore on account of interest as per Court verdict (March 2016). Thus there was an extra payment of ₹ 3.51 crore³⁵ beyond the original due amount.

Therefore, the two divisions made an extra payment of ₹ 8.83 crore due to delay in payment which could have been avoided.

Further, though reasons for delay in payment was stated to be non-availability of fund, savings of substantial amount ranging from ₹ 81.65 crore to ₹ 1,908.88 crore were noticed under the Grants No.64 "Roads and Bridges" during the years 2000-2016. This indicated the laxity of the Department to assess the gravity of the matter and failure to release the amount in time resulted in huge financial burden on State exchequer.

The matter was reported (August 2018) to Government and discussed in a meeting (December 2018). The Government replied (December 2018) that the payment could not be made in time to the suppliers due to insufficient budget provision against huge pending liabilities under the relevant Head of Account (Non-plan). Further, the major portion of the budget allocation was project specific and non-transferable to other head despite there was savings. The reply was not tenable because of the following:

- i. Budget Manual (Assam) provides for re-appropriation of savings from one unit of appropriation to meet additional expenditure under another unit within the same Grant.
- ii. Delay in taking prompt action by the Department to comply with the Hon'ble Court's orders to release payments in stipulated duration led to mounting of interest.

CE, PWD (Roads) issued supply order without ensuring budget provision. Further, the Commissioner & Special Secretary, GoA, PWD did not sanction the required fund to clear the liabilities which was increasing day by day. Thus, due to lack of proper attention to assess the gravity of the matter, Government had to bear extra financial burden. Government may consider for fixing responsibility accordingly for the lapses to avoid this sort of irregularities in future.

³⁵ Interest paid of ₹ 3.51 crore added to ₹ 15.40 lakh repayment less the original due amount of ₹ 15.46 lakh

2.3.2 Extra expenditure

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

In terms of Rule 248 of Assam Financial Rules, to facilitate the preparation of estimates, a schedule of rates (SoR) of each kind of work commonly executed should be kept in each Division and the estimated rates should generally agree with the SoR.

Government of Assam (GoA) accorded (March 2014) Administrative Approval (AA) to the work of Construction of Metalling & Blacktopping, BM³⁶, SDBC³⁷ Road from Samata Higher Secondary School Belsor Rangaman Jamartal via Rupiabathan to Samata Girls High School with culverts for ₹ 21.76 crore. The Chief Engineer (CE) awarded (March 2014) the work to a contractor³⁸ at a tendered value of ₹ 22.16 crore with stipulation to complete the work by March 2016.

Audit observed the following: -

1. Scope of work was changed by converting the construction work from metalling and blacktopping into Interlocking Concrete Block Pavement (ICBP) for ₹ 11.15 crore, and the work was assigned to the same contractor without inviting rates through open bidding;
2. Department stated that the change was made based on the recommendation of the then Minister of Agriculture & Parliamentary Affairs, Assam;
3. Department ignored the extant SoR (2013-14) for ICBP item, which was at the rate of ₹ 812 per Sqm inclusive of the item Cement Concrete (CC) Edge Block. Instead, it adopted outdated SoR for 2011-12 @ ₹ 879 per Sqm, and added the cost of ₹ 329.97 per Rm for CC Edge Block. Due to this, the contractor was given an excess undue advantage of ₹ 2.49³⁹ crore.

The matter was reported to Government in June 2018 and also discussed in December 2018. In reply, the Government stated (December 2018) that though

³⁶ Bituminous Macadam.

³⁷ Semi dense Bituminous Concrete.

³⁸ M/s PrabhuAgarwalla Construction Pvt. Ltd.

³⁹

| Items | Unit | Rate of SoR 2013-14 (₹) | Rate of SoR 2011-12 (₹) | Rate allotted (₹) | Excess rate allowed (₹) | Quantity as per tender | Quantity already executed | Total Extra cost (₹) | Extra expenditure (₹) | Committed liability (₹) | Remarks |
|---------------|------|-----------------------------------|-------------------------|---------------------|-------------------------|------------------------|---------------------------|----------------------|-----------------------|-------------------------|--|
| A | B | C | D | E | F (E-C) | G | H | I (F x G) | J (F x H) | K (I - J) | |
| ICBP | Sqm | 812 | 879 | 879 (Basic rate) | 67 | 96,285 | 43,237.50 | 64,51,095 | 28,96,913 | 35,54,182 | Calculated based on basic rate excluding haulage and loading/unloading charge. |
| CC Edge Block | Rm | Rate is included in the rate ICBP | N/A | 329.97 | 329.97 | 56,000 | 25,300 | 1,84,78,320 | 83,48,241 | 1,01,30,079 | - |
| Total | | | | | | | | 2,49,29,415 | 1,12,45,154 | 1,36,84,261 | |

the estimate was prepared adopting the SoR 2013-14, the items relating to ICBP and CC Edge Block had to be taken from the SoR 2011-12 as there is contradiction between specification of this item in SoR for 2013-14 of APWD and clause 1504 of MoRD specification. It was further stated that the specification of the said items in SoR for 2011-12 of APWD was perfectly matched with MoRD clause 1504.

The reply, however, was not acceptable in view of the following:-

We find that the item specifications in both the SoRs for 2011-12 and 2013-14 had been prepared in keeping with clause 1504 of MoRD specifications, with the only difference being the treatment for the CC Edge Block. The SoR for 2013-14 required that the cost of the item was inclusive of the Edge Block. At the time of the execution, SoR 2013-14 was in force. Selecting SoR of 2011-12 in place of SoR of 2013-14 to determine the amount to be paid to the contractor, without eliciting any bids, directly led to a higher amount for execution of the work.

As a result, the amount payable for execution of this work was inflated by ₹ 2.49 crore due to adoption of higher rate for supplementary item of ICBP and irregular inclusion of extra cost of CC Edge Block. The division paid (March 2018) extra ₹ 1.12 crore leaving a balance liability of ₹ 1.37 crore payable to the contractor.

The EE, Nalbari Rural Road Division was primarily responsible for preparation of inflated estimates and the CE also overlooked the matter while according TS to the estimates. Further, there was no scope for obtaining competitive price for the supplementary works due to settlement of rates with the same contractor without calling fresh tender. This resulted in extra expenditure for the GoA and undue benefit to the contractor of ₹ 2.49 crore. Government may fix responsibility in the matter and take corrective measures for preventing such serious irregularities in future.

2.3.3 Undue favour to contractor and cost overrun

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.

The work of Improvement and Up-gradation of State Highway-46⁴⁰ approved at ₹ 171.97 crore was awarded (5 April 2013) to a contractor⁴¹ at the lowest tendered rate of ₹ 115.67 crore with the stipulation to complete the work within 36 months (*i.e.*, by April 2016). The contractor, failed to complete the work within the stipulated date even after allowing extension up to October 2016 and could achieve only 16.62 *per cent* physical progress as of December 2016. Finally, the

⁴⁰ Dudhnoi-Goalpara-Pancharatna(41.170 Km)

⁴¹ M/s DRA-Brahmaputra Infrastructure Ltd. (JV).

Chief Engineer (CE) (ARIASP & RIDF)⁴² terminated (January 2017) the contract due to slow progress of the work. Prior to the termination, the contractor had filed (November 2016) a case in the Court and obtained a restraint against encashment of bank guarantee by the department. The contractor was paid (August 2016) ₹ 23.66 crore⁴³ including mobilization advances (MA) (₹ 11.57 crore) and other adjustments. While MA of ₹ 3.38 crore was recovered from the contractor, the balance amount of ₹ 8.19 crore could not be recovered awaiting Court's verdict on the restraint order obtained by the contractor.

In this regard, Audit observed that the CE extended undue favour to the contractor as discussed below:

1. After termination and filing of Court case by the contractor, the work was re-measured (June 2017) and a final bill (IPC-17) was prepared indicating recovery of ₹ 1.62 crore (after adjustment) from the contractor. The up to date value of work done on re-measurement worked out to ₹ 14.03 crore against the paid amount of ₹ 15.86 crore through the previous bill. After other adjustments, the excess payment of ₹ 1.40 crore⁴⁴ remained unrecovered till August 2018.
2. The bid document provided for interest-free MA, and the contractor was paid MA (interest free) of ₹ 11.57 crore⁴⁵. Despite slow progress of work (one *per cent* achieved after expiry of one year), the 2nd instalment of MA was released violating the contract condition which had linked the release of 2nd instalment to work progress.

Further, the balance work was awarded (June and August 2017) to four contractors at a total tendered value of ₹ 158.79 crore. Thus, total cost involvement of the project stood ₹ 172.82 crore (₹ 158.79 crore *plus* ₹ 14.03 crore) resulting in cost escalation of ₹ 0.85 crore (₹ 172.82 crore *minus* ₹ 171.97 crore) against the original approved amount of ₹ 171.97 crore. Three (out of four) works were in progress and one work had not been commenced (December 2018).

From the above, it was evident that there was recoverable amount of ₹ 1.40 crore on account of extra payment, ₹ 8.19 crore on account of MA. Further, re-allotment of balance work had resulted in cost escalation of ₹ 0.85 crore over the approved cost.

The CE (ARIASP & RIDF) stated (September 2017) that delay was attributed to the contractor owing to his non-performance of obligation as provided in the contract agreement.

⁴² ARIASP: Assam Rural Infrastructure and Agricultural Services Project.
RIDF: Rural Infrastructure Development Fund.

⁴³ Vide IPC-16, Voucher No. 25 dtd. 6 August 2016 (₹ 0.22 crore was not paid against bill value of ₹ 23.88 crore).

⁴⁴ ₹ 0.22 crore was not paid against IPC 16, which was not shown in IPC 17, hence, recoverable amount is ₹ 1.40 crore (₹ 1.62 crore *minus* ₹ 0.22 crore).

⁴⁵ MA was paid in two equal instalments *viz.*, 1st instalment on 26 April 2013 and 2nd instalment on 19 March 2014.

On this being pointed out, the Government stated (December 2018) that recovery of excess payment of ₹ 1.40 crore would be made from the Performance Security and the extra cost to be incurred by the employer had been claimed as counter claim before the Arbitral Tribunal.

Thus, based on incorrect MB certified by the Executive Engineer of CE (ARIASP & RIDF)'s office, the excess payment of ₹ 1.40 crore was made to the contractor. The CE paid 2nd instalment of MA despite slow progress of work in violation of contract agreement. Government may consider fixing responsibility on EE for certifying incorrect MB and on CE for violation of contract agreement.

2.3.4 Unfruitful expenditure

Executive Engineer, PWD (Roads) took up construction of road from Khanapara to Guwahati Airport without ensuring land availability and without obtaining the clearance certificate from Central Government for use of forest land, due to which the project work remained incomplete for five years rendering the expenditure of ₹ 44.54 crore unfruitful.

Rule 304 of Assam Public Works Department (APWD) Manual, 1983 provides that no work should be commenced on land the possession of which has not been duly delivered by responsible civil (revenue) authorities. Further, Section 2 of Forest Conservation Act, 1980 amended in 1988, imposed restriction on the dereservation of forests or use of forest land for non-forest purpose without the prior approval of the Central Government.

Government of Assam (GoA) accorded Administrative Approvals (AAs) (February 2009 - March 2013) to the work 'construction of an alternative road from Khanapara (Koinadhara) to Lokpriya Gopinath Bordoloi International (LGBI) Airport in four phases (Phase I to IV) at an estimated cost of ₹ 80.20 crore. The Chief Engineer (CE) PWD (Roads) accorded Technical sanctions (TS) to the different phases of the work between February 2009 and May 2013 and awarded the civil works to four different contractors at a total tendered cost of ₹ 67.29 crore with the stipulation to complete the works between June 2012 and October 2015.

We observed (October – November 2017) that in the detailed project report (DPR), approximately 13.22 acres of private land and 20.126 acres of Government land were proposed to be acquired. Although part of the road was to pass through forest area, it was laid down that acquisition of forest land was not required and that Right of Way was sufficient for construction. As such, requirement of clearance certificate from GoI for use of forest land was not mentioned in the DPR which appeared to be misleading at later stage.

The following lapses were observed in planning and execution of the project work:

- 6.35 hectare (15.69 acre) of forest land falling under the project had not been accorded forest clearance.

- GoA at a later stage (May 2013) submitted a proposal to the Ministry of Environment and Forests (MoEF), Government of India (GoI) for diversion of the said portion of forest land measuring 6.35 Ha (2.84 Ha in Garbhanga Reserve Forest and 3.51 Ha in Rani Forest).
- MoEF rejected (17 February 2014) the proposal due to non-submission of essential information⁴⁶ by the State.

Out of four Phases (I to IV), Phase III and Phase IV remained incomplete⁴⁷ (since December 2013) with 58 per cent and 37 per cent physical progress due to want of forest clearance.

Thus, the project work was commenced without ensuring the availability of land and the DPR was prepared without stating the requirement for acquisition of forest land and the associated prior approval of Central Government for use of forest land and other matters relating to forest and environmental clearances.

As a result, the project work remained incomplete and could not be put to use for which it was taken up and an expenditure of ₹ 44.54 crore⁴⁸ (including payable liability of ₹ 1.93 crore) incurred towards the project remained idle.

On this being pointed out, while accepting the audit contention, the Government stated (December 2018) that the work was started in anticipation of getting the clearance certificate from the Forest Department in due course of time and a total of 15 Km road has been completed in all respects and opened for vehicular traffic. It was, however, observed that though there was partial utilisation of the road but the intended objective of providing the alternate road from Khanapara (Koinadhara) to LGBI Airport to ease the traffic congestion along NH-37 remained unfulfilled (December 2018). The Executive Engineer, Guwahati Road Division was primarily responsible for preparation of wrong DPR by incorrectly assessing the requirement relating to acquisition of forest land and the need for obtaining forest and environmental clearances from Central Government. The CE also overlooked this matter while according TS to the estimates. Government may consider fixing responsibility accordingly for the lapses to avoid this kind of improper planning in future projects.

⁴⁶ Certificate from the Chief Secretary for non-availability of non-forest land, comments of Chief Wildlife Warden and consent of the NBWL *etc.*

⁴⁷ Phase-I and Phase-II were completed in December 2013 and September 2015 respectively.

⁴⁸

(₹ in crore)

| Phase | Expenditure on construction of road as of November 2017 | | Expenditure on utility shifting as of November 2017 | | Total including liability |
|--------------|---|-----------|---|-----------|---------------------------|
| | Amount paid | Liability | Amount paid | Liability | |
| Ph-I | 4.51 | Nil | 2.27 | 0.17 | 6.95 |
| Ph-II | 16.77 | 0.15 | Nil | Nil | 16.92 |
| Ph-III | 13.75 | Nil | Nil | Nil | 13.75 |
| Ph-IV | 5.31 | 1.61 | Nil | Nil | 6.92 |
| Total | | | | | 44.54 |

CHAPTER-III

GENERAL SECTOR

COMPLIANCE AUDIT

CHAPTER-III

GENERAL SECTOR

3.1 Introduction

The findings based on audit of State Government departments/offices under General Sector feature in this chapter.

During 2017-18, against a total budget provision of ₹ 17,871.10 crore, an expenditure of ₹ 11,865.00 crore was incurred by 15 departments. Department-wise details of budget provision and expenditure incurred there against by these 15 departments are given in *Appendix-3.1*.

3.1.1 Planning and conduct of audit

During 2017-18, out of 368 auditable units under General Sector, 222 units¹ were audited during the year involving an expenditure of ₹ 6,683.41 crore (including expenditure of earlier years). This chapter contains four Compliance Audit paragraphs.

The major observations made in audit during the year 2017-18 are discussed in succeeding paragraphs.

Compliance Audit

General Administration Department

3.2.1 Fraudulent payment and non-availability of supporting documents for execution of works

A Block Development Officer failed to produce supporting documents for execution of 25 works under MLALADS 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.

DC, Chirang implemented 215 schemes involved ₹ 6.24 crore during the period from 2014-15 to 2016-17 under MLALADS² of which Audit test checked (August 2017) 25 schemes³ (*Appendix-3.2*) valuing ₹ 1.12 crore. The schemes were executed departmentally by Block Development Officer (BDO), Borobazar (13 schemes) and through Construction Committees (CCs) (12 schemes). Since, all the 25 works were executed departmentally, entire expenditure should have been supported with relevant sub-vouchers/ cash memos for procurement/ supply of materials and Muster Roll (MR) for engagement of labourers.

In this regard, audit observed that the entire expenditure was doubtful as:

¹ High risk units: 29, medium risk units: 11 and low risk units: 182.

² Member of Legislative Assembly's Local Area Development Scheme.

³ Construction of Roads (8), Construction of Reinforced Cement Concrete Box Culverts (11), Construction of Hume Pipe Culvert (2), Earth Filling and Sand Gravelling works (2) and Construction of Drain Cover (2).

1. Supporting bill vouchers for raw materials and labour components for the reported expenditure of ₹ 1.12 crore documents were not found available on record.
2. Only record produced to audit was 577 Forest Transit Challans (FTC) in support of transporting 3188 cubic meters of forest products⁴ worth ₹ 14.92 lakh used in execution of those 25 works (**Appendix-3.2**). These were proven fake as the concerned Divisional Forest Officer⁵ intimated to audit that the division did not issue those FTCs.
3. Further, test check of the registration numbers of 65 vehicles shown as used for carriage of forest materials were actually not goods carriage vehicles⁶ (**Appendix-3.3**).
4. Muster roll was not maintained for the labour employed.
5. During joint physical verification of all the 25 works, no sign board was found at the site to display execution of those works under the corresponding scheme and year.
6. Material statement, break-up of expenditure on material and wage components were not shown in the estimates. Measurement Book though maintained, was the replica of the estimate only.

In view of above, execution of works was not substantiated with supporting documents especially with regards to procurement of materials and engagement of labourers. In the absence of these vital records, the actual execution of works could not be ascertained.

As per the MLALADS guidelines, the Deputy Commissioner is designated as the Nodal Agency of the district for overall supervision, monitoring and co-ordination of the MLALADs implementation with the agencies/ line departments. Besides, the Deputy Commissioner is to inspect at least 10 *per cent* of MLALAD works under implementation every year and also engage his subordinate officers for regular visit of work sites. However, no such physical inspection report was found on record.

Thus, DC, Chirang being the nodal agency did not monitor actual utilization of the fund which facilitated fraudulent payment of ₹ 14.92 lakh in 25 test checked MLALAD schemes. Responsibility of the DC needs to be fixed for his lapses to ensure proper utilization of MLALAD fund. Further, in view of absence of other records, entire expenditure falls under the category of doubtful expenditure. Also, Government may consider investigating all the schemes executed under MLALADs in the light of audit observation.

The matter was reported to Government in August 2018 and was discussed in a meeting (November 2018) wherein it was stated by the Joint Secretary, GAD that the

⁴ Sand (420 cubic meter), Sand Gravel (2366 cubic meter) and Gravel (402 cubic meter)

⁵ Aie valley Division, Bongaigaon

⁶ Motor cycles (49), hatchback cars (12), invalid registration no. (1) and three wheelers (3) as verified by District Transport Officer, Kokrajhar and mParivahan app (a mobile app developed by NIC providing National Register of e-services of Registered Vehicles) (**Appendix -3.3**)

Transformation and Development Department (TDD), GoA had been instructed to furnish the reply. Audit then reported the matter to the TDD in December 2018. However, reply from Government was still awaited (July 2019).

3.2.2 Idle expenditure

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.

Government of India (GoI) approved (December 2011) construction of two Industrial Training Institutes (ITI) under Multi Sectoral Development Programme (MSDP)⁷ based on a proposal made by Deputy Commissioner (DC), Nagaon. It was clearly mentioned in the proposal that sufficient amount of suitable government land was available for the construction of ITIs proposed, which was a prerequisite condition of MSDP⁸.

Government of Assam (GoA) accorded administrative approval of ₹ 4.30 crore for construction of one ITI at Kathpara, Nagaon and issued financial sanction (July 2013) of ₹ 2.60 crore for the construction. The Chief Engineer, PWD (Building), Assam issued (August 2013) the work order⁹ to a contractor at a bid price of ₹ 3.64 crore with the stipulated date of completion by August 2014. As per Tender agreement¹⁰ and contract data, possession of the site was to be given to the contractor within seven days of work order.

Audit observed that:

1. In pursuance with the instructions (02 June 2012) of DC, Nagaon, the Circle Officer, Nagaon allotted (16 June 2012) 9 Bigha 3 Katha 7 Lessa of land for the entire ITI project.
2. Out of the total allotted land, Government land was 4 Bigha 3 Katha 15 Lessa and remaining 4 Bigha 4 Katha 12 Lessa was private land. However, the DC did not acquire the private land before allotting the same. As such, allotment of private land by DC was not in order.
3. During execution, only the Government land measuring 4 Bigha 3 Katha 15 Lessa was handed over to PWD, Nagaon Building Division.
4. The private land measuring 4 Bigha 4 Katha 12 Lessa was not handed over till date (October 2018) as it was not acquired.
5. Only 45 *per cent* of the works (Administrative building) was executed on the available land at an expenditure of ₹ 1.70 crore and the work had been stopped since December 2014.

⁷ A Centrally Sponsored Scheme.

⁸ As per paragraph 4.6 of the Guidelines for Implementation of MSDP.

⁹ Administrative Building, Hostel Building, Grade IV Quarter, Brick Boundary Wall, Raising Low Site, Load security, Sub-station, L.T. Line, Labour cess, Contingency.

¹⁰ Agreement was executed (August 2013) between Chief Engineer, PWD, Building, Assam and the contractor.

On being asked by Audit, DC, Nagaon stated (September 2018) that legal procedures were required for handing over the private land to the executing authority.

Against another query, the DC stated (January 2019), that MSDP did not have provision of fund for acquisition of private land, hence, no action for land acquisition was initiated by him.

Thus, DC made assurance regarding availability of suitable land for constructions of ITIs, and allotted private land without prior acquisition of the same, which was not handed over subsequently. Based on the incorrect assurance of availability of land and injudicious allotment by DC, Nagaon the project was commenced and the expenditure of ₹ 1.70 crore was incurred on Administrative Building which has been lying idle for a period of more than four years due to project not being completed.

The Government may fix responsibility on the DC, Nagaon for misreporting of facts resulting in idle investment.

The matter was reported to Government in June 2018 and was discussed in a meeting (November 2018). The Joint Secretary, GAD stated (November 2018) that the Skill Employment and Entrepreneurship Department (SEED), GoA would furnish the reply. The SEED, GoA in turn informed (January 2019) Audit that the scheme was not implemented by them.

3.2.3 Misappropriation of public funds.

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

Deputy Commissioner (DC), Golaghat sanctioned (August 2015) ₹ 5.15 lakh under Members of Legislative Assembly Local Area Development (MLALAD) Fund on the recommendation of local Member of Legislative Assembly (MLA), for purchase and distribution of books to students of 44 schools. Local MLA constituted an Implementing Committee¹¹ (IC) which was responsible for implementation of the scheme and submission of utilisation certificate (UC) with proper supporting documents¹².

An amount of ₹ 5.13 lakh was transferred (November 2015) to the account of the IC through National Electronic Fund Transfer (NEFT) for this purpose. The IC submitted bills and UC for ₹ 5.15 lakh¹³, but the beneficiaries' details, Actual Payee's Receipts, and photographs in support of distribution of books were not found attached with the UC as stipulated in sanction order.

From the records produced to audit, it was observed:

¹¹ Constituted by the local MLA, comprising of Block Development Officer, Golaghat Central Development Block as President and six local people as Members and one Member Secretary.

¹² Bills/vouchers, photographs, actual payees receipt (APR) etc.

¹³ Cost of book ₹ 5.00 lakh (2,500 books @ 200 each), contingency and carrying charge for distribution ₹ 0.15 lakh.

1. As per the cash memo¹⁴, the books were purchased on 20 December 2015. However, bank statement of the IC disclosed that on 22 December 2015 an amount of ₹ 5.10 lakh was transferred to the bank account of a local person who was not the book supplier.
2. The vendor shown to have supplied the books as per the Cash memo denied issuing the said cash memo produced by the IC, which indicates that the cash memo produced was fake.
3. Test check with heads of seven out of 44 schools listed for distribution of books denied receipt of any such books.

In view of above it is concluded that the IC submitted fake bills of ₹ 5.13 lakh and the amount of ₹ 5.10 lakh was transferred to the account of a third person to misappropriate public money.

The guidelines of MLALAD Scheme designated the DC as the Nodal Officer of the district for overall supervision, monitoring and co-ordination of the implementation of the scheme. On this being pointed out, the DC, Golaghat accepted (July 2018) the fact of transferring the amount to the third person but did not furnish any reply on fake bill. Further, the DC also did not offer any comment on actual receipt of books by concerned schools. Department may inquire into the matter and also consider lodging FIR (first information report) against the persons involved in purchase/distribution of books. Besides, appropriate action against DC may also be initiated for his lapses to ensure actual utilization of fund and also for not taking action against the persons who misappropriated the money.

The matter was reported to Government in June 2018 and was discussed in a meeting (November 2018) wherein it was stated by the Joint Secretary, GAD that the Transformation and Development Department (TDD), GoA had been instructed to furnish the reply. Accordingly, Audit reported the matter to the TDD in December 2018. However, reply from Government was still awaited (July 2019).

Information and Public Relation Department

3.2.4 Doubtful expenditure

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

Government of Assam (GoA) sanctioned (December 2015 to January 2016) an amount of ₹ 31.93 crore under Vision Assam Mission Assam (VAMA), an awareness building campaign through various media platforms showcasing the achievements of GoA. The estimate prepared by Director of Information and Public Relations (DIPR) contained the components *viz.*, hoardings with steel frame and iron structure, kiosk, auto rickshaw and bus Panel, leaflets, media dissemination through television/radio,

¹⁴ M/s Papyrus, Guwahati.

social media, newspaper *etc.* DIPR reported an expenditure of ₹ 30.63 crore towards the campaign which *inter-alia* included an expenditure of ₹ 8.47 crore for erection (January 2016 to February 2016) of 1,300 hoardings with steel/iron frames¹⁵ throughout the State.

Audit test checked (September 2016) the expenditure of ₹ 8.47 crore on erection of hoardings and observed that those were removed on 4 March 2016 due to enforcement of Model Code of Conduct for Assam Assembly Election-2016. It was stated (September 2016) to Audit that steel/iron frames were reusable, but could not be collected after removal due to lack of storage facility. However, documentary evidence in support of erection *viz.*, photograph, certificate from concerned authority *etc.*, as well as removal were not found available on record. As such, erection of hoardings just one month ahead of election and subsequent removal appeared doubtful.

It is pertinent to mention here that subsequent to audit making this observation (September 2016), the Chief Minister's Special Vigilance Cell (CMSVC) filed an FIR to the Special Judges' Court, Guwahati on 21 October 2017 on an alleged multi-crore scam in VAMA campaign, and subsequently, the Director, IPR Department was arrested (November 2017) by the CMSVC.

Further correspondence was made (8 March 2018) by Audit to know the status of the frames. In response, DIPR forwarded an Enquiry Report (16 March 2018) relating to this issue to Audit. The present DIPR stated that actual erection of the hoardings was doubtful. He also stated that there was no evidence of collecting the frames and the statement by the previous DIPR regarding lack of storage facility in DIPR office was not acceptable.

The matter was reported to Government in September 2018 and also discussed in a meeting (November 2018); and in their reply it was stated that the case has been registered and the Director, IPR Department was arrested and suspended from service. However, recovery was yet to be made (April 2019).

¹⁵ Cost of 1,300 steel/iron frames (size 10 feet x 20 feet) ₹ 7.97 crore @ ₹ 61,325 each and total cost of hoardings *plus* printing cost of ₹ 50.38 lakh @ ₹ 3,875 each.

CHAPTER-IV

GENERAL

CHAPTER-IV

4 General

4.1 Cases of theft, misappropriation and losses

Audit observed 366 cases of theft, misappropriation, and losses involving Government money amounting to ₹ 162.05 crore (up to March 2018) on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in *Appendix-4.1* and the nature of those cases is given in *Appendix-4.2*.

The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft, misappropriation and losses of Government material *etc.*, are summarised in *Table-4.1*.

Table-4.1

Profile of cases of theft, misappropriation and loss

(₹ in lakh)

| Age Profile of the Pending cases | | | Nature of the Pending Cases | | |
|----------------------------------|-----------------|------------------|--|-----------------|------------------|
| Range in Years | Number of cases | Amount involved | Nature/ characteristics of the cases | Number of cases | Amount involved |
| 0-5 | 220 | 11,735.14 | Theft | 25 | 222.12 |
| 5-10 | 108 | 3,337.18 | | | |
| 10-15 | 21 | 1,035.56 | Misappropriation/ Loss of material etc. | 341 | 15,982.50 |
| 15-20 | 9 | 78.25 | | | |
| 20-25 | 6 | 7.96 | | | |
| 25 and above | 2 | 10.53 | Total | 366 | 16,204.62 |
| | | | Cases of loss written off during the year | Nil | Nil |
| Total | 366 | 16,204.62 | Total pending cases as on 31 March 2018 | 366 | 16,204.62 |

Source: Inspection Reports.

A further analysis indicated that the reasons for which the cases were outstanding could be classified in the categories listed in *Table-4.2*.

Table-4.2

Reasons for outstanding cases of theft, misappropriation and losses

| Reasons for the Delay of Outstanding Pending cases | Number of Cases | Amount (₹ in lakh) |
|--|-----------------|--------------------|
| (i) Non-receipt of reply or want of reply from Government | 127 | 6,073.69 |
| (ii) Non-submission of specific/proper/appropriate reply by Department | 239 | 10,130.93 |
| Total | 366 | 16,204.62 |

Source: Inspection Reports.

Of the 366 cases above, the First Information Report (FIR) in respect of only 38 cases involving ₹ 18.55 crore was lodged where the investigation was in process. The Government should consider lodging FIR in all the remaining cases also, for their expeditious settlement.

Besides, Government should consider putting in place an effective mechanism to ensure speedy settlement of cases relating to theft, misappropriation and losses.

4.2 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 recommendations.

However, only seven *suo-moto* replies/explanatory notes out of 1,772 were received in respect of paragraphs and reviews included in the Audit Report on Social, General and Economic (Non-PSUs) sectors up to 2016-17 from the respective departments.

As of March 2018, PAC discussed 1,172 out of 1,772 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2016-17. Consequently, 600 audit observations/comments included in those paras/reviews had not been discussed by the PAC as of March 2018.

4.3 Action taken on recommendations of the PAC

The PAC made 545 recommendations in its Fifty Fifth to Hundred and forty seventh Reports with regard to 45 Departments. The PAC dropped 244 paragraphs based on compliance action taken by the respective departments on the recommendations made by the PAC and as such, no further action was required to be taken against those paragraphs. However, only two Departments¹ furnished ATNs relating to two paragraphs pertaining to the years 2004-05 and 2006-07 respectively, as of March 2018. Thus, 299 recommendations were pending for settlement as of March 2018 due to non-receipt of ATNs/Reports from the Government Departments.

4.4 Response to audit observations and compliance thereof by senior officials

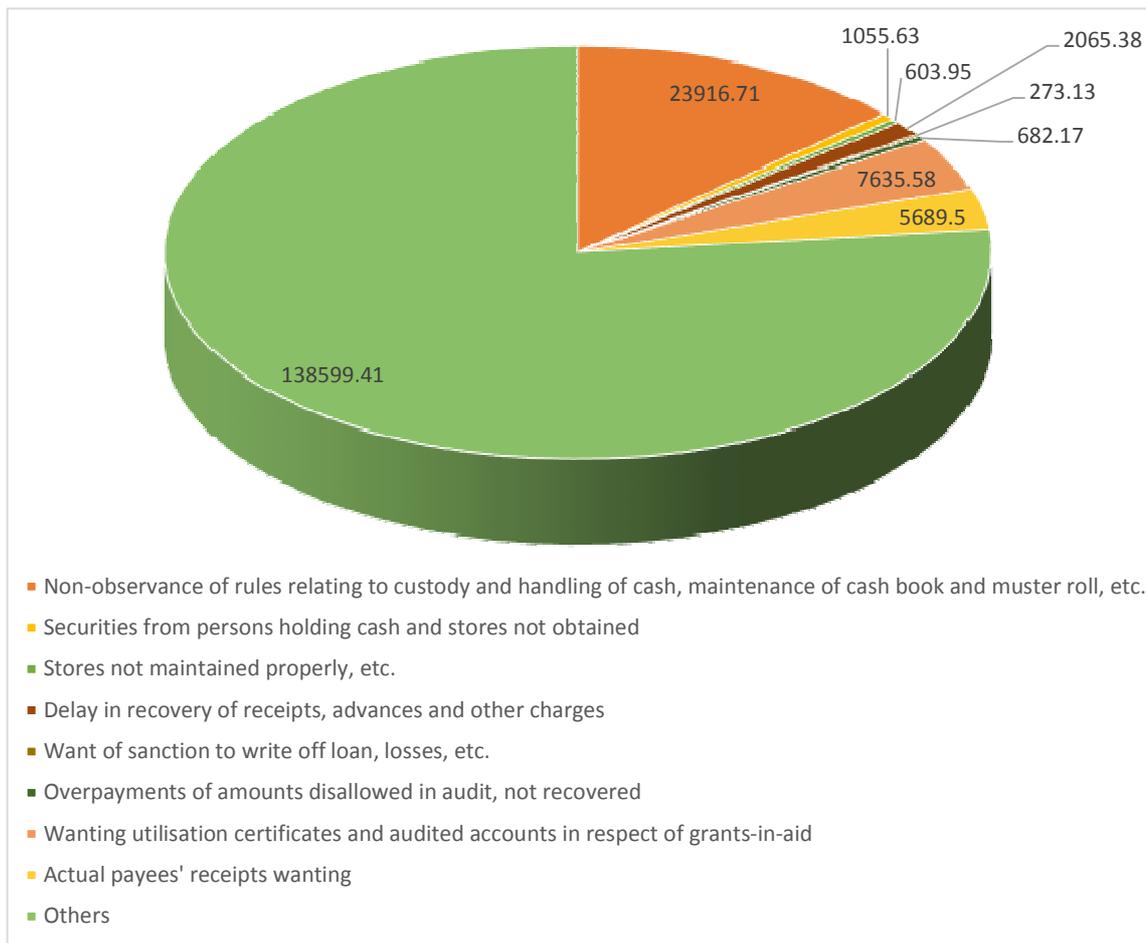
The Accountant General (AG) arranges to conduct periodical inspection of Government Departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned offices with a copy

¹ Home and Water Resources.

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. They were also required to rectify the defects and omissions promptly wherever called for and report their compliance to the AG. The AG sends half-yearly report of pending IRs to the Commissioners and Secretaries of the Departments concerned from time to time. This report is sent to facilitate monitoring of the audit observations contained in the pending IRs.

IRs issued up to December 2017 pertaining to Civil Departments/Public Health Engineering Department/Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 24,310 paragraphs pertaining to 4,475 IRs were outstanding for settlement at the end of June 2018. Of these, 543 IRs containing 1,437 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 four weeks from the date of issue, were not received from 55 Departments in respect of 1,194 IRs containing 8,854 paragraphs issued between 1994-95 and 2017-18. As a result, serious irregularities commented upon through 24,310 paragraphs involving ₹ 1,80,521.45 crore, had not been addressed as of June 2018 as shown in the *Chart-4.1*:

Chart-4.1
(₹ in crore)



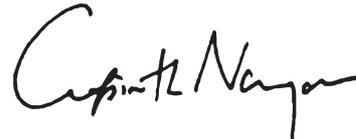
Non-receipt of replies to the IRs in respect of the 55 Departments were indicative of the failure on the part of the Heads of Departments (Directors/Executive Engineers) to initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of 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 potential loss to the Government though these were pointed out in Audit.

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. Government had constituted (December 2017) one AOC for discussion of outstanding audit objections upto 2017-18. Altogether 4 meetings (Social Sector: 0; Economic Sector: 2; and General Sector: 2) of the

Committee were held on different dates upto March 2018. The AOC discussed total of 80 IRs and 519 Paragraphs, of which 10 IRs and 33 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 fail 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.



(K. S. GOPINATH NARAYAN)
Accountant General (Audit), Assam

Guwahati
The 05 September 2019

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 06 September 2019

APPENDICES

Appendix – 1.1
(Reference to paragraph -1.1)

Department-wise details of budget provision and expenditure during 2017-18 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 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Co-operation | 43- Co-operation | -- | -- | 185.93 | 78.00 | -- | -- | 147.87 | 22.20 |
| 2 | Cultural Affairs | 27- Art and Culture | -- | -- | 84.95 | 60.37 | -- | -- | 66.10 | 4.18 |
| | | 28-State Archives | -- | -- | 1.77 | 0.13 | -- | -- | 1.29 | 0.01 |
| 3 | Higher Education | 26- Education (Higher Education) | -- | -- | 2347.05 | 92.63 | -- | -- | 1865.91 | 38.09 |
| 4 | Food, Civil Supplies and Consumers Affair | 46-Weights and Measures | -- | -- | 15.77 | 0.48 | -- | -- | 11.60 | 0.12 |
| | | 37 – Food Storage, Warehousing & Civil Supplies | -- | -- | 741.57 | 150.22 | -- | -- | 497.62 | -- |
| 5 | Health and Family Welfare | 29- Medical and Public Health | 1.17 | -- | 4964.70 | 486.37 | 0.72 | -- | 3966.10 | 220.66 |
| | | 24-Aid Materials | -- | -- | 0.01 | -- | -- | -- | -- | -- |
| 6 | Labour and Employment | 36-Labour and Employment | | | 227.74 | 86.38 | | | 121.17 | 3.32 |
| 7 | Urban Development | 31- Urban Development (Town and Country Planning) | -- | -- | 551.19 | -- | -- | -- | 251.47 | -- |
| | | 32-Housing Schemes | -- | -- | 16 | 2.52 | -- | -- | 15.77 | 0.79 |
| | | 34- Urban Development (Municipal Administration) | -- | -- | 911.44 | 38.27 | -- | -- | 194.23 | 1.35 |
| 8 | Panchayat and Rural Development | 56 Rural Development (Panchayat) | 0.39 | -- | 3167.56 | -- | 0.17 | -- | 1618.52 | -- |
| | | 57- Rural Development | -- | -- | 4205.38 | -- | -- | -- | 3175.03 | -- |
| 9 | Public Health Engineering | 30-Water Supply and Sanitation | -- | -- | 534.52 | 2136.60 | -- | -- | 417.65 | 2130.82 |
| 10 | Social Welfare | 39-Social Security, Welfare and Nutrition | -- | -- | 1862.70 | 2.00 | -- | -- | 955.05 | -- |
| | | 40-Social Security and Welfare (Freedom Fighter) | -- | -- | 82.64 | -- | -- | -- | 45.24 | -- |

Appendix-1.1 (Concluded)

(₹ in crore)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|--------------------|--|--|--------------------------------------|-----------|------------------|-----------------|---------------------------------|-----------|------------------|-----------------|
| 11 | Minorities Welfare and Development | 42-Social Services | -- | -- | 530.57 | 1.00 | -- | -- | 443.78 | 0.22 |
| 12 | Sports and Youth Welfare | 74- Sports and Youth Services | -- | -- | 144.44 | 31.38 | -- | -- | 102.23 | 2.17 |
| 13 | Welfare of Plain Tribes & Backward Classes | 38-Welfare of SC, ST and OBC | -- | -- | 1175.12 | 183.19 | -- | -- | 441.64 | 7.07 |
| | | 78-Welfare of Plain Tribes and BC (BTC) | -- | -- | 2210.35 | 264.12 | -- | -- | 2306.46 | 432.48 |
| 14 | Welfare of Tea Tribes | 78-Welfare of Plain Tribes and BC (BTC) | -- | -- | 0.11 | -- | -- | -- | 0.11 | -- |
| | | 38-Welfare of SC, ST and OBC | -- | -- | 25.92 | 13.79 | -- | -- | 14.86 | -- |
| 15 | Guwahati Development | 73- Urban Development (GDD) | -- | -- | 908.31 | 839.74 | -- | -- | 136.36 | 367.80 |
| 16 | Secondary Education | 71- Education (Elementary, Secondary etc.) | -- | -- | 11732.78 | 98.76 | -- | -- | 10448.56 | 16.44 |
| 17 | Elementary Education | | | | | | | | | |
| 18 | Pension and Public Grievances | 23-Pension and other retirement benefits | 18.34 | -- | 9641.34 | -- | 2.50 | -- | 8276.12 | -- |
| 19 | Hill Areas | 70- Hill Areas | -- | -- | 15.59 | 4.77 | -- | -- | 2.49 | 4.77 |
| | | 76- Hill Areas Department (KAAC) | -- | -- | 981.43 | 433.92 | -- | -- | 775.28 | 143.78 |
| | | 77- Hill Areas Department (NCHAC) | -- | -- | 444.41 | 101.91 | -- | -- | 389.06 | 70.91 |
| Total | | | 19.90 | -- | 47,711.29 | 5,106.55 | 3.39 | -- | 36,687.57 | 3,467.18 |
| Grand total | | | Budget provision: ₹ 52,837.74 | | | | Expenditure: ₹ 40,158.14 | | | |

Source: Appropriation Accounts 2017-18

Appendix-1.2

(Reference to paragraph-1.2.8.1.4)

Loss of water in GMC over and above permissible 20 per cent NRW

(in ₹)

| Year | Water produced (KL) | Operating cost (₹) | Production cost of water per KL | Water sold through tankers etc.(KL) | Water supplied to 30,000 consumers (135 lpcd × 5 persons per HH× 30,000 connections × 365 days)/1000 (KL) | Desirable distribution loss (20 per cent of water produced) KL (20 per cent of column 2) | Total water consumed/ utilised/distribution loss (KL) (col 5+6+7) | Water loss after allowing 20 per cent distribution loss(KL)/per cent loss(col 2-8) | Cost of water lost (₹) (col 4X9) |
|--------------|---------------------|--------------------|---------------------------------|-------------------------------------|---|--|---|--|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 2013-14 | 16425000 | 132868963 | 8.09 | 280165 | 7391250 | 3285000 | 10956415 | 5468585 (33%) | 44240852 |
| 2014-15 | 16425000 | 137117993 | 8.35 | 336594 | 7391250 | 3285000 | 11012844 | 5412156 (33%) | 45191502 |
| 2015-16 | 16425000 | 152856791 | 9.31 | 227660 | 7391250 | 3285000 | 10903910 | 5521090 (34%) | 51401347 |
| 2016-17 | 16425000 | 168586315 | 10.26 | 216940 | 7391250 | 3285000 | 10893190 | 5531810 (34%) | 56756370 |
| 2017-18 | 16425000 | 180489728 | 10.99 | 222185 | 7391250 | 3285000 | 10898435 | 5526565 (34%) | 60736949 |
| Total | | | | 1283544 | 36956250 | 16425000 | 54664794 | 27460206(33%) | 258327023 |

NB: GMC was having total 30,000 water connections, against which details of connections in respect of 21968 water connections (**discussed under paragraph 1.2.8.1.9**) were not available with the GMC. In absence of which, the data on quantity of water actually supplied to consumers were neither available nor was it possible to calculate on the part of GMC. As such, audit calculated water loss for 30,000 water connections taking into account five¹ members in each household and supply of minimum 135 lpcd water as prescribed under handbook of SLB. Besides, distribution loss also allowed maximum 20 per cent of total water produced (limit as per handbook of SLB).

¹ Average number of members in a household in Assam (as per census 2011) = total urban population (4398542) /number of urban HHs (985594 = 4.6 or say 5).

Appendix-1.3

{Reference to paragraph-1.2.8.2 (x)}

Statement showing the details of inadmissible payment made to the NGO's engaged for door to door collection of municipal waste for a period of six months from Oct 2017 to March 2018

(In ₹)

| Ward No./ Part No. | Name of NGO | Offered or accepted rate for door to door collection of waste per HH | Total targeted HH | Total monthly dues payable per months to NGO ((3)x(4)) | Total collectable amount @ Rs.30 per house hold (30x (4)) | 70% of total collectable amount (70% of (6)) | 50% of total collectable amount (50% of (6)) | Month | Receipt book purchased by NGO from GMC in advance for collection of user charge | Amount deducted from bills & issued receipt books to NGOs by GMC | Total monthly collected user charge ((10) + (11)) | % of collection of user charge ((12)x100/(6)) | Maximum admissible bill amount per months (as per agreement) | Actual amount paid to NGOs per months (including IT) | Total amount pass for payment ((15) + (11)) | Excess payment made over admissible amount ((16) -(14)) |
|--------------------|--------------|--|-------------------|--|---|--|--|--------|---|--|---|---|--|--|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) |
| 1 | New Life NGO | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Oct-17 | 12000 | 0 | 12000 | 3.94 | 0 | 363160 | 363160 | 363160 |
| | | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Nov-17 | 0 | 102623 | 102623 | 33.69 | 0 | 205246 | 307869 | 307869 |
| | | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Dec-17 | 21000 | 103056 | 124056 | 40.73 | 0 | 120719 | 223775 | 223775 |
| | | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Jan-18 | 16000 | 86543 | 102543 | 33.67 | 0 | 119512 | 206055 | 206055 |
| | | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Feb-18 | 16000 | 87417 | 103417 | 33.95 | 0 | 51961 | 139378 | 139378 |
| | | 20.50 | 10153 | 208137 | 304590 | 213213 | 152295 | Mar-18 | 0 | 0 | 0 | 0.00 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 65000 | 379639 | 444639 | | 0 | 860598 | 1240237 | 1240237 | |
| 2(1) | Yuva Prerona | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 68330 | 68330 | 68330 |
| | | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Nov-17 | 0 | 34165 | 34165 | 32.76 | 0 | 34165 | 68330 | 68330 |
| | | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Dec-17 | 0 | 34165 | 34165 | 32.76 | 0 | 34165 | 68330 | 68330 |
| | | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Jan-18 | 22000 | 11562 | 33562 | 32.18 | 0 | 52669 | 64231 | 64231 |
| | | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 20.05 | 3476 | 69694 | 104280 | 72996 | 52140 | Mar-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | | | | | | TOTAL: | 22000 | 79892 | 101892 | | 0 | 189329 | 269221 | 269221 | |
| 2(2) | Shikshalaya | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 215065 | 215065 | 215065 |
| | | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Nov-17 | 0 | 60619 | 60619 | 43.16 | 0 | 121238 | 181857 | 181857 |

| | | | | | | | | | | | | | | | | |
|------|--|---------------|------|--------|--------|--------|--------|--------|--------|--------|-------|-------|----------------------|--------|--------|--------|
| | | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Dec-17 | 24000 | 37584 | 61584 | 43.84 | 0 | 23035 | 60619 | 60619 |
| | | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Jan-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 26.50 | 4682 | 124073 | 140460 | 98322 | 70230 | Mar-18 | 16000 | 0 | 16000 | 11.39 | | | | |
| | | TOTAL: | | | | | | 40000 | 98203 | 138203 | | 0 | | | | |
| 3(1) | Bhorosa NGO | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 200226 | 200226 | 200226 |
| | | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Nov-17 | 0 | 56432 | 56432 | 41.52 | 0 | 112863 | 169295 | 169295 |
| | | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Dec-17 | 9000 | 47402 | 56402 | 41.50 | 0 | 9029 | 56431 | 56431 |
| | | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Jan-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 25.50 | 4530 | 115515 | 135900 | 95130 | 67950 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | TOTAL: | | | | | | 9000 | 103834 | 112834 | | 0 | | | | |
| 3(2) | Manab Kalyan developme nt social welfare | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 143622 | 143622 | 143622 |
| | | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Nov-17 | 0 | 40013 | 40013 | 44.27 | 0 | 80025 | 120038 | 120038 |
| | | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Dec-17 | 9000 | 31210 | 40210 | 44.49 | 0 | 8802 | 40012 | 40012 |
| | | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Jan-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 27.50 | 3013 | 82858 | 90390 | 63273 | 45195 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | TOTAL: | | | | | | 9000 | 71223 | 80223 | | 0 | | | | |
| 4 | Shyamkanu Samajik Kalayanka mi Anusthan | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 200556 | 200556 | 200556 |
| | | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Nov-17 | 0 | 91571 | 91571 | 40.79 | 0 | 18033 | 109604 | 109604 |
| | | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Dec-17 | 0 | 98888 | 98888 | 44.05 | 0 | 25350 | 124238 | 124238 |
| | | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Jan-18 | 0 | 83847 | 83847 | 37.35 | 0 | 83847 | 167694 | 167694 |
| | | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Feb-18 | 6000 | 0 | 6000 | 2.67 | Bills yet to be paid | | | |
| | | 27.00 | 7483 | 202041 | 224490 | 157143 | 112245 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | TOTAL: | | | | | | 6000 | 274306 | 280306 | | 0 | 327786 | 602092 | 602092 | |

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| | | | | | | | | | | | | | | | | |
|------|---|-------|-------|--------|--------|--------|---------------|--------|--------|--------|--------|-------|----------------------|---------|---------|--------|
| 5 | Nava Suraj | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 450736 | 450736 | 450736 |
| | | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Nov-17 | 15000 | 107216 | 122216 | 37.60 | 0 | 243672 | 350888 | 350888 |
| | | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Dec-17 | 27000 | 97469 | 124469 | 38.29 | 0 | 143022 | 240491 | 240491 |
| | | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Jan-18 | 25000 | 104016 | 129016 | 39.69 | 0 | 156024 | 260040 | 260040 |
| | | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Feb-18 | 12000 | 117018 | 129018 | 39.69 | 0 | 38987 | 156005 | 156005 |
| | | 24.00 | 10835 | 260040 | 325050 | 227535 | 162525 | Mar-18 | 0 | 0 | 0 | 0.00 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 79000 | 425719 | 504719 | | 0 | 1032441 | 1458160 | 1458160 | |
| 6(1) | Social development & Beauty Culture | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Oct-17 | 19000 | 0 | 19000 | 18.02 | 0 | 130407 | 130407 | 130407 |
| | | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Nov-17 | 18000 | 19192 | 37192 | 35.27 | 0 | 103341 | 122533 | 122533 |
| | | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Dec-17 | 12000 | 25097 | 37097 | 35.18 | 0 | 54623 | 79720 | 79720 |
| | | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Jan-18 | 12000 | 0 | 12000 | 11.38 | Bills yet to be paid | | | |
| | | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Feb-18 | 9000 | 0 | 9000 | 8.53 | | | | |
| | | 21.00 | 3515 | 73815 | 105450 | 73815 | 52725 | Mar-18 | 3000 | 0 | 3000 | 2.84 | | | | |
| | | | | | | | TOTAL: | 73000 | 44289 | 117289 | | 0 | 288371 | 332660 | 332660 | |
| 6(2) | Sibango NGO | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Oct-17 | 16000 | 0 | 16000 | 16.14 | 0 | 216575 | 216575 | 216575 |
| | | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Nov-17 | 0 | 41750 | 41750 | 42.11 | 0 | 13917 | 55667 | 55667 |
| | | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Dec-17 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Jan-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Feb-18 | 26000 | 0 | 26000 | 26.22 | | | | |
| | | 25.00 | 3305 | 82625 | 99150 | 69405 | 49575 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 42000 | 41750 | 83750 | | 0 | 230492 | 272242 | 272242 | |
| 7(1) | Integrated Rural Artisan Development Organisation | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Oct-17 | 21000 | 0 | 21000 | 13.29 | 0 | 241611 | 241611 | 241611 |
| | | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Nov-17 | 0 | 47939 | 47939 | 30.33 | 0 | 136968 | 184907 | 184907 |
| | | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Dec-17 | 0 | 66759 | 66759 | 42.24 | 0 | 18820 | 85579 | 85579 |
| | | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Jan-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 26.00 | 5268 | 136968 | 158040 | 110628 | 79020 | Mar-18 | 23000 | 0 | 23000 | 14.55 | | | | |
| | | | | | | | TOTAL: | 44000 | 114698 | 158698 | | 0 | 397399 | 512097 | 512097 | |

| | | | | | | | | | | | | | | | | | |
|------|------------------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|-------|-------|----------------------|--------|--------|--------|--|
| 7(2) | Ankon | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 159636 | 159636 | 159636 | |
| | | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Nov-17 | 28000 | 34462 | 62462 | 33.67 | 0 | 123079 | 157541 | 157541 | |
| | | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Dec-17 | 12000 | 49151 | 61151 | 32.97 | 0 | 80093 | 129244 | 129244 | |
| | | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Jan-18 | 19000 | 43127 | 62127 | 33.49 | 0 | 39254 | 82381 | 82381 | |
| | | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Feb-18 | 31000 | 0 | 31000 | 16.71 | Bills yet to be paid | | | | |
| | | 20.20 | 6183 | 124897 | 185490 | 129843 | 92745 | Mar-18 | 9000 | 0 | 9000 | 4.85 | | | | | |
| | | | | | | | TOTAL: | 99000 | 126740 | 225740 | | 0 | 402062 | 528802 | 528802 | | |
| 8(1) | Nabadeep Social Welfare | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 82428 | 82428 | 82428 | |
| | | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Nov-17 | 12000 | 27437 | 39437 | 33.02 | 0 | 78390 | 105827 | 105827 | |
| | | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Dec-17 | 0 | 39004 | 39004 | 32.66 | 0 | 11567 | 50571 | 50571 | |
| | | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Jan-18 | 16000 | 23402 | 39402 | 32.99 | 0 | 54606 | 78008 | 78008 | |
| | | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | | |
| | | 20.10 | 3981 | 80018 | 119430 | 83601 | 59715 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | | | | | | TOTAL: | 28000 | 89843 | 117843 | | 0 | 226991 | 316834 | 316834 | | |
| 8(2) | Ganeshguri surjyodaya Sangha | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Oct-17 | 22000 | 0 | 22000 | 15.07 | 0 | 180889 | 180889 | 180889 | |
| | | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Nov-17 | 18000 | 31488 | 49488 | 33.91 | 0 | 98399 | 129887 | 129887 | |
| | | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Dec-17 | 0 | 49200 | 49200 | 33.71 | 0 | 0 | 49200 | 49200 | |
| | | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Jan-18 | 31000 | 18696 | 49696 | 34.05 | 0 | 79703 | 98399 | 98399 | |
| | | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Feb-18 | 0 | 49866 | 49866 | 34.17 | 0 | 0 | 49866 | 49866 | |
| | | 20.50 | 4865 | 99733 | 145950 | 102165 | 72975 | Mar-18 | 0 | 0 | 0 | 0.00 | Bill yet to be paid | | | | |
| | | | | | | | TOTAL: | 71000 | 149250 | 220250 | | 0 | 358991 | 508241 | 508241 | | |
| 9(1) | Alok NGO | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Oct-17 | 10000 | 0 | 10000 | 9.26 | 0 | 136160 | 136160 | 136160 | |
| | | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Nov-17 | 10000 | 28638 | 38638 | 35.78 | 0 | 77400 | 106038 | 106038 | |
| | | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Dec-17 | 10000 | 28638 | 38638 | 35.78 | 0 | 48762 | 77400 | 77400 | |
| | | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Jan-18 | 10000 | 28638 | 38638 | 35.78 | 0 | 20124 | 48762 | 48762 | |
| | | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Feb-18 | 40000 | 0 | 40000 | 37.04 | 0 | 77400 | 77400 | 77400 | |
| | | 21.50 | 3600 | 77400 | 108000 | 75600 | 54000 | Mar-18 | 30000 | 0 | 30000 | 27.78 | Bill yet to be paid | | | | |
| | | | | | | | TOTAL: | 110000 | 85914 | 195914 | | 0 | 359846 | 445760 | 445760 | | |

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| | | | | | | | | | | | | | | | | | |
|-------|--|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|--|
| 9(2) | NLC Co-operative Society | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Oct-17 | 16000 | 0 | 16000 | 14.81 | 0 | 149840 | 149840 | 149840 | |
| | | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Nov-17 | 39000 | 3384 | 42384 | 39.24 | 0 | 84600 | 87984 | 87984 | |
| | | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Dec-17 | 35000 | 7614 | 42614 | 39.46 | 0 | 54144 | 61758 | 61758 | |
| | | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Jan-18 | 12000 | 30456 | 42456 | 39.31 | 0 | 73602 | 104058 | 104058 | |
| | | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Feb-18 | 75000 | 0 | 75000 | 69.44 | 84600 | 99600 | 99600 | 15000 | |
| | | 23.50 | 3600 | 84600 | 108000 | 75600 | 54000 | Mar-18 | 52000 | 0 | 52000 | 48.15 | Bill yet to be paid | | | | |
| | | | | | | | TOTAL: | 229000 | 41454 | 270454 | | 84600 | 461786 | 503240 | 418640 | | |
| 10(1) | Jeevan Sathi welfare Society | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Oct-17 | 60000 | 0 | 60000 | 41.48 | 0 | 216689 | 216689 | 216689 | |
| | | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Nov-17 | 13000 | 46055 | 59055 | 40.82 | 0 | 118090 | 164145 | 164145 | |
| | | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Dec-17 | 50000 | 9447 | 59447 | 41.09 | 0 | 112186 | 121633 | 121633 | |
| | | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Jan-18 | 53000 | 5905 | 58905 | 40.72 | 0 | 62568 | 68473 | 68473 | |
| | | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Feb-18 | 66000 | 0 | 66000 | 45.62 | Bills yet to be paid | | | | |
| | | 24.49 | 4822 | 118091 | 144660 | 101262 | 72330 | Mar-18 | 30000 | 0 | 30000 | 20.74 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 272000 | 61407 | 333407 | | 0 | 509533 | 570940 | 570940 | | |
| 10(2) | Kamakhya Enviremental & Social Welfare Society | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Oct-17 | 66000 | 0 | 66000 | 52.88 | 106080 | 197072 | 197072 | 90992 | |
| | | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Nov-17 | 62000 | 0 | 62000 | 49.68 | 0 | 106080 | 106080 | 106080 | |
| | | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Dec-17 | 63000 | 0 | 63000 | 50.48 | 106080 | 106080 | 106080 | 0 | |
| | | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Jan-18 | 56000 | 0 | 56000 | 44.87 | 0 | 106080 | 106080 | 106080 | |
| | | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Feb-18 | 69000 | 0 | 69000 | 55.29 | Bills yet to be paid | | | | |
| | | 25.50 | 4160 | 106080 | 124800 | 87360 | 62400 | Mar-18 | 133000 | 0 | 133000 | 106.57 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 449000 | 0 | 449000 | | 212160 | 515312 | 515312 | 303152 | | |
| 11(1) | Janasakti Welfare Society | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 170820 | 170820 | 170820 | |
| | | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Nov-17 | 21000 | 28580 | 49580 | 45.28 | 0 | 98550 | 127130 | 127130 | |
| | | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Dec-17 | 24000 | 25623 | 49623 | 45.32 | 0 | 61101 | 86724 | 86724 | |
| | | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Jan-18 | 12000 | 37449 | 49449 | 45.16 | 0 | 44347 | 81796 | 81796 | |
| | | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Feb-18 | 12000 | 0 | 12000 | 10.96 | Bills yet to be paid | | | | |
| | | 27.00 | 3650 | 98550 | 109500 | 76650 | 54750 | Mar-18 | 18000 | 0 | 18000 | 16.44 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 87000 | 91652 | 178652 | | 0 | 374818 | 466470 | 466470 | | |

| | | | | | | | | | | | | | | | | |
|-------|---|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|
| 11(2) | Subhakangsha | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 219904 | 219904 | 219904 |
| | | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Nov-17 | 30000 | 32971 | 62971 | 49.66 | 0 | 126810 | 159781 | 159781 |
| | | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Dec-17 | 33000 | 30434 | 63434 | 50.02 | 126810 | 72282 | 102716 | -24094 |
| | | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Jan-18 | 15000 | 54528 | 69528 | 54.83 | 126810 | 63405 | 117933 | -8877 |
| | | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Feb-18 | 18000 | 0 | 18000 | 14.19 | Bills yet to be paid | | | |
| | | 30.00 | 4227 | 126810 | 126810 | 88767 | 63405 | Mar-18 | 24000 | 0 | 24000 | 18.93 | | | | |
| | | | | | | | TOTAL: | 120000 | 117933 | 237933 | | 253620 | 482401 | 600334 | 346714 | |
| 12 | Bahnishikha Women and Child Welfare Society | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 362932 | 362932 | 362932 |
| | | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Nov-17 | 0 | 104692 | 104692 | 46.67 | 0 | 209384 | 314076 | 314076 |
| | | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Dec-17 | 0 | 104692 | 104692 | 46.67 | 0 | 52346 | 157038 | 157038 |
| | | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Jan-18 | 80000 | 25126 | 105126 | 46.86 | 0 | 131912 | 157038 | 157038 |
| | | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 28.00 | 7478 | 209384 | 224340 | 157038 | 112170 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 80000 | 234510 | 314510 | | 0 | 756574 | 991084 | 991084 | |
| 13(1) | Kiran Social Welfare | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 258371 | 258371 | 258371 |
| | | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Nov-17 | 45000 | 29812 | 32793 | 21.27 | 0 | 149060 | 178872 | 178872 |
| | | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Dec-17 | 42000 | 32793 | 74793 | 48.50 | 0 | 98380 | 131173 | 131173 |
| | | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Jan-18 | 24000 | 50680 | 74680 | 48.43 | 0 | 86455 | 137135 | 137135 |
| | | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Feb-18 | 33000 | 0 | 33000 | 21.40 | Bills yet to be paid | | | |
| | | 29.00 | 5140 | 149060 | 154200 | 107940 | 77100 | Mar-18 | 27000 | 0 | 27000 | 17.51 | | | | |
| | | | | | | | TOTAL: | 171000 | 113285 | 242266 | | 0 | 592266 | 705551 | 705551 | |
| 13(2) | United Brothers Club | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 147770 | 147770 | 147770 |
| | | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Nov-17 | 19000 | 23871 | 42871 | 34.20 | 0 | 85252 | 109123 | 109123 |
| | | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Dec-17 | 56000 | 0 | 56000 | 44.67 | 0 | 85252 | 85252 | 85252 |
| | | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Jan-18 | 15000 | 0 | 15000 | 11.96 | 0 | 61381 | 61381 | 61381 |
| | | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Feb-18 | 39000 | 0 | 39000 | 31.11 | Bills yet to be paid | | | |
| | | 20.40 | 4179 | 85252 | 125370 | 87759 | 62685 | Mar-18 | 25000 | 0 | 25000 | 19.94 | | | | |
| | | | | | | | TOTAL: | 154000 | 23871 | 177871 | | 0 | 379655 | 403526 | 403526 | |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | | | | |
|-------|-----------------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|---------------------|---------|--------|--------|
| 14(1) | Environ | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 176296 | 176296 | 176296 |
| | | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Nov-17 | 69000 | 0 | 69000 | 70.02 | 105780 | 211560 | 211560 | 105780 |
| | | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Dec-17 | 54000 | 4599 | 58599 | 59.46 | 91980 | 39090 | 43689 | -48291 |
| | | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Jan-18 | 41000 | 8278 | 49278 | 50.00 | 91980 | 83702 | 91980 | 0 |
| | | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Feb-18 | 38000 | 0 | 38000 | 38.56 | 0 | 34491 | 34491 | 34491 |
| | | 28.00 | 3285 | 91980 | 98550 | 68985 | 49275 | Mar-18 | 50000 | 0 | 50000 | 50.74 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 252000 | 12877 | 264877 | | 289740 | 545139 | 558016 | 268276 | |
| 14(2) | Suraj NGO | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 298293 | 298293 | 298293 |
| | | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Nov-17 | 179000 | 0 | 179000 | 108.43 | 184381 | 369962 | 369962 | 185581 |
| | | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Dec-17 | 107000 | 0 | 107000 | 64.81 | 148581 | 169981 | 169981 | 21400 |
| | | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Jan-18 | 81000 | 0 | 81000 | 49.06 | 0 | 148581 | 148581 | 148581 |
| | | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Feb-18 | 81000 | 0 | 81000 | 49.06 | 0 | 56090 | 56090 | 56090 |
| | | 27.00 | 5503 | 148581 | 165090 | 115563 | 82545 | Mar-18 | 144000 | 0 | 144000 | 87.23 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 592000 | 0 | 592000 | | 332962 | 1042907 | 1042907 | 709945 | |
| 15(1) | Shrishti | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Oct-17 | 6000 | 0 | 6000 | 5.74 | 0 | 170324 | 170324 | 170324 |
| | | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Nov-17 | 15000 | 34153 | 49153 | 47.01 | 0 | 178571 | 212724 | 212724 |
| | | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Dec-17 | 6000 | 42935 | 48935 | 46.81 | 0 | 60500 | 103435 | 103435 |
| | | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Jan-18 | 12000 | 37080 | 49080 | 46.94 | 0 | 20492 | 57572 | 57572 |
| | | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Feb-18 | 32000 | 16589 | 48589 | 46.47 | 0 | 63427 | 80016 | 80016 |
| | | 28.00 | 3485 | 97580 | 104550 | 73185 | 52275 | Mar-18 | 12000 | 0 | 12000 | 11.48 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 83000 | 130757 | 213757 | | 0 | 493314 | 624071 | 624071 | |
| 15(2) | Jai Maa Bagala Helping Hand | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 111865 | 111865 | 111865 |
| | | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Nov-17 | 8000 | 33559 | 41559 | 33.19 | 0 | 131719 | 165278 | 165278 |
| | | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Dec-17 | 12000 | 30203 | 42203 | 33.70 | 0 | 45305 | 75508 | 75508 |
| | | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Jan-18 | 3000 | 38593 | 41593 | 33.22 | 0 | 20135 | 58728 | 58728 |
| | | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Feb-18 | 6000 | 36076 | 42076 | 33.60 | 0 | 50338 | 86414 | 86414 |
| | | 20.10 | 4174 | 83897 | 125220 | 87654 | 62610 | Mar-18 | 3000 | 0 | 3000 | 2.40 | Bill yet to be paid | | | |
| | | | | | | | TOTAL: | 32000 | 138431 | 170431 | | 0 | 359362 | 497793 | 497793 | |

| | | | | | | | | | | | | | | | | |
|---------------|-----------------------|-------|------|--------|--------|--------|-------|--------|--------|--------|--------|--------|----------------------|---------|--------|--------|
| 16(1) | Sanskriti | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Oct-17 | 6000 | 0 | 6000 | 5.27 | 0 | 190661 | 190661 | 190661 |
| | | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Nov-17 | 24000 | 30815 | 54815 | 48.17 | 0 | 152977 | 183792 | 183792 |
| | | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Dec-17 | 19000 | 36318 | 55318 | 48.61 | 0 | 79239 | 115557 | 115557 |
| | | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Jan-18 | 12000 | 0 | 12000 | 10.55 | Bills yet to be paid | | | |
| | | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Feb-18 | 9000 | 0 | 9000 | 7.91 | | | | |
| | | 29.00 | 3793 | 109997 | 113790 | 79653 | 56895 | Mar-18 | 3000 | 0 | 3000 | 2.64 | | | | |
| TOTAL: | | | | | | | | 73000 | 67133 | 140133 | | 0 | 422877 | 490010 | 490010 | |
| 16(2) | New Evergreen NGO | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 207463 | 207463 | 207463 |
| | | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Nov-17 | 59000 | 0 | 59000 | 46.89 | 0 | 117432 | 117432 | 117432 |
| | | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Dec-17 | 30000 | 28184 | 58184 | 46.24 | 0 | 89248 | 117432 | 117432 |
| | | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Jan-18 | 31000 | 0 | 31000 | 24.64 | Bills yet to be paid | | | |
| | | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Feb-18 | 19000 | 0 | 19000 | 15.10 | | | | |
| | | 28.00 | 4194 | 117432 | 125820 | 88074 | 62910 | Mar-18 | 12000 | 0 | 12000 | 9.54 | | | | |
| TOTAL: | | | | | | | | 151000 | 28184 | 179184 | | 0 | 414143 | 442327 | 442327 | |
| 17 | Naba Pradipta Society | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 218058 | 218058 | 218058 |
| | | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Nov-17 | 84000 | 0 | 84000 | 44.97 | Bills yet to be paid | | | |
| | | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Dec-17 | 0 | 0 | 0 | 0.00 | | | | |
| | | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Jan-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Feb-18 | 36000 | 0 | 36000 | 19.27 | | | | |
| | | 23.00 | 6226 | 143198 | 186780 | 130746 | 93390 | Mar-18 | 18000 | 0 | 18000 | 9.64 | | | | |
| TOTAL: | | | | | | | | 138000 | 0 | 138000 | | 0 | 218058 | 218058 | 218058 | |
| 18(1) | Pragati Sangha | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 320996 | 320996 | 320996 |
| | | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Nov-17 | 62000 | 31482 | 93482 | 50.48 | 185190 | 355565 | 387047 | 201857 |
| | | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Dec-17 | 18000 | 74076 | 92076 | 49.72 | 0 | 133337 | 207413 | 207413 |
| | | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Jan-18 | 40000 | 51853 | 91853 | 49.60 | 0 | 79632 | 131485 | 131485 |
| | | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Feb-18 | 88000 | 14815 | 102815 | 55.52 | 185190 | 153708 | 168523 | -16667 |
| | | 30.00 | 6173 | 185190 | 185190 | 129633 | 92595 | Mar-18 | 102000 | 0 | 102000 | 55.08 | Bill yet to be paid | | | |
| TOTAL: | | | | | | | | 310000 | 172226 | 482226 | | 370380 | 1043238 | 1215464 | 845084 | |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | | | | | |
|-------|---------------------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|--|
| 18(2) | Padatik NGO | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 136381 | 136381 | 136381 | |
| | | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Nov-17 | 38000 | 0 | 38000 | 33.47 | 0 | 76835 | 76835 | 76835 | |
| | | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Dec-17 | 68000 | 0 | 68000 | 59.89 | 76838 | 167270 | 167270 | 90432 | |
| | | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Jan-18 | 46000 | 0 | 46000 | 40.51 | 0 | 0 | 0 | 0 | |
| | | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Feb-18 | 24000 | 14599 | 38599 | 33.99 | 0 | 62236 | 76835 | 76835 | |
| | | 20.30 | 3785 | 76836 | 113550 | 79485 | 56775 | Mar-18 | 33000 | 0 | 33000 | 29.06 | Bill yet to be paid | | | | |
| | | | | | | | TOTAL: | 209000 | 14599 | 223599 | | 76838 | 442722 | 457321 | 380483 | | |
| 19(1) | Maa Lakshmi Society | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Oct-17 | 75000 | 0 | 75000 | 56.31 | 124320 | 358008 | 358008 | 233688 | |
| | | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Nov-17 | 16000 | 45998 | 61998 | 46.55 | 0 | 0 | 45998 | 45998 | |
| | | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Dec-17 | 51000 | 11189 | 62189 | 46.69 | 0 | 124320 | 135509 | 135509 | |
| | | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Jan-18 | 49000 | 13675 | 62675 | 47.05 | 0 | 53458 | 67133 | 67133 | |
| | | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Feb-18 | 55000 | 0 | 55000 | 41.29 | Bills yet to be paid | | | | |
| | | 28.00 | 4440 | 124320 | 133200 | 93240 | 66600 | Mar-18 | 52000 | 0 | 52000 | 39.04 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 298000 | 70862 | 368862 | | 124320 | 535786 | 606648 | 482328 | | |
| 19(2) | Suprabhat Welfare Society | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 70970 | 70970 | 70970 | |
| | | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Nov-17 | 56000 | 0 | 56000 | 61.81 | 70970 | 82170 | 82170 | 11200 | |
| | | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Dec-17 | 155000 | 0 | 155000 | 171.08 | 101970 | 101970 | 101970 | 0 | |
| | | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Jan-18 | 95000 | 0 | 95000 | 104.86 | 89970 | 89970 | 89970 | 0 | |
| | | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Feb-18 | 90000 | 0 | 90000 | 99.34 | Bills yet to be paid | | | | |
| | | 23.50 | 3020 | 70970 | 90600 | 63420 | 45300 | Mar-18 | 50000 | 0 | 50000 | 55.19 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 446000 | 0 | 446000 | | 262910 | 345080 | 345080 | 82170 | | |
| 20(1) | Nabarup NGO | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 276050 | 276050 | 276050 | |
| | | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Nov-17 | 12000 | 39254 | 51254 | 34.73 | 0 | 0 | 39254 | 39254 | |
| | | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Dec-17 | 40000 | 11363 | 51363 | 34.81 | 0 | 103299 | 114662 | 114662 | |
| | | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Jan-18 | 48000 | 4132 | 52132 | 35.33 | 0 | 48550 | 52682 | 52682 | |
| | | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Feb-18 | 43000 | 0 | 43000 | 29.14 | Bills yet to be paid | | | | |
| | | 21.00 | 4919 | 103299 | 147570 | 103299 | 73785 | Mar-18 | 31000 | 0 | 31000 | 21.01 | Bills yet to be paid | | | | |
| | | | | | | | TOTAL: | 174000 | 54749 | 228749 | | 0 | 427899 | 482648 | 482648 | | |

| | | | | | | | | | | | | | | | | | |
|-------|---------------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|-------|----------------------|--------|--------|--------|-------|
| 20(2) | Ankuran | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 407655 | 407655 | | |
| | | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Nov-17 | 66000 | 5772 | 71772 | 46.42 | 0 | | | 5772 | 5772 |
| | | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Dec-17 | 79000 | 0 | 79000 | 51.09 | 0 | 144312 | 144312 | 144312 | |
| | | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Jan-18 | 13000 | 56210 | 69210 | 44.76 | 0 | 75115 | 131325 | 131325 | |
| | | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Feb-18 | 137000 | 0 | 137000 | 88.60 | Bills yet to be paid | | | | |
| | | 28.00 | 5154 | 144312 | 154620 | 108234 | 77310 | Mar-18 | 74000 | 0 | 74000 | 47.86 | | | | | |
| | | | | | | | TOTAL: | 369000 | 61982 | 430982 | | 0 | 627082 | 689064 | 689064 | | |
| 21(1) | Maa Pratima Shilpi Samaj | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Oct-17 | 0 | 0 | 0 | 0.00 | Bill yet to be paid | | | | |
| | | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Nov-17 | 0 | 55956 | 55956 | 42.33 | 0 | 111912 | 167868 | 167868 | |
| | | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Dec-17 | 0 | 55956 | 55956 | 42.33 | 0 | 27978 | 83934 | 83934 | |
| | | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Jan-18 | 57000 | 2238 | 59238 | 44.82 | 0 | 81696 | 83934 | 83934 | |
| | | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | | |
| | | 25.40 | 4406 | 111912 | 132180 | 92526 | 66090 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | | | | | | TOTAL: | 57000 | 114150 | 171150 | | 0 | 221586 | 335736 | 335736 | | |
| 21(2) | New Horizon | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 136926 | 136926 | 136926 | |
| | | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Nov-17 | 0 | 54050 | 54050 | 34.00 | 0 | 108099 | 162149 | 162149 | |
| | | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Dec-17 | 0 | 54050 | 54050 | 34.00 | 0 | 27025 | 81075 | 81075 | |
| | | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Jan-18 | 54000 | 0 | 54000 | 33.97 | 0 | 81074 | 81074 | 81074 | |
| | | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | | |
| | | 20.40 | 5299 | 108100 | 158970 | 111279 | 79485 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | | | | | | TOTAL: | 54000 | 108100 | 162100 | | 0 | 353124 | 461224 | 461224 | | |
| 22 | Nava Nirman Sanskar Sevak | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Oct-17 | 50000 | 0 | 50000 | 20.68 | 0 | 568160 | 568160 | | |
| | | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Nov-17 | 17000 | 82202 | 99202 | 41.03 | 0 | | | 82202 | 82202 |
| | | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Dec-17 | 85000 | 18495 | 103495 | 42.81 | 0 | 205504 | 223999 | 223999 | |
| | | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Jan-18 | 10000 | 92477 | 102477 | 42.39 | 0 | 12330 | 104807 | 104807 | |
| | | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Feb-18 | 24000 | 0 | 24000 | 9.93 | Bills yet to be paid | | | | |
| | | 25.50 | 8059 | 205505 | 241770 | 169239 | 120885 | Mar-18 | 38000 | 0 | 38000 | 15.72 | | | | | |
| | | | | | | | TOTAL: | 224000 | 193174 | 417174 | | 0 | 785994 | 979168 | 979168 | | |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | | | | |
|-------|-----------------|-------|------|--------|--------|--------|---------------|--------|-------|--------|-------|-------|----------------------|--------|--------|--------|
| 23(1) | NEEDS | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Oct-17 | 6000 | 0 | 6000 | 5.54 | 0 | 135093 | 135093 | 135093 |
| | | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Nov-17 | 12000 | 25768 | 37768 | 34.88 | 0 | 75789 | 101557 | 101557 |
| | | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Dec-17 | 19000 | 18947 | 37947 | 35.05 | 0 | 56084 | 75031 | 75031 |
| | | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Jan-18 | 18000 | 19705 | 37705 | 34.82 | 0 | 31074 | 50779 | 50779 |
| | | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Feb-18 | 19000 | 0 | 19000 | 17.55 | Bills yet to be paid | | | |
| | | 21.00 | 3609 | 75789 | 108270 | 75789 | 54135 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 74000 | 64420 | 138420 | | 0 | 298040 | 362460 | 362460 | |
| 23(2) | Ashray NGO | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Oct-17 | 6000 | 0 | 6000 | 3.87 | 0 | 193007 | 193007 | 193007 |
| | | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Nov-17 | 12000 | 42342 | 54342 | 35.04 | 0 | 108570 | 150912 | 150912 |
| | | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Dec-17 | 21000 | 33657 | 54657 | 35.24 | 0 | 84685 | 118342 | 118342 |
| | | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Jan-18 | 30000 | 23885 | 53885 | 34.74 | 0 | 32571 | 56456 | 56456 |
| | | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Feb-18 | 19000 | 0 | 19000 | 12.25 | Bills yet to be paid | | | |
| | | 21.00 | 5170 | 108570 | 155100 | 108570 | 77550 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 88000 | 99884 | 187884 | | 0 | 418833 | 518717 | 518717 | |
| 24(1) | Asthitya NGO | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | | 76821 | 76821 |
| | | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Nov-17 | 0 | 38411 | 38411 | 35.01 | 0 | 76821 | 38411 | 38411 |
| | | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Dec-17 | 31000 | 19038 | 50038 | 45.61 | 0 | 100202 | 119240 | 119240 |
| | | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Jan-18 | 12000 | 38077 | 50077 | 45.64 | 0 | 62125 | 100202 | 100202 |
| | | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Feb-18 | 25000 | 0 | 25000 | 22.79 | Bills yet to be paid | | | |
| | | 27.40 | 3657 | 100202 | 109710 | 76797 | 54855 | Mar-18 | 6000 | 0 | 6000 | 5.47 | | | | |
| | | | | | | | TOTAL: | 74000 | 95526 | 169526 | | 0 | 239148 | 334674 | 334674 | |
| 24(2) | Amar Prayas | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | | | |
| | | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Nov-17 | 75000 | 0 | 75000 | 48.03 | 0 | 351971 | 351971 | 351971 |
| | | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Dec-17 | 21000 | 40193 | 61193 | 39.19 | 0 | 121797 | 161990 | 161990 |
| | | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Jan-18 | 34000 | 26795 | 60795 | 38.93 | 0 | 54809 | 81604 | 81604 |
| | | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Feb-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 23.40 | 5205 | 121797 | 156150 | 109305 | 78075 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 130000 | 66988 | 196988 | | 0 | 528577 | 595565 | 595565 | |

| | | | | | | | | | | | | | | | | |
|-------|-------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|-------|--------|----------------------|--------|--------|--------|
| 25(1) | Lok Seva Samity | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 411541 | 411541 | 411541 |
| | | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Nov-17 | 0 | 74375 | 74375 | 41.67 | 0 | 24792 | 99167 | 99167 |
| | | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Dec-17 | 0 | 74375 | 74375 | 41.67 | 0 | 24792 | 99167 | 99167 |
| | | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Jan-18 | 30000 | 0 | 30000 | 16.81 | Bills yet to be paid | | | |
| | | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Feb-18 | 27000 | 0 | 27000 | 15.13 | | | | |
| | | 25.00 | 5950 | 148750 | 178500 | 124950 | 89250 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 57000 | 148750 | 205750 | | 0 | 461125 | 609875 | 609875 | |
| 25(2) | Poor Help society | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 180880 | 180880 | 180880 |
| | | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Nov-17 | 34000 | 4651 | 38651 | 33.90 | 0 | 31783 | 36434 | 36434 |
| | | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Dec-17 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Jan-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 20.40 | 3800 | 77520 | 114000 | 79800 | 57000 | Mar-18 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | | | | | | TOTAL: | 34000 | 4651 | 38651 | | 0 | 212663 | 217314 | 217314 | |
| 26(1) | Mitra | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 171906 | 171906 | 171906 |
| | | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Nov-17 | 90000 | 0 | 90000 | 76.92 | 115305 | 230610 | 230610 | 115305 |
| | | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Dec-17 | 0 | 48653 | 48653 | 41.58 | 0 | 19827 | 68480 | 68480 |
| | | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Jan-18 | 65000 | 0 | 65000 | 55.56 | Bills yet to be paid | | | |
| | | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Feb-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | 24.95 | 3900 | 97305 | 117000 | 81900 | 58500 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| | | | | | | | TOTAL: | 155000 | 48653 | 203653 | | 115305 | 422343 | 470996 | 355691 | |
| 26(2) | Blue Sky NGO | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Oct-17 | 66000 | 0 | 66000 | 55.00 | 88000 | 155467 | 155467 | 67467 |
| | | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Nov-17 | 13000 | 30800 | 43800 | 36.50 | 0 | 130240 | 161040 | 161040 |
| | | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Dec-17 | 29000 | 14960 | 43960 | 36.63 | 0 | 57200 | 72160 | 72160 |
| | | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Jan-18 | 53000 | 0 | 53000 | 44.17 | Bills yet to be paid | | | |
| | | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Feb-18 | 10000 | 0 | 10000 | 8.33 | | | | |
| | | 22.00 | 4000 | 88000 | 120000 | 84000 | 60000 | Mar-18 | 38000 | 0 | 38000 | 31.67 | | | | |
| | | | | | | | TOTAL: | 209000 | 45760 | 254760 | | 88000 | 342907 | 388667 | 300667 | |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | | | | |
|---------------|--|-------|------|--------|--------|-------|-------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|
| 26(3) | North Eastern Society for Advancement of Human Resources | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Oct-17 | 56000 | 0 | 56000 | 49.12 | 0 | 147693 | 147693 | 147693 |
| | | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Nov-17 | 6000 | 35948 | 41948 | 36.80 | 0 | 111100 | 147048 | 147048 |
| | | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Dec-17 | 22000 | 20064 | 42064 | 36.90 | 0 | 47652 | 67716 | 67716 |
| | | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Jan-18 | 33000 | 0 | 33000 | 28.95 | Bills yet to be paid | | | |
| | | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Feb-18 | 3000 | 0 | 3000 | 2.63 | | | | |
| | | 22.00 | 3800 | 83600 | 114000 | 79800 | 57000 | Mar-18 | 21000 | 0 | 21000 | 18.42 | | | | |
| TOTAL: | | | | | | | | 141000 | 56012 | 197012 | | 0 | 306445 | 362457 | 362457 | |
| 27(1) | Satarupa Rangamancha | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 205399 | 205399 | 205399 |
| | | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Nov-17 | 59000 | 0 | 59000 | 48.76 | 0 | 112024 | 112024 | 112024 |
| | | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Dec-17 | 30000 | 25973 | 55973 | 46.26 | 0 | 84951 | 110924 | 110924 |
| | | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Jan-18 | 31000 | 0 | 31000 | 25.62 | Bills yet to be paid | | | |
| | | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Feb-18 | 31000 | 0 | 31000 | 25.62 | | | | |
| | | 28.00 | 4033 | 112924 | 120990 | 84693 | 60495 | Mar-18 | 31000 | 0 | 31000 | 25.62 | | | | |
| TOTAL: | | | | | | | | 182000 | 25973 | 207973 | | 0 | 402374 | 428347 | 428347 | |
| 27(2) | Wings Rural Development Society | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 248375 | 248375 | 248375 |
| | | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Nov-17 | 0 | 48625 | 48625 | 42.62 | 0 | 24313 | 72938 | 72938 |
| | | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Dec-17 | 0 | 0 | 0 | 0.00 | Bills yet to be paid | | | |
| | | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Jan-18 | 19000 | 0 | 19000 | 16.65 | | | | |
| | | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Feb-18 | 12000 | 0 | 12000 | 10.52 | | | | |
| | | 25.00 | 3803 | 95075 | 114090 | 79863 | 57045 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | |
| TOTAL: | | | | | | | | 31000 | 48625 | 79625 | | 0 | 272688 | 321313 | 321313 | |
| 28(1) | Enajuri | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 152110 | 152110 | 152110 |
| | | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Nov-17 | 69000 | 0 | 69000 | 56.10 | 86100 | 199800 | 199800 | 113700 |
| | | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Dec-17 | 34000 | 9471 | 43471 | 35.34 | 0 | 31845 | 41316 | 41316 |
| | | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Jan-18 | 39000 | 4305 | 43305 | 35.21 | 0 | 26679 | 30984 | 30984 |
| | | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Feb-18 | 114000 | 0 | 114000 | 92.68 | 108900 | 108900 | 108900 | 0 |
| | | 21.00 | 4100 | 86100 | 123000 | 86100 | 61500 | Mar-18 | 62000 | 0 | 62000 | 50.41 | Bill yet to be paid | | | |
| TOTAL: | | | | | | | | 318000 | 13776 | 331776 | | 195000 | 519334 | 533110 | 338110 | |

| | | | | | | | | | | | | | | | | | |
|-------|-----------------------|-------|------|--------|--------|--------|---------------|--------|--------|--------|--------|--------|----------------------|--------|--------|--------|--|
| 28(2) | Unique Society | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 184440 | 184440 | 184440 | |
| | | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Nov-17 | 30000 | 21924 | 51924 | 48.08 | 0 | 186876 | 208800 | 208800 | |
| | | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Dec-17 | 76000 | 0 | 76000 | 70.37 | 119600 | 119600 | 119600 | 0 | |
| | | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Jan-18 | 71000 | 0 | 71000 | 65.74 | 104400 | 82476 | 82476 | -21924 | |
| | | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Feb-18 | 60000 | 0 | 60000 | 55.56 | 104400 | 104400 | 104400 | 0 | |
| | | 29.00 | 3600 | 104400 | 108000 | 75600 | 54000 | Mar-18 | 54000 | 0 | 54000 | 50.00 | Bill yet to be paid | | | | |
| | | | | | | | TOTAL: | 291000 | 21924 | 312924 | | 328400 | 677792 | 699716 | 371316 | | |
| 29(1) | Human Welfare Society | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 109200 | 109200 | 109200 | |
| | | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Nov-17 | 52000 | 0 | 52000 | 41.27 | 0 | 192800 | 192800 | 192800 | |
| | | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Dec-17 | 32000 | 42000 | 74000 | 58.73 | 84000 | 17900 | 59900 | -24100 | |
| | | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Jan-18 | 66000 | 0 | 66000 | 52.38 | Bills yet to be paid | | | | |
| | | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Feb-18 | 16000 | 0 | 16000 | 12.70 | | | | | |
| | | 20.00 | 4200 | 84000 | 126000 | 88200 | 63000 | Mar-18 | 26000 | 0 | 26000 | 20.63 | | | | | |
| | | | | | | | TOTAL: | 192000 | 42000 | 234000 | | 84000 | 319900 | 361900 | 277900 | | |
| 29(2) | Orion Society | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 159848 | 159848 | 159848 | |
| | | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Nov-17 | 102000 | 0 | 102000 | 87.18 | 104400 | 221760 | 221760 | 117360 | |
| | | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Dec-17 | 15000 | 29858 | 44858 | 38.34 | 0 | 64241 | 94099 | 94099 | |
| | | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Jan-18 | 19000 | 26239 | 45239 | 38.67 | 0 | 32902 | 59141 | 59141 | |
| | | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Feb-18 | 110000 | 0 | 110000 | 94.02 | Bills yet to be paid | | | | |
| | | 23.20 | 3900 | 90480 | 117000 | 81900 | 58500 | Mar-18 | 60000 | 0 | 60000 | 51.28 | | | | | |
| | | | | | | | TOTAL: | 306000 | 56097 | 362097 | | 104400 | 478751 | 534848 | 430448 | | |
| 30(1) | Sunshine NGO | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Oct-17 | 15000 | 0 | 15000 | 9.26 | 0 | 276660 | 276660 | 276660 | |
| | | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Nov-17 | 68000 | 10962 | 78962 | 48.74 | 0 | 258390 | 269352 | 269352 | |
| | | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Dec-17 | 34000 | 43848 | 77848 | 48.05 | 0 | 101790 | 145638 | 145638 | |
| | | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Jan-18 | 24000 | 54810 | 78810 | 48.65 | 0 | 145638 | 200448 | 200448 | |
| | | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Feb-18 | 68000 | 0 | 68000 | 41.98 | Bills yet to be paid | | | | |
| | | 29.00 | 5400 | 156600 | 162000 | 113400 | 81000 | Mar-18 | 82000 | 0 | 82000 | 50.62 | | | | | |
| | | | | | | | TOTAL: | 291000 | 109620 | 400620 | | 0 | 782478 | 892098 | 892098 | | |
| 30(2) | Pragyan NGO | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 197867 | 197867 | 197867 | |
| | | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Nov-17 | 9000 | 47040 | 56040 | 46.70 | 0 | 165760 | 212800 | 212800 | |
| | | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Dec-17 | 9000 | 47040 | 56040 | 46.70 | 0 | 41440 | 88480 | 88480 | |
| | | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Jan-18 | 21000 | 34720 | 55720 | 46.43 | 0 | 74960 | 109680 | 109680 | |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | | | | | |
|-------|----------------------------|-------|------|--------|--------|-------|-------|---------------------|----------------|----------------|-----------------|-------|----------------|-----------------|-----------------|-----------------|--|
| | | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Feb-18 | 36000 | 0 | 36000 | 30.00 | | | | | |
| | | 28.00 | 4000 | 112000 | 120000 | 84000 | 60000 | Mar-18 | 30000 | 0 | 30000 | 25.00 | | | | | |
| | | | | | | | | TOTAL: | 105000 | 128800 | 233800 | | 0 | 480027 | 608827 | 608827 | |
| | | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 309680 | 309680 | 309680 | |
| | | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Nov-17 | 106000 | 0 | 106000 | 84.13 | 138800 | 138800 | 138800 | 0 | |
| | | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Dec-17 | 63000 | 0 | 63000 | 50.00 | 117600 | 58800 | 58800 | -58800 | |
| | | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Jan-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Feb-18 | 116000 | 0 | 116000 | 92.06 | | | | | |
| 31(1) | Janakalyan welfare society | 28.00 | 4200 | 117600 | 126000 | 88200 | 63000 | Mar-18 | 62000 | 0 | 62000 | 49.21 | | | | | |
| | | | | | | | | TOTAL: | 347000 | 0 | 347000 | | 256400 | 507280 | 507280 | 250880 | |
| | | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Oct-17 | 0 | 0 | 0 | 0.00 | 0 | 99840 | 99840 | 99840 | |
| | | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Nov-17 | 6000 | 31450 | 37450 | 34.68 | 0 | 116310 | 147760 | 147760 | |
| | | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Dec-17 | 0 | 37440 | 37440 | 34.67 | 0 | 21715 | 59155 | 59155 | |
| | | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Jan-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Feb-18 | 10000 | 0 | 10000 | 9.26 | | | | | |
| 31(2) | Sarathi NGO | 20.80 | 3600 | 74880 | 108000 | 75600 | 54000 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | | | | | | | TOTAL: | 16000 | 68890 | 84890 | | 0 | 237865 | 306755 | 306755 | |
| | | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Oct-17 | 16000 | 0 | 16000 | 22.22 | 0 | 72000 | 72000 | 72000 | |
| | | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Nov-17 | 23000 | 16200 | 39200 | 54.44 | 60000 | 108000 | 124200 | 64200 | |
| | | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Dec-17 | 36000 | 0 | 36000 | 50.00 | 60000 | 87600 | 87600 | 27600 | |
| | | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Jan-18 | 18000 | 12000 | 30000 | 41.67 | 0 | | 12000 | 12000 | |
| | | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Feb-18 | 54000 | 0 | 54000 | 75.00 | | | | | |
| 31(3) | Saki NGO | 25.00 | 2400 | 60000 | 72000 | 50400 | 36000 | Mar-18 | 0 | 0 | 0 | 0.00 | | | | | |
| | | | | | | | | TOTAL: | 147000 | 28200 | 175200 | | 120000 | 267600 | 295800 | 175800 | |
| | 58 NGOs | | | | | | | GRAND TOTAL: | 8909000 | 5111185 | 13978166 | | 3299035 | 26115037 | 31226222 | 27927187 | |

Three conditions prescribed for payment to NGOs are:

Condition 1: If the total collection is minimum 70 per cent of total collectable user charge (Targeted HHs X ₹30).

Amount payable to NGO

Monthly dues: {targeted HHs X offered/accepted rate (₹20 to ₹30) of door collection of waste per HH}.

Incentive: 20 per cent of actual collection of user charge in a month, if the total collection is minimum 70 per cent of total collectable user charge. (Targeted HHs X ₹30).

Condition2: If the user charge collected is between 50 to 69 per cent of total collectable user charge.

Amount payable to NGO:

Monthly dues: {targeted HHs X offered/accepted rate (₹20 to ₹30) of door collection of waste per HH}.

Incentive: 0

Condition 3: If the user charge collected below 50 per cent of total collectable user charge.

Amount payable to NGO: Nil

Appendix-1.4
{Reference to paragraph-1.3.5 (A)}
Statement showing details of incomplete works under Hailakandi ZP

(₹ in lakh)

| Sl. No. | Implementing Agency | Name of the scheme | Cost estimate for the entire work | Amount sanctioned | Date of sanction | Amount utilised |
|--|---------------------|---|-----------------------------------|-------------------|------------------|-----------------|
| 1 | Ratanpur G.P | Const. of BCC Bridge over Borakhal near Manik Uddin house at Bhajantipur-I | 22.00 | 8.67 | 31.07.2013 | 8.67 |
| 2 | Tantoo Dhanipur GP | Foot bridge over Sorosepure nala near the house of Matur Rahman D/Joshnabad-1 | 28.00 | 11.00 | 12.05.2014 | 5.45 |
| 3 | Rajyeswarpur GP | Construction of Mini RCC Bridge at Rowerpar Khal from PWD road near the house of East Rowerpar M.E School | 10.00 | 6.81 | 24.03.2015 | 6.81 |
| 4 | Lakhirbond GP | Construction of RCC bridge on Lakhinagar Khal at Gangpar DhumkarPt-III | 9.00 | 4.00 | 24.03.2015 | 4.00 |
| 5 | Hailakandi ZP | Construction of RCC Mini Bridge over Morangang at Sudarshanpur Under Sudarshanpur Bandukmara | 16.00 | 6.00 | 05.03.2015 | 6.00 |
| 6 | Hailakandi ZP | Construction of a RCC Mini Bridge over Lalrpar Khal near the house of Nanka Rabidas under Jusnabad Umednagar | 16.00 | 7.00 | 05.03.2015 | 7.00 |
| 7 | Lalamukh GP | Construction of a RCC Bridge over Boro Nala at Nobbai Basti | 9.00 | 4.00 | 31.03.2015 | 4.00 |
| Sanction and release of funds after closure of BRGF scheme (March 2015) | | | | | | |
| 8 | Koia Ramchandi GP | Construction of a RCC Bridge over Koia Khal at Koia TE (Poila Tilla). | 20.00 | 7.51 | 05.05.2015 | 7.51 |
| 9 | Lala AP | Construction of a CC Road along with a RCC Culvert from PWD road to the house of B. Nath via Kashinath High School under Rajeswerpur GP | 4.00 | 3.69 | 05.06.2015 | 3.69 |
| 10 | North Narainpur GP | RCC bridge at Algapur-II | 24.00 | 16.48 | 05.05.2015 | 14.89 |
| 11 | Borbond GP | Construction of RCC Bridge in Chanura | 10.00 | 10.00 | 19.06.2015 | 5.00 |
| 12 | Uttar Kanchanpur GP | Construction of RCC Bridge over Dhaleswari at Nawagram Dalidahar. | 25.00 | 6.67 | 18.06.2015 | 6.67 |
| 13 | South Hailakandi | Construction of a RCC Bridge over Gopinala near the house of Promode Das under Gharmurra Bagcherra | 12.00 | 5.00 | 03.03.2016 | 5.00 |
| Total | | | 205.00 | 96.83 | | 84.69 |

Appendix-1.5

(Reference to paragraph-1.3.13)

Statement showing the books supplied by M/s Orient Publication in respect of scheme of Book Bank

| Sl. No. | Year of Supply Order Issued | Number of Institutes | Quantity supplied as per bill & challan | Amount claimed by the supplier | Quantity actually received by the institution | Amount of actual supply | Short supply of books by the supplier | Excess amount claimed and paid (in ₹) |
|---------|-----------------------------|----------------------|---|--------------------------------|---|-------------------------|---------------------------------------|---------------------------------------|
| 1 | 2012-13 | 7 | 797 | 643400.00 | 77 | 60698.00 | 720 | 582702.00 |
| 2 | 2013-14 | 1 | 8 | 7680.00 | 0 | 0.00 | 8 | 7680.00 |
| 3 | 2014-15 | 12 | 2521 | 1930199.00 | 229 | 172772.00 | 2292 | 1757427.00 |
| 4 | 2015-16 | 15 | 5035 | 3469704.00 | 453 | 298832.00 | 4582 | 3170872.00 |
| | Grand Total | | 8361 | 6050983.00 | 759 | 532302.00 | 7602 | 5518681.00 |

Source: Departmental records

Appendix – 2.1

(Reference to paragraph -2.1)

Department-wise details of budget provision and expenditure during 2017-18 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 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Agriculture | 48-Agriculture | -- | -- | 1534.99 | 358.14 | -- | -- | 1036.20 | 70.98 |
| | | 67-Horticulture | -- | -- | 54.02 | -- | -- | -- | 28.85 | -- |
| 2 | Finance | 10-Other Fiscal Services | -- | -- | 2.72 | -- | -- | -- | 2.22 | -- |
| | | 5-Sales Tax & other taxes | -- | -- | 528.35 | 49.01 | -- | -- | 174.21 | 2.72 |
| | | 13-Treasury & Accounts Administration | -- | -- | 125.94 | 19.75 | -- | -- | 88.46 | 3.44 |
| | | 66- Compensation and Assignment to Local Bodies and Panchayat Raj Institutions | -- | -- | 525.48 | -- | -- | -- | 125.05 | -- |
| | | 7-Stamps and Registration | -- | -- | 36.24 | 0.42 | -- | -- | 16.56 | -- |
| | | 68-Loans to Govt. Servant | -- | -- | -- | 160.52 | -- | -- | -- | 8.03 |
| | | 8- Excise and prohibition | -- | -- | 68.86 | -- | -- | -- | 51.62 | -- |
| | | Public Debt and Servicing of Debt | 3956.72 | 4703.41 | -- | -- | 3415.30 | 1958.60 | -- | -- |
| | | Appropriation to the Contingency Fund | -- | 50.00 | -- | -- | -- | 50.00 | -- | -- |
| | | 3 | Fishery | 54-Fisheries | -- | -- | 80.07 | 78.59 | -- | -- |
| 4 | Water Resources | 63- Water Resources | -- | -- | 337.03 | 2402.23 | -- | -- | 282.74 | 271.04 |
| 5 | Forest and Environment | 55- Forestry and Wild Life | -- | -- | 927.87 | 14.45 | -- | -- | 473.60 | 1.02 |
| 6 | Handloom, Textiles and Sericulture | 59- Village, Small Industries, Sericulture and Weaving | -- | -- | 429.01 | 51.28 | -- | -- | 380.26 | 9.05 |
| 7 | Industries and Commerce | 58-Industries | -- | -- | 493.73 | 219.28 | -- | -- | 82.50 | 115.18 |
| | | 60-Cottage Industries | -- | -- | 53.66 | 35.00 | -- | -- | 44.61 | -- |
| 8 | Irrigation | 49- Irrigation | -- | -- | 569.14 | 467.02 | -- | -- | 432.42 | 78.57 |
| 9 | Mines and Minerals | 61- Mines and Minerals | -- | -- | 18.16 | 0.95 | -- | -- | 11.41 | 0.11 |

Appendix-2.1 (Concluded)

(₹ in crore)

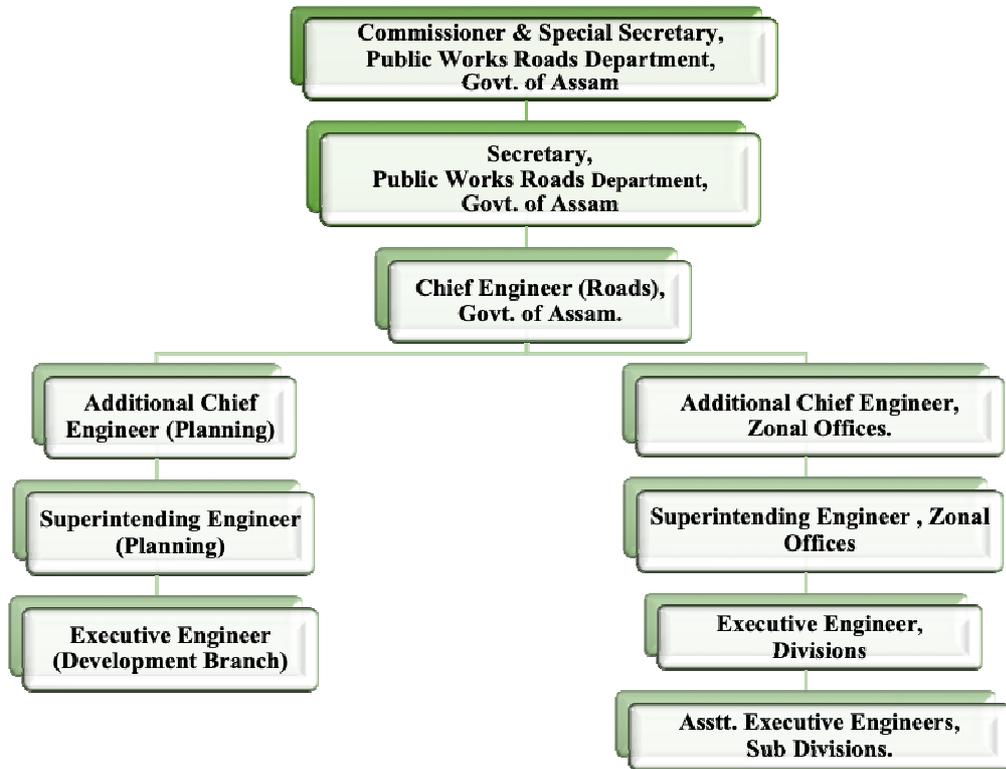
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---------------------|--|--|--------------------------------------|----------------|-----------------|----------------|---------------------------------|----------------|----------------|----------------|
| 10 | Power | 62- Power (Electricity) | -- | -- | 2717.16 | 1200.30 | -- | -- | 1566.95 | 992.34 |
| 11 | Public Works Roads | 64- Roads Bridges | -- | -- | 1695.13 | 2563.76 | -- | -- | 1561.27 | 1965.41 |
| 12 | Science and Technology | 69- Scientific Services and Research | -- | -- | 30.09 | 25.83 | -- | -- | 28.94 | 1.65 |
| 13 | Soil Conservation | 51- Soil and Water Conservation | -- | -- | 59.38 | 122.36 | -- | -- | 38.44 | 79.99 |
| 14 | Transport | 9-Transport Services | -- | -- | 272.87 | 190.97 | -- | -- | 242.15 | 102.22 |
| 15 | Tourism | 65- Tourism | -- | -- | 59.56 | 60.76 | -- | -- | 55.96 | 18.46 |
| 16 | Animal Husbandry and veterinary | 52-Animal Husbandry | 0.50 | -- | 423.20 | 166.01 | 0.02 | -- | 239.02 | 50.23 |
| | | 53- Dairy Development | -- | -- | 27.62 | 2.88 | -- | -- | 19.40 | 1.38 |
| 17 | Information Technology | 75-Information Technology | -- | -- | 78.38 | 10.00 | -- | -- | 41.70 | -- |
| 18 | Public Works Building and National Highway | 17-Administrative and Functional Buildings | -- | -- | 586.57 | 57.62 | -- | -- | 246.85 | 12.61 |
| | | 21-Guest Houses, Government Hostels etc. | -- | -- | 37.14 | -- | -- | -- | 20.00 | -- |
| | | 33-Residential buildings | -- | -- | 3.73 | 0.38 | -- | -- | 2.22 | 0.10 |
| Total | | | 3957.22 | 4753.41 | 11776.10 | 8257.51 | 3415.32 | 2008.60 | 7344.29 | 3795.64 |
| Grand Total: | | | Budget provision: ₹ 28,744.24 | | | | Expenditure: ₹ 16,563.85 | | | |

Source: Appropriation Accounts 2017-18

Appendix-2.2

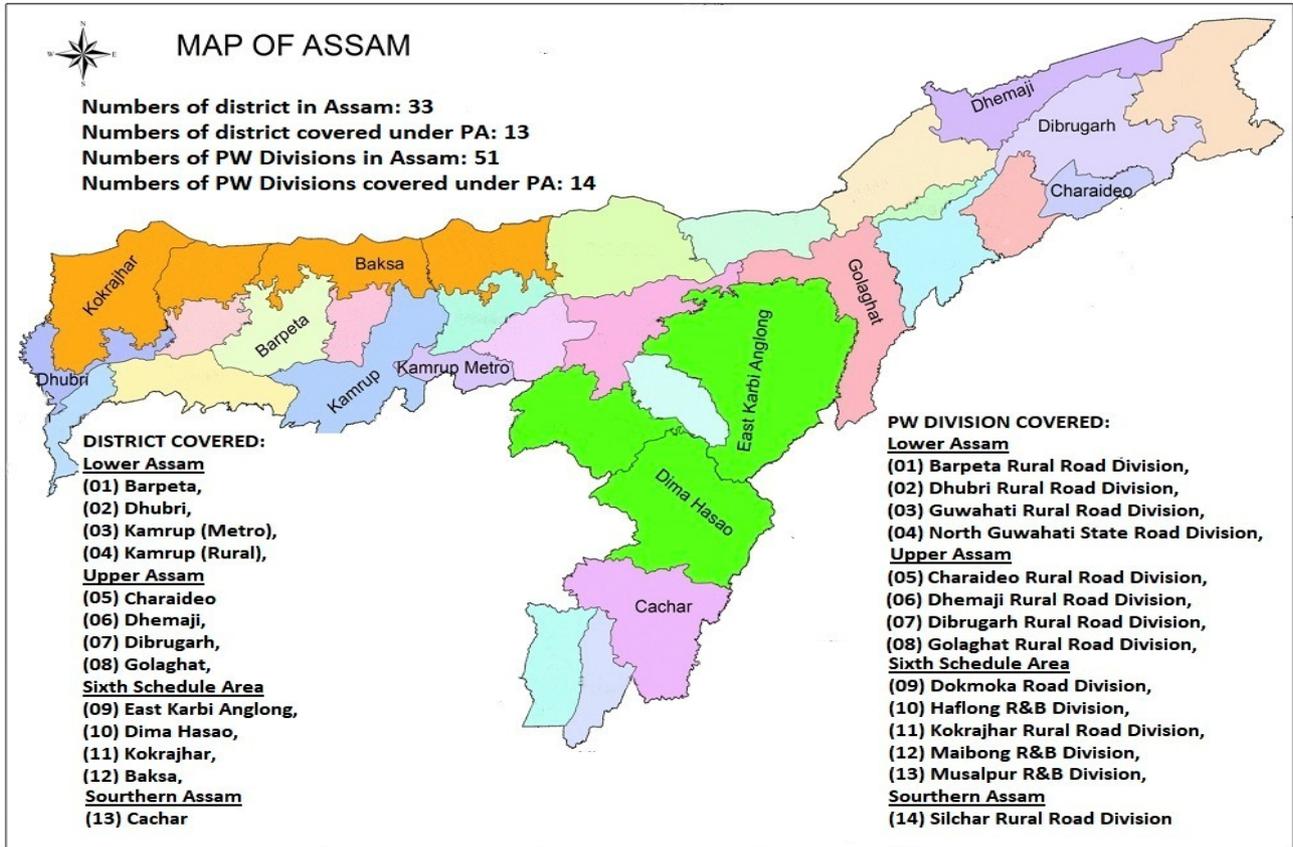
(Reference to paragraph -2.2.1.2)

Organisational Chart



Source: Departmental records.

Appendix-2.3
(Reference to paragraph-2.2.2.1)



Source: Departmental records

Appendix-2.4

(Reference to paragraph-2.2.7.1)

List of Selected Projects (out of 76) where working estimates were prepared

| Sl. No. | Name of the Division | Tranche | Name of the Project | Road/Bridge | Estimated Cost (in lakh) | Original Contract Value (in lakh) | Modified Contract value (in lakh) | Reasons for preparing Working Estimate |
|---------|-----------------------------|-----------|--|-------------|--------------------------|-----------------------------------|-----------------------------------|--|
| 1 | Barpeta Rural Road Division | RIDF XX | Construction of Roads from (1) Bhogdia to Barmara Road (Ch: 0.0 M to Ch.1200 M) (2) Kukarpar to Kathalbari Road (Ch: 0.0 M to Ch.800 M) | Road | 148.00 | 130.84 | 145.67 | Due to change of quantities as per site condition. |
| 2 | Barpeta Rural Road Division | RIDF XXI | Construction of road from Sorbhog to Kalgachia road (Ch:4360m to Ch:6800m) | Road | 150.00 | 139.05 | 149.89 | Increase of carriage way width from 3.75 m to 5.50 m and consequent Decrease in road length and increase in earth work etc. |
| 3 | Barpeta Rural Road Division | RIDF XXII | Imp of Satrakanara Milijuli road(Ch 4600.00m to 7400.00 m) under RIDF XXII of NABARD. | Road | 200.00 | 170.95 | 199.98 | Increase in quantities due to breach by flood. |
| 4 | Barpeta Rural Road Division | RIDF XXI | Construction of road from (1) Dabaliapara to Baniarapara road starting from Eyad Ali house (Ch:3200m to Ch:4200m) & (2) Dhanbandha to Bahmura road starting from Dhanbandha RCC Bridge of Sonkuchi Colony Garehari PMGSY road (Ch:0.0m to Ch:1000m) | Road | 150.00 | 135.00 | 149.88 | Increase/decrease of quantities as per site condition. |
| 5 | Barpeta Rural Road Division | RIDF XXII | Construction of Barpeta Patbaushi Palhaji approach road to Kanara Satra under RIDF-XXII of NABARD | Road | 75.18 | 56.16 | 69.35 | Increase in quantities of items for embankment construction and deletion of items for PC and SC |
| 6 | Barpeta Rural Road Division | RIDF XXII | Construction of road from Nagaon Sikarbhittha road to Tatikuchi via Habi Radhakuchi under RIDF XXII of NABARD | Road | 200.00 | 170.00 | 199.68 | Increase in quantities for embankment construction, sub grade, GSB, WBM III, ICBP etc as the road sustained heavy damages during flood in August 2017. |
| 7 | Barpeta Rural Road Division | RIDF XXI | Construction of road from (1) Kaljahi Pathar to Bogchara Katajan road via Asmat Ali house (Ch:0.0m to Ch:530m) (2) Chengdi Doulasal road (Ch:0.0m to Ch:750m) (3) 1313 No. Dakhin Hatirtari L.P. School to Kohinoor ME Madrassa (Ch:0.0m to Ch:780m) | Road | 150.00 | 129.46 | 149.87 | Due to change of position of the SPT bridge (ch, 530 to Ch. 730) and increase of its length (20 m to 26 m) consequent upon change of river channel. |

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| | | | | | | | | |
|----|-------------------------------|--------------|---|--------|---------|---------|---------|---|
| 8 | Charaideo Rural Road Division | RIDF XIX B-I | Improvement & upgradation of Dhodor Ali from Ch.160.747 to 195.437 Km including approach road of bridge No.128/1 | Road | 4060.28 | 4046.66 | 4044.57 | Due to change of quantities as per site condition. |
| 9 | Charaideo Rural Road Division | RIDF XXII | Imp of Pioli Phukan road under RIDF-XXII of NABARD | Road | 304.02 | 255.60 | 303.86 | Due to change of quantities as per site condition. |
| 10 | Dhemaji Rural Road Division | RIDF XXII | Construction of road from Sripani Rupohipathar to Jengrai Tiniali road under RIDF-XXII of NABARD for the year 2016-17 under Dhemaji Rural Road Division (Length of road =2.56 Km) | Road | 249.10 | 211.39 | 152.53 | Reduction of road length due to execution of of some length under PMGSY & modified tender amount is Rs.152.53 lakh (L= 1.46 Km) |
| 11 | Dhubri Rural Road Division | RIDF XX | Construction of Ravatary Medartary Road (Ch.6000M to Ch.6700M) | Road | 53.73 | 45.13 | 53.72 | Due to change of quantities as per site condition. |
| 12 | Dhubri Rural Road Division | RIDF XIX B-I | Construction of Approach road to RCC Br. No. 1/1 on river Gadadhar on Gauripur Beguntoli road | Road | 166.47 | 131.29 | 166.47 | Due to change of quantities as per site condition. |
| 13 | Dhubri Rural Road Division | RIDF XX | Construction of Road from NH-31 to Golokganj (from Ch.0.0m to 4000m) including drain-cum-footpath | Road | 1100.00 | 1100.00 | 1100.00 | Increase in road length (from 4000.00 m to 4265.00 m), drain cum foot path (from 3300.00 m to 3472.00 m) from Savings (due to reduction in quantity of PCC work in foundation of RCC drain, sub-structure and superstructure) |
| 14 | Dhubri Rural Road Division | RIDF XX | Construction of road Bilasipara Amdanighat to Kathaldi village road (Ch.0.00M to 900M) | Road | 77.83 | 68.49 | 77.83 | Due to change of quantities as per site condition. |
| 15 | Dhubri Rural Road Division | RIDF XXI | Construction of (1) RCC Br.No. 1/1 on Lakhimari PMGSY road of Kuti Lakhimari road, (2) Br. No.1/2 on NH-31 at 823rd Km to Pokalagi road, (3) Br. No.15/1 on Boxirhat Boterhat Paglahat Joldoba road, (4) Br. No.1/2 on Agomoni Circle Office to Bhangaduli Road | Bridge | 1103.56 | 1103.53 | 1103.43 | Due to change of quantities as per site condition. |
| 16 | Dhubri Rural Road Division | RIDF XX | Construction of road from Gauripur Kalahat road (Ch.0.00M to Ch.1400M) | Road | 112.58 | 99.07 | 112.58 | Increase in earth work |
| 17 | Dhubri Rural Road Division | RIDF XX | Construction of road from Nizchirakhowa to Chamrashali Road (Ch.1700m to 3700m) | Road | 140.00 | 117.60 | 139.98 | Due to change of quantities as per site condition. |

| | | | | | | | | |
|----|-------------------------------|-----------|--|--------|---------|---------|---------|---|
| 18 | Dibrugarh Rural Road Division | RIDF XXI | Construction of Inter Lock Concrete Block Pavement Road from Dhoodar Ali to Komar Gaon(Ch.0.00m to Ch.2300.00m) | Road | 150.00 | 122.28 | 149.97 | Increase in road height consequent upon resurvey resulting in increase in quantities of some items. |
| 19 | Dokmoka Road Division | RIDF XXII | Imp of road i) NH36 at Dengaon bazar to Parakhowa Panjuri road viaHorbora Rongpher gaon ii) NH 36 to Bampather via Langteng gaon by Interlocking Concrete Block Pavement under RIDF XXII of NABARD | Road | 200.00 | 166.32 | 199.94 | Due to change of quantities as per site condition. |
| 20 | Golaghat Rural Road Division | RIDF XVI | Construction of Road from Avoipuria to pulibor via Halmira T.E. including RCC Br. No. 3/1 over river Dhansiri with protection works. | Bridge | 1800.00 | 1782.18 | 1782.17 | Conversion of sanctioned PSC girder to BUG girder. |
| 21 | Golaghat Rural Road Division | RIDF XVI | Construction of RCC Br. At Tringghat over river Kakodunga on Borpatra ali with approach and protection work along with MTBT of 1.70 km Borpatra Ali. | Bridge | 620.00 | 613.86 | 613.63 | Due to change of quantities as per site condition. |
| 22 | Golaghat Rural Road Division | RIDF XXII | Construction of Habichuk Borpather (Doria ali) to Sensua Ali under RIDFXXII of NABARD | Road | 234.07 | 226.30 | 234.03 | Due to change of quantities as per site condition. |
| 23 | Guwahati Road Division | RIDF XXI | Improvement of Road from Jamlai Naitor Kalyanpur Road to Rupahara via No.1 Jamlai (Ch.0.00m to Ch.1900.00m) | Road | 150.00 | 128.47 | 149.87 | Increase in earth work |
| 24 | Guwahati Road Division | RIDF XXI | Construction of Sikarhati Satra to Nalgaon Road (Ch.0.00m to Ch.2364.00m) | Road | 150.00 | 131.76 | 149.91 | Additional provision was made for hume pipes, protection work, etc |
| 25 | Guwahati Road Division | RIDF XVII | Construction of RCC Br No. 1/1 at Maligaon Boragaon Chakardoil road at Garchuk | Bridge | 170.83 | 170.33 | 170.33 | Working Estimate was prepared after deleting provisions for SSI (Rs.50000) and Labour Cess (Rs.170161) |
| 26 | Guwahati Road Division | RIDF XXII | Improvement of chowkigate to Dhopatari Bazar Road Ch. 0.00m to Ch. 3350.00m under RIDF XXII of NABARD. | Road | 1002.58 | 1002.58 | 1002.57 | Original items like DBM, DGBM etc were deleted and supplementary items like WMM, BC, RCC Guard Post and Brick Wall etc were included as per site condition. |
| 27 | Musalpur (R&B) Division | RIDF XVII | Construction of RCC br no. 4/1 at Batachara on River Mora Pagladia on Barsimlaguri Sripur Devalaya road under RIDF XVII of NABARD | Bridge | 398.81 | 322.22 | 398.80 | Increase in length of the bridge as per site condition. |

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| | | | | | | | | |
|--------------|------------------------------------|---------------|--|------|-----------------|-----------------|-----------------|--|
| 28 | North Guwahati State Road Division | RIDF XVI | Double lanning of Amingaon Kalitakuchi road | Road | 4599.06 | 3582.40 | 4526.38 | Consideration of stone masonry drain in place of CC Drain; HP culverts instead of RCC slab culvert |
| 29 | Silchar Rural Road Division | RIDF XX | Improvement of Kathal Road by widening and strengthening (Ch.1376M to 3776M) | Road | 159.88 | 150.29 | 159.25 | Due to change of quantities as per site condition. |
| 30 | Silchar Rural Road Division | RIDF XXII | Improvement of Irongmara to Silcoorie Road under RIDF-XXII of NABARD | Road | 273.50 | 264.12 | 272.63 | Bituminous wearing course was replaced by ICBP as many stretches passed through hills where silting of hill sand occurred. |
| 31 | Maibong R&B | RIDF XXI | Imp of Khailimdisa village Approach Rd from Ch 2420 m to ch 4000.0 m) | Road | 146.03 | 126.09 | 145.98 | Due to change in quantities as per site condition |
| 32 | Haflong R&B | RIDF XIX B-II | Lanka Garampani (LG) Road (Ch.0.00 m to Ch.14000.00m) | Road | 1000.00 | 899.65 | 1000.00 | To repair/construct the potholes/depression that occurred after the preparation of DPR |
| Total | | | | | 19495.51 | 17799.07 | 19274.75 | |

Source: Departmental records.

Appendix-2.5

(Reference to paragraph-2.2.7.1)

Statement showing the Working Estimates with deviation more than 10 per cent

| Name of Division | Tranche | Name of Project | DPR/AA Cost (₹ in lakh) | Tendered cost (₹ in lakh) | Working estimate cost (₹ in lakh) | Difference of AA cost and tendered cost (₹ in lakh) | Percentage of deviation of tendered cost with respect to AA cost | Difference of working estimate cost and tendered cost (₹ in lakh) | Percentage of deviation of working estimate cost with respect to tendered cost |
|-----------------------------|-----------|--|-------------------------|---------------------------|-----------------------------------|---|--|---|--|
| Barpeta Rural Road Division | RIDF XX | Construction of Roads from (1) Bhogdia to Barmara Road (Ch: 0.0 M to Ch.1200 M) (2) Kukarpar to Kathalbari Road (Ch: 0.0 M to Ch.800 M) | 148 | 130.84 | 145.67 | 17.16 | 12 | 14.83 | 11 |
| Barpeta Rural Road Division | RIDF XXII | Imp of Satrakanara Milijuli road(Ch 4600.00m to 7400.00 m) | 200 | 170.95 | 199.98 | 29.05 | 15 | 29.03 | 17 |
| Barpeta Rural Road Division | RIDF XXI | Construction of road from (1) Dabaliapara to Baniarapara road starting from Eyad Ali house (Ch:3200m to Ch:4200m) & (2) Dhanbandha to Bahmura road starting from Dhanbandha RCC Bridge of Sonkuchi Colony Garehari PMGSY road (Ch:0.0m to Ch:1000 m) | 150 | 135 | 149.88 | 15 | 10 | 14.88 | 11 |
| Barpeta Rural Road Division | RIDF XXII | Construction of Barpeta Patbaushi Palhaji approach road to Kanara Satra | 75.18 | 56.16 | 69.35 | 19.02 | 25 | 13.19 | 23 |
| Barpeta Rural Road Division | RIDF XXII | Construction of road from Nagaon Sikarbhitha road to Tatikuchi via Habi Radhakuchi | 200 | 170 | 199.68 | 30 | 15 | 29.68 | 17 |

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| | | | | | | | | | |
|-------------------------------|--------------|--|--------|--------|--------|-------|----|-------|-----------|
| Barpeta Rural Road Division | RIDF XXI | Construction of road from (1) Kaljahi Pathar to Bogchara Katajan road via Asmat Ali house (Ch:0.0m to Ch:530m) (2) Chengdi Doulasal road (Ch:0.0m to Ch:750m) (3) 1313 No. Dakhin Hatirtari L.P. School to Kohinoor ME Madrassa (Ch:0.0m to Ch:780m) | 150 | 129.46 | 149.87 | 20.54 | 14 | 20.41 | 16 |
| Charaideo Rural Road Division | RIDF XXII | Imp of Pioli Phukan road | 304.02 | 255.6 | 303.86 | 48.42 | 16 | 48.26 | 19 |
| Dhubri Rural Road Division | RIDF XIX B-I | Construction of Approach road to RCC Br. No. 1/1 on river Gadadhar on Gauripur Beguntoli road | 166.47 | 131.29 | 166.47 | 35.18 | 21 | 35.18 | 27 |
| Dhubri Rural Road Division | RIDF XX | Construction of road from Gauripur Kalahat road (Ch.0.00M to Ch.1400M) | 112.58 | 99.07 | 112.58 | 13.51 | 12 | 13.51 | 14 |
| Dhubri Rural Road Division | RIDF XX | Construction of road from Nizchirakhowa to Chamrashali Road (Ch.1700m to 3700m) | 140 | 117.6 | 139.98 | 22.4 | 16 | 22.38 | 19 |
| Dibrugarh Rural Road Division | RIDF XXI | Construction of Inter Lock Concrete Block Pavement Road from Dhoodar Ali to Komar Gaon(Ch.0.00m to Ch.2300.00m) | 150 | 122.28 | 149.97 | 27.72 | 18 | 27.69 | 23 |
| Dokmoka Road Division | RIDF XXII | Imp of road i) NH36 at Dengaon bazar to Parakhowa Panjuri road viaHorbora Rongpher gaon ii) NH 36 to Bampather via Langteng gaon by Interlocking Concrete Block Pavement | 200 | 166.32 | 199.94 | 33.68 | 17 | 33.62 | 20 |

| | | | | | | | | | |
|------------------------------------|---------------|---|----------------|----------------|----------------|----------------|----|----------------|-----------|
| Guwahati Road Division | RIDF XXI | Improvement of Road from Jamlai Naitor Kalyanpur Road to Rupahara via No.1 Jamlai (Ch.0.00m to Ch.1900.00m) | 150 | 128.47 | 149.87 | 21.53 | 14 | 21.4 | 17 |
| Guwahati Road Division | RIDF XXI | Construction of Sikarhati Satra to Nalgaon Road (Ch.0.00m to Ch.2364.00m) | 150 | 131.76 | 149.91 | 18.24 | 12 | 18.15 | 14 |
| Musalpur (R&B) Division | RIDF XVII | Construction of RCC br no. 4/1 at Batachara on River Mora Pagladia on Barsimlaguri Sripur Devalaya road | 398.81 | 322.22 | 398.8 | 76.59 | 19 | 76.58 | 24 |
| North Guwahati State Road Division | RIDF XVI | Double lanning of Amingaon Kalitakuchi road | 4599.06 | 3582.4 | 4526.38 | 1016.66 | 22 | 943.98 | 26 |
| Maibong R&B | RIDF XXI | Imp of Khailimdisa village Approach Rd from Ch 2420 m to ch 4000.0 m) | 146.03 | 126.09 | 145.98 | 19.94 | 14 | 19.89 | 16 |
| Haflong R&B | RIDF XIX B-II | Lanka Garampani (LG) Road (Ch.0.00 m to Ch.14000.00m) | 1000 | 899.65 | 1000 | 100.35 | 10 | 100.35 | 11 |
| Total | | | 8440.15 | 6875.16 | 8358.17 | 1564.99 | | 1483.01 | |

Source: Departmental records.

Appendix-2.6

(Reference to paragraph-2.2.7.6)

Statement showing the details of short execution of the length for which payment was made

(₹ in lakh)

| Name of the Project | Awarded length (Km) | Length executed as per Project completion report / MB | Tender cost | Expenditure/ Value of work done | Length found during site visit (Km) | Length short executed (Km) | Value of short execution |
|---|---------------------|---|-----------------|---------------------------------|-------------------------------------|----------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 (5/2x7) |
| 1. Dhodang Kurighoria to Batiporia Chariali then to Jelmoni Ali via Nahoroni Majgaon Kurighoria and Batiporia Madrasa under RIDF-XVI of NABARD in Golaghat Rural Road Division | 9.50 | 9.50 | 410.83 | 409.13 | 8.80 | 0.70 | 30.14 |
| 2. Improvement and up gradation of Dhodar Ali from Ch. 160.747 KM to 195.437 KM including approaches and protection works Br. No. 128/1 under RIDF XIX of NABARD in Charaideo Rural Road Division | 34.69 | 34.69 | 4056.47 | 4056.47 | 34.54 | 0.15 | 17.54 |
| 3. Construction of Rojabari Lakhmipathar Road under RIDF-XX of NABARD in Golaghat Rural Road Division for the year 2014-15 | 5.10 | 5.10 | 417.64 | 417.56 | 4.80 | 0.30 | 24.56 |
| 4. Construction of Samukjan Road under RIDF-XX of NABARD in Golaghat Rural Road Division for the year 2014-15 | 4.68 | 4.68 | 410.10 | 400.30 | 3.7 | 0.98 | 83.82 |
| Total | 53.97 | 53.97 | 5,295.04 | 5,283.46 | 51.84 | 2.13 | 156.06 |

Source: Departmental records.

Appendix-3.1

(Reference to paragraph 3.1)

Department-wise details of budget provision and expenditure during 2017-18 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 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1 | Administrative Reforms and Training | 22-Administrative Training | -- | -- | 13.80 | 32 | -- | -- | 10.67 | 7.08 |
| 2 | Border Protection and Development | 50- Other Special Areas Programme | -- | -- | 6.85 | 156.15 | -- | -- | 1.08 | 28.48 |
| 3 | Election | 4-Election | -- | -- | 72.30 | -- | -- | -- | 57.07 | -- |
| 4 | General Administration | 12-District Administration | -- | -- | 255.81 | 166.02 | -- | -- | 211.78 | 51.90 |
| | | 25-Miscellaneous General Services | -- | -- | 3539.23 | -- | -- | -- | 3385.57 | -- |
| | | 47-Trade Adviser | -- | -- | 1.16 | -- | -- | -- | 1.29 | -- |
| 5 | Home and Political | 14-Police | 2.72 | -- | 4953.93 | 182.33 | 1.71 | -- | 3652.20 | 157.19 |
| | | 15-Jails | 0.20 | -- | 85.68 | 8.36 | 0.06 | -- | 69.69 | 1.45 |
| | | 18-Fire Services | 0.01 | -- | 126.35 | 97.42 | -- | -- | 114.82 | 36.98 |
| | | 19-Vigilance Commission & others | -- | -- | 773.16 | -- | -- | -- | 442.61 | -- |
| | | 20-Other Administrative Services | -- | -- | 243.38 | 0.10 | -- | -- | 221.29 | -- |
| 6 | Judicial | 3- Administration of Justice | 62.46 | -- | 385.00 | 186.61 | 54.26 | -- | 230.24 | 73.76 |
| 7 | Legislative | 1-State Legislature | 1.43 | -- | 74.58 | 73.98 | 0.45 | -- | 52.28 | 30.17 |
| 8 | Governor's Secretariat | Head of State | 6.97 | -- | -- | -- | 5.77 | -- | -- | -- |
| 9 | CM Secretariat | 2-Council of Ministers | -- | -- | 12.66 | -- | -- | -- | 3.62 | -- |

Appendix-3.1 (Concluded)

(₹ in crore)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|--------------------|----------------------------------|--------------------------------------|--------------------------------------|-----------|-----------------|----------------|---------------------------------|-----------|-----------------|---------------|
| 10 | Printing and Stationery | 16- Stationery and Printing | -- | -- | 40.88 | 2.40 | -- | -- | 27.21 | -- |
| 11 | Revenue and Disaster Management | 6-Land Revenue and Land Ceiling | -- | -- | 368.03 | 15.00 | -- | -- | 234.15 | 9.65 |
| | | 41- Natural Calamities | -- | -- | 1288.97 | -- | -- | -- | 1095.81 | -- |
| | | 72- Social Security and Welfare | -- | -- | 75.02 | -- | -- | -- | 36.38 | -- |
| 12 | Secretariat Administration | 11- Secretariat and Attached Offices | -- | -- | 3246.80 | 25.95 | -- | -- | 1182.89 | 12.69 |
| 13 | Information and Public Relations | 35- Information and Publicity | -- | -- | 57.53 | -- | -- | -- | 41.59 | -- |
| 14 | Personnel | Public Service Commission | 14.19 | -- | -- | -- | 11.31 | -- | -- | -- |
| 15 | Transformation and Development | 45-Census, Surveys and Statistics | -- | -- | 83.32 | 2.00 | -- | -- | 32.55 | 2.00 |
| | | 44- North Eastern Council Schemes | -- | -- | 7.62 | 1122.74 | -- | -- | 2.55 | 272.75 |
| Total | | | 87.98 | -- | 15712.06 | 2071.06 | 73.56 | -- | 11107.34 | 684.10 |
| Grand total | | | Budget provision: ₹ 17,871.10 | | | | Expenditure: ₹ 11,865.00 | | | |

Source: Appropriation Accounts 2017-18

Appendix-3.2

(Reference to paragraph 3.2.1)

Statement showing details of fictitious payment made towards procurement of forest materials shown as supplied through fake challans for 25 MLAAD schemes executed and completed by DC, Chirang during 2014-15 to 2016-17

| Sl. No. | Scheme | Name of Work | Implementing Agency | Physical Status | Amount sanctioned and released (₹) | Quantity of materials supplied (cubic metre) | | | | Material Rate as per APWRD SOR 2013-14 (₹) | | | Amount involved (₹) |
|---------|-----------------|---|------------------------|-----------------|------------------------------------|--|-------------|--------|-------|--|-------------|--------|---------------------|
| | | | | | | Sand | Sand Gravel | Gravel | Total | Sand | Sand Gravel | Gravel | |
| 1 | MLAADS, 2016-17 | Const. of road from Dongsiapara to Fwrmaisali village road | BDO, Borobazar | Completed | 5,00,000.00 | | 112 | | 112 | 582.00 | 400.00 | 748.00 | 44,800.00 |
| 2 | MLAADS, 2016-17 | Const. of road from No. 3 Bishnupur to No. 2 Bishnupur Ashok Singha House | BDO, Borobazar | Completed | 5,00,000.00 | | 102 | | 102 | 582.00 | 400.00 | 748.00 | 40,800.00 |
| 3 | MLAADS, 2016-17 | Const. of 1/1 RCC box culvert along with approach filling at Baniyapara village road | BDO, Borobazar | Completed | 5,00,000.00 | 48 | 102 | 6 | 156 | 582.00 | 400.00 | 748.00 | 73,224.00 |
| 4 | MLAADS, 2014-15 | Const. of 1000 mm dia single HPC at Dongagaon to Sutradhar Basti village road | Construction Committee | Completed | 5,00,000.00 | 24 | 96 | 16 | 136 | 582.00 | 400.00 | 748.00 | 64,336.00 |
| 5 | MLAADS, 2014-15 | Earth filling & sand gravelling at Bhetagaon near Bappi Chakraborty House | BDO, Borobazar | Completed | 3,00,000.00 | | 114 | | 114 | 582.00 | 400.00 | 748.00 | 45,600.00 |
| 6 | MLAADS, 2016-17 | Const. off 1/1 RCC box culvert with approach filling at Sundari bazar village road | BDO, Borobazar | Completed | 5,00,000.00 | 72 | 126 | 6 | 204 | 582.00 | 400.00 | 748.00 | 96,792.00 |
| 7 | MLAADS, 2016-17 | Const. of 1 X 1 m RCC box culvert along with approach filling at Patgiripara village road | BDO, Borobazar | Completed | 5,00,000.00 | | 108 | | 108 | 582.00 | 400.00 | 748.00 | 43,200.00 |
| 8 | MLAADS, 2016-17 | Const. of 1 X 1 m RCC box culvert along with approach near Bartala Kali Mandir | BDO, Borobazar | Completed | 5,00,000.00 | 42 | 174 | 6 | 222 | 582.00 | 400.00 | 748.00 | 98,532.00 |

Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2018

| | | | | | | | | | | | | | |
|----|-----------------|--|------------------------|-----------|-------------|------------------------------------|-----|----|-----|--------|--------|--------|-------------|
| 9 | MLAADS, 2014-15 | Const. of RCC box culvert at Dongagaon Daspara village & approach filling | Construction Committee | Completed | 5,00,000.00 | 30 | 112 | 48 | 190 | 582.00 | 400.00 | 748.00 | 98,164.00 |
| 10 | MLAADS, 2016-17 | Const. of 90 cm dia HPC (one line) & 60 cm dia HPC (4 line) on Daranga Barman Basti | BDO, Borobazar | Completed | 5,00,000.00 | 30 | | 16 | 46 | 582.00 | 400.00 | 748.00 | 29,428.00 |
| 11 | MLAADS, 2014-15 | Const. of road from Panbari road to Gobindapara | Construction Committee | Completed | 5,00,000.00 | | 384 | | 384 | 582.00 | 400.00 | 748.00 | 1,53,600.00 |
| 12 | MLAADS, 2016-17 | Const. of road from No. 3 Chikajhora to No. 3 Bishnupur | BDO, Borobazar | Completed | 5,00,000.00 | | 102 | | 102 | 582.00 | 400.00 | 748.00 | 40,800.00 |
| 13 | MLAADS, 2015-16 | Const. of RCC box culvert alongwith approach at Kumarsali Pathar to Ringkangpuri road | Construction Committee | Completed | 4,00,000.00 | Quantity not mentioned in challans | | | 0 | 582.00 | 400.00 | 748.00 | 0.00 |
| 14 | MLAADS, 2015-16 | Const. of road at No. 2 Dholadanda to No. 1 Chikajhara via No. 1 Dholadanda | BDO, Borobazar | Completed | 3,00,000.00 | | 66 | | 66 | 582.00 | 400.00 | 748.00 | 26,400.00 |
| 15 | MLAADS, 2015-16 | Improvement of road from Mega Basumatary house to Bonko Basumatary house at Fwrmaisali village | BDO, Borobazar | Completed | 4,00,000.00 | | 162 | | 162 | 582.00 | 400.00 | 748.00 | 64,800.00 |
| 16 | MLAADS, 2015-16 | Const. of RCC box culvert alongwith approach filling at Batabari Kumarsali road to Ringkangpuri village road | Construction Committee | Completed | 4,00,000.00 | Quantity not mentioned in challans | | | 0 | 582.00 | 400.00 | 748.00 | 0.00 |
| 17 | MLAADS, 2015-16 | Const. of RCC box culvert alongwith approach filling at Daranga Raypara agricultural village road | Construction Committee | Completed | 5,00,000.00 | Quantity not mentioned in challans | | | 0 | 582.00 | 400.00 | 748.00 | 0.00 |
| 18 | MLAADS, 2015-16 | Const. of drain cover from shiva mandir to Mongla Paul House 2 No. Ward, Bijni | Construction Committee | Completed | 5,00,000.00 | 42 | | 72 | 114 | 582.00 | 400.00 | 748.00 | 78,300.00 |

| | | | | | | | | | | | | | |
|--------------|--------------------|---|------------------------|-----------|-----------------------|------------|-------------|------------|-------------|--------|--------|--------|---------------------|
| 19 | MLAADS, 2015-16 | Improvement of road from Sitanath house to Parimal Das at Bhatiapara Laogaon | Construction Committee | Completed | 2,00,000.00 | | 152 | | 152 | 582.00 | 400.00 | 748.00 | 60,800.00 |
| 20 | MLAADS, 2015-16 | Const. of RCC Box culvert alongwith approach filling at Ward No. 2 near Radhagobinda oil Mill | Construction Committee | Completed | 5,00,000.00 | 30 | 80 | 64 | 174 | 582.00 | 400.00 | 748.00 | 97,332.00 |
| 21 | MLAADS, 2015-16 | Const. of RCC box culvert alongwith approach filling near Birbal House at No. 2 Chatianguri | Construction Committee | Completed | 5,00,000.00 | 30 | 112 | 48 | 190 | 582.00 | 400.00 | 748.00 | 98,164.00 |
| 22 | MLAADS, 2015-16 | Const. of drain cover (slab) from Nitai Saha House to Biren Saha House at Kalibagan | Construction Committee | Completed | 5,00,000.00 | 42 | | 72 | 114 | 582.00 | 400.00 | 748.00 | 78,300.00 |
| 23 | MLAADS, 2015-16 | Const. of RCC box culvert alongwith approach filling near Jinaram House at No. 2 Chatianguri | Construction Committee | Completed | 5,00,000.00 | 30 | 112 | 48 | 190 | 582.00 | 400.00 | 748.00 | 98,164.00 |
| 24 | MLAADS, 2015-16 | Improvement of link road from near Jibon House to Chaya Punj | BDO, Borobazar | Completed | 3,00,000.00 | | 72 | | 72 | 582.00 | 400.00 | 748.00 | 28,800.00 |
| 25 | MLAADS, 2015-16 | Earth filling & sand gravelling of Bijni Bazar, Guru Bazar & Gahori Bazar | BDO, Borobazar | Completed | 4,00,000.00 | | 78 | | 78 | 582.00 | 400.00 | 748.00 | 31,200.00 |
| Total | | | | | 1,12,00,000.00 | 420 | 2366 | 402 | 3188 | | | | 14,91,536.00 |

Source: Departmental records, forest challans, APERD SOR 2013-14.

Appendix-3.3

(Reference to paragraph 3.2.1)

Statement showing details of fictitious amount involved towards carriage of forest materials by fake carriers for 25 MLAAD schemes executed and completed by DC, Chirang during 2014-15 to 2016-17

| Sl. No. | Vehicle No. | Materials carried | Type of Vehicle | Verified by |
|---------|-------------|----------------------------|------------------------------|--------------------|
| 1 | AS 16D 7063 | Sand Gravel | Super Splender | DTO, Kokrajhar |
| 2 | AS 18B 5062 | | Hero Honda Achiever | mPARIVAHAN |
| 3 | AS 16C 2040 | | 3 wheeler auto ricksaw | DTO, Kokrajhar |
| 4 | AS 18B 1012 | Sand Gravel | Pulsar 220 | mPARIVAHAN |
| 5 | AS 16B 5044 | | Bajaj Discover | DTO, Kokrajhar |
| 6 | AS 19B 2022 | | Super Splender | mPARIVAHAN |
| 7 | AS 16C 7080 | | Registration No. not present | DTO, Kokrajhar |
| 8 | AS 18B 2041 | Sand Gravel | Discover 100 CC | mPARIVAHAN |
| 9 | AS 16D 4060 | | Glamour | DTO, Kokrajhar |
| 10 | AS 16D 5262 | | Yamaha Fazer | DTO, Kokrajhar |
| 11 | AS 18B 2143 | | TVS Scooty Streak | mPARIVAHAN |
| 12 | AS 16D 2241 | Sand | Honda Aviator | DTO, Kokrajhar |
| 13 | AS 16D 4033 | Sand Gravel, Gravel & Sand | Pulsar 180 | DTO, Kokrajhar |
| 14 | AS 16D 2143 | Sand Gravel | Yamaha Ray | DTO, Kokrajhar |
| 15 | AS 18B 6052 | | Discover 150 CC | mPARIVAHAN |
| 16 | AS 18B 2046 | Sand Gravel | Tata Nano | mPARIVAHAN |
| 17 | AS 18B 6632 | | Maruti Suzuki Alto | mPARIVAHAN |
| 18 | AS 18B 6172 | | Discover 150 CC | mPARIVAHAN |
| 19 | AS 16D 5530 | | Super Splender | DTO, Kokrajhar |
| 20 | AS 18B 6626 | | M/Cycle, Discover 125 | mPARIVAHAN |
| 21 | AS 18B 5046 | | M/Cycle, Pulsar 150 | mPARIVAHAN |
| 22 | AS 19B 7123 | Sand Gravel | Discover 135 CC | mPARIVAHAN |
| 23 | AS 16D 2245 | | Super Splender | DTO, Kokrajhar |
| 24 | AS 16D 4456 | | Bajaj Pulsar | DTO, Kokrajhar |
| 25 | AS 18B 5576 | | M/Cycle, Hero Honda Splendor | mPARIVAHAN |
| 26 | AS 18C 5576 | | 3 wheeler passenger auto | mPARIVAHAN |
| 27 | AS 16D 4633 | | Sand Gravel & Gravel | Maruti Suzuki Alto |
| 28 | AS 16D 2172 | Shin (DR) | | DTO, Kokrajhar |
| 29 | AS 16D 1213 | Super Splender | | DTO, Kokrajhar |
| 30 | AS 16D 5376 | Super Splender | | DTO, Kokrajhar |
| 31 | AS 16D 6052 | Super Splender | | DTO, Kokrajhar |
| 32 | AS 16D 7363 | Alto K 10 | | DTO, Kokrajhar |
| 33 | AS 18B 4151 | Motor Car, Maruti 800 | | mPARIVAHAN |
| 34 | AS 18D 4050 | Sand | Motor Car, Celerio | mPARIVAHAN |
| 35 | AS 19B 3022 | | Wagon R LX | mPARIVAHAN |
| 36 | AS 18B 4052 | Sand Gravel | M/Cycle, BA Ltd, Platina | mPARIVAHAN |
| 37 | AS 18B 6624 | Sand Gravel & Gravel | Discover 150 CC | mPARIVAHAN |

| | | | | | |
|----|-------------|----------------------|------------------------|-----------------|------------|
| 38 | AS 19D 4262 | Sand Gravel & Sand | TVS Star City | mPARIVAHAN | |
| 39 | AS 18B 1234 | Sand | Tata Nano | mPARIVAHAN | |
| 40 | AS 19B 4250 | Gravel | CD Delux | mPARIVAHAN | |
| 41 | AS 19B 2010 | Sand Gravel | Bajaj Discover | mPARIVAHAN | |
| 42 | AS 18B 1123 | | Sumo Victa | mPARIVAHAN | |
| 43 | AS 19B 1326 | | Bajaj Platina | mPARIVAHAN | |
| 44 | AS 19B 7131 | | Discover 135 CC | mPARIVAHAN | |
| 45 | AS 19B 1040 | | Tata Indica | mPARIVAHAN | |
| 46 | AS 19B 2020 | | i20 Magna | mPARIVAHAN | |
| 47 | AS 18B 1121 | | TVS Streak | mPARIVAHAN | |
| 48 | AS 18B 6134 | | CBZ Extreme | mPARIVAHAN | |
| 49 | AS 19B 6672 | | Sand Gravel | Aviator Scooter | mPARIVAHAN |
| 50 | AS 18B 5042 | | | Aviator Scooter | mPARIVAHAN |
| 51 | AS 18B 3646 | Discover 150 CC | | mPARIVAHAN | |
| 52 | AS 18B 9022 | Hero Honda Glamour | | mPARIVAHAN | |
| 53 | AS 19B 4612 | Maruti Suzuki Zen | | mPARIVAHAN | |
| 54 | AS 15D 4420 | Sand & Sand Gravel | Super Splender | mPARIVAHAN | |
| 55 | AS 18B 2546 | Gravel & Sand Gravel | Super Splender | mPARIVAHAN | |
| 56 | AS 18B 6042 | Sand Gravel | M/Cycle | mPARIVAHAN | |
| 57 | AS 18B 6043 | | Discover 150 CC | mPARIVAHAN | |
| 58 | AS 19B 6623 | | Yamaha YZF R-15 | mPARIVAHAN | |
| 59 | AS 19B 4036 | | Hero Honda Glamour | mPARIVAHAN | |
| 60 | AS 18D 2042 | Sand | Super Splender | mPARIVAHAN | |
| 61 | AS 18D 3065 | Sand & Gravel | TVS | mPARIVAHAN | |
| 62 | AS 18B 6055 | Sand Gravel & Gravel | Hero Honda Splendor | mPARIVAHAN | |
| 63 | AS 18C 2337 | Sand Gravel | Piaggio auto passenger | mPARIVAHAN | |
| 64 | AS 18B 9236 | Sand Gravel | Hero Honda Achiever | mPARIVAHAN | |
| 65 | AS 18B 4066 | Sand Gravel | Discover 125 CC | mPARIVAHAN | |

Source: Forest Challans, APWRD SoR 2013-14, mPARIVAHAN Mobile App, departmental records.

Appendix-4.1

(Reference to paragraph: 4.1)

**Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.
(Cases where final action was pending at the end of 31 March 2018)**

(₹ in lakh)

| Sl. No. | Name of the Department/Directorate | Upto 5 years | | 5 to 10 years | | 10 to 15 years | | 15 to 20 years | | 20 to 25 years | | More than 25 years | | Total | |
|----------|---|--------------|----------|---------------|----------|----------------|----------|----------------|-----------|----------------|-----------|--------------------|-----------|-----------|-----------|
| | | N | A | N | A | N | A | N | A | N | A | N | A | N | A |
| | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1 | Agriculture | 0 | 0 | 3 | 60.25 | 2 | 1.69 | 2 | 53.43 | 5 | 6.63 | 2 | 10.53 | 14 | 132.53 |
| 2 | Animal Husbandry & Veterinary | 2 | 57.04 | 4 | 8.67 | 0 | 0 | 3 | 10.20 | 0 | 0 | 0 | 0 | 9 | 75.91 |
| 3 | Autonomous Bodies ² | 5 | 7.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 7.02 |
| 4 | Border Areas | 0 | 0 | 1 | 22.41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 22.41 |
| 5 | Co-operation | 7 | 23.00 | 2 | 34.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 57.03 |
| 6 | Cultural Affairs | 5 | 416.05 | 1 | 118.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 534.35 |
| 7 | Cultural Affairs (Library) | 1 | 89.72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 89.72 |
| 8 | Cultural Affairs (Museum) | 1 | 12.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 12.00 |
| 9 | Dairy Development | 0 | 0 | 1 | 301.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 301.00 |
| 10 | General Administration (DCs) | 32 | 1638.08 | 4 | 203.92 | 9 | 503.92 | 0 | 0 | 0 | 0 | 0 | 0 | 45 | 2345.92 |
| 11 | Education (Elementary) | 28 | 418.18 | 4 | 59.26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32 | 477.44 |
| 12 | Education (Secondary) | 5 | 75.86 | 1 | 106.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 182.16 |
| 13 | Education (Higher) | 4 | 1175.34 | 2 | 21.61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 1196.95 |
| 14 | Education (Technical) | 2 | 5.51 | 1 | 2.43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 7.94 |
| 15 | Education (SCERT) | 2 | 477.50 | 1 | 0.37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 477.87 |
| 16 | Fisheries | 0 | 0 | 0 | 0 | 2 | 1.55 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1.55 |
| 17 | Food & Civil Supply | 9 | 258.47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 258.47 |
| 18 | Guwahati Development | 1 | 2.51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2.51 |
| 19 | Handloom & Textile | 1 | 4.76 | 2 | 13.85 | 1 | 2.14 | 1 | 8.57 | 0 | 0 | 0 | 0 | 5 | 29.32 |
| 20 | Health & Family Welfare (General) | 4 | 29.92 | 35 | 582.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 611.94 |
| 21 | Health & Family Welfare (Medical Education Group) | 3 | 71.16 | 3 | 49.34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 120.50 |
| 22 | Health & Family Welfare (Family Welfare) | 21 | 1433.17 | 2 | 32.28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 | 1465.45 |

² Water Resources Department, Public Works Department and Irrigation Department in respect of Autonomous Councils.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|--------------|--|------------|-----------------|------------|----------------|-----------|----------------|----------|--------------|----------|-------------|----------|--------------|------------|-----------------|
| 23 | Hill Areas | 12 | 272.56 | 13 | 1017.09 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 1289.65 |
| 24 | Industries | 2 | 68.32 | 0 | 0 | 1 | 505.19 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 573.51 |
| 25 | Information & Public Relations | 1 | 797.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 797.00 |
| 26 | Inland Water Transport | 3 | 9.75 | 1 | 12.29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 22.04 |
| 27 | Irrigation | 5 | 205.56 | 5 | 166.08 | 3 | 4.50 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 376.14 |
| 28 | Labour and Employment (Directorate of Employment & Craftsman training & ITI) | 4 | 250.69 | 1 | 249.66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 500.35 |
| 29 | Director of Audit, Local Fund | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1.51 | 0 | 0 | 0 | 0 | 1 | 1.51 |
| 30 | Panchayat & Rural Development | 11 | 398.51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 398.51 |
| 31 | P.W.D. (Building) | 1 | 11.80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 11.80 |
| 32 | P.W.D. (NH) | 2 | 159.79 | | | | | | | | | | | 2 | 159.79 |
| 33 | PWD (Roads) | 11 | 2627.16 | 3 | 121.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | 2748.19 |
| 34 | General Administration {SDO (Civil)} | 1 | 60.58 | 1 | 5.67 | 2 | 4.64 | 2 | 4.54 | 1 | 1.33 | 0 | 0 | 7 | 76.76 |
| 35 | Sericulture | 1 | 3.55 | 1 | 5.19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 8.74 |
| 36 | Social Welfare | 11 | 218.36 | 2 | 6.62 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 224.98 |
| 37 | Sports and Youth Welfare | 1 | 100.00 | 1 | 5.92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 105.92 |
| 38 | Home (The Commandant, 4 th APBn) | 1 | 4.87 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 4.87 |
| 39 | Tourism | 1 | 0.89 | 1 | 0.48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1.37 |
| 40 | Urban Development (Town & Country Planning) | 3 | 6.01 | 1 | 4.30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 10.31 |
| 41 | Urban Development (Municipal Administration) | 0 | 0 | 1 | 29.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 29.90 |
| 42 | Water Resources | 1 | 18.31 | 2 | 31.53 | 1 | 11.93 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 61.77 |
| 43 | WPT&BC | 8 | 217.48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 217.48 |
| 44 | WPT&BC (BTC) | 7 | 108.66 | 8 | 65.38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 174.04 |
| Total | | 220 | 11735.14 | 108 | 3337.18 | 21 | 1035.54 | 9 | 78.25 | 6 | 7.96 | 2 | 10.53 | 366 | 16204.62 |

N-number; A-amount.

Source: Inspection Reports.

Appendix-4.2

(Reference to paragraph: 4.1)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation and losses of Government material

(₹ in lakh)

| Sl. No. | Name of the Department/Directorate | Theft cases | | Misappropriation/Loss of Government material | | Total | |
|---------|--|-----------------|--------|--|---------|-----------------|---------|
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Agriculture | 5 | 7.31 | 9 | 125.22 | 14 | 132.53 |
| 2 | Animal Husbandry & Veterinary | 3 | 15.07 | 6 | 60.84 | 9 | 75.91 |
| 3 | Autonomous Bodies ³ | 1 | 5.95 | 4 | 1.07 | 5 | 7.02 |
| 4 | Border Areas | 0 | 0 | 1 | 22.41 | 1 | 22.41 |
| 5 | Co-operation | 0 | 0 | 9 | 57.03 | 9 | 57.03 |
| 6 | Cultural Affairs | 1 | 2.96 | 5 | 531.39 | 6 | 534.35 |
| 7 | Cultural Affairs (Library) | 0 | 0 | 1 | 89.72 | 1 | 89.72 |
| 8 | Cultural Affairs (Museum) | 0 | 0 | 1 | 12.00 | 1 | 12.00 |
| 9 | Dairy Development | 0 | 0 | 1 | 301.00 | 1 | 301.00 |
| 10 | General Administration (DCs) | 0 | 0 | 45 | 2345.92 | 45 | 2345.92 |
| 11 | Education (Elementary) | 0 | 0 | 32 | 477.44 | 32 | 477.44 |
| 12 | Education (Secondary) | 1 | 106.30 | 5 | 75.86 | 6 | 182.16 |
| 13 | Education (Higher) | 0 | 0 | 6 | 1196.95 | 6 | 1196.95 |
| 14 | Education (Technical) | 0 | 0 | 3 | 7.94 | 3 | 7.94 |
| 15 | Education (SCERT) | 1 | 0.37 | 2 | 477.50 | 3 | 477.87 |
| 16 | Fisheries | 1 | 0.75 | 1 | 0.80 | 2 | 1.55 |
| 17 | Food & Civil Supply | 0 | 0 | 9 | 258.47 | 9 | 258.47 |
| 18 | Guwahati Development | 0 | 0 | 1 | 2.51 | 1 | 2.51 |
| 19 | Handloom & Textile | 2 | 9.10 | 3 | 20.22 | 5 | 29.32 |
| 20 | Health & Family Welfare (General) | 0 | 0 | 39 | 611.94 | 39 | 611.94 |
| 21 | Health & Family Welfare (Medical Education Group) | 0 | 0 | 6 | 120.50 | 6 | 120.50 |
| 22 | Health & Family Welfare (Family Welfare) | 0 | 0 | 23 | 1465.45 | 23 | 1465.45 |
| 23 | Hill Areas | 1 | 2.65 | 24 | 1287.00 | 25 | 1289.65 |
| 24 | Industries | 0 | 0 | 3 | 573.51 | 3 | 573.51 |
| 25 | Information & Public Relations | 0 | 0 | 1 | 797.00 | 1 | 797.00 |
| 26 | Inland Water Transport | 0 | 0 | 4 | 22.04 | 4 | 22.04 |
| 27 | Irrigation | 4 | 16.78 | 9 | 359.36 | 13 | 376.14 |
| 28 | Labour and Employment (Directorate of Employment & Craftsman training & ITI) | 0 | 0 | 5 | 500.35 | 5 | 500.35 |
| 29 | Director of Audit, Local Fund | 0 | 0 | 1 | 1.51 | 1 | 1.51 |
| 30 | Panchayat & Rural Development | 0 | 0 | 11 | 398.51 | 11 | 398.51 |
| 31 | P.W.D. (Building) | 0 | 0 | 1 | 11.80 | 1 | 11.80 |
| 32 | P.W.D. (NH) | 0 | 0 | 2 | 159.79 | 2 | 159.79 |
| 33 | PWD (Roads) | 0 | 0 | 14 | 2748.19 | 14 | 2748.19 |
| 34 | General Administration {SDO (Civil)} | 0 | 0 | 7 | 76.76 | 7 | 76.76 |
| 35 | Sericulture | 1 | 5.19 | 1 | 3.55 | 2 | 8.74 |
| 36 | Social Welfare | 0 | 0 | 13 | 224.98 | 13 | 224.98 |
| 37 | Sports and Youth Welfare | 0 | 0 | 2 | 105.92 | 2 | 105.92 |
| 38 | Home (The Commandant, 4 th APBn) | 0 | 0 | 1 | 4.87 | 1 | 4.87 |

³ Water Resources Department, Public Works Department and Irrigation Department in respect of Autonomous Councils

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|--------------|--|-----------|---------------|------------|-----------------|------------|-----------------|
| 39 | Tourism | 0 | 0 | 2 | 1.37 | 2 | 1.37 |
| 40 | Urban Development (Town & Country Planning) | 0 | 0 | 4 | 10.31 | 4 | 10.31 |
| 41 | Urban Development (Municipal Administration) | 0 | 0 | 1 | 29.90 | 1 | 29.90 |
| 42 | Water Resources | 3 | 43.46 | 1 | 18.31 | 4 | 61.77 |
| 43 | WPT&BC | 1 | 6.23 | 7 | 211.25 | 8 | 217.48 |
| 44 | WPT&BC (BTC) | 0 | 0 | 15 | 174.04 | 15 | 174.04 |
| Total | | 25 | 222.12 | 341 | 15982.50 | 366 | 16204.62 |

Source: Inspection Reports.

GLOSSARY OF ABBREVIATIONS

| Glossary of abbreviations | |
|----------------------------------|--|
| AA | Administrative Approval |
| AAP | Annual Action Plan |
| AE | Accredited Engineer |
| AFR | Assam Financial Rule |
| AICTE | All India Council for Technical Education |
| AOC | Audit Objection Committee |
| AP | Anchalik Panchayat |
| APCCF | Additional Principal Chief Conservator of Forest |
| APR | Actual Payees Receipt |
| APWD | Assam Public Works Department |
| ARIASP | Assam Rural Infrastructure and Agricultural Services Project |
| ARV | Annual Ratable Value |
| ATN | Action Taken Note |
| AUWS&SB | Assam Urban Water Supply & Sewerage Board |
| AWC | Anganwadi Centres |
| BC | Bituminous Concrete |
| BCR | Benefit Cost Ratio |
| BDO | Block Development Officer |
| BoQ | Bill of Quantities |
| BPL | Below Poverty Line |
| BTC | Bodoland Territorial Council |
| BUG | Built Up Girder |
| CA | Central Assistance |
| CC | Construction Committee |
| CDP | City Development Plan |
| CE | Chief Engineer |
| CEO | Chief Executive Officer |
| CHD | Council Head of Department |
| CIT | Central Institute of Technology |
| CMSVC | Chief Minister's Special Vigilance Cell |
| CN | Core Network |
| CPHEEO | Central Public Health and Environmental Engineering Organisation |
| DC | Deputy Commissioner |
| DEC | Distance Education Council |
| DECT | Director of Employment and Craftsman Training |
| DIPR | Director of Information and Public Relations |
| DPR | Detailed Project Report |
| DTO | District Transport Office |
| EC | Executive Committee |
| EE | Executive Engineer |
| FC | Finance Commission |
| FD | Fixed Deposit |
| FEAD | Finance (Economic Affair) Department |
| FIR | First Information Report |
| FTC | Forest Transit Challan |
| FTS | Field Trial Station |
| GCC | General Conditions of Contract |

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|---------|--|
| GDD | Guwahati Development Department |
| GFR | General Financial Rules |
| GJB | Guwahati Jal Board |
| GMC | Guwahati Municipal Corporation |
| GMCH | Gauhati Medical College Hospital |
| GoA | Government of Assam |
| GoI | Government of India |
| GP | Gram Panchayat |
| GSB | Granular Sub Base |
| GU | Gauhati University |
| HMS | Hospital Management Society |
| HPC | High Powered Committee |
| IC | Implementing Committee |
| ICBP | Interlocking Concrete Block Pavement |
| IDOL | Institute of Distance and Open Learning |
| IGNOAPS | Indira Gandhi National Old Age Pension Scheme |
| IGNOU | Indira Gandhi National Open University |
| IR | Inspection Report |
| ITI | Industrial Training Institutes |
| JE | Junior Engineer |
| KAAC | Karbi Anglong Autonomous Council |
| LGBI | Lokpriya Gopinath Bordoloi International |
| MA | Mobilisation Advance |
| MB | Measurement Book |
| MLA | Member of Legislative Assembly |
| MLALAD | Members of Legislative Assembly Local Area Development |
| MoRD | Ministry of Rural Development |
| MoRTH | Ministry of Road Transport and Highways |
| MoST | Ministry of Surface Transport |
| MoUD | Ministry of Urban Development |
| MSDP | Multi Sectoral Development Programme |
| MSW | Municipal Solid Waste |
| NABARD | National Bank for Agriculture and Rural Development |
| NCHAC | North Cachar Hills Autonomous Council |
| NE | North East |
| NGO | Non-government organisations |
| NH | National Highway |
| NIT | Notice Inviting Tender |
| NLCPR | Non-lapsable Central Pool Resource |
| NPCB | New Paying Cabin Block |
| ODL | Open and Distance Learning |
| OM | Office Memorandum |
| P&RD | Panchayat and Rural Development |
| PAC | Public Accounts Committee |
| PC | Premix Carpeting |
| PCBA | Pollution Control Board of Assam |
| PD | Project Director |
| PMGSY | Pradhan Mantri Gramin Sadak Yojana |
| PNIT | Press Notice Inviting Tender |

| | |
|--------|--|
| PWC | Project Works Committee |
| PWD | Public Works Department |
| RBI | Reserve Bank of India |
| RCC | Reinforced Cement Concrete |
| RIDF | Rural Infrastructure Development Fund |
| SC | Scheduled Caste |
| SDBC | Semi-dense Bituminous Concrete |
| SDRF | State Disaster Response Fund |
| SE | Superintendent Engineer |
| SLBs | Service Level Benchmarks |
| SoR | Schedule of Rates |
| ST | Scheduled Tribe |
| TC | Town Committee |
| TDD | Transformation and Development Department |
| TS | Technical Sanction |
| UC | Utilisation Certificate |
| UDD | Urban Development Department |
| UGC | University Grants Commission |
| ULBs | Urban Local Bodies |
| UT | Union Territory |
| WPT&BC | Welfare of Plain Tribes and Backward Classes |
| WSS | Water Supply Service |
| WWTF | Waste Water Treatment Facility |
| ZP | Zilla Parishad |

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