

PREFACE

1. This Report of the Comptroller and Auditor General of India contains the results of district centric Audit of Nagaon district in Assam. The Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. Audit conducted a review of the significant socio-economic developmental activities implemented in Nagaon district during the period 2006 to 2011. Audit process involved test-check of records pertaining to Nagaon district, in the State Planning and Development Department, the office of the Deputy Commissioner, District Rural Development Agency, selected Blocks, Gram Panchayats, Municipal boards, other departments and various district level implementing agencies.
3. The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Government of India has increasingly been entrusting the responsibility for delivery of key services like education, health, employment etc. at local level especially at PRIs and funds are being provided directly to districts by GOI. Responding to this devolution of finances to districts for an integral local area development a Performance Audit of Nagaon district was carried out to assess the status and impact of implementation of various Socio-economic development activities in the District during 2006-11 and to evaluate whether the quality of life of the people has improved. This audit covered the developmental activities and associated expenditure in the District in respect of Social and Economic Sector schemes, provision of basic civic amenities, use of Information Technology to provide better public services and focused on the role and responsibilities of DC in providing the essential public services and improving the quality of life of the people.

Audit scrutiny of social sector schemes brought out the successful efforts of the District Administration in improving the basic infrastructure in both Health and Education. Improvement in coverage of supply of drinking water during 2006-11 was also noticed. However, there are quite a few areas where the district administration needs to focus its attention as discussed below:

Planning

The District Planning and Monitoring Committee though formed in August 2004 had not prepared any Perspective Plans and Integrated Plan for overall development of the District. As a result gaps in various development activities remained unidentified and needs of weaker section of the society could not be addressed to. Community Participation in planning process was not ensured.

(Paragraphs 3.1 to 3.3)

Recommendation

Gaps in various developmental schemes needs to be identified through Perspective Plans and Integrated Plan by Community Participation in planning process.

Financial Managements

Funds remained unutilised and parked in banks at district as well as in lower level as works under different schemes could not be completed for want of land acquisition, slow progress of works by contractors/executing agencies, lack of monitoring and supervision. Besides lack of financial control resulted in non accountal of funds, loss due to cut imposed by GOI, excess payment and inadmissible expenditure.

(Paragraphs 4.1 to 4.9)

Recommendation

Financial management, in general, needs improvement, and funds provided for various socio-economic developmental programmes need to be efficiently and effectively utilised.

Social Services

Besides literacy, there are certain definite facilitators of ascertaining quality of human life in a region. Presence of such facilitators and accessibility and usability of these social overheads make way for higher standard of living in the region. Health, Education, Drinking Water, Sanitation etc. are some of the basic requirements of any region to maintain and sustain basic standard of living.

Health

Identification of gaps in the health care infrastructure, non availability of stipulated facilities and absence of skilled manpower etc. were not assessed to make proper planning followed by implementation. Thus, the aim of providing accessible and affordable health care facilities to the people was yet to be achieved in the District. However, improvements were noticed in reducing infant mortality rate, maternal mortality rate and total fertility rate, increasing institutional deliveries of child, immunisation of child population and eradication of leprosy.

(Paragraphs 5.1.1 to 5.1.11)

Recommendation

The District Administration should ensure of providing accessible and affordable health care as per NRHM guidelines within specific time frame.

Education

The number of Primary and Upper Primary Schools increased with increase of enrolment of children in the targeted group. Drop out level of students during 2006-11 was found reduced. There were also improvements in pass percentage of pass in Board's results in spite of shortage of teachers in schools. However, many schools in the District lacked basic infrastructure/facilities and shortfall in inspection of schools to be carried out by the Inspector of Schools. There was also irrational deployment of teachers in rural and urban areas in respect of primary and upper primary schools. Implementation of Mid Day Meal scheme failed to achieve its objective since it could not provide the children with meals for required number of days.

(Paragraphs 5.2.1 to 5.2.3 and 5.3)

Recommendation

Basic infrastructure/facilities should be provided on a priority basis in all the schools to ensure an appropriate environment for teaching and learning.

Water Supply and Sanitation

Though there was improvement in coverage of habitations in supply of drinking water during 2006-11, supply of safe drinking water to people of the district was not ensured by conducting water tests at regular intervals. Occurrence of water born diseases in the District raised doubt about supply of safe drinking water.

The coverage of Total Sanitation Campaign Scheme in the District so far as toilets for schools and Anganwadi Centres were concerned was partial. Further, the four towns in the District had no sewerage facilities and there was no plan to construct it, which indicated that the objective of providing hygienic sanitation facilities remained unachieved as a result quality of life of people in this aspect in the District was not improved as stipulated.

(Paragraphs 5.4.1 to 5.4.5 & 5.5.1 to 5.5.2)

Recommendations

- *Action plan needs to be chalked out to provide potable drinking water to all the uncovered habitations besides the quality of drinking water should be ensured by regular water testing.*
- *Steps needs to be taken to ensure completion of works under Total Sanitation Campaign in time to extent the desired benefit to people.*

Integrated Child Development Scheme

Implementation of the scheme was partial in the District as 75 to 113 feeding days per year during 2006-11 could be covered against the norm of 300 days per year, as a result improvement of nutritional status of beneficiaries remained unachieved. Besides AWCs were lacking in toilet and drinking water supply.

(Paragraphs 5.6.1 to 5.6.4)

Recommendation

Adequate funds should be provided to ensure coverage of entire feeding days as stipulated in scheme guidelines.

Economic Services

Infrastructure-Transportation and Road connectivity

Nagaon is well connected with different parts of State by road links. The National Highway No.36 and 37 provide easy access to important places of Nagaon district. The North East Frontier Railway has its divisional Headquarter in Lumding which is connected with all important centres in the District. Coverage of habitations under PMGSY was, however, deficient in the Districts as large number of works remained incomplete due to slow progress of works by the contractors, scarcity of materials, limited working period and paucity of funds.

(Paragraphs 6.1.1 and 6.1.1.1)

Recommendation

Roads connectivity of habitations/villages should be completed in a time bound manner by formulating long term/medium term plans.

Irrigation

Many irrigation schemes remained inoperative/defunct/incomplete due to paucity of funds as a result objective of creation of irrigation potential and its eventual utilisation for increase of production of crops both traditional and high yielding variety to improve the economic condition of the poor people remained unachieved. Schemes were taken up without ascertaining demand of water as a result created potential were also not utilised.

(Paragraphs 6.1.2 and 6.1.2.1)

Recommendation

Adequate funds should be provided so that schemes were completed in time to create irrigation potential for increase of production of crops.

Other Developmental Schemes

Many works under DDP, Untied funds, MPLADS, MLAADS etc. remained incomplete due to lack of planning and supervision. As a result funds remained unutilised and people were deprived from intended benefits. The assets created were not accounted for, as asset register was not maintained and future maintenance of assets were not ensured.

(Paragraphs 6.1.3 and 6.1.3.1)

Recommendation

A co-ordinated approach needs to be adopted by the District Administration in implementation of the projects/schemes so that the works are planned and completed.

Employment Generation

Sampoorna Gramin Rozgar Yojana (SGRY) and National Rural Employment Guarantee Scheme (NREGS)

The shortfall in generation of employment under NREGS was due to under utilisation of funds and excess expenditure in material components. In both the schemes, adequate employment generation for women was not ensured. Thus, the District Authorities failed to provide the guaranteed wage employment in rural areas of the District thereby defeating the objective of providing security of livelihood to the needy and weaker section. Thus, the extent of poverty alleviation through these schemes was not upto the targeted level.

(Paragraphs 6.2.1, 6.2.2 and 6.2.2.1)

Swarnajayanti Gram Swarozgar Yojana (SGSY)

In the absence of monitoring mechanism to evaluate the status of economic viability of the projects undertaken by SHGs/Individuals, their economic upliftment was not ensured. Constant monitoring of release of funds to SHGs and individual beneficiaries by the banks as envisaged in scheme guidelines was deficient and selection of beneficiaries were also not based on ground realities.

(Paragraphs 6.2.3 and 6.2.3.1)

Recommendations

- *The objective of security of livelihood to the needy and weaker section of the society by generating more employment should be ensured by the District Administration.*
- *Monitoring should be strengthened to evaluate the status of economically viability of projects undertaken by SHGs.*

Housing Scheme

Indira Awaas Yojana (IAY)

Due to release of funds at the fag end of the financial year by the DRDA to lower levels, huge funds remained unutilised at the end of each financial year and as a result targeted houses could not constructed. IAY funds were diverted for other purposes besides beneficiaries were selected outside BPL lists and funds were provided to ineligible persons.

(Paragraphs 6.3.1 to 6.3.3)

Recommendation

Selection of BPL beneficiaries by Gram Sabhas needs to be ensured.

Energy

Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

The implementation of the scheme was partial in the District. Only 54 *per cent* of targeted villages were electrified and 39 *per cent* of targeted BPL population could be covered during 2006-11. Delay in completion of the scheme led to cost overrun.

(Paragraph 6.4)

Recommendation

The district administration should ensure completion of work by co-ordinating among different agencies within specified period so that targeted villages can be electrified.

General Services

E-Governance

A District e-Governance agency for implementation of NeGP, monitoring the functioning of the Common Service Centres, delivery of G2C Services as required to be established, had not been established. As a result, the Citizens of the District remained deprived of getting the intended benefits under NeGP.

(Paragraph 7.1)

Waste management

The Municipal Boards (MBs) in the District failed to discharge their responsibilities in disposing municipal waste for deficient infrastructure and people of the District were exposed to the threat of untreated waste and pollution.

(Paragraphs 7.2.1 and 7.2.2)

Recommendation

Waste management plans need to be finalised by the MBs on priority basis for pollution free environment.

Other Civic Amenities

The District is deficient in drainage system, inadequate bank branches and fire stations. Increase in criminal cases was also noticed. The District Administration had not initiated any action to improve the quality of life by removing these deficiencies.

(Paragraphs 7.3.2 to 7.3.3)

Satisfaction level of the beneficiaries in the District

The responses to personal interviews and information furnished by the GPs indicate poor satisfaction level in respect of road conditions, drinking water supply, electricity supply, medical facilities etc.

(Chapter 8)

Recommendation

The District authority should take concrete and tangible efforts to improve the quality of life in the District by efficient implementation of the development programmes.

Monitoring Mechanism and Impact Evaluation

Monitoring and Supervision at various levels was deficient for which huge number of works under different schemes remained incomplete. As a result people were deprived of intended benefits of these developmental schemes. Documentation of receipts and disposal of complaints received, were not done. Thus, timely disposal of complaints/grievances received from the people of the district could not be ascertained.

(Paragraphs 10.1 to 10.5)

Recommendation

Monitoring, inspection and supervision needs to be strengthened at all the tiers of local administration to ensure that the programmes are executed on time and within cost, and timely corrective action is taken in cases of slippage.

Conclusion

Planning was not based on structural process of obtaining inputs from Blocks, GPs and other Stake holders. Financial management was poor. Funds remained un-utilised at different levels. Large number of works under different schemes remained incomplete due to funds constraint, slow progress of works, land problem etc. As a result, desired benefits are to be provided to the people of the District. There are multiplicity of programmes/schemes and even larger number of implementing agencies making it difficult for the District Administration to monitor and supervise the works. Although there were improvements in creation of infrastructure in both Health and Education Sectors but the District Administration needs to provide adequate skilled manpower to utilise the facilities in these sectors. Improvement in coverage of habitations though increased, supply of safe drinking water was not ensured through regular water testing. Employment generation in the District was deficient as a result the objective of improving livelihood of the weaker section of the

society remained unachieved. Further, inputs regarding satisfaction level of people through GP Secretaries indicated deficiency in providing better road communication, safe drinking water supply, adequate medical facilities, and elementary education to all children etc. The State Government/the District Administration need to focus its attention to address these serious issues in order to improve the quality of life of the people in the District.

(Chapter 11)

Chapter 1: Introduction

1.1 Profile of the District

The District of Nagaon, in Central Assam, is one of the oldest districts. It is bound on the North by the river Brahmaputra, on the east and south by the hills of Karbi Anglong district and on the west by Morigaon district.

The District spans an area of 3,973 sq km, which is 5.07 *per cent* of the total area of the State (78,438 sq km) and is headquartered at Nagaon. The District accounts for about 8.70 *per cent* (23.15 lakh) of the population of the State (2.66 crore) with 87.95 *per cent* (20.36 lakh) of them residing in rural areas. The District comprises of three Sub-Divisions¹ and 10 revenue circles. To cater to rural development, the District has been divided into 18 Community Development Blocks covering 235 Gram Panchayats (GPs). The rate of literacy in the District is 62 *per cent*, which is marginally lower than the State literacy rate of 63 *per cent*. Out of 4.14 lakh families of the District, 26 *per cent* (1.08 lakh families) live below the poverty line (BPL). The sex ratio of the District is 944 against the sex ratio of 935 in the State. SC/ST population comprises 13.16 *per cent* of the total population of the District.

1.2 Administrative Set-up

Deputy Commissioner

The District Planning and Development Committee is the apex body at the District level for approving a shelf of schemes for development of the District. The Deputy Commissioner (DC) is in-charge of the District and is the sanctioning authority for all developmental programmes in the District. He is also the Executive Director (ED) of the District Rural Development Agency (DRDA), and ensures co-ordination between DRDA, Panchayati Raj Institutions (PRIs), field officers and all other departments of the State Government. In other cases (State and Central Plan schemes implemented by various Departments), he is the District Programme Coordinator (DPC). Although DC is the overall incharge of the District including law and order, the Superintendent of Police (SP) is responsible for maintenance of law and order in the District.

DC is assisted by Additional DC (Development), who is the Chief Planning Officer, for preparation and prioritisation of schemes and their monitoring and review.

¹ (i) Nagaon (Sadar) Sub-Division (ii) Kaliabor Sub-Division and (iii) Hojai Sub-Division

District Rural Development Agency (DRDA)

DRDA is the main organ at the District level to oversee the implementation of various rural developmental programmes. It is responsible for planning and coordinating with various agencies - Governmental, non-Governmental, technical and financial for successful programme implementation. DRDA enables the community and the rural poor to participate in the decision making process, oversees the implementation of various programmes to ensure adherence to guidelines, quality, economy and efficiency and reporting to the concerned authorities at prescribed intervals. It is also responsible for conduct of various surveys relating to BPL families etc. Project Director (PD) is the executive in charge of DRDA and the controlling officer for all the Block Development Officers (BDOs). PD, DRDA is responsible for interaction with the District/State administration as well as with GOI and ensures co-ordination with ZP for implementation of various rural development programmes.

The Chief Executive Officer (CEO), ZP, who is appointed by the State Government, is the sanctioning authority of schemes and exercises control over BDOs and the Secretaries of Gram Panchayats (GP) for execution of works under ZP.

The administrative set-up of the District is depicted in Chart -1.

Chart-1: Administrative set-up



Chapter 2: Audit Framework

2.1 Scope of Audit

Audit of district Nagaon involved a review of the significant socio-economic developmental schemes/programmes implemented in the District during the period 2006-11. The audit encompassed an appraisal of social sector programmes relating to health, education, water supply and sanitation. In the economic sector, infrastructure development was reviewed through an assessment of the projects and schemes implemented for improvement of road connectivity in the District Pradhan Mantri Gram Sadak Yojana (PMGSY) and other road sector schemes), provision of employment and houses to the poor and vulnerable sections of the society (Swarnjayanti Gram Swarozgar Yojana (SGRY), National Rural Employment Guarantee Scheme² (NREGS), Indira Awaas Yojana (IAY) and Untied Fund) etc. This audit covered the developmental initiatives and the associated expenditure in the District - whether from Central or State funds, and focused on the role and responsibilities of the District Administration in providing the essential public services and improving the quality of life of the people of the District and the extent of community participation in programme implementation and monitoring. The status of provision of basic civic amenities by the municipal boards, town committees and law and order situation in the District was also reviewed.

Audit was based on a scrutiny of records in the State Planning and Development Department, the office of DC, DRDA, selected Blocks and GPs and concerned line departments between January and June 2011.

2.2 Audit Objectives

The objectives of audit were to assess:

- The adequacy and effectiveness of the annual planning process for different programmes.
- The effectiveness of the developmental programmes in terms of achievement of targeted outputs and outcomes and their economical and efficient execution.
- The adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds.
- The adequacy and effectiveness of the processes for monitoring, reporting and evaluation and its ultimate impact on the quality of life on the people of the District.

² Renamed as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) since October 2, 2009

2.3 Audit Criteria

Audit findings were benchmarked against the following criteria:

- District plans and annual plans;
- Guidelines of the concerned programmes/schemes; and
- Prescribed monitoring mechanisms.

2.4 Audit Methodology

Before the commencement of audit, discussions were held with the Additional DC (Development), in an entry conference in February 2011 wherein audit objectives and scope of audit were discussed and his inputs and perceptions relating to various developmental programmes were obtained. Photographic evidence and physical verification were also taken into consideration to substantiate audit observations.

The District has 18 Development Blocks and 235 Gram Panchayats (GP). Out of 18 blocks, nine blocks (50 *per cent*) were selected for detailed scrutiny. Five Blocks³ blocks were selected on the basis of their distance from the District headquarters, and four blocks⁴ were selected on the basis of minority population. Further, 136 GPs (58 *per cent*) were selected for extensive audit. Besides, the records of DC, DRDA, Sarva Shiksha Abhiyan, DEEO, Inspector of Schools, District Health Mission, Municipal Boards⁵, Town Committees⁶, Executive Engineers of Public Works (PW) Divisions, Public Health Engineering (PHE) Divisions and Irrigation Divisions and other concerned offices were also scrutinized covering an expenditure of ₹1,030.01 crore (59 *per cent*) out of total expenditure of ₹1,754.55 crore. The satisfaction level of beneficiaries on different parameters was evaluated through collection of information from 207 (88 *per cent*) out of 235 GPs on the basis of questionnaires given to them.

An exit conference was held on 2 November 2011 with the Deputy Commissioner, Nagaon and representatives of other line departments from the District. The Secretary, Finance Department also attended the meeting. Audit findings were discussed in the meeting and the replies of the DC have been incorporated in the review at appropriate places.

2.5 Acknowledgement

The office of the Principal Accountant General (Audit), Assam acknowledges the co-operation extended by DC and district heads of the concerned departments in conducting this audit.

³ (i) Dhalpukhuri; (ii) Jugijan; (iii) Kaliabor; (iv) Lawkhowa & (v) Lumding.

⁴ (i) Binnakandi; (ii) Juria; (iii) Kathiatoli & (iv) Raha.

⁵ (i) Hojai; (ii) Lanka; (iii) Lumding & (iv) Nagaon.

⁶ (i) Dhing; (ii) Doboka; (iii) Kampur & (iv) Raha.

Chapter 3: Planning

3.1 District Planning Committee

The 74th Constitutional Amendment mandated the establishment of a District Planning Committee (DPC) for consolidating the plans prepared by the panchayats and municipalities in the district into the Draft District Plan. The Eleventh Five year Plan also emphasized the critical need for an inclusive planning process involving the elected local government representation in planning, implementing, supervising the delivery of essential public services.

3.2 Policy and Planning

The Government of Assam constituted (August 2004) District Planning and Monitoring Committee (DPMC) for each district with a cabinet ranked Minister from the District as the Chairman of the Committee. The Committee is to meet as many times as felt necessary during the year and should particularly meet in the month of August for scrutiny, and approval of the district level plans prepared by development departments. In addition, monitoring of the schemes is also the function of the DPMC.

3.3 Perspective and Annual Plans

Audit scrutiny revealed that DPMC had not prepared any Perspective Plan or even a shelf of schemes for overall development of the District. Annual Action Plan (AAP) was prepared by DC for 2006-07 and thereafter by CEO, Zilla Parishad. DPMC had met once every year during 2006-11 to review the progress of implementation of the development schemes.

Planning for urban development mainly includes planning for employment generation in urban areas under the scheme “Swarna Jayanti Sahari Rojgar Yojana” (SJSRY) and also planning for infrastructure development under “Integrated Development of Small and Medium Towns” (IDSMT). Besides these two schemes there are a number of other schemes which are discussed in subsequent paragraphs.

The District Urban Development Authority (DUDA), which implements the SJSRY and IDSMT, did not prepare any action plan for implementation of the schemes. Besides, preparation of shelf of projects and identification of beneficiaries through survey was also not done.

In the implementation of IDSMT, planning process started after receipt of funds and was based on the quantum of funds. Shelf of projects and AAPs were not prepared during 2006-11. DUDA did not furnish any reasons for non preparation of action plan, though called for.

Thus, preparation of AAPs was done on an ad-hoc basis without obtaining inputs from field level and most significantly, survey and identification of beneficiaries was not done.

NREGS, SGRY and IAY were implemented by DRDA through Zilla Parishad (ZP), Anchalik Panchayats (APs) and Gram Panchayats (GPs) during 2006-11. AAP indicating location-wise distribution of works for execution based on proposals made by Village Level Committees/Gram Sabhas, however, were not shown to audit though called for. Under NREGS/SGRY year-wise targets for employment generation were not fixed.

Hence, transparency in planning process as envisaged in the guidelines of the scheme was not ensured.

During exit conference, DC stated (November 2011) that at district level prespective plan was prepared for various programme but it was not done in a comprehensive manner.

Thus, adequate and envisaged planning process was absent in the District. Perspective plans and integrated district plans were not prepared and as a result gaps in various developmental initiatives remained unidentified. Hence, the needs of the weaker sections of the society and the disparities between various regions and communities could not be addressed adequately.

Recommendation

Holistic perspective and integrated annual plans should be prepared for the District, based on a structured process of obtaining inputs from Blocks and GPs and other stakeholders for a more realistic assessment of developmental requirements of the District.

Chapter 4: Financial Management and Accounting Framework

Funds are allocated to the District through the State budget for various developmental activities (State sector schemes). In addition, funds are directly released to DRDA and implementing agencies for implementation of various socio-economic programmes by the State and GOI (Central sector schemes). DRDA releases the funds to the Blocks and other executing agencies based on the approved allocation for individual schemes.

4.1 Gaps in the Funds flow and Expenditure incurred

The total flow of funds to the District during 2006-11 and expenditure incurred was not available either with the Additional Deputy Commissioner (Development) who is the Chief Planning Officer or with other district authorities like DRDA. However, information on funds received and reported expenditure as of March 2011 in respect of certain significant programmes as collected by Audit from various departments is detailed in the Table -1.

Table-1
Position of funds received and expenditure incurred during 2006-11
in respect of certain significant programmes

(₹ in crore)			
Sl. No.	Name of Schemes	Funds provided	Expenditure incurred
(1)	(2)	(3)	(4)
1.	National Rural Health Mission (NRHM)	106.07	91.34
2.	National Aids Control Programme (NACP)	0.24	0.24
3.	Sarva Shiksha Abhiyan (SSA)	153.97	152.42
4.	Pre-matric Scholarship for SC/ST students	0.12	0.11
5.	Mid-day Meal (MDM)	45.93	38.91
6.	Water Supply	83.29	81.40
7.	Total Sanitation Campaign (TSC)	28.40	24.59
8.	Integrated Child Development Scheme(ICDS)	56.65	48.00
9.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	327.32	327.32
10.	Other Road Sector Schemes	79.81	79.81
11.	Irrigation	37.22	37.11
12.	District Development Plan (DDP)	57.35	46.12
13.	Untied Funds	5.76	5.64
14.	Member of Parliament Local Area Development Scheme (MPLADS)	18.38	15.01
15.	Member of Legislative Assembly Local Area Development Scheme (MLALADS)	21.40	19.32
16.	Sampoorna Grameen Rozgar Yojana (SGRY)	53.66	53.41
17.	National Rural Employment Guarantee Scheme (NREGS)	96.84	94.30
18.	Swarnjayanti Gram Swarozgar Yojana (SGSY)	70.36	63.39
19.	Indira Awaas Yojana (IAY)	308.11	272.66

(1)	(2)	(3)	(4)
20.	Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)	92.21	62.23
21.	e-Governance	2.09	0.79
22.	Municipal Boards	27.93	12.59
23.	Storm Water Drainage Programme	6.74	6.68
24.	District Police Administration	133.28	124.41
25.	Multi-Sector Development Project (MSDP)	8.35	8.28
26.	National Old Age Pension Scheme (NOAP)	67.52	58.99
27.	Kalpataru	10.15	8.04
28.	Tourism	2.13	2.13
29.	National Food Security Mission (NFSM-Rice)	5.02	4.16
30.	National Technology Mission for Horticulture Development	5.91	4.84
31.	Integrated Wasteland Development Programme (IWDP)- Hariyali	11.79	10.31
Total		1,924.00	1,754.55

Source: Departmental figures

Audit analysis revealed that there was a gap between the funds received and expenditure incurred as funds received from GOI and State Government were parked in different bank accounts (scheme-wise) as discussed in paragraphs 4.2, 4.3, 6.2.2 and 6.3.1 without being utilised within the prescribed timeframe, as schemes/projects could not be completed due to delay in land acquisition, land disputes, inadequate project management etc. including delay in planning, execution, due to limited working periods, monitoring and supervision.

DC stated (November 2011) that efforts have been taken for minimising the gap between the fund receipt and money spent.

4.2 Blockade of fund

➤ According to Assam Treasury Rules, 1937 and Subsidiary Orders (Rule 16, SO 50) read with Rules 62, 63 and 95 of Assam Financial Rules (AFR), 1939, no money shall be drawn from the treasury unless it is required for immediate disbursement. Besides, a Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all moneys received and disbursed and for the safe custody of cash. The DDO should satisfy himself, by periodical examination that the actual cash balance corresponds to the balance as per cash book. Further, DDO is required to verify day-to-day transactions, attest each entry appearing in the cash book and authenticate the analysis of daily/monthly closing balances.

In violation of the above provision, DC, Nagaon kept unutilized fund received from time to time for different works under various schemes. As of September 2011, DC had accumulated unspent balance of ₹18.05 crore⁷ in DCRs (20 Nos.: ₹0.83 crore), banks (five current accounts: ₹16.67 crore) and ₹0.55 crore in

⁷ More than 10 years ₹0.14 crore; More than five years ₹0.20 crore; More than three years ₹0.67 crore; One to three years ₹11.50 crore and Less than one year ₹5.54 crore.

cash/vouchers since 1994. Analysis of the closing balances was not recorded on the cash book and cash balances were never physically verified.

➤ DC is the implementing agency in respect of schemes viz. MPLAD, MLAADS, NOAP etc. for which funds were released to him by GOI and GOA. DC, further, released the funds to Block Development Officers (BDOs) and Circle Officers (COs), Chairman of construction committees for execution of the schemes.

Scrutiny of records of selected blocks and information collected from other BDOs and COs revealed that ₹5.30 crore under these schemes remained unutilized as of March 2011.

Non utilization of funds, thus, resulted in blockade of development funds. Besides, the objectives of creation of durable community assets under MPLAD/MLAADS and providing financial assistance to old persons under NOAP remained unachieved to the extent of such blocked funds. Further, monitoring of implementation of the schemes by DC was deficient as discussed in paragraphs 6.1.3(c), 6.1.3(d) and 6.1.3.1. Moreover, keeping of fund unutilised for long period may lead to misutilisation/misappropriation of funds. DC stated (September 2011) that periodical examination of cash book would be done as suggested. He also stated that clearance of accumulated unspent balances was under process. Further, BDOs and COs were also instructed to expedite early implementation of schemes and utilisation of funds.

4.3 Non accountal of accrued interest

➤ Funds for rural development schemes are released by GOI to the PD, DRDA, Nagaon in instalments. The PAO, Rural Development Department, GOI, releases funds to the Master accounts of the concerned DRDAs with instruction to transfer the credited funds (from Master account) to the respective scheme funds. The PD, DRDA, Nagaon maintained a Master account bearing No. 10965277518 (saving account) in SBI, Nagaon.

Scrutiny of records revealed that the amounts credited in the banks meant for rural development schemes viz. IAY, SGSY, DRDA Administration, NREGS etc as released by GOI were transferred to respective scheme fund account with a delay ranging from two to three months. As a result of retention of funds in the Master account, interest accrued to the agency which did not transfer the same to the respective scheme funds as of March 2011. Thus, accumulated accrued interest of ₹96.68 lakh was retained in the Master account. Neither any account nor cash book was maintained by the agency for transactions in the Master account.

➤ DC, Nagaon maintained LAC wise and MP wise savings bank accounts⁸. Interest earned on these accounts are required to be credited to respective scheme

⁸ Canara Bank & Punjab National Bank (MPLAD); State Bank of India (MLAADS)

funds and utilized for implementation of the schemes. Scrutiny revealed that the DC did not account for an interest amount of ₹20.78 lakh (MLAADS: ₹10.36 lakh, MPLAD: ₹10.42 lakh) accrued during 2006-11 in the respective scheme funds.

Thus, the entire accrued interest of ₹1.17 crore (0.97 crore + 0.20 crore) was not accounted for in the cash books. The possibility of misappropriation/ mis-utilisation of unaccounted money cannot be ruled out. The DDOs failed to discharge their responsibility in account of Government funds and exhibition of true and fair picture of scheme funds. Admitting the fact, the PD, DRDA stated (September 2011) that action would be taken for account of interest in respective scheme funds. DC, however, stated (September 2011) that the accrued interest as pointed out by audit was entered in bank pass books but facts remained that the accrued interest was not accounted for in cash book in violation of financial rules.

4.4 Utilization Certificate

➤ DC, Nagaon paid ₹1.26 crore to DC, Morigaon (₹30.59 lakh), DC, Golaghat (₹50 lakh), DC, Kamrup Metro (₹45 lakh) during December 2009 and September 2010, out of MPLADS, but no utilization certificate was received from the concerned DCs as of June 2011.

Thus, in the absence of utilization certificates, the expenditure of ₹1.26 crore could not be vouchsafed in audit. The DC stated (September 2011) that the concerned DCs would be reminded to furnish the UCs.

➤ GOI accorded Administrative Approval of ₹18.56 crore (Central Share: ₹16.70 crore; State Share: ₹1.86 crore) for construction of 4,820 IAY houses in Nagaon District under Multi Sector Development Project (MSDP) for the year 2009-10 and released 1st instalment of ₹8.35 crore in December 2009 to DC, Nagaon. DC released (June 2010) the same to PD, DRDA, Nagaon for construction of IAY houses under MSDP as per provision of IAY guidelines. Utilisation certificate furnished (January 2011) to the Commissioner and Secretary, Welfare of Minorities Development revealed that 2,169 IAY houses were constructed till December 2010 out of ₹8.35 crore released to the PD, DRDA.

Scrutiny of records revealed that six out of seven blocks to whom MSDP funds were released, have an unutilized balance of ₹64.33 lakh⁹ as of June 2011. This shows that UC submitted for ₹8.35 crore to the GOI was incorrect and also the number of houses constructed as shown in the UC was not correct. DC stated (September 2011) that UCs were submitted to GOA on the basis of that received from BDOs, but the facts remains that incorrect UCs were furnished to the Government.

⁹ The closing balance consists of accrued interest of ₹6.80 lakh, cost of latrine ₹5.70 lakh and beneficiaries share of ₹51.83 lakh.

4.5 Delay in remittance of Government revenue

DC, Nagaon received from DRDO (Defence), GOI ₹53.23 lakh in May 2009 and another amount of ₹21.81 lakh in December 2009 as land compensation charges for Government and private land¹⁰. The amounts were deposited in DC's current bank account in the same months of their receipt. The compensation charges included cost of land ₹2.47 crore, eight *per cent* establishment cost ₹14.94 lakh, 25 years land revenue ₹0.59 lakh and two *per cent* contingency ₹3.73 lakh. Out of cost of land of ₹2.47 crore, ₹2.23 lakh being the cost of Government land was deposited to Government account, vide Challan No. 10378 dated 09-09-2010 and ₹2.45 crore was released to SDO (Civil), Kaliabor between July 2010 and December 2010 for payment of cost of land to Pattadars. Government revenue of eight *per cent* establishment cost and 25 years land revenue amounting to ₹15.53 lakh were retained in current accounts and deposited in Government account in March 2011. Reasons for delay in depositing the same in Government account was neither on record nor explained by DC in his reply. Retention of Government revenue for more than one year thus, resulted in extension of undue benefit to banks at the cost of pattadars.

4.6 Unrealized Government revenues

- Scrutiny of the records of DC, Nagaon revealed that out of ₹34.17 lakh, being revenue realizable from nine fishery mahals for the period April 2004 to March 2011, an amount of ₹16.78 lakh (49 *per cent*) was realized leaving unrealised revenue of ₹17.39 lakh, as of September 2011.
- Against the demand of ₹5.52 crore as land revenue due for 2010-11, Rupees three crore was collected, leaving unrealized land revenue of ₹2.52 crore as of March 2011. Out of ₹three crore, ₹2.01 crore was deposited to Government account after deduction of ₹90 lakh as mouzadar's commission leaving a balance amount of ₹nine lakh which was lying with the mouzadars.

Thus, Government revenue of ₹2.69 crore remained unrealized as of September 2011 and ₹9.08 lakh though realized was retained by the Mauzadars instead of depositing it into the Government account. DC also did not initiate action for early realization of these outstanding revenues. Lack of initiative on the part of DC as well as by the Mauzadars (collector of revenues) was responsible for poor collection of land revenues. DC in his reply, stated (September 2011) that efforts are on to realize the cash from the Mauzadars.

4.7 Delay/short release of State share

- As per provision of schematic guidelines of IAY, SGSY and DRDA Administration, the State Government should release its share within 15 days to one

¹⁰ 54 bigha 18 lessa Government land & 258 bigha 15 lessa private land.

month after the date of release of Central share. Further, non release of State share and excess carryover of unutilized balance beyond permissible limit (10 to 15 per cent of allocation) causes reduction of corresponding Central share (2nd instalment) of the next financial year. Scrutiny of the relevant documents revealed that there was delay in release of State share under DRDA administration scheme as detailed in Table-2.

Table-2: Delay in release of State Share

Sl. No.	Year of release of State share	Sanction letter No. and date	Year to which State share released	Amount (in ₹)
1	2008-09	DRD-1(PF)114/215 dated 5.4.2008	2007-08	5,55,000
2	2008-09	DRD-1(PF)24/2008/60 dated 01.12.2008	2007-08	11,28,000
3	2009-10	DRD-1(PF)24/2008/173 dated 02.5.2009	2007-08	2,17,000
4	2009-10	DRD-1(PF)24/2008/199 dated 17.12.2009	2008-09	7,74,000
Total				26,74,000

Source: Departmental figures.

Delay in release of State share as well as curtailment of Central share affected the timely implementation of the scheme as detailed in Table - 3.

Table-3: Curtailment of Central share

Year in which cut imposed	Name of the scheme	Amount (₹ in lakh)	Reasons or imposition of cut of central share
2009-10	IAY	1,291.01	Short release of State share
2008-09	DRDA Administration	6.50	Short release of State share
2009-10	DRDA Administration	26.47	Excess opening balance
2010-11	SGSY	55.03	Excess opening balance
Total		1,379.01	

Source: Departmental figures.

DC stated (September 2011) that reasons for non release/short release of State share were not known to them. Further, funds had to be carried forward as there was no scope of expenditure.

4.8 Maintenance of Accounts

DC, PD, DRDA released funds to BDOs/COs for implementation of different schemes, who in turn, released the same to the construction committees/GP's Secretaries. The GPs are required to furnish the monthly expenditure statement and returns as per schematic guidelines to BDOs for onward transmission to DC/PD. Scrutiny of records revealed that funds were shown as expenditure as soon as these were released to BDOs/COs by DC/PD and to GPs by BDOs although funds remained unutilized at lower levels as discussed in paragraphs 4.2, 4.3, 4.4, 6.2.2 and 6.3.1. BDOs/COs did not furnish the monthly expenditure statements to DC/PD in time and DC/PD also did not insist on timely submission of returns/ expenditure of statement as per guidelines, which indicated lapse on the part of the BDOs/COs as well as ineffective monitoring by DC/PD.

4.9 Internal Controls

The BDO was required to hold monthly meetings to apprise the concerned Panchayat Secretaries about the works sanctioned and release the first installment on the basis of resolution passed by the concerned GP for preliminary work. Audit scrutiny, however, revealed that no control was exercised by BDOs to ensure that the resolutions from GPs were received without delay and works executed in a timely manner. As a result, large amount of funds have remained unutilized for long periods.

Thus, in the absence of internal checks and controls of receipt, utilisation and accounting of funds as well as implementation of works, there were huge funds remained unutilized at district as well as at intermediate panchayat level which were parked in banks.

Recommendations

- A mechanism to ensure release of funds only for works and schemes for which all preliminary and preparatory works have been completed, needs to be evolved.
- A uniform system should be put in place for receipt, utilisation and accountal of funds and a system needs to be evolved for showing actual utilisation of funds as distinct from mere release of funds.
- Unnecessary drawal of funds and its subsequent retention in banks should be avoided.

Chapter 5: Social Services

Health, Education, Drinking Water, Sanitation etc. are some of the basic requirements of any region to maintain and sustain basic standard of living. Implementation of flagship programmes like Sarva Shiksha Abhiyan (SSA), Mid Day Meal (MDM), National Rural Health Mission (NRHM), Accelerated Rural Water Supply Programme (ARWSP) and Total Sanitation Campaign (TSC) were reviewed. Although there were improvements in creation of infrastructure in both Health and Education Sectors but the District Administration needs to provide adequate skilled manpower to utilise the facilities in these sectors.

5.1 Health

The Joint Director of Health Services, Nagaon functioning under the State Health and Family Welfare Department is responsible for providing health care services to the people. The District has one district hospital, 11 Community Health Centres (CHC), 71 Primary Health Centres (PHCs) and 361 Sub Centres (SCs). Besides, 33 private Nursing homes/ private hospitals and diagnostic centres/laboratories also provide health care services to the people.

5.1.1 Planning

NRHM strives for decentralized planning and implementation arrangements to ensure that need based and community owned District Health Action Plans form the basis for intervention, in the health sector. The District was, thus, required to prepare a Perspective Plan as well as Annual Action Plans (AAP) based on house hold survey to identify gaps in health care facilities in rural areas.

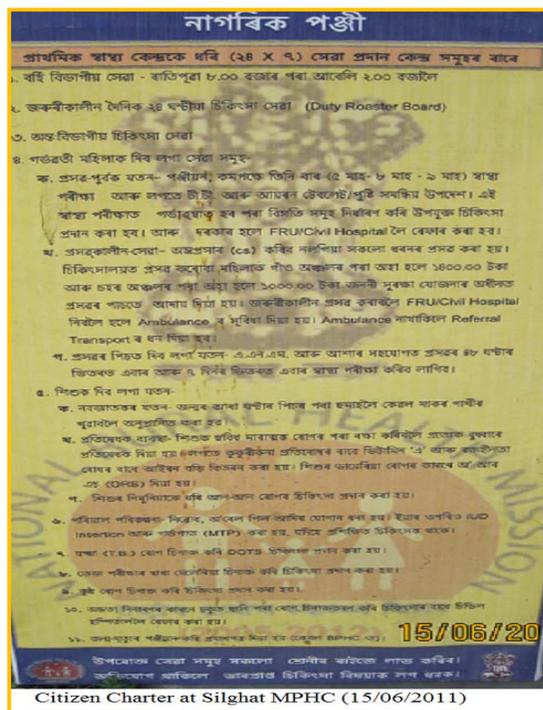
Audit scrutiny revealed that a State level household survey was carried out by a private agency to identify the gaps. No survey report was, however, made available to audit though called for.

The NRHM focuses on the village as an important unit for planning but the DHS¹¹ did not involve Panchayati Raj Institutions to prepare the village plans as required in the guidelines of NRHM. Therefore, District Health Annual Plans were prepared on the basis of Block Health Action Plans (BHAPs). Further, DHS did not prepare Perspective Plan for the mission period (2005-12). DC stated (September 2011) that the BHAP was prepared on the basis of household survey conducted by Auxiliary Nurse Midwives (ANM) and Accredited Social Health Activist (ASHA) but remained silent about the specific training on basic modalities of the survey, imparted to ANM and ASHA.

The Mission activities were to be converged with programmes of other departments and working of non-Government stakeholders, Village Health and Sanitation Committees (VHSCs) and Rogi Kalayan Samities (RKSs). Audit scrutiny revealed

¹¹ The District Health Society is district level implementing agency of NRHM

that VHSCs were formed in villages and RKSs were constituted for health centres up to PHC level. One of the objectives of RKS is to develop a Citizen Charter for each



level of health facility with definite commitment in writing to the citizens for delivering standardised services within a specified timeframe. Compliance to the charter was to be ensured through operationalisation of a Grievance Redressal Mechanism. Audit scrutiny revealed that while the charter was displayed in the test checked PHCs and CHCs, but there was no mechanism in place for redressal of complaints/ grievances of the community regarding their need, coverage, access, quality, denial of care etc. Thus, health care campaign through the citizen charter was only partial and the grievances of the community regarding delivery of

healthcare remained largely unaddressed. In reply, DHS stated (September 2011) that apart from Citizen Charter, feedback box/complaint box were installed in BPHCs to take care of the grievances of the beneficiaries but it remained silent about the number of grievances received and disposed of and method for disposal of grievances.

5.1.2 Fund Management

Funds are released to the DHS by the State Health Society (SHS). Funds available under NRHM against all components and expenditure incurred thereagainst during 2006-11 are shown in the Table -4.

Table-4: Funds available under NRHM and expenditure incurred during 2006-11

(₹ in crore)						
Year	Opening balance	Funds received	Total funds available	Expenditure	Closing balance	Percentage of expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	1.14	5.86	7.00	5.94	1.06	85
2007-08	1.06	13.83	14.89	13.79	1.10	93
2008-09	1.10	20.43	21.53	16.11	5.42	75
2009-10	5.42	30.78	36.20	17.67	18.53	49
2010-11	18.53	34.03	52.56	37.83	14.73	72
Total		104.93		91.34 ¹²		

Source: Departmental figures.

The above table shows that DHS utilised 49 to 93 per cent of total available funds during 2006-11 leaving the unspent balance of ₹14.73 crore which reflected limited absorption capacity by DHS. The funds could not be utilized within the financial year

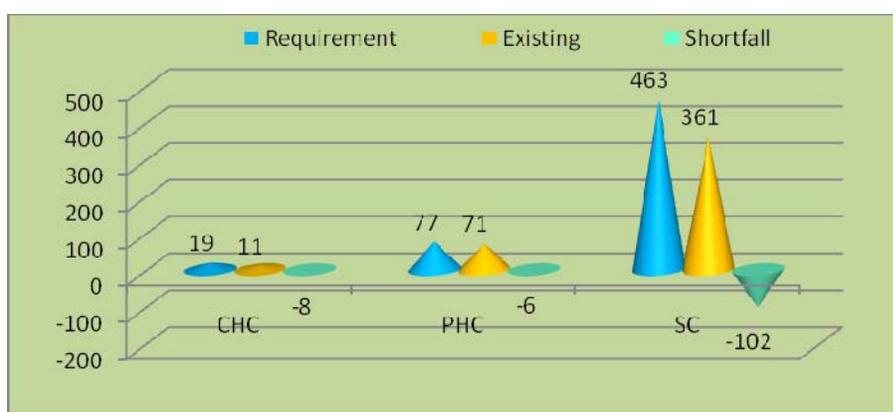
¹² Expenditure includes refund of ₹0.16 crore (2007-08: ₹0.29 lakh; 2009-10: ₹5.00 lakh & 2010-11: ₹10.86 lakh = ₹16.15 lakh)

due to receipt of funds at the fag end of the financial year. Thus, intended benefits could not be extended to the people of the District in time.

5.1.3 Infrastructure

NRHM guidelines provided that one SC is to be set up for a population of 5,000, one PHC for 30,000 and one CHC for 1,20,000 population. For a total population of 23.15 lakh in the District 463 SCs, 77 PHCs and 19 CHCs were required to be set up. There were 391 SCs, 67 PHCs and 11 CHC in the District as on 31 March 2006 and during 2006-11 seven PHCs were created and 30 SCs were closed down/ merged. The status of infrastructure at the end of 2010-2011 against requirement is depicted in Chart -2.

Chart:-2: Status of infrastructure of CHC, PHC and SC



Source: Departmental figures.

It can be seen from the above chart that there was shortfall of eight CHCs, six PHCs and 102 SCs against the requirement. In reply, DC stated (September 2011) that criteria for setting up of health institutions are decided by the State Government. Further, construction works of six CHCs and three PHCs were in progress.

Physical verification of health units by Audit alongwith departmental officers revealed that in two cases, two health centres (CHC & PHC) were in the same campus as evident from the photographs.



This indicates that health centres were set up without considering their actual necessity based on population norms and in violation of the concept of equity in providing health care in rural areas.

Non-setting up of the required health centres as per population norms resulted in non-achievement of the primary objective of improving accessibility to health facilities in rural areas.

➤ **Status of infrastructure at health centres**

The NRHM framework envisaged provision of certain guaranteed services at SCs, PHCs and CHCs as per norms of Indian Public Health Standard (IPHS). The position of non-availability of infrastructure facilities and health care services in the District are given in Table-5 and 6 respectively.

Table:-5 Non-availability of infrastructure facilities in health centres

Sl. No.	Infrastructure facilities	Sub-centres (SCs)		Primary Health centres (PHCs)		Community Health Centre (CHCs)	
		Requirement	facilities not available	Requirement	facilities not available	Requirement	facilities not available
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Waiting room for patients	361	190	71	0	11	0
2.	Labour Room	361	346	71	31	11	0
3.	Operation theatre	Not required	NIL	14	11	11	5
4.	Clinic Room	361	361	71	0	11	0
5.	Emergency/Casualty Room	361	361	71	57	11	3
6.	Residential facility for staff	361	190	71	28	11	0
7.	Government buildings	361	107	71	28	11	0
8.	Separate utility for male and Female	361	361	71	28	11	0
9.	Provision for water supply	361	361	71	0	11	0
10.	Facility for medical waste disposal	361	361	71	71	11	1
11.	Electricity connection	361	361	71	0	11	0

Source: Departmental figures.

Table:-6 Non-availability of basic health care services in health centres

Sl. No.	Health care services	Community Health Centre (CHCs)		Primary Health centre (PHCs)	
		Requirement	No. of units where the facility is not available	Requirement	No. of units where the facility is not available
(1)	(2)	(3)	(4)	(5)	(6)
1.	Blood storage facility	11	5	NA	NA
2.	New born care	11	4	71	48
3.	24 x 7 deliveries	11	4	71	25
4.	Inpatient services	11	0	71	57
5.	X-Rays	11	5	NA	NA
6.	Ultrasound	11	5	NA	NA
7.	Obstetric services	11	5	NA	NA
8.	Emergency services (24 hours)	11	3	71	57
9.	Diagnostic services	11	3	71	57
10.	Family planning	11	0	71	57
11.	Intra-natal examination	11	5	71	25

Source: Departmental records.

In the absence of above physical infrastructure and health care services at health centres, the basic facilities could not be provided to the rural population as envisaged.

Some instances of lack of service facilities are cited below:

- The DHS received ₹23.59 crore during 2006-11 for upgradation of seven¹³ CHCs as FRUs. Though the entire fund was spent for upgradation of seven CHCs to FRUs, the Doboka CHC has not yet been upgraded to FRU due to non providing of infrastructure and manpower as per IPHS norms for want of funds.

During 2008-09, DHS, Nagaon released ₹26.25 lakh to PD, DRDA out of ₹52.50 lakh received from SHS for construction of seven SCs. The works did not commence due to non-availability of land. Thus, the entire fund of ₹52.50 lakh remained locked up for more than two years. Further, construction of another 54 SCs was awarded to contractors by SHS which were scheduled to be completed by 10 July 2010 (25 numbers) and 27 September 2011 (29 numbers). The physical status of these works were not ascertainable in audit as the same were not available with DHS. Joint physical verification conducted during 15 and 16 June 2011 by Audit and Departmental Officer revealed that there was insufficient drainage system, unutilized beds, expired medicines etc. as evident from the following photographs.



Expired medicines and vial at Naltali MPH (15/06/2011)



Unutilised bed at Naltali MPH (15/06/2011)



Unscientific storage of medicines at Jugijan PHC (16/06/2011)



Non-functional new born baby care room at Lanka PHC (16/06/2011)

¹³

Dhing, Doboka, Hojai, Jakhalabandha, Kampur, Kawaimari and Lumding



No storm drainage water system at Hojai CHC (16/06/2011)



X-ray machine lying out of order at Hojai CHC (16/06/2011)



unhygienic condition of Newborn baby care at Lanka PHC (16/06/11)



Patient are being treated in veranda at Hojai CHC (16/06/2011)

➤ The Planning and Development Department, GOA accorded sanction of rupees two crore under DDP during 2006-07 for construction of a trauma centre at Samaguri on NH 37. The said centre was to cater to the needs of accident victims and had the facilities like casualty department, intensive care units, operation theatre, male/female general wards, paying cabins, ultrasound, CT scan, X-ray in portable unit, 24x7 intensive ambulance. Neither the estimate nor the sanction had any provision of required manpower. After completion of Civil Works the said centre was inaugurated on 27 January 2009. Further, GOA sanctioned additional fund of ₹84 lakh under DDP during 2008-09 and 2009-10. In December 2010, DC being the Chairman of Construction Committee of the said centre, converted the trauma centre into a multipurpose hospital including gynecological, pediatrics and eye units without Government approval. DC, Nagaon requested (January 2011) to the Commissioner and Secretary to GOA, Family Welfare Department for deployment of



Trauma Centre opened on 27 January 2009 (08/04/11)

medical and paramedical staff for the centre. Further development in this regard was awaited (September 2011). Audit scrutiny revealed that as of March 2011, the Committee incurred ₹2.76 crore for Civil Works and procurement of equipment, furniture, ambulance, generator set etc. The equipment and generator set were not installed and the ambulance also remained idle as of June 2011.

Thus, even after conversion of the trauma centre into a multipurpose hospital without GOAs approval the same has not yet been made functional for want of required manpower, as evident from the photographs.



Ambulance for trauma centre lying idle (08/04/11)



Non-functional trauma centre at Samaguri PHC (08/04/11)

During exit conference, DC stated (November 2011) that initiatives had been taken for operationalisation of the trauma centre. Equipment had already been purchased and manpower would be deployed from the District level.

➤ Audit Scrutiny revealed that out of 361 SCs, 254 SCs were running in rented buildings for which ₹49.58 lakh was paid as rent during 2006-11 leaving a liability of ₹16.28 lakh as of March 2011. Joint physical verification conducted (24 June 2011) by Audit alongwith Departmental Officer revealed that the newly sanctioned Salmari2 SC was occupied by local people as evident from the photographs.



Newly constructed Salmari 2 SC remained unutilised since last 18 months due to want of electrical connection (24/06/11)



Salmari 2 Sub-Centre occupied by local people by dumping of paddy and household materials (24/06/2011)

In reply, DC stated (September 2011) that at present 217 centres were running in rented building while construction of Government buildings for 59 SCs were in progress.

5.1.4 Manpower Resources

NRHM aimed at providing adequate skilled manpower at all the health centres as per the norms of Indian Public Health Standard (IPHS).

The status with regard to the availability of manpower at various health centres is given in Table -7.

Table-7: Availability of manpower as per IPHS norm at various health centres

Health centres	No. of Health centres	Category of staff	Required	Available
CHCs	11	General physician	11	5
		Gynecologist	11	15
		Eye surgeon	11	5
		General surgeon	11	4
		Pediatrician	11	4
		Anesthetic	11	4
		AYUSH Doctor	11	11
		Staff Nurse	99	76
		Pharmacist	11	13
		Lab.Technician	11	11
PHCs	71	Medical Officer	142	135
		AYUSH Doctor	71	33
		Staff Nurse	213	147
		Pharmacist	71	89
		Lab.Technician	71	50
		Lady Health Visitor	71	44
SCs	361	ANM	722	665
		MPW	361	122

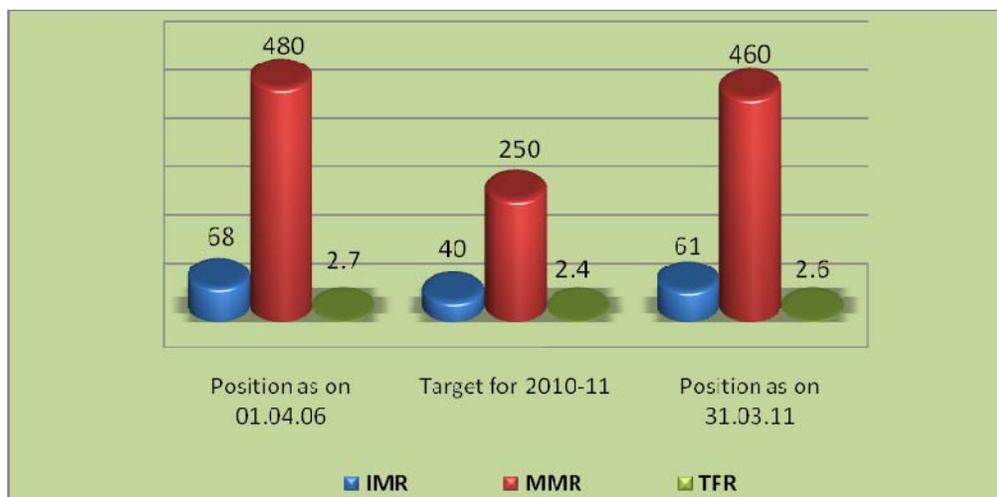
Source: Departmental figures.

It is evident from the above table that there was shortage of key health care personnel. Audit scrutiny revealed that SHS did not initiate action for providing required manpower to achieve the aim of NRHM. In the absence of required manpower, the medical centres could not function effectively to provide the intended services to the people. People were also deprived of specialist services.

5.1.5 Performance Indicators

Performance indicators qualifying the targets for reducing infant mortality rate (IMR), maternal mortality rate (MMR) and total fertility rate (TFR), reducing morbidity and mortality rate etc., are generally prescribed by the State Government. While Government of India has fixed targets for the country and the States to be achieved during Mission period, SHS had fixed the year-wise targets for the Districts, to enable monitoring and corrective action where necessary as follows:

Chart-3: Position of IMR, MMR and TFR



Source: Departmental figures.

The above chart indicates that though there was marginal improvement in reducing the IMR, but achievement in respect of MMR & TFR was still lower than the target fixed.

5.1.6 Deployment of ASHAs

One of the strategies envisaged by the Mission for achievement of the goal of reduction in IMR and TFR is appointment of a trained female community health worker called Accredited Social Health Activist (ASHA) for every thousand people who is to act as an interface between the Community and Public Health System. Against the requirement of 2,315, 1,956 ASHAs were deployed in the District and ₹13.30 lakh was spent for their training during 2006-11. In reply, DC stated (September 2011) that proposals for appointment of balance ASHAs were sent to SHS.

In pursuit of health and sanitation for rural areas, village health and sanitation committees for every village with GP President as Chairman and ASHA as Member Secretary, were formed. Records revealed that regular visit of the villages by the health workers were made by ASHAs followed by ANMs. Thus, the performance of ASHAs was found satisfactory.

5.1.7 Janani Suraksha Yojana

NRHM, with its programme of Reproductive and Child Health-II (RCH-II), aims to encourage prospective mothers to undergo institutional deliveries. To encourage institutional delivery, the Janani Suraksha Yojana (JSY) was launched to provide all pregnant women cash assistance of ₹1,400 irrespective of their age and number of previous deliveries and ₹600 to ASHA per case for bringing pregnant women to the health centre.

(a) Institutional Delivery

The targets for institutional deliveries in the District and the achievement thereagainst during 2006-11 are given chart -4.

Chart: 4 Position of institutional deliveries



Source: Departmental figures.

As can be seen from the above chart, the achievement with regard to institutional deliveries ranged between 13 and 78 *per cent*. Thus, the percentage of institutional deliveries has been increasing over the period of implementation of NRHM, which is encouraging.

The test-check of records of selected units also confirms that institutional deliveries were on the rise as envisaged by NRHM.

(b) Antenatal care

One of the major aims of safe motherhood is to register all pregnant women within 12 weeks of pregnancy and provide them with services like four antenatal checkups, 100 days Iron Folic Acid (IFA) tablets, two doses of Tetanus Toxoid (TT), advice on the correct diet and vitamin supplements. Scrutiny of records revealed that 100 days IFA and two doses of Tetanus Toxoid (TT) were provided to all registered pregnant women. Early detection of complications during pregnancy through the prescribed antenatal checkups is an important intervention for preventing maternal mortality and morbidity. However, records of ante-natal checkups were not maintained properly in any of the sampled health centres. As a result utility of ante-natal checkups provided to the pregnant women could not be ascertained in audit. In reply, DC stated (September 2011) that District had already implemented the Mother and Child tracking system for smooth functioning of the programme.

5.1.8 Immunisation Programme

The overall achievement in the District with regard to immunisation of children between zero to one year age group covering Bacillus Calamide Gurine (BCG), Diphtheria Petussis Tetanus (DPT) and Oral Polio Vaccine (OPV) ranged between

68 and 100 *per cent* during 2006-11. No target was fixed for secondary immunisation. Achievement in pulse polio immunisation was found satisfactory. Except few cases of measles (1,275) prevalence of no other infant and child diseases were detected.

5.1.9 National Programme for Control of Blindness (NPCB)

NPCB aimed at reducing the prevalence of blindness to 0.8 *per cent* by 2007 through increased cataract surgery, eye screening of school children, collection of donated eyes, creation of donation centres, eye bank, strengthening of infrastructure etc.

During 2006-11, against the target of 12,500, 13,769 cataract surgeries were done, of which 3,254 cataract surgeries were done with four available Eye surgeons posted in the District Hospital at Nagaon and the balance were done by NGOs, private practitioners and in eye camps. During 2006-11, 1,30,556 school children were screened and 3,319 (three *per cent*) were found with refractive errors of which 3,057 students were provided with free spectacles during 2006-11. Except 1,069 teachers in 2006-07 and 2008-09, no other teacher was trained during 2006-11 for screening refractive errors among students. There is no facility of eye donation and its utilization available in the District.

5.1.10 National Leprosy Eradication Programme (NLEP)

The NLEP aimed at eliminating leprosy by the end of Eleventh Plan and to ensure that the leprosy prevalence rate is less than one per ten thousand. The total numbers of leprosy patients undergoing treatment in the District during 2006-11 were 332 and 297 new cases were registered during the last five years. The rate of prevalence of leprosy in the District during 2006-11, was 0.25, 0.21, 0.28, 0.23 and 0.25 *per* ten thousand populations respectively. Thus, the District achieved the goal of Leprosy elimination during the last five years.

5.1.11 National Aids Control Programme (NACP)

The Programme was launched by GOI in September 1992 with the assistance of World Bank and has been extended upto the year 2012. The main objectives of the programme are to:

- reduce the spread of HIV infection in the country, and
- strengthen the capacity to respond to HIV/AIDS on a long term basis.

To achieve the above objectives, funds were to be utilised on different components/activities of the programme like priority intervention for the general community, low cost AIDS care/ STI/HIV/AIDS sentinel surveillance, training etc.

(a) Detection of HIV cases

As per guidelines of National AIDS Control Programme (NACP), one Voluntary Blood Testing Centre (VBTC) was to be established in each district. The State Government had established one VBTC in Nagaon in April 2002. Audit scrutiny

revealed that the first HIV positive case was detected in Nagaon district in September 2002. Out of 8,735 persons screened up to March 2011 in the District, 103 persons were found HIV positive. These included six fully blown AIDS cases. Treatment of all the HIV infected persons is in progress in district hospital, Nagaon.

Out of ₹24.47 lakh received during 2006-11, ₹24.45 lakh was utilised by District Aids Control Society.

(b) Family Health Awareness Camps

To increase awareness about HIV/AIDS and sexually transmitted diseases (STD) among the community and to provide facilities for early diagnosis and treatment of the targeted population falling in the age group of 15-49 years, GOI decided (November 1999) to organise Family Health Awareness Camps (FHACs) in all the States in a phased manner. No FHAC was held in the District during 2006-11 for want of fund.

(c) Blood Safety

Under the blood safety component, the existing blood banks are to be modernised and new blood banks are to be opened. Blood component separation facility centres and skilled manpower are also to be made available. There are three blood banks in the District viz., B.P. Civil Hospital, Nagaon, Hum Hospital, Hojai and G.D. hospital, Nagaon but



none of the hospitals had blood separation facility due to want of necessary fund and also no alternative arrangement was made.

In the absence of proper planning and identification of gaps in the health care infrastructure and non availability of stipulated facilities and skilled manpower, community involvement in planning, implementation and monitoring the aim of providing accessible and affordable healthcare to the people remained to be achieved in the District.

Recommendations

- The District Administration should ensure accessible and affordable health care to the rural poor.
- Involvement of Panchayati Raj Institutions in preparation of Annual Action Plans should be ensured.
- All the health centres should be equipped with adequate and skilled manpower to achieve the objectives of the programme.

5.2 Education

The Sarva Shiksha Abhijan (SSA) is one of the flagship programmes for universalisation of elementary education. Huge funds are being spent by both the Central and the State Governments for increasing enrolment and retention of children in schools. Focus is also on an inclusive progress, with special attention to girls, SC/ST communities, other vulnerable sections of the society and remote and backward areas.

5.2.1 Elementary Education

The Sarva Shiksha Abhijan (SSA) programme was launched in Assam during 2001-02 to provide elementary education to all children of age group six to fourteen years with active participation of the community. The District Mission Coordinator (DMC) is responsible for implementation of the scheme at the District level. Funds received and utilised at district level during 2006-11 is given in Table-8.

Table-8: Funds received and utilised at district level during 2006-11

(₹ in crore)

Year	Opening balance	Funds received	Other receipt	Total receipt	Funds utilised	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	2.10	27.22	0.24	29.56	29.37	0.19
2007-08	0.19	44.11	0.67	44.97	44.86	0.11
2008-09	0.11	35.37	0.60	36.08	35.93	0.15
2009-10	0.15	36.06	0.50	36.71	35.99	0.72
2010-11	0.72	7.10	-	7.82	6.27	1.55
Total		149.86	2.01		152.42	

Source: Departmental figures.

The above table shows that funds ranging from ₹0.11 crore to ₹1.55 crore remained unutilized during 2006-11 due to non-completion/slow progress of civil works as discussed in the following paragraphs.

(a) Status of civil works

During 2006-11, 4,467 works valuing ₹95.54 crore¹⁴ were sanctioned of which 3,197 works valuing ₹58.94 crore were completed leaving 1,270 works valuing ₹36.94 crore incomplete. Ninety eight works valuing ₹9.02 crore were not taken up due to late receipt/non receipt of funds and non availability of land which indicated that works were sanctioned without ensuring availability of required land. Due to slow progress

¹⁴

New school building	190 works	₹ 15.66 crore
Additional class room	3203 works	₹ 71.64 crore
Repair and Renovation	67 works	₹ 0.80 crore
Girls toilet	935 works	₹ 6.67 crore
Drinking Water facility	61 works	₹ 0.22 crore
Augmentation of training hall	11 works	₹ 0.55 crore

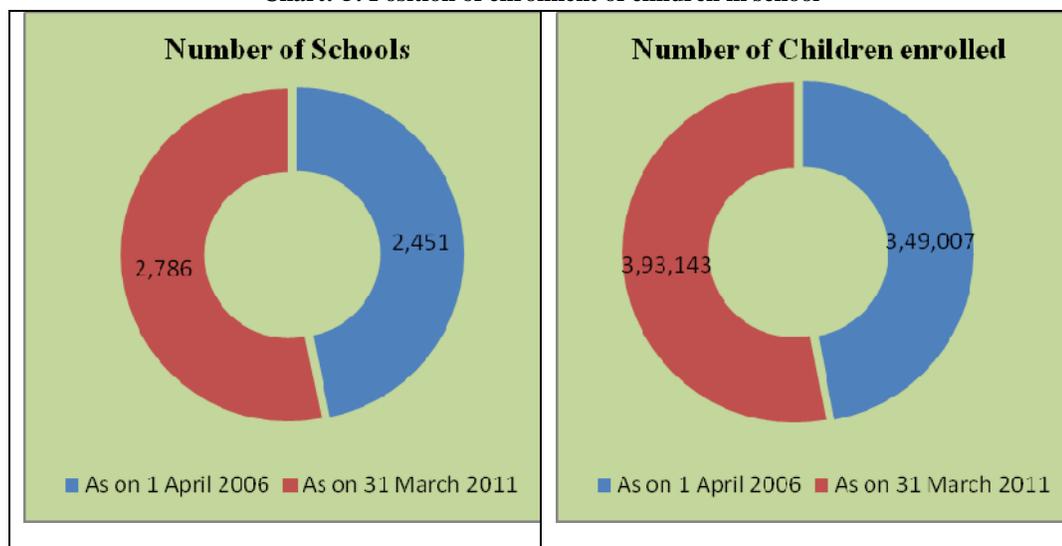
of works by the school management committees, 1,270 works could not be completed. As a result, students/teachers were deprived of healthy environment and adequate space for sharpening their teaching and learning skills.

DC stated (November 2011) that there were some school to be constructed in reserve forest for which clearance from GOI is awaited.

(b) Enrolment

A review of the status of education in the District, especially in the context of implementation of SSA, revealed that the number of lower primary and upper primary schools (upto standard VIII) increased and enrolment of children in the targeted age group of six to fourteen years in these schools also increased during 2006-11. The number of lower primary and upper primary schools (upto class VIII) increased marginally (14 per cent) from 2,451 as on 1 April 2006 to 2,786 as of 31 March 2011, whereas enrolment of children in the targeted age group of 6–14 years in these schools increased (13 per cent) from 3,49,007 as on 1 April 2006 to 3,93,143 as of 31 March 2011, as can be seen from the Chart -5.

Chart:-5: Position of enrolment of children in school



Source: Departmental figures.

Test-check of records of 18 selected schools¹⁵ (LP: 12; UP: 6), however, indicated decrease (nine per cent) in enrolment during the period in view of which the information furnished regarding enrolment of students by SSA remained in doubt. Admitting the observation, DC stated (September 2011) that there may be marginal decrease/increase in enrolment in some schools.

¹⁵ **Lower Primary School:** i) Uttar Patia Pathar Auzadia Balika Muktab, ii)529 No. Lathabari Namati LP, iii)Sardar Ballavbhai Patel Khaloigaon, iv)Garufi Balika Muktab Bidyalaya, v)Mowamari MKB, (vi)Sonaibari LP School, vii)Madha Borghat LP, viii)262 No. Rowmari Barpeta Muktab, ix)Harijan Colony Govt. J.B. School, x)Amalapatty N.B. School, xi)Sibasthan Primary School, xii)584 No. Nuruddin Furkaria J.B. School.

Upper Primary Schools: i)Hera Patti ME Madrasa, ii)Chota Rupadh ME Madrasa, iii)Sonarib ari ME School, iv)Joynarayan HS School, v)Erabari ME School, vi)Kadamoni Town ME School.

(c) Drop out of Students

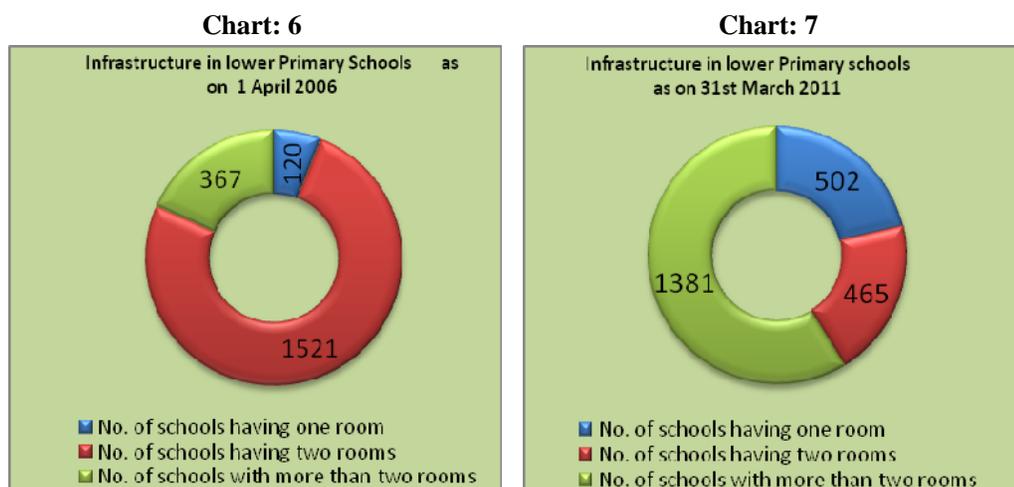
DMC furnished the information regarding enrolment, attendance and dropout of students for the period 2006-11. Audit scrutiny of data furnished by DMC revealed that the dropout level of students in the district during 2006-11 decreased from two *per cent* in 2006-07 to one *per cent* in 2010-11. But, in 18 test-checked Schools (LP: 12; UP: 6) the dropout level increased from 13 *per cent* in 2006-07 to 14 *per cent* in 2010-11. Hence, the authenticity of data produced by DMC could not be verified in audit.

(d) Out of school children

SSA envisaged coverage of all children of 6-14 years in school, EGS, Bridge courses, Remedial courses, enrolment drive etc. Scrutiny of records revealed that out of school children in the District has increased from 8,189 (two *per cent* of child population) in 2006-07 to 89,110 (13 *per cent*) in 2010-11 against the increase of 28 *per cent* of the child population. This indicated deficiency in coverage of out of school children under SSA. Thus, lack of planning and internal control affected the implementation of the scheme and thereby, the objectives of the scheme remained unachieved. In reply, DMC stated (September 2011) that the out of school children decreased by 57 *per cent* from 31,110 in 2006-07 to 13,264 in 2010-11. The difference between audit findings and DMC's reply was due to non inclusion of enrolment of students of many private and venture schools in District Information System of Education (DISE) report. But school wise details of enrolment which were not incorporated in DISE report, was not produced to audit.

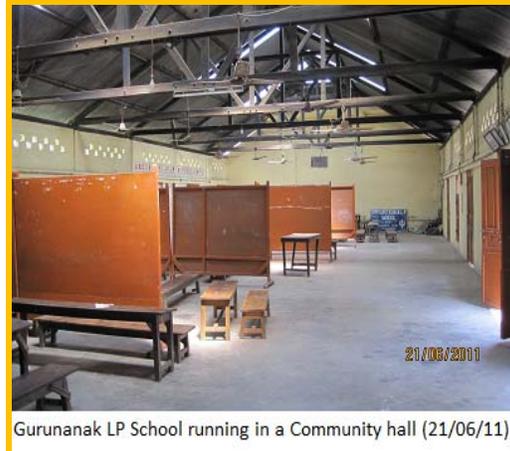
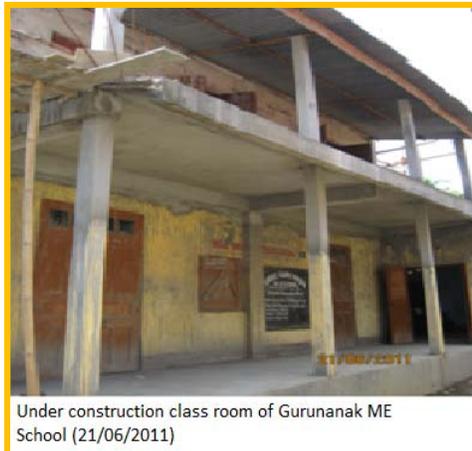
(e) Infrastructure

The status of infrastructure in lower primary schools in the District as on 1 April 2006 and 31 March 2011 is presented in Charts -6 and 7 respectively.



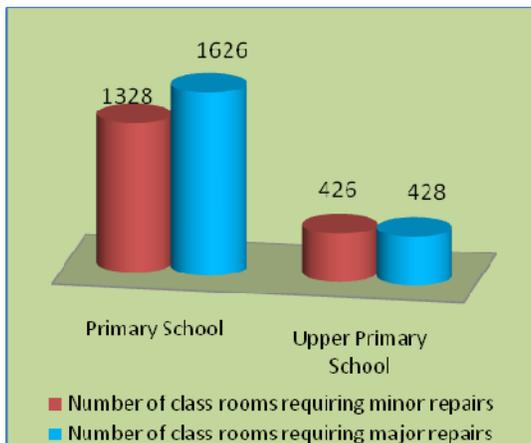
Source: Departmental figures.

The charts above indicate an improvement in the provision of infrastructure. However, the veracity of data is doubtful as the data suggests that as of March 2011 there are no schools without accommodation but audit scrutiny of 18 schools revealed that that Gurunanak LP School under BEEO, Nagaon Sadar had no accommodation and was running in the Community hall of the Gurudwara Singh Sabha. In reply, the DMC stated (September 2011) that as per DISE report the said school was provided with two class rooms. The reply is not tenable as during physical verification the class rooms were found to be still under construction as evident from following photographs.



Out of the total number of 2,348 lower primary and 438 upper primary schools in the District as of March 2011, a significant number required major repairs to the classrooms as depicted in chart-8 and photograph below:

Chart: 8 Position of Class rooms requiring minor/major repair



Source: Departmental figures.

Photograph showing the dilapidated condition of school



Reasons for non-taking up of repairing works in these schools were not stated to audit.

(f) Basic Amenities

Many of the schools at the elementary level did not have the basic minimum amenities as evident from photograph and detailed in Table -9.



Table-9: Non-availability of basic minimum amenities in elementary schools
(In numbers)

Category	Total Schools in the District	Amenities not available					
		Toilets	Girls' Toilets	Drinking water	Access Ramp	Boundary wall	Playground
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Lower primary	2,348	95	645	345	965	2,001	1,554
Upper Primary	438	174	264	1	123	344	193

Source: Departmental figures.

The DC stated (September 2011) that action had been initiated to provide basic amenities in the schools.

(g) Availability of Teachers

As against the norm of two teachers per primary school and at least three teachers for every upper primary school, there were a number of schools - both lower primary and upper primary, which did not comply with this norm as can be seen from the Table -10.

Table-10: LP and UP schools without minimum number of teachers

Year	Lower primary (LP) Schools			Upper Primary (UP) schools		
	Total number of lower primary schools	Number of lower primary schools with one to four teachers		Total Number of UP schools	Number of UP schools with only two teachers	
		Without teacher	With one teacher		With one teacher	With two to four
2006-07	2008	-	411	443	1	37
2007-08	2009	-	411	443	1	37
2008-09	2008	-	433	441	-	38
2009-10	2009	2#	420	439*	-	42
2010-11	2348	344#	463	438*	-	42

Source: Departmental figures.

* Reason for decrease of schools was not on record.

Includes 340 EGS converted to regular school

The above details show availability of poor infrastructure facilities/amenities and staff position in the schools, due to lack of planning, internal control/supervision and administration control which indicated failure of the District authority in ensuring appropriate environment for teaching and learning. DC stated (September 2011) that steps had been taken to rationalize the deployment of teacher as per RTE norms.



Computers lying out of order at Dimurguri ME School (21/06/2011)



Dilapidated condition of class room at Dimurguri ME School (21/06/2011)



Classroom dumped with wood & bamboo at Furhan-ati ME Madrassa (12/06/2011)



Non-functional hand pump at Dimurguri ME School (21/06/2011)

(h) Engagement of Teachers

As per data furnished by the DMC, except for the year 2010-11, eight to 19 per cent excess teachers against the SSA norms were engaged in all the years during 2006-10.

During 2010-11, 794 teachers were short against the requirement. Scrutiny also revealed that 64 to 100 per cent excess teachers against the requirement were engaged in urban areas. During 2010-11 against the requirement of 9,196 teachers in rural areas 7,998 teachers were engaged (1,198 teachers short) where as against the requirement of 633 teachers in urban areas 1,037 (404 teachers excess) were engaged.



Sibasthan LP without boundary wall (21/06/2011)

Scrutiny of records revealed that 11 schools at Nagaon (Sadar block), Samaguri (Rupahihat block) and Raha (Kapili block) had 51 excess teachers against the requirement of 22 teachers for 871 students indicating disproportionate engagement of teachers between rural and urban areas which indicated absence of deployment policy and lack of administrative control. Accepting the audit observation, DC stated (September 2011) that process had been initiated to rationalize the deployment of teachers in urban and rural areas.

5.2.2 Higher Education

Higher education is being imparted in the District through a network of 363 Government High Schools (GHS), 57 Government Higher Secondary Schools (GHSS), 20 Degree Colleges and 53 Junior Colleges. The Inspector of schools (IS) is the Controlling Officer at the District level for implementation of the schemes for educational development. Enrolment in classes IX to XII has increased by 38 *per cent* in the District during 2006-11 as compared to 2006-07. Gradual increase in pass percentage of Class-XII Board Examination was also noticed.

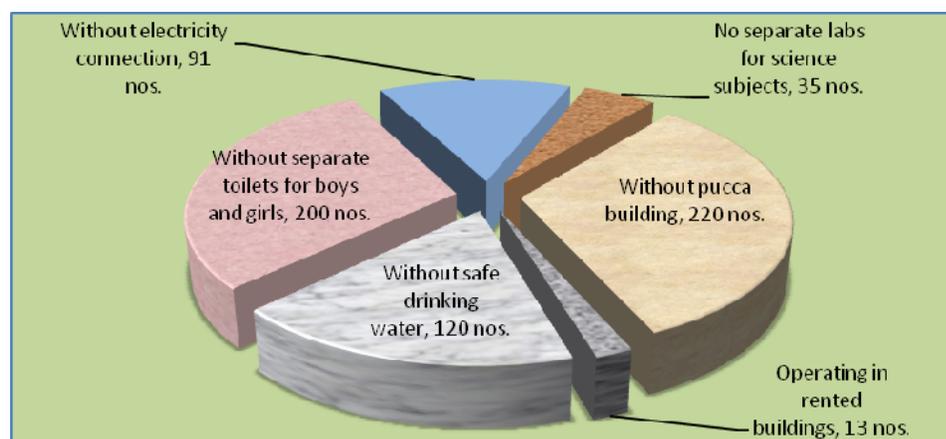
(a) Planning

The Inspector of schools (IS) did not carry out any survey to assess the requirement of accommodation for students, staff and availability of infrastructure in the schools. The IS released ₹6.73 crore during 2007-11 as building grants to 236 schools, leaving ₹2.45 crore in hand. Records revealed that 50 *per cent* of 165 works for which funds were provided during 2009-11, remained incomplete as of June 2011. Lack of supervision and monitoring by the IS and lack of initiative of the school management committee was responsible for slow progress of works.

(b) Infrastructure and Amenities

The position of infrastructural facilities in 363 High Schools and 57 Higher Secondary Schools 73 Degree and Junior colleges is given in chart -9.

Chart:-9 Infrastructural facilities available in High and Higher Secondary Schools and colleges



Source: Departmental figures.

During exit conference, DC stated (November 2011) that 180 number of toilets were under construction.

(c) Quality of Education

Quality education can be imparted only when there is adequate availability of teachers in schools/colleges and the quality of teaching is reflected in the level of improvement evident from the board results of class X and XII.

(i) Availability of Teachers

Out of total 420 High and Higher Secondary Schools the category-wise position of teachers in respect of 197 (57 HSS and 140 HS) provincialised schools in the District as of March 2011 is depicted in Table -11.

Table-11: Availability of teachers in High and Higher Secondary Schools

Sl. No. (1)	Category (2)	Sanctioned strength (3)	Men in position (4)	Shortage (5)
1	Principal	57	1	56
2	Vice Principal	57	3	54
3	PG Teachers	601	545	56
4	Head Master	140	70	70
5	Assistant Head Master	29	11	18
6	Others	3,143	2,848	295

Source: Departmental figures.

In 10 test-checked institutions¹⁶, there were 66 vacant posts in different categories (Principal: 4; Vice Principal: 4; Head Master: 3; Post Graduate teacher: 15; others: 40). The State Government, however, did not initiate any action to fill up the vacant posts. The shortage of staff, thus, had an adverse effect on improvement of quality of education.

(ii) Board Results

The data relating to overall pass percentage in Board examination in respect of Class X and XII during 2006-11 furnished by the Inspector of School (IS) indicated that pass percentage of Board Examination in respect of Class X increased from 53 per cent in 2006-07 to 59 per cent in 2010-11 against the increase of the pass percentage as a whole in the State from 55 per cent to 70 per cent. In case of Class XII, pass percentage increased from 66 per cent in 2006-07 to 79 per cent in 2010-11 whereas in the State pass percentage increased from 63 per cent to 80 per cent.

¹⁶ **High School:** i)Kaliadinga High School, Juria, ii)East Lumding High School, iii) Amsoi high School, Raha, iv)Kadomoni High School, Juria, v) Samsul huda Girls high School, Nagaon, vi) Radhanagar Dayamayee High School, Jugijan

Higher Secondary School: i) Public Higher Secondary School, Lanka, ii) Netaji Vidyaniketan higher Secondary School, Lanka, iii) National Higher Secondary School, Lanka, iv) Kampur Higher Secondary and Multi Purpose School, Kampur

In 10 test-checked schools, the pass percentage in respect of Class X had increased from 56 *per cent* in 2006-07 to 68 *per cent* in 2010-11 and pass percentage of Class XII increased from 60 *per cent* in 2006-07 to 77 *per cent* in 2010-11 with inter year variations.

There was improvement in pass percentage inspite of a large vacancy of posts of teachers in the schools. There could have been more improvement in pass percentage had the vacant posts of teachers been filled in.

(d) Inspection of Schools

The Inspector of Schools (IS) could not furnish any norms for inspection of schools and also any records of actual inspection during 2006-11 by the Director of Secondary Education or by any officer authorised by him. At the District level as per norms, Inspector of School/Assistant Inspector of Schools is responsible for carrying out inspection of at least 10 schools in a month. Audit scrutiny of records revealed that against the requirement of 600¹⁷ inspections in respect of HS/HSS, only 403 inspections were carried out during 2006-11 resulting in shortfall of 197 inspections (33 *per cent*). However, no inspection reports could be produced to audit. The shortfall was stated (September 2011) to be due to shortage of inspecting officers.

5.2.3 Scholarship schemes

For promoting the educational and economic interests of the weaker sections of the society and in particular the scheduled castes (SCs) and scheduled tribes (STs), the State Government has been implementing various scholarship schemes with financial support from GOI and also from its own sources. The Commissioner and Secretary of Welfare of Plain Tribes and Backward Classes is the nodal officer, whereas at district level, schemes are implemented by the Project Director, Integrated Tribal Development Project and Sub-Divisional Welfare Officer in the Sub-Divisional level.

Audit scrutiny of records of the District level officer revealed that neither surveys were conducted nor any information regarding enrolment of SC/ST students from the schools were obtained to ensure that the entire targeted group was covered with due financial assistances. Scholarships are given only on the basis of applications received from the students.

During 2006-07 and 2008-09, pre matric scholarship of ₹7.09 lakh was sanctioned for 4,251 SC students of which ₹6.96 lakh was paid. Further, during 2008-11, post matric scholarship of ₹4.51 lakh were paid to 646 ST students. Identification of beneficiaries (SC) and requirement of fund for the years 2007-08, 2009-10 and 2010-11 were not done. Thus, targeted group of beneficiaries were deprived of the intended benefits out of the scholarship scheme.

¹⁷ 10 Inspection x 12 months x 5 years = 600

Many schools in the District lacked basic infrastructure/facilities and there was substantial shortfall in inspection of schools due to shortage of staff. There was also irrational deployment of teachers in rural and urban areas in respect of lower primary and upper primary schools.

Recommendations

- Basic infrastructure/facilities should be provided on a priority basis in all the schools to ensure an appropriate environment for teaching and learning.
- Creation of a database of the beneficiaries to be covered under various scholarship schemes should be ensured.

5.3 Mid Day Meal Scheme

The National Programme of Nutritional Support to Primary Education, a Centrally Sponsored Scheme, commonly known as 'Mid Day Meal' (MDM) scheme was launched in August 1995 with the principal objective of boosting the universalisation of primary education by increasing enrolment, retention and learning levels of children and simultaneously improving nutritional status of lower primary school children in the age-group of 6-10 years. At district level DC acts as a Nodal Officer and is responsible for implementation of the Scheme.

During 2006-11, DC, Nagaon received ₹45.93 crore as transportation cost (₹1.83 crore) and cooking cost (₹44.10 crore) from GOI towards implementation of MDM scheme. Out of this ₹38.91 crore (cooking cost: ₹38.43 crore; Transportation cost: ₹0.48 crore) was spent leaving an unspent balance of ₹7.02 crore due to non receipt of MDM transportation bills from the Gaon Panchayat Samabai Samitees who are responsible for carriage of rice from FCI to schools.

Audit scrutiny revealed that during 2006-11, against the requirement of 31,364.32 tonne rice for lower primary school students, 15,363.66 tonne were allotted by GOI and lifted by DC, Nagaon.

Further, against requirement of 10,580.12 tonne rice for upper primary students¹⁸, (w.e.f. 2008-09) 4,425.72 tonne rice was allotted by GOI and lifted by DC. Thus, due to short allotment of rice, DC could provide on an average 117 feeding days to lower primary students against the requirement of 204 days per year and 124 feeding days to upper primary students against the requirement of 207 days per year. Nutritional status of students through regular weight measurement of students and improvement of quality of education through better performance in class examinations were never assessed at any level. In reply, DC stated (September 2011) that on an average 145.60 feeding days for LP students and 163.20 feeding days for UP students were covered. The reply was not tenable as the coverage of 71 and 79 *per cent* feeding days with receipt of 49 and 42 *per cent* of required rice in LP and UP schools respectively seems to be impossible.

As per GOI guidelines of Mid Day Meal scheme, all the schools would have a kitchen cum store. Out of 2,786 schools, 1,786 schools had pucca and 137 schools had kachcha kitchen cum store and the rest 863 (31 *per cent*) schools did not have any kitchen cum store. In the absence of kitchen cum



MDM rice kept in a class room of Amolapatty Junior LP School (21/06/11)

¹⁸ Upper Primary Schools were included under MDM Scheme w.e.f. 2008-09.

store, MDM meals were prepared in open space/own arrangement of schools like class room, temporary sheds etc. and DC stated (September 2011) that the nutritional status of school children was assessed by a NGO (Project 'Child') but no report of the same was produced to Audit though called for.



MDM rice kept in a class room of Sibasthan LP School (21/06/11)

Physical verification of 18 selected schools revealed that teachers were engaged in management of MDM scheme although school management committees were formed for implementation of the scheme.

In the absence of adequate storage facilities, class rooms were utilised for storage purpose as evident from the following photographs:



No proper kitchen is available at Amolapatty Junior LP School (21/06/11)

While accepting the audit observation, DC stated (November 2011) that the implementation of MDM scheme had not reached the desired level despite best effort.

Implementation of the MDM scheme did not achieve its objective of providing nutritious meals to eligible children and improve their enrolment and retention level since it could not provide the children with the meals upto the required number of days. The nutritional status of the students was not assessed and infrastructural facilities in the schools were inadequate.

5.4 Water Supply

Availability and access to safe drinking water has been one of the most crucial factors involving serious health concerns in rural areas. In Nagaon district five centrally sponsored schemes and 13 State plan schemes are being implemented for providing drinking water, through four Public Health Engineering Divisions. The funds available and expenditure on water supply schemes in the District during 2006-11 is given in Table -12.

Table-12: Funds available and expenditure on water supply schemes during 2006-11
(₹ in crore)

Year	Opening balance	Funds received	Total receipt	Expenditure	Closing balance
2006-07	-	8.36	8.36	8.35	0.01
2007-08	0.01	8.23	8.24	8.22	0.02
2008-09	0.02	11.97	11.99	10.23	1.76
2009-10	1.76	21.57	23.33	21.55	1.78
2010-11	1.78	33.16	34.94	33.05	1.89
Total		83.29		81.40	

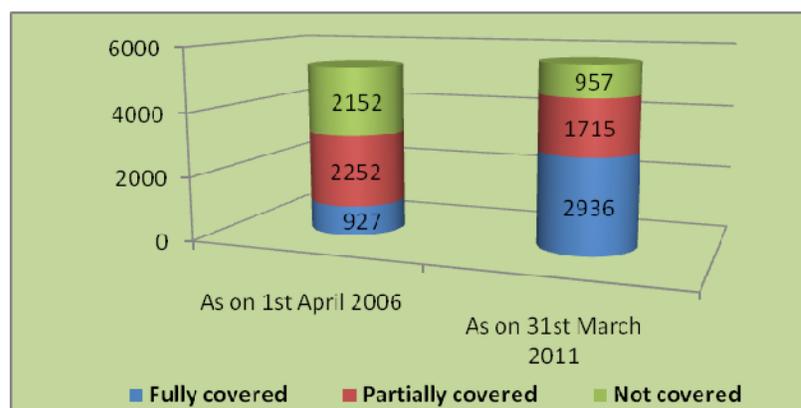
Source: Departmental figures.

The funds remained unutilized due to non completion of works as indicated in paragraph 5.4.2.

5.4.1 Status of Water Supply

Out of 5,331 habitations¹⁹, 927 (18 per cent) habitations were fully covered, 2,252 (42 per cent) habitations were partially covered and 2,152 (40 per cent) habitations were not covered upto 31 March 2006 whereas 2,936 (52 per cent) habitations were fully covered, 1,715 habitations (31 per cent) were partially covered and 957 (17 per cent) habitations remained uncovered as of 31 March 2011 showing significant increase in coverage during the last five years as shown in chart -10.

Chart: 10- Position of habitations fully/partially/not covered under water supply



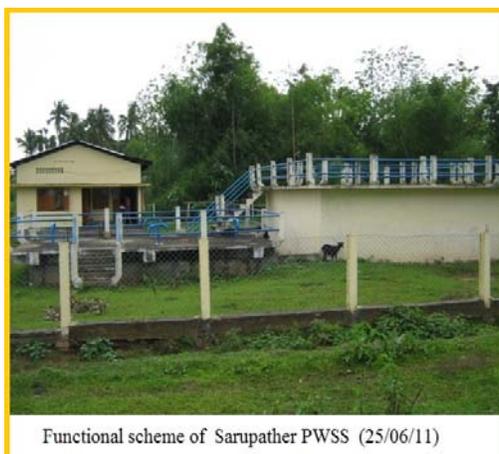
Source: Departmental figures.

¹⁹ Population equal to or more than 100 non SC/ST in an area forms a habitation, while 100 per cent SC/ST population in an area forms an SC/ST habitation.

5.4.2 Status of execution of schemes

In four divisions there were 410 ongoing Water Supply Schemes (Pipe Water Supply Scheme) PWSS: 110, estimated cost ₹15.63 crore; Spot Sources, SS: 300, estimated cost: ₹1.04 crore) as on April 2006. Further, during 2006-11, 5,724 water supply schemes (PWSS: 167, estimated cost: ₹102.31 crore; SS: 5,557, estimated cost ₹22.19 crore) were approved and taken up at an estimated cost of ₹124.50 crore. Out of the total of 6,134 schemes, 5,337 schemes (SS: 5,241 and PWSS: 96) were completed during 2006-11. Thirty two schemes (estimated cost of ₹17.83 crore) approved during 2006-11 had not been taken up (March 2011) due to land dispute and delay in getting administrative approval and 765 schemes were in progress after incurring an expenditure of ₹43.64 crore.

Six completed schemes were physically verified during audit and found functioning properly. Photographs of four out of six schemes are given below:



Functional scheme of Sarupather PWSS (25/06/11)



Completed scheme of Saharia PWSS (25/06/11)



Functional scheme of Aibheti WSS (25/06/11)



Iron affected scheme of Borbhogia PWSS (25/06/11)

5.4.3 Implementation

➤ Defunct schemes

Scrutiny of records revealed that during 2006-11, 38 Water Supply schemes became nonfunctional due to extraction of pipelines for construction of PMGSY road, NH road, failure of DTW, damage of DTW by miscreants and two schemes were

abandoned due to contamination of water with arsenic and fluoride. The divisions did not carry out any survey to assess the water bearing strata on the basis of Report of the Central Ground Water Board and quality of water before taking up the schemes. The expenditure incurred towards these nonfunctional schemes was ₹6.65 crore which became wasteful. Photographs of infrastructure in disuse relating to four non functional schemes are given below:



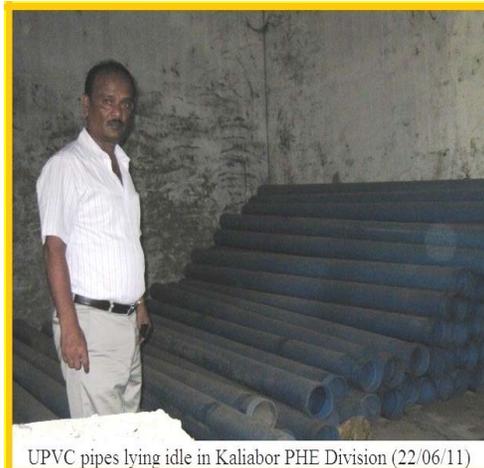
Thus, due to the non functioning of 38 Water Supply schemes, people in these areas were deprived of safe potable water. The Divisions have already moved the Government for sanction of new schemes in these affected areas.

➤ Idle stock

The Public Health Engineering Department procured material centrally and supplied them to the indenting divisions. Audit scrutiny revealed that 37,730.03 RM UPVC pipes of various diameter (50 mm to 160 mm dia) valuing ₹64.94 lakh meant for 28 completed schemes remained idle (in Nagaon and Kaliabor PHE Divisions) indicating poor material management by the department and resulting in blocking of Government funds. The Division did not initiate any action for gainful utilisation/disposal of the idle UPVC pipes. While admitting audit observation, DC stated (September 2011) that the unutilized pipes would be utilized against other targeted schemes.



UPVC pipes lying idle in Nagaon PHE Division



UPVC pipes lying idle in Kaliabor PHE Division (22/06/11)

5.4.4 Other points

➤ Village Level Committees (VLCs) are required to be formed for each completed scheme for its maintenance out of revenue collected from beneficiaries. Audit scrutiny revealed that out of 288 completed schemes (PWSSs), VLCs were formed only for 18 schemes and the Department incurred ₹2.92 crore for maintenance of all completed schemes in violation of the above provision. Reasons for non handing over the balance completed schemes to VLCs were not on record. DC stated (September 2011) that community participation was not encouraging despite awareness campaign. However, efforts were on for operation and maintenance of the schemes by the user's Committee.

5.4.5 Water quality

While availability of drinking water is one issue, the more basic concern is access to safe drinking water. The quality of water should be ensured through regular testing in order to ensure supply of safe potable water. Scrutiny of records revealed that the quality of water provided to the fully covered habitations was not tested at regular intervals. The Department did not fix any norm for water testing. However, 36,432 samples were tested by the four divisions through four water testing laboratories available in the District and 470 samples were found contaminated with Arsenic and fluoride. Out of 470, 54 samples were found to contain the above impurities beyond permissible limits. Audit scrutiny revealed that the divisions provided safe drinking water only to 19 habitations with population of 31,053 out of 66 affected habitations (64,070 population). Thus, 47 habitations with 33,017 population remained to be covered with supply of safe drinking water. DC stated (September 2011) that the affected habitations would be covered by 2011-12.

As per information furnished by the Joint Director of Health Services, Nagaon 1,29,559 cases of water borne diseases including two death cases were detected (Diarrhea: 85,310; Gastroenteritis: 2,517; Dysentery: 41,134; Viral Hepatitis: 598) during 2006-11 raising concern about supply of safe drinking water. While admitting

the facts, DC stated (September 2011) that to gear up monitoring of water quality, four rural laboratories had been set up recently and steps had been taken for strengthening the District laboratory.

Though there was improvement in coverage of habitations during the last five years, supply of drinking water of good quality was not ensured by conducting water sample tests at regular interval. Besides, occurrence of water borne diseases in the District raised doubt about supply of safe drinking water.

Recommendations

- Water quality testing should be ensured by fixing norms for the purpose.
- Water quality testing should be improved/ upgraded to ensure supply of safe drinking water to people.

5.5 Sanitation and Sewerage

5.5.1 Total Sanitation Campaign

The Total Sanitation Campaign (TSC), a Centrally Sponsored Scheme was implemented in the District by the Public Health Engineering (PHE) Division, Nagaon. The main objective of the scheme was to accelerate sanitation coverage in rural areas and provide toilets to all by 2012, cover all schools by 2008 and Anganwadi Centres by March 2009 with sanitation facilities.

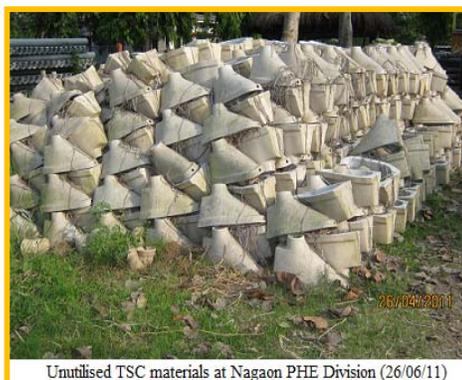
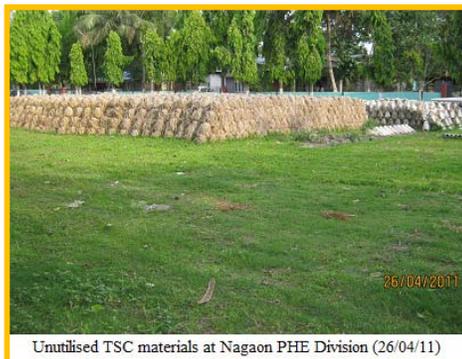
During 2006-11, the Division incurred an expenditure of ₹24.59 crore out of total available funds of ₹28.40 crore leaving unutilised balance of ₹3.81 crore. Category-wise targets and achievements of toilets are given in Table -13.

Table-13: Target and achievements of toilets during 2006-11

	Targets	Achievements
IHHL for BPL	2,03,981	67,950 (33)
IHHL for APL	1,08,500	2,728 (3)
School toilets	3,404	1,210 (36)
Anganwadi	1,927	621 (32)

Source: Departmental records.
(Figures in parenthesis denote percentage)

As per TSC, all the 3,206²⁰ schools in the District were to be covered by 2008 and accordingly atleast 6,412 nos. of toilets were required to be constructed but the Division targeted 3,404 school toilets and constructed 1,210 toilets by 2011 which defeated the objectives of the scheme. Further, 32 per cent Angandwadi toilets were constructed although these were to be completed by 2009. In respect of IHHL for BPL and APL also the coverage was only 33 and three per cent respectively. Further, a large quantity of TSC materials remained unutilized and kept in open field as evident from the photographs. Slow progress of works was due to lack of initiative and monitoring by the division.



²⁰ 2348 (LP) + 438 (UP) + 57 (GHSS) + 363 (GHS) = 3206

5.5.2 Sewerage

There are four towns in the District viz., Nagaon, Lanka, Luming and Hojai where no sewerage facilities are available. The Department also did not have any plan for construction of sewerage plant.

Thus, the coverage of the scheme in the District was partial, which indicated that the objective of the scheme to improve the quality of life of the rural people by providing hygienic sanitation facilities remained unachieved.

Recommendation

District Administration should ensure completion of planned works in time to extend the desired benefits to people.

5.6 Integrated Child Development Scheme

The Integrated Child Development Scheme (ICDS) was launched in the State with a view to improving the nutritional and health status of children in the age group of 0-6 years and enhance the capability of mothers through proper nutrition and health education for looking after normal health and nutrition needs of children. The problem of malnutrition amongst children in Assam is being addressed through the Centrally Sponsored Scheme “Supplementary Nutrition Programme (SNP)” a component of ICDS.

The Child Development Project Officers (CDPOs) have direct responsibility for implementation of the programme at field level and the end service delivery is rendered through a network of Anganwadi Centres (AWCs).

5.6.1 Fund management

Year wise position of funds received and utilization under the scheme during 2006-11 is shown in Table-14.

Table- 14: Receipt and utilization of funds under ICDS during 2006-11

(₹ in crore)

Year	Opening balance	Funds received	Total funds available	Funds utilized	Closing balance
1	2	3	4	5	6
2006-07	-	1.37	1.37	1.37	-
2007-08	-	7.75	7.75	7.73	0.02
2008-09	0.02	7.52	7.54	7.50	0.04
2009-10	0.04	6.29	6.33	6.29	0.04
2010-11	0.04	33.72	33.76	25.11	8.65
Total		56.65		48.00	

Source: Departmental figures.

The above table indicates that during 2010-11, only 74 per cent of available funds could be utilized leaving unutilized balance of ₹8.65 crore as civil works remained incomplete. Thus, due to non completion of civil works of AWCs infrastructure facilities like drinking water, cooking shed etc. could not be provided to beneficiaries.

5.6.2 Infrastructure

As of March 2011, the District had 5,641 AWCs under 20 projects, of which 338 AWCs could not be made functional for want of appointment of Anganwadi workers. Out of 5,303 centres, only 2,975 had Government buildings. Physical verification of AWCs by Audit with departmental officer indicated deficient toilet, drinking water and cooking facility as evident from the photographs:



DC stated (September 2011) that matter had already been taken up with GOA for appointment of Anganwadi Workers.

5.6.3 Targets and Achievements

The SNP provides for yearly coverage of 300 feeding days per beneficiary. Further, each AWC has to cover 100 beneficiaries under SNP. The year wise position of target fixed and achievement is shown in Table -15.

Table- 15: Year wise position of target fixed and achievement

Year	Target	Achievement	Number of feeding days covered
2006-07	1,15,780	1,15,780	75
2007-08	3,36,365	2,97,440	113
2008-09	3,50,380	2,97,440	85
2009-10	3,64,978	3,64,978	112
2010-11	3,80,186	3,80,186	75
Total	15,47,689	14,55,824	

Source: Departmental figures.

The above table indicates that 91,865 targeted beneficiaries remained uncovered. Further, against the norm of 300 days only 75 to 113 feeding days were covered which negated the objectives of the scheme. The District Social Welfare Officer stated (September 2011) that SNP is implemented in the district according to funds

provided by GOA and due to short receipt of fund, targeted feeding days could not be achieved.

5.6.4 Implementation

The Anganwadi Workers render a wide range of services under health education, pre-school education, immunization, health check-up besides supplementary nutrition programme.

(a) Immunisation

Under ICDS, all children below six years of age in the project areas were to be immunized against diphtheria, whooping cough, tetanus, polio, tuberculosis and measles. Scrutiny of the records of the centres revealed coverage of children under immunization programmes was satisfactory as achievement ranged from 68 to 100 *per cent* during 2006-11.

(b) Health check-up and referral services

Health check-up includes Ante natal Care of expectant mothers, Post natal Care of nursing mothers and care of newborn and children below six years of age especially those born with congenital defects or severely malnourished. Scrutiny of the records revealed that during 2006-11, 4.06 lakh health check-ups were carried out and necessary measures/treatment was provided in district hospitals/CHCs. No target of health check-up, however, was fixed.

(c) Non formal pre-school education

Non formal pre-school education was to be imparted to children in the age group of three to six years at the AWCs to provide better linkages between primary schools and AWCs. During 2006-11, 7.21 lakh children were identified through survey as required under the scheme, of which 6.46 lakh children were enrolled. Records revealed that 82 to 100 *per cent* children attended the school.

Thus, implementation of the scheme was partial in the District as 75 to 113 feeding days per year during 2006-11 were provided against the norm of 300 days per year. As a result, improvement of nutritional status of beneficiaries remained unachieved. Besides, the AWCs were lacking in toilet and drinking water facilities.

Recommendations

- AWCs should be provided with essential facilities like drinking water, toilets, storage facility etc. for their smooth functioning.
- Adequate funds should be provided by GOA to ensure coverage of 300 feeding days per year.

Chapter 6: Economic Services

6.1 Infrastructure

Good infrastructure will go a long way in enhancing the growth potential of the District and bridging the gap between urban and rural areas. It will also bring the remote and backward areas closer to the District headquarters and bring about equity and inclusive growth of the economy. Infrastructure includes provision of good all weather roads, adequate electricity for household, industrial and irrigation needs, railway connectivity, air services and reliable communication facilities.

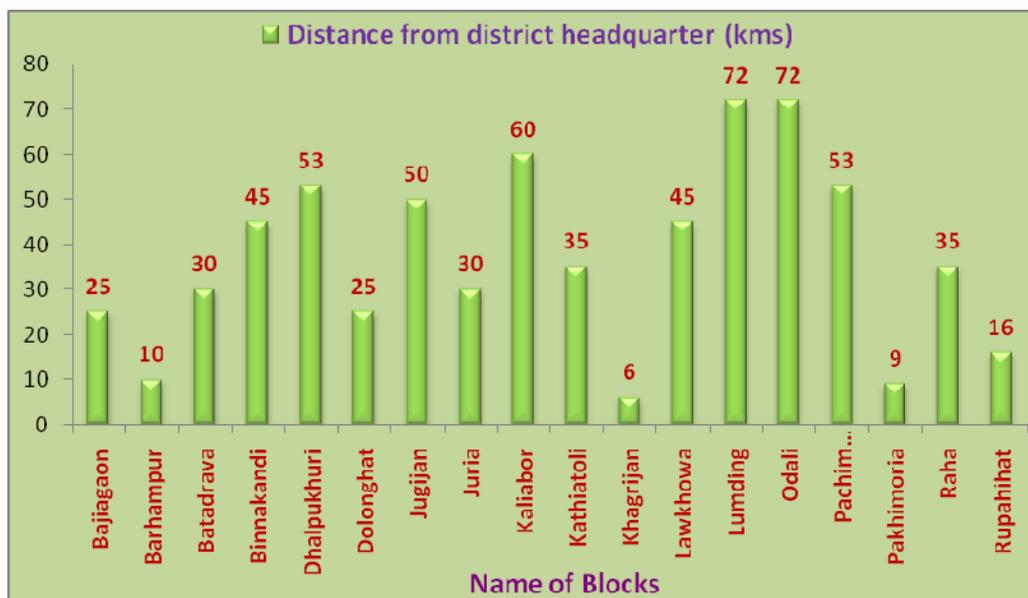
There is no airport in the District. The nearest domestic airport is at Tezpur, 42 kms away and the nearest international airport is Lokpriya Gopinath Bordoloi International airport at Borjhar (162 kms) from district headquarters. All the four towns of the District are connected by rail. A review of the development of roads in the District revealed that 58 *per cent* habitations had been provided road connectivity up to March 2011. Audit findings in this regard are discussed below.

6.1.1 Roads

(a) Status of Road Connectivity

Out of the total 649 habitations in the District, 377 habitations have been provided road connectivity as of March 2011. The distance of various places from the District headquarters ranges from six kms (Kaharijan) to 72 kms (Lunding, Odali). The District has 18 Blocks and distance from the Blocks to the District headquarter is given in chart 11.

Chart: 11- Distance from Blocks to District headquarter



Source: Departmental figures.

The status of road connectivity as well as road length in the District as of 31 March 2011 is given in charts -12 and 13 respectively.

Chart: 12- Status of road connectivity

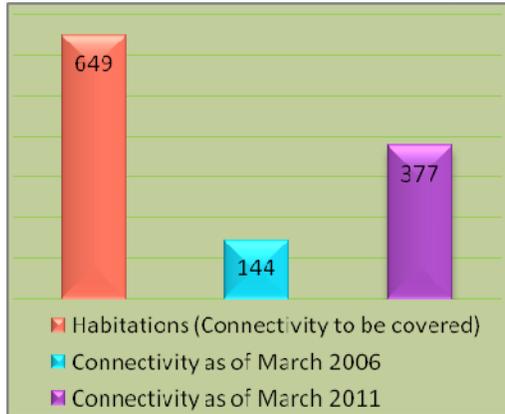


Chart: 13- Status of road length



Source: Departmental figures.

As can be seen from the charts above, there has only been an increase of 233 habitations connected through roads and 320 kms (11 per cent) of road length provided during last five years after incurring an expenditure of ₹407.13 crore²¹ indicating poor progress. Joint physical verification indicated poor condition of roads as evident from the photographs below:



(b) Schemes for Development of Road

(i) Pradhan Mantri Gram Sadak Yojana (PMGSY) and Bharat Nirman Programme

The PMGSY was launched in 2000 and aimed at connecting all the rural habitations by providing all weather roads. The status of connectivity as of March 2011 is shown in Table -16.

²¹ Cost of improvement, Major repairing and restoration, Original works.

Table-16: Status of habitations connectivity as of March 2011

Habitations with population	Total numbers of habitations	Habitations as of 31.3.2011		Percentage of shortfall
		Connected	To be connected	
(1)	(2)	(3)	(4)	(5)
More than 1000	611	344	267	44
More than 500	38	33	5	13
Total	649	377	272	42

Source: Departmental figures.

During 2006-11, an amount of ₹327.32 crore was available, which was spent for implementation of the scheme. The reasons for shortfall in connectivity of habitations were slow progress of works due to paucity of funds, limited working period and scarcity of materials as could be seen from paragraph below.

(ii) Status of works

During 2006-11, total 526 works (PMGSY and other schemes) were sanctioned, of which 370 works (70 per cent) were completed. Out of 370 works, 233 works (44 per cent) were completed within stipulated date of completion. 137 works were completed with delays ranging between one and 37 months. Out of balance 156 works, 110 works were due for completion but remained incomplete as of March 2011, after incurring an expenditure of ₹204.56 crore due to slow progress of works by the contractors and dearth of materials. Thus, due to non completion of works, the habitations targeted to be covered, remained uncovered which hampered the development activities in the district.

The Executive Engineer, Rural Road Division, Nagaon stated (May 2011) that the PMGSY works could not be completed as per scheduled time due to paucity of funds, limited working period and scarcity of materials. Records, however, revealed that GOA instructed (November 2011) strict compliance with scheduled date of completion and initiating penal action against defaulting contractors. However, divisions except issuing notices to contractors for early completion of works, did not initiate penal action against the defaulting contractors.

During exit conference, DC accepted (November 2011) the audit observation.

6.1.1.1 Implementation issues

Audit scrutiny of records relating to execution of works revealed that there was lack of financial control and inadequate monitoring mechanism leading to execution of substandard work, diversion of funds etc. as discussed below:

(a) Equipment advance

As per rules, equipment advances are payable to the contractor on production of evidence of availability of the equipment required for the construction works. During September 2007 to March 2011, equipment advance of ₹10.24 crore was paid to

25 contractors for rural road works without obtaining any documentary evidence regarding availability of the required equipment. This indicated that codal formalities were not observed. Further, out of ₹10.24 crore, only ₹6.99 crore was recovered leaving ₹3.25 crore yet to be recovered (June 2011).

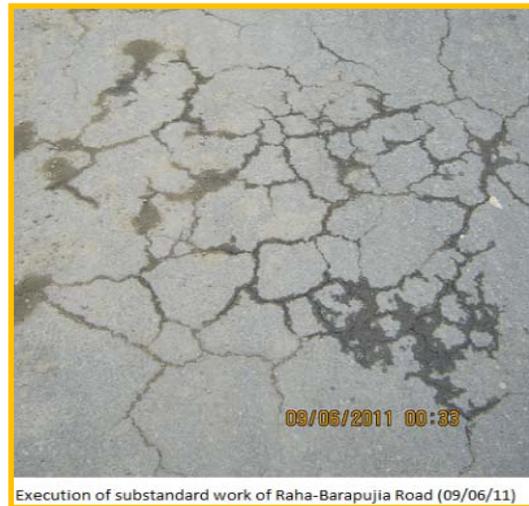
(b) Excess payment

For Rural Road works, estimates are required to be prepared based on APWD SOR 2007-08 (Rural Works). Scrutiny of four rural road works (Sl.No.1 to 4 of the *Appendix-I*) revealed that estimates were prepared based on APWD SOR 2007-08 (NH Works). As a result, estimates were inflated by ₹32.36 lakh. Records also revealed that in the same division other rural road works for the same period was prepared based on APWD SOR 2007-08 (Rural Roads). In both cases estimates were approved by the Chief Engineer, PWD (Roads). Based on these inflated estimates, the divisions awarded the works to four contractors between November 2008 and July 2009 for completion of the works by June 2010. Out of four, three works were completed between March and June 2009 and the balance work was in progress as of March 2011. As of March 2011, contractors were paid ₹1.64 crore which included excess payment of ₹23.63 lakh (detailed in *Appendix-I*). DC neither investigated the matter nor fixed any responsibility against the officials responsible for preparation of inflated estimates.

(c) Substandard works

The work “Repair and Maintenance of the Improvement of Road Raha to Barapujia Road” (Ch-0.00 to 6.00 km) - Group-I including Protection work of two subway portion- Group-II was taken up under XIIth Finance Commission award for the year 2009-10.

The work was awarded (24 December 2009) to a contractor at a tendered value of ₹1.05 crore (group-I: ₹76.76 lakh; group-II: ₹28.23 lakh) with the stipulation to complete the work by 23 June 2010. The works were, however, completed at a cost of ₹99.64 lakh (group-I: ₹74.20 lakh; group-II: ₹25.44 lakh) by the contractor on 23 February 2010. The contractor was paid ₹99.64 lakh by May 2011.



Records revealed that the work executed by the contractor was of poor quality with cracks in carpeting works at different stretches and edges of the pavement were broken. Although the division should have taken up the matter with the contractor within six months from the date of completion of the work, the Division asked the contractor to rectify the works only in 18 January 2011 and 2 February 2011. But the contractor did not turn up to rectify the works as of June 2011. Though the Division, did not release the security deposit of ₹8.97 lakh to the contractor, they failed to assess the value of defective works. Thus, lack of supervision on the part of the division was responsible for execution of substandard work and the division also failed to get defective works rectified by the contractor. Joint physical verification carried out by Audit with departmental officers also underlined the execution of substandard work as evident from photographs.



Execution of substandard work of Raha-Barapujia Road (09/06/11)



No permanent Bridge was constructed after wash out of SPT Bridge in the year 2004 (09/06/2011)

Further, a SPT bridge on the said road was washed out by the devastating flood of 2004. The Division, however, did not initiate action for construction of the said bridge (October 2011).

Due to execution of substandard work and non construction of the bridge, vehicular traffic was disrupted causing immense difficulties to the rural population.

(d) Diversion of Calamity Relief Fund

The Special Secretary and Central Relief Commissioner, GOI informed (September 2001) the State Chief Secretary that the Eleventh Finance Commission had considered and categorically rejected the State proposal to meet expenditure on restoration and re-construction of roads etc. from Calamity Relief Fund (CRF). The relief fund was to be utilized for immediate repair/restoration to damaged infrastructure caused by calamities such as cyclone, drought, earthquake, fire, flood and hail storm relating to communication, power, public health, drinking water supply, primary education and community owned assets in social sector.

Test-check of records of EE, PWD, State Road Division, Nagaon revealed that during January 2008 and October 2009 eight improvement and repair works (detail in *Appendix-II*) were carried out at a cost of ₹79.98 lakh. The fund was provided by DC, Nagaon under CRF. There was, however, nothing on record to show that the eight works carried out under CRF were in the nature of immediate repair and restoration of damages caused by natural calamities. Thus, expenditure of ₹79.98 lakh incurred on improvement and repair was diversion of CRF. DC remained silent in this aspect in his reply.

(e) Non acquisition of land for approach roads

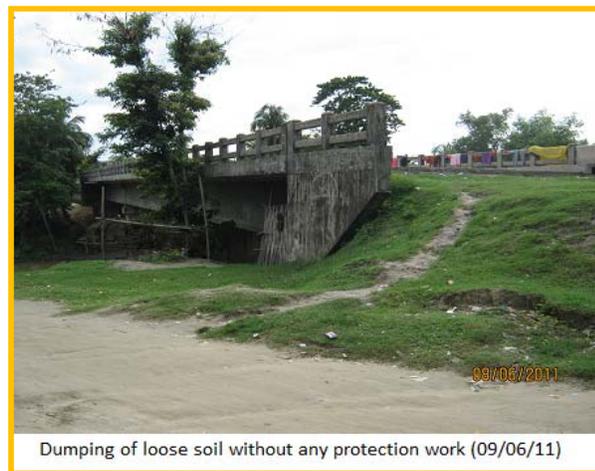
Mention was made in paragraph 4.7 of the report of the C&AG of India for the year 2002-03, regarding unproductive expenditure of ₹73.26 lakh due to non acquisition of land for approaches and protection of both side of RCC bridge over River Kallong at Nagaon since 1993-94. The required land was not acquisitioned due to non payment of land compensation of ₹6.23 lakh to DC, Nagaon by the Public Works Department.

Scrutiny of records revealed that during 2007-08, an estimate for the work “Construction of approaches to RCC Bridge over river Kallong from Nagaon side to

south Haibargaon side” for ₹1.40 crore including payment of land compensation amounting to ₹28.42 lakh was prepared by the EE, State Road Division, Nagaon. The estimate was approved by the CE, PWD and Administrative Approval (AA) and Technical Sanction (TS) was also obtained for ₹1.40 crore. The work was awarded (July 2008) to a contractor with the stipulation to complete the work within 12 months and paid (March 2010) ₹27.96 lakh being land compensation to DC, Nagaon. But as of June 2011, no land was acquired. Meanwhile, the contractor executed earth work for ₹17.75 lakh on the Nagaon side and stopped the work since December 2009 with a request to clear the site occupied by encroachers. As of June 2011, the work could not be resumed.



RCC Bridge over river Kallong (09/06/11)



Dumping of loose soil without any protection work (09/06/11)

Audit observed that failure of the division to make timely payment of land compensation amounting to ₹6.23 lakh sanctioned in March 1998 to DC, led to revision of cost of compensation from time to time and ultimately led to extra expenditure of ₹21.73 lakh. Further, dumping of loose soil without any protection work may lead to wasteful expenditure of ₹17.75 lakh due to its susceptibility of getting washed away by rain.

Thus, the Department failed to put the bridge to use even after 13 years of its completion, the objective of connecting Police Reserve sides and South Haiborgaon side remained unachieved and people were deprived of the intended benefit.

(f) Unproductive expenditure

(i) The work “Construction of rural roads, culverts, minor bridges and route maintenance of the works for five years under PMGSY, Package No. AS-1946” was awarded (November 2005) to a contractor at the tendered value of ₹1.72 crore with the stipulation to complete of the work by 20 August 2006. After completion of 74 per cent of work and after release of total payment of ₹1.17 crore to the contractor, the work was cancelled (March 2009) due to slow progress. The aggrieved contractor filed a law suit, but the verdict (May 2011) was in favour of the department. Although the track record of the contractor was poor as he had failed to complete various PWD works on earlier occasion also, the contractor was not black listed by the department. Thus, the works remained incomplete after incurring an expenditure of ₹1.17 crore resulting in denial of road connectivity to the targeted habitations. As of June 2011, the department did not initiate any action to recover the liquidated damage of ₹13.91 lakh from the contractor and to complete the work. DC stated (September 2011) that action would be taken to complete the work through other agencies and other divisions had been requested to recover the amount payable to this division from the bills of the concerned contractor. Further, development is awaited (October 2011).



Arabari to Godaimari (26/05/11)



Mukunda-ati to Furanah-ati (26/05/11)



Samdhara to Barungaon (26/05/11)



Kalanujalah to Kachari (26/05/11)

(ii) Two works viz.

(a) “Construction of road from Phutimari to Ghilani” and

(b) “Construction of road from Hojai market to Hayangaon” were awarded

(between 20 July and 7 August 2007) by the EE, Nagaon State Road and Nagaon Rural Road Divisions to a contractor at the tender value of ₹13.05 crore {(a): ₹7.91 crore and (b): ₹5.14 crore} with dates of completion



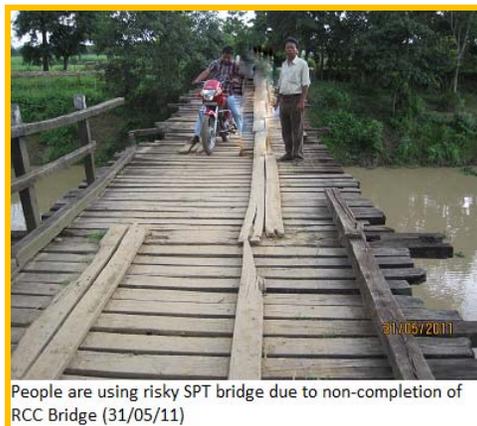
Condition of road from Hayangaon to Hojai Market Road (31/05/11)

by 6 May 2008 and 19 April 2008 respectively. Both the works commenced between 20 July and 7 August 2007 and were cancelled subsequently due to death of the contractor on 3 July 2010. At the time of death of the contractor 16 to 46 per cent {(a): 16 per cent; (b): 46 per cent} works were completed and contractor was paid ₹2.23 crore {(a): ₹0.53 crore; (b): ₹1.70 crore}.

Scrutiny revealed that the contractor mainly executed earthwork valuing ₹65.83 lakh at different stretches of the road from Hojai market to Hayangaon which was washed away by flood during October 2010 rendering the expenditure wasteful. The present condition of the roads is depicted in the following photographs taken during joint physical verification.



Incomplete RCC Bridge at Hayangaon (31/05/11)



People are using risky SPT bridge due to non-completion of RCC Bridge (31/05/11)

Thus, the expenditure of ₹2.23 crore proved to be unproductive as road connectivity of desired habitations could not be achieved. DC stated (September 2011) that action would be taken to get the works completed by other agencies.

To sum up, only 233 habitations could be covered under PMGSY and road length of 320 km was constructed during 2006-11 after incurring an expenditure of ₹407.13 crore. Besides, large number of schemes remained incomplete even after due date of completion. Lack of financial control resulted in excess expenditure, unproductive expenditure and substandard works.

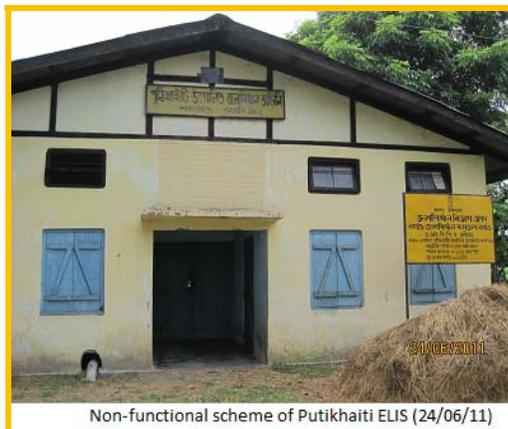
Recommendations

- The District administration should formulate long term and medium term plans for connecting all the habitations/villages in the District with clear prioritisation.
- Financial control should be strengthened and codal formalities observed to avoid loss, cost overrun and undue financial benefit etc.

6.1.2 Irrigation

To overcome the problem of alternate drought and flood and to increase production of crops of traditional and high yielding varieties, irrigation schemes like Lift Irrigation Scheme (LIS), Deep Tube Well (DTW), Shallow Tube Well (STW) and Flow Irrigation Scheme (FIS) were sanctioned in the District from time to time.

As on 31 March 2006 there were 108 sanctioned irrigation schemes in the District of which only 37 schemes were completed and 71 schemes were in progress. During 2006-11, out of 71 schemes in progress 10 more schemes were completed. As of 31 March 2011, it was observed that 46 completed schemes were handed over to Water Users' Associations and 61 schemes remained inoperative due to non completion of boring, installation of pump sets etc. The schemes could not be made operational due to paucity of funds and Government's approval for their revival. The Division incurred ₹79.82 crore on 47 completed schemes and ₹15.73 crore on 61 inoperative schemes. Photographs of infrastructure of two inoperative schemes are indicated below:



Non-functional scheme of Putikhaiti ELIS (24/06/11)



Non-functional scheme of Putikhaiti ELIS (24/06/11)

During 2006-11, ₹37.22 crore was released to the Executive Engineer, Irrigation Division, of which ₹37.11 crore was spent for implementation of 27 new schemes sanctioned under Accelerated Irrigation Benefit Programme at an estimated cost of ₹181.53 crore.

Out of these 27 new schemes, 21 (Estimated cost: ₹118.75 crore) were taken up for execution. Of these 21 schemes, 10 schemes (Expenditure: ₹19.74 crore) were completed as of March 2011 and the balance 11 schemes were in progress. DC stated (September 2011) that six schemes sanctioned during 2010-11 with stipulated date of completion by March 2013 were not taken up. The remaining 11 schemes would be completed by March 2012.

Thus, due to non completion/delayed completion of schemes, the objective of increase of production of crops of traditional and high yielding varieties remained unachieved.

6.1.2.1 Implementation

a) Wasteful expenditure

Scrutiny of records of the Executive Engineer, Nagaon Irrigation Division, Nagaon relating to execution of schemes, schedule of works expenditure and progress reports of various irrigation schemes e.g. Lift Irrigation Schemes (LIS), Deep Tube Well (DTW) schemes etc. revealed that eight DTW schemes taken up for execution by the Division during the period 1979-80 to 1992-93 were left abandoned after achieving physical progress of 30 to 100 *per cent*. As of 31 March 2011, an expenditure of ₹38.25 lakh was incurred on the abandoned schemes.

It is, thus, evident that the schemes were commenced long back and remained incomplete for years together mainly due to non installation of pump sets, boring not done upto the desired level and wells not working etc. and were ultimately left abandoned. The schemes were taken up for execution with the target of creating irrigation potential of 825 hectares. However, only 445 hectares of irrigation potential was achieved. Hence, the expenditure of ₹38.25 lakh incurred so far on these schemes became infructuous and the objective of creating irrigation potential was also not achieved.

b) Under utilization of Irrigation potential

Scrutiny of records revealed that against the target of creation of irrigation potential of 23,068 hectares, potential of 15,391 hectares was created, of which only 8,255 hectares was utilized (March 2011). The under utilization was due to less demand of water from the beneficiaries which indicated that schemes were taken up without proper survey and requirement. DC accepted the audit observation.

c) Outstanding water charges

Out of demand of due water charges of ₹9.39 lakh, only 0.86 lakh could be realized (March 2011) from the users. Department, however, did not initiate any action to accelerate the recovery of water charges. Lack of initiative on the part of Department for imposing any penalty for delayed payment/ nonpayment caused the poor realization of Government dues.

Thus, the objective of speedy development of irrigation potential and its eventual utilisation for the increase of production of traditional crops and high yielding variety to improve the quality of life of the poor people remained unachieved.

6.1.3 Schemes for other developmental activities

Other developmental activities like renovation/repairs to Government schools, health institutions, water supply schemes, etc., were taken up in the District under District Development Plan (DDP), Untied funds, Members of Parliament Local Area

Development Scheme (MPLADS), Members of Legislative Assembly Local Area Development Scheme (MLALADS) etc.

(a) District Development Plan

The 'District Development Plan (DDP)' a State sector scheme was introduced with effect from 2006-07. Under the scheme, emphasis was given to infrastructure development, improving agricultural productivity, development of women and weaker sections of the society.

DPMC was responsible for preparation and submission of AAP under the scheme for approval of the State planning and development department. People's participation and involvement in planning, implementation and monitoring were the main requirements of the scheme. During 2006-07, AAPs were prepared by DC, Nagaon and thereafter by CEO, Zilla Parishad, Nagaon involving outlays of ₹11.81 crore and ₹45.54 crore respectively.

During 2006-11, ₹46.12 crore out of ₹57.35 crore released was spent leaving unspent balance of ₹11.23 crore. Out of 2,213 works sanctioned, 1,599 works were taken up for execution through line departments and at AP/GP level. As of March 2011, 1,435 works were completed. Monitoring reports in respect of completed schemes were, however not available, though called for, during audit scrutiny. Utilisation certificates for ₹33.10 crore where 2nd installment of funding was released in respect of 1,387 completed schemes had not been received from executing agencies.

Thus, peoples' participation as envisaged in the guidelines was not ensured. Non-submission of UCs by the executing agencies for 1,387 works and absence of any monitoring report raises doubts about completion as well as quality of the works. DC stated (September 2011) that planning was done with peoples' participation, but no documentary evidence in support was produced. Implementing agencies were also asked to furnish the UCs as stated by DC. Regarding monitoring reports, DC stated (September 2011) that DDP schemes were reviewed in the meeting of DPMC.

(b) Untied funds

Untied fund is a State sector scheme with the objectives to support creative, innovative and demand driven ideas of the heads of the Department in the District/District Administration having immediate social and economic benefits. The proposals for such works were required to be submitted to the DDC for approval and onward transmission to the Planning and Development (P&D) Department for sanction. DC, Nagaon being the Chairman of DDC is responsible for maintenance of the funds.

During 2006-11, ₹5.76 crore was released by the P&D Department to DC, Nagaon. Out of available funds of ₹5.76 crore, ₹5.64 crore was released to the executing agencies leaving an unspent balance of ₹12.50 lakh as of March 2011.

Out of 49 works targeted to be completed, 47 works were completed as on March 2011. Audit scrutiny revealed that the works were neither proposed by the line departments nor approved by DDC. Proposals were directly forwarded by DC, Nagaon on the basis of the approval of chairman, DDC to P&D Department which were sanctioned accordingly. Further, out of 47 works, seven works sanctioned for ₹88.36 lakh were not covered under the scheme guidelines. DC stated (September 2011) that works are sanctioned by the State Government on the basis of proposals submitted by DC as recommended by local public representative and DDC's approval in this regard is not required. The reply of DC is not tenable as the approval of the DDCs of the proposals to be submitted by the Government is mandatory vide para 16 of the guidelines of the untied funds scheme.

(c) Members of Parliament Local Area Development Scheme (MPLADS)

There are two Parliamentary Constituencies in the District. According to MPLADS, the MP proposes the schemes to be taken up during the year within the entitled amount of rupees two crore per year. DC of the concerned district is to accord administrative approval and sanction funds after assessing the feasibility of the schemes. During 2006-11, 2,480 works (Estimated cost ₹18.58 crore) were recommended by the Hon'ble MPs against which 2,261 works (Estimated cost ₹17.31 crore) were sanctioned by DC, Nagaon.

During 2006-11, ₹18.38 crore was available under the scheme, of which ₹15.01 crore was released to the executing agencies leaving an unutilised balance of ₹3.37 crore (18 per cent) as of March 2011.

Out of 2,261 works sanctioned and taken up for execution as of March 2011, 2,125 works were due for completion and 1,533 works²² were completed by March 2011. Of 2,125 works, 604 works on which ₹2.24 crore was released to the executing agencies remained incomplete for one to four years. Reasons for non completion of works under MPLADS and MLAADS were defective planning and lack of supervision by the District authority. Thus, non completion of schemes in time frustrated the objectives of local development through creation of durable assets.

(d) Member of Legislative Assembly Area Development Scheme (MLAADS)

The District has 11 Legislative Constituencies. As per scheme guidelines, the MLAS are required to submit the recommendations of works to be carried out in his/her constituency during the year within the entitled amount of ₹40 lakh per year within 90 days from the beginning of the financial year. During 2006-11 recommendations of 3,609 works for ₹21.29 crore were received from the MLAs, of which 3,605 works were sanctioned by DC, Nagaon. Four works were not sanctioned due to non receipt of plan and estimates from the Construction Committee.

²² For 2006-10:1,521 and for 2010-11:12

Out of total available fund of ₹21.40 crore, DC, Nagaon released ₹19.32 crore to the executing agencies leaving unutilised balance of ₹2.08 crore. Against sanction of 3,605 works during 2006-11, 2,223 works were completed. Of the remaining 1,382 works, 622 works which were due for completion remained incomplete for one to four years. Irregularities noticed in completed schemes have been mentioned in paras 6.1.3.1(ii) and 6.1.3.1(iv).

6.1.3.1 Implementation Issues

(i) Recommendations of MPs/MLAs and maintenance of assets register

As per guideline, each MP / MLA will recommend works up to the annual entitlement during the financial year within 90 days of the commencement of the financial years to the concerned District Authority. The concerned District Authority after checking feasibility would sanction eligible works and get the works executed through different executing/implementing agencies including line departments, construction committees, NGOs etc. No recurring expenditure on created assets is permissible from the concerned scheme funds. For this, the District Authority should get, in advance, a firm commitment about the operation, upkeep and maintenance of proposed assets from the User Agency concerned before the work is sanctioned. As soon as a work under the scheme is completed, the same should be handed over to the user group without any delay so that the asset can be put to use immediately. DC is required to maintain an asset register indicating the details of assets created in the District.

Scrutiny of records revealed that there were considerable delays in receipt of recommendations from the MLAs/ MPs which ranged between 90 and 450 days. Further, recommendations from MLAs and MPs for ₹34.38 lakh were not received during 2006-11. As such, the development funds remained locked up, as of March 2011. DC in its reply (September 2011) admitted the facts.

Neither firm commitments towards future maintenance of assets from the user groups were obtained nor were the assets officially handed over to the user groups. Thus, future maintenance of 3,756 assets created under MPLADS (1,533 works) and MLAADS (2,223 works) during 2006-11 at a cost of ₹24.49 crore (MPLADS: ₹11.83crore, MLAADS: ₹12.66 crore) had not been ensured. Further, no asset register was maintained by DC. As a result, DC remained unaware of details of assets created as of March 2011. DC stated (November 2011) that asset register, as suggested, would be maintained.

(ii) Inadmissible works

The objectives of the scheme viz. MPLADS and MLAADS is to enable MPs and MLAs to recommend works of development nature with emphasis on creation of durable community assets based on felt needs in their constituencies. Besides, works within the place of worship and on land belonging to or owned by religious

faith/group are prohibited. Audit scrutiny of documents revealed that 490 works relating to construction of guest houses, community halls and reading rooms at a cost of ₹2.02 crore were constructed during 2006-11 within the religious premises in violation of scheme guidelines. DC accepted the audit observation.

(iii) Unproductive expenditure

As per guidelines, works under MPLAD and MLAADS are required to be completed within a year from the date of sanction. Scrutiny of records revealed that DC fixed the time as 60 days for completion of works from the date of accordance of administrative approval of each works. Records revealed that out of 2,110 incomplete works under both the schemes (MPLAD: 728, MLAADS: 1,382), 139 works (MP: 67, MLA: 72) were taken up for execution during 2006-07 and 2007-08 and an expenditure of ₹43.89 lakh (MP: ₹24.12 lakh, MLA: ₹19.77 lakh) was incurred on these works (March 2011). However, none of the executing agencies submitted vouchers and utilisation certificates in support of utilisation of funds released to them. DC also did not take any action to ascertain the position of work at any stage. There was no record to indicate that works had even started. No assets were created out of ₹43.89 lakh even after three to four years of release of funds to the executing agencies. Thus, the expenditure of ₹43.89 lakh was doubtful and possibility of misappropriation could not be ruled out. DC stated (September 2011) that due to non receipt of UC 100 *per cent* funds could not be released. The matter of delay in submission of UC/vouchers would be verified during release of next instalment.

(iv) Installation of hand tube well under MPLADS and MLAADS

As per Para 2.11 of the MPLADS guidelines DC shall identify the agency through which a particular work recommended by the MP should be executed. The Panchayati Raj Institutions (PRI) would preferably, be the implementing agency in rural areas and urban local bodies in urban areas. Further, DC may choose either Government Department unit or Government agency or reputed Non-Governmental Organisations (NGO). For execution of works through Government Departments, DC can engage units for example, Public Health Engineering, Rural Housing, Housing Boards, Electricity Boards and Urban Development Authorities etc. as implementing agencies.

Scrutiny of records revealed that during 2006-11, 220 works for installation of 2,396 Hand Tube Wells (HTW) at a cost of ₹2.11 crore (MPLADS-1,094 HTW: ₹1.04 crore; MLAADS-1,302 HTW: ₹1.07 crore) were taken up by DC, Nagaon.

Audit observed that

- DC did not initiate any action to get the work done through PRI both at rural and urban level but got the works executed through EE, Agriculture, BDOs and construction committees. DC stated (September 2011) that works were executed through the agencies recommended by the hon'ble MPs/MLAs. Reply of DC is not

tenable as MPLADS guidelines clearly stipulate that DC is responsible to identify the executing agency who could execute the work qualitatively, timely and satisfactorily.

(v) Non utilization of fund

The Government of Assam (GOA), P&D Department accorded (October 2005) sanction of ₹25 lakh for infrastructure development (construction of auditorium) at Batadrava Satra in Nagaon district and released the funds in two instalments of ₹15 lakh and ₹10 lakh between October 2005 and October 2006. Out of ₹25 lakh, ₹15 lakh (60 per cent) was paid as 1st instalment to a Construction Committee set up for the purpose and ₹10 lakh was retained in DCR as of date since its drawal in March 2007. As of March 2011, the Construction Committee did not submit the UCs for 1st instalment of ₹15 lakh. There is nothing on record to indicate that the work had even started. The Construction Committee was also reconstituted thrice, reasons for which were not on record. Thus, the purpose for which fund was provided remained unachieved while mis-utilisation of funds also could not be ruled out. DC except for asking UCs from the Committee, did not investigate the matter. In reply, DC stated (September 2011) that the Construction Committee was revised due to change of Additional Deputy Commissioner (Development) being the chairman of the Construction Committee and as per demand of the Satra Parisalana Samitee and further stated that the progress of works would be verified.

(vi) Delay in construction of Museum

For collection, preservation and promotion of various archeological sculptures, monuments, a district museum was taken up (February 2009) for construction. The work of which was awarded (February 2009) to a contractor at its estimated value of ₹67.91 lakh by the Executive Engineer, Building Division to be completed by February 2010. Scrutiny of records revealed that as of March 2011 the works remained incomplete even after allowing extension of time upto 31 December 2010. Meanwhile the estimate was revised to ₹94.41 lakh due to price escalation which has not yet been sanctioned. As of March 2011, the contractor was paid ₹35.45 lakh against the actual work done valued at ₹65.45 lakh. Non completion of work due to paucity of funds thus, resulted in unproductive expenditure of ₹35.45 lakh. Besides, the objective of creation of museum remained unachieved as shown in the photograph.



Thus, other developmental schemes like DDP, Untied funds, MPLADS, MLAADS etc., were taken up in the District in an uncoordinated way as the

works were neither properly planned nor completed within the specified time for which funds remained unutilized. Besides, lack of financial control and monitoring led to delay in execution of works, execution of inadmissible works, unproductive/doubtful expenditure, excess expenditure etc. The assets created out of these schemes also remained unknown to DC as no asset register was maintained at any level.

Recommendations

- A coordinated approach needs to be adopted by the State/District administration in implementation of the projects/schemes so that the works are planned and completed.
- An asset register indicating the details of assets created in the District is required to be maintained by DC.

6.2 Employment Generation

GOI and the State Government had initiated numerous measures to tackle problems of poverty, unemployment and the slow pace of progress in the rural economy. The two most important schemes sponsored by the Central Government for providing employment in the rural areas as a means of poverty alleviation are Sampoorna Gramin Rozgar Yojana (SGRY) and Swarnajayanti Gram Swarozgar Yojana (SGSY). The SGRY was subsequently subsumed in National Rural Employment Guarantee Scheme (NREGS) in February 2006.

6.2.1 SGRY

The objectives of SGRY were to provide additional wage employment to the rural poor and to create durable community, social and economic assets. GPs were to submit work proposals through BDOs to DRDA and a comprehensive *shelf of works* were to be approved at the beginning of the year. Audit noticed that schemes were sanctioned by EE in an adhoc manner without any inputs from GPs. Consequently, works were proposed on a perceived need basis, rather than in a planned and coordinated manner with inputs from GP levels, resulting in overlaps in execution of works and underutilisation of available funds. Also, there was no database at the District/DRDA level, detailing the developmental works undertaken in various Blocks and GPs.

The SGRY was funded on 75:25 basis by GOI and the State Government. Although SGRY was supposed to be merged with NREGS from February 2006, it continued as an independent scheme till 2007-08. The year-wise position relating to the funds received by DRDA, Nagaon and utilisation there against during 2006-08 is given in Table -17.

Table-17: Year-wise position of funds received by DRDA, Nagaon and utilisation during 2006-08
(₹ in crore)

Year	Opening balance	Funds received			Total	Funds utilised	Unspent balance (Percentage)
		Centre	State	Other misc. receipts			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	0.61	16.29	7.60	0.13	24.63	22.87	1.76 (7)
2007-08	1.76	22.49	6.38	0.16	30.79	30.54	0.25 (1)
Total		38.78	13.98	0.29		53.41	--

The Scheme discontinued from 31-3-2008.

Source: Departmental figures.

The details of funds received and utilised during this period by the nine sampled Blocks are given in Table -18.

Table-18: Funds received and utilised during 2006-08 by the nine sampled Blocks

(₹ in crore)

Year	Opening balance	Funds received	Other receipts	Total	Funds utilised	Unspent balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	0.19	4.33	0.03	4.55	4.35	0.20
2007-08	0.20	6.33	0.05	6.58	6.50	0.08
Total		10.66	0.08		10.85	

Source: Departmental figures

(a) Employment Generation under SGRY

The details of employment generated under this scheme during 2006-08 as reported by DRDA to GOI are given in Table -19.

Table-19: Details of employment generated under SGRY during 2006-08

(Mandays in lakh)

Year	Mandays for SC/ST	Mandays for others	Total mandays generated	Mandays for women
(1)	(2)	(3)	(4)	(5)
2006-07	8.12	31.40	39.52	0.60
2007-08	7.67	23.01	30.68	2.02
Total	15.79	54.41	70.20	2.62

Source: Departmental figures.

There were no annual targets relating to employment generation although DRDA planned to execute small works like construction of tanks, roads, community halls etc., for generating employment. Therefore, the extent of employment generated vis-à-vis targets could not be ascertained.

The status relating to employment generation in the nine test-checked Blocks is given as in the Table -20.

Table-20: Status of employment generation in the test-checked Blocks

(Mandays in lakh)

Year	Mandays for SC/ST	Mandays for others	Total mandays generated	Mandays for women
(1)	(2)	(3)	(4)	(5)
2006-07	2.67	4.67	7.34	0.12
2007-08	3.25	6.08	9.33	0.30
Total	5.92	10.75	16.67	0.42

Source: Departmental figures

According to the guidelines, 30 per cent employment opportunities were earmarked for women beneficiaries. As can be seen from the tables above, negligible

employment opportunities to women were provided in the District as well as in the sampled blocks.

The sampled Blocks and GPs had not maintained employment registers in the prescribed format indicating the category-wise details of people provided employment and the number of mandays generated for each work. In the absence of complete details in the employment registers, the employment reported to have been generated, especially in respect of women and SC/ST categories could not be verified in audit.

In 56, out of 136 test-checked GPs, the category-wise details of SC/ST and women beneficiaries provided with wage employment were not recorded in the muster rolls. While 30 *per cent* of employment generated should have been in respect of women beneficiaries, DRDA reported only 2.62 lakh (four *per cent*) mandays for women out of 70.20 lakh mandays generated in the District during 2006-08, resulting in less wage employment of 18.44 lakh (26 *per cent*) mandays for the women. Accepting the audit observation, the PD, DRDA stated (September 2011) that participation of women labour were not encouraging as they were not willing to do the manual work like earth cutting, carriage etc.

(b) Implementation

(i) Unauthorised expenditure

Para 4.6 of SGRY guideline provides that Intermediate Panchayat and Village Panchayat are permitted to spend upto a maximum of 15 *per cent* of fund on the maintenance of public assets created under wage employment programme sponsored by the ministry of Rural Development from time to time within their jurisdiction.

Scrutiny of records revealed that during 2007-08, four blocks²³ incurred ₹33.12 lakh towards repairing of roads/LP Schools, E&D bunds etc. But there was no documentary evidence or asset registers showing that the assets repaired out of SGRY funds during 2007-08 were earlier created under wage employment programmes sponsored by the ministry of Rural Development. Thus, the expenditure of ₹33.12 lakh spent for works was not admissible under the guidelines. Admitting the fact, DC stated (September 2011) that repairing works out of SGRY funds was taken up to meet the utmost need of the situation.

(ii) Diversion of funds

SGRY guidelines provide that the State Government would bear the transportation cost and handling charges (including taxes, if any) for the food grains (wheat/rice) component received from the GOI under the schemes and that cash component under the scheme was not to be utilized for payment of transportation cost.

²³ Binnakandi: ₹6.81 lakh; Lawkhowa: ₹10.24 lakh; Kathiatoli: ₹4.67 lakh and Raha: ₹11.40 lakh

Scrutiny of records of the Project Director (PD), DRDA, Nagaon revealed that during 2006-07 the PD lifted and dispatched 4242.08 MT of rice from Food Corporation of India (FCI) godown to the Blocks. In violation of the scheme guidelines, the PD incurred an expenditure of ₹10.48 lakh towards transportation cost out of the scheme funds meant for rural employment generation. Due to this diversion, 0.13 lakh mandays (@ ₹80 *per* mandays) employment could not be generated and the eligible beneficiaries were deprived of the benefit of employment to that extent. Further, the PD did not initiate any action to get the amount reimbursed by the State Government.

6.2.2 National Rural Employment Guarantee Scheme

The National Rural Employment Guarantee Scheme (NREGS) is being implemented in the District since April 2008. The objective of the Scheme is to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work.

Under NREGS, the wages of skilled and semi-skilled workers and cost of material is shared in the ratio of 75:25 by GOI and State Government. In addition, the State Government bears the cost of unemployment allowance and the administrative expenses of State Employment Guarantee Council.

The year-wise position of funds received by DRDA, Nagaon and utilisation there against during 2008-11 is given in Table -21.

Table-21: Year-wise position of NREGS funds received by DRDA, Nagaon and utilisation during 2008-11

(₹ in crore)

Year	Opening balance	Funds received		Other misc. receipts	Total	Funds utilised	Unspent balance (percentage)
		Centre	State				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2008-09	0.94	40.29	0.67	0.16	42.06	40.04	2.02 (5)
2009-10	2.02	31.62	3.06	0.07	36.77	32.23	4.54 (12)
2010-11	4.54	10.71	9.32	-	24.57	22.03	2.54 (10)
Total		82.62	13.05	0.23		94.30	

Source: Departmental figures.

The details of funds received and utilised during this period in the nine sampled blocks are given in Table -22.

Table-22: Details of NREGS funds received and utilised during 2008-11 by the nine sampled blocks

(₹ in crore)

Year	Opening balance	Funds received	Other misc. receipts	Total	Funds utilised	Unspent balance (percentage)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2008-09	-	23.07	0.02	23.09	19.64	3.45 (15)
2009-10	3.45	12.85	0.56	16.86	13.45	3.41 (20)
2010-11	3.41	15.92	0.08	19.41	17.08	2.33 (12)
Total		51.84	0.66		50.17	

Source: Departmental figures.

The non utilisation of entire funds was due to slow progress of works by GPs which in turn resulted in creation of lesser opportunities for employment generation. Reasons for slow progress of works were lack of supervision and aged workers.

(a) Employment Generation under NREGS

The details of employment generated under this scheme during 2008-11 as reported by DRDA to GOI are given in Table -23.

Table-23: Details of employment generated under NREGS during 2008-11

(Numbers in lakh)

Year	Mandays for SC/ST	Mandays for others	Total mandays generated	Mandays for women
(1)	(3)	(4)	(2)	(5)
2008-09	3.66	9.97	13.63	0.49
2009-10	11.30	11.53	22.83	0.78
2010-11	4.72	9.41	14.13	1.24
Total	19.68	30.91	50.59	2.51

Source: Departmental figures.

The status relating to employment generation in the nine test-checked Blocks is given in Table -24.

Table-24: Details of employment generated under NREGS during 2008-11

(Mandays in lakh)

Year	Mandays for SC/ST	Mandays for others	Total mandays generated	Mandays for women
(1)	(2)	(3)	(4)	(5)
2008-09	1.90	4.80	6.70	0.83
2009-10	1.67	5.68	7.35	0.58
2010-11	0.89	3.61	4.50	0.49
Total	4.46	14.09	18.55	1.90

Source: Departmental figures.

The details of job card holders registered, those who demanded employment and those who were provided employment in the District during 2008-11 are given in Table -25.

Table-25: Details of job card holders registered, demanded employment and provided employment in the District during 2008-11

(In numbers)				
Year	Total number of job card holders registered	Job card holders who demanded and were provided employment	Job card holders provided 100 days employment	Percentage of shortfall w.r.t. job card holders who demanded but were not provided 100 days employment
(1)	(2)	(3)	(4)	(5)
2008-09	1,63,826	84,673	Nil	100
2009-10	2,00,675	1,40,193	93	99.93
2010-11	2,10,818	1,25,208	115	99.91

Source: Departmental figures

(i) The shortfall in providing guaranteed 100 days wage employment to card holders who had demanded employment ranged between 99.93 and 100 *per cent*. No unemployment allowance was granted to eligible job card holders who were not provided employment. This shows lack of adequate efforts on the part of implementing agencies for ensuring effective implementation of the scheme. In reply DC stated (September 2011) that 100 days wage could not be provided to job card holders for paucity of fund and unemployment allowances were not paid as the same were not demanded by the job card holder. The reply was not tenable as funds were found unutilized at the end of each financial year besides it is the responsibility of the agency to pay unemployment allowances to job card holders who demanded jobs but cannot be provided the same.

(ii) During 2008-11, 50.59 lakh mandays were generated in the District by providing employment to 3,50,074 workers (job card holders). Of these women workers were provided only 2.51 lakh mandays (five *per cent*) against the required mandays of 16.69 lakh (33 *per cent*). In nine test-checked blocks, 1.90 lakh mandays (10 *per cent*) for women against the requirement of 6.12 lakh mandays were generated. Thus, the women beneficiaries were not given adequate employment opportunities as required under the Act. DC pointed out (September 2011) that women job card holders were reluctant to take up earth works which indicated that the agency had failed to motivate the women job card holders to get the benefit under the scheme.

(iii) In the shelf of projects for the period 2008-11, 4,616 works were projected for completion. Against this, achievement was only 1,349 works (29 *per cent*). Thus, creation of durable assets for strengthening livelihood of rural poor was not ensured as specified in the guideline. As most of the works undertaken were earth work, durability of the assets created remained doubtful as evident from the given photographs. The shortfall in completion of works was mainly due to delay in release of funds by the Agency to the lower levels (APs and GPs).



Improvement of road from Kashori Chariali to Erabari Bazar via Nuru Master, Salam Bepari House under Juria Development Block 2009-10 (26/05/11)



Construction of road from Pub-Mukunda-ati Surhab Ali House to RCC Bridge under Juria Development Block 2008-09 (26/05/11)

6.2.2.1 Implementation issues

(i) Shortfall in employment generation:

The operational guidelines provides for minimum labour component of 60 per cent in NREGS works. At wage rate applicable in the State/district, atleast 62.59 lakh mandays²⁴ could have been generated in the District, out of ₹94.30 crore utilised during 2008-11. However, actual employment generated during the period was 50.59 lakh mandays resulting in less employment generated by 12 lakh mandays. Test check of records of nine selected blocks revealed that out of 33.05 lakh mandays²⁵ due to be generated out of ₹50.17 crores utilized during 2008-11, 18.55 lakh mandays was created during the period resulting in less generation of 14.50 lakh mandays. The shortfall in employment generation was due to underutilization of funds at GP levels and excess expenditure on material components. DC stated (September 2011) that the Executing Agencies were asked to take up wage oriented schemes to increase the number of mandays.

(ii) Excess expenditure on material

Operational guidelines of NREGS envisage that all assets created must be productive durable and conform to the prescribed standard. Wage-material ratio of 60:40 was to be maintained at GP, Block and district level. Scrutiny of records revealed that overall expenditure on material component of the District during 2008-09 and 2009-10 was

²⁴

2008-09	₹40.04 crore x 60% / 80 =	30.03 lakh mandays
2009-10	₹32.23 crore x 60% / 100 =	19.34 lakh mandays
2010-11	₹22.03 crore x 60% / 100 =	13.22 lakh mandays
Total		62.59 lakh mandays

²⁵

2008-09	₹19.64 crore x 60% / 80 =	14.73 lakh mandays
2009-10	₹13.45 crore x 60% / 100 =	8.07 lakh mandays
2010-11	₹17.08 crore x 60% / 100 =	10.25 lakh mandays
Total		33.05 lakh mandays

around 50 per cent and 49 per cent respectively against the prescribed maximum limit or 40 per cent. The status of expenditure on material component during 2008-09 and 2009-10 against utilization of scheme fund is indicated in Table -26.

Table-26: Status of expenditure on material component

(₹ in crore)

Year	No. of works completed	Total fund utilized as per utilization certificate	Expenditure incurred on material component	Expenditure required to be incurred on material component (40 per cent of Col.3)	Excess expenditure on material component	Resultant creation of less mandays (in lakh)
1	2	3	4	5	6	7
2008-09	39	23.71	12.41	9.48	2.93	3.66
2009-10	719	34.11	16.60	13.64	2.96	2.96
Total	758	57.82	29.01	23.12	5.89	6.62

Source: Utilisation certificate of NREGS for 2008-09 and 2009-10

Thus, excess utilization of material component (₹5.89 crore) resulted in non creation of 6.62 lakh mandays during the aforesaid years. DC stated (September 2011) that care would be taken to avoid such violation of guidelines.

(iii) Delay in payment of wages

During 2009-10, delays ranging from one to more than 90 days²⁶ in respect of 1,776 MRs beyond the prescribed limit of 15 days were noticed in payment of wages of ₹1.86 crore. Compensation for such delay was neither claimed nor paid. Such abnormal delay in payment of wages frustrated the objectives of the scheme. Admitting the observation, DC stated (September 2011) that all Programme Officers were instructed to avoid delay in payment of wages.

(iv) Construction of individual assets (Fishery tank)

The objective of NREGS was to enhance livelihood security in rural areas by providing 100 days of guaranteed wage employment through creation of community assets.

The guidelines for implementation of works on individual land under NREGS, 2009, however, permitted execution of works relating to irrigation facility, horticulture, plantation and land development works on individual land. Land of SC and ST would be taken on priority and ceiling of each work would be ₹1.50 lakh.

Audit scrutiny revealed that BDO, Rupahihat in violation of scheme guidelines executed 33 works at a cost of ₹1.03 crore (detailed in **Appendix-III**) relating to construction of fishery tank on the individual land of 33 non SC/ST beneficiaries and cost of each work ranged between rupees two lakh to rupees five lakh. Thus, the expenditure of ₹1.03 crore was unauthorised.

²⁶ 16-30 days:982 works; 31-60 days:513 works; 61-90 days:64 works & More than 90 days:217 works

During exit conference, the PD, DRDA stated (2 November 2011) that construction on private land was permissible under Individual Beneficiary Scheme. It was also stated that though construction of fishery tank was not permissible under the scheme guidelines, GOI may perhaps consider inclusion of such construction under the scheme.

(v) Infertuous expenditure

DC, Nagaon sanctioned (March and November 2009) ₹58.18 lakh for implementation of the scheme “Nursery and Afforestation” under Binnakandi Development Block by the Social Forestry Department, GOA under NREGS 2008-09 and 2009-10. The scheme provided for Block Plantation in 300 Ha and Avenue Plantation in 8 KM under Range Officer (RO), Jamuna Valley Range (JVR), Doboka. Implementation of scheme inter-alia provides for purchase of seedlings by the DFO, Nagaon South Division and Muster Rolls (MRs) would be filled up by the RO for works done and would be submitted to the Block Development Officer (BDO) for payment to the job card holders through individual account.

Audit scrutiny revealed that DC released ₹17.50 lakh to Binnakandi Development Block. BDO, however, handed over ₹9.60 lakh to RO, JVR, Doboka for purchase of seedlings. The seedlings were purchased and kept in the Joint Forest Management Committee’s (JFMC) nurseries. But no fund was released to RO for plantation of the seedlings.

DC, further, released (November-December 2009) ₹26.39 lakh to BDO when the plantation period was over and plantation site became useless. As of March 2010, out of total sanctioned fund of ₹58.18 lakh, ₹43.89 lakh was released and ₹39.67 lakh was utilized in implementation of the scheme. But no fund was provided for maintenance of the plantation. Due to non maintenance of the plantation during 2010-11 some of the plantation died and survival percentage of the remaining plantation were not encouraging.

Thus, release of fund after the plantation period and non release of fund for maintenance of same led to infertuous expenditure of ₹39.67 lakh and failed to achieve desired objective of the scheme.

6.2.3 Swarnjayanti Gram Swarozgar Yojana (SGSY)

The objective of the SGSY is to bring the assisted poor families above the poverty line by ensuring appreciable sustained level of income over a period of time by organising the rural poor into Self Help Groups (SHGs) through a process of social mobilisation, their training and capacity building and provision of income generating assets through a mix of bank credit and subsidy.

Each District Rural Development Agency may incur expenditure on the following items from the funds available under the scheme (1) Infrastructure Development (2) Training (10 per cent of total fund) (3) Providing Revolving fund to SHGs

(10 per cent of total fund), and (4) Providing subsidy through bank loan. Providing infrastructure support under SGSY is primarily to bridge the gaps in available infrastructure (maximum 25 per cent of total fund).

Further, the progress/performance of the SHG/individual Sworzgaries in management of assets for generation of incremental income has to be continuously followed up, monitored and evaluated. The follow up on the projects under taken by the Swarozgaries should be done by DRDA/Block officials and Bankers to assess their capability to generate the projected income.

The position of funds received and expenditure incurred during 2006-11 is indicated in Table -27.

Table-27: Funds received and expenditure incurred during 2006-11

(₹ in crore)

Year	Opening balance	Funds received		Other receipts	Total	Expenditure	Closing balance
		GOI	GOA				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	0.59	3.96	1.24	0.08	5.87	5.23	0.64
2007-08	0.64	8.07	1.54	0.13	10.38	9.80	0.58
2008-09	0.58	20.00	5.56	0.24	26.38	15.83	10.55
2009-10	10.55	9.64	2.34	0.39	22.92	20.44	2.48
2010-11	2.48	14.77	1.81	-	19.06	12.09	6.97
Total		56.44	12.49	0.84		63.39	

Source: Departmental figures.

Thus, six to 40 per cent funds remained unutilized due to late receipt of funds which affected the implementation of the scheme.

Physical target and achievement during 2006-11 is given in Table -28.

Table-28: Physical target and achievement during 2006-11

Year	Target (In numbers)		Achievement (In numbers)		Expenditure (₹ in crore)	
	SHG	Individual	SHG	Individual	Subsidy	Revolving funds
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	285	96	342	67	3.35	0.67
2007-08	614	175	579	114	5.80	1.02
2008-09	1,385	340	961	185	10.66	1.73
2009-10	1,214	366	1,331	348	14.81	1.50
2010-11	1,279	389	1,160	210	13.16	2.07
Total	4,777	1,366	4,373	924	47.78	6.99

Source: Departmental figures.

During the years 2006-11, there was shortfall in achievement of 404 SHGs and 442 Individuals though funds were available.

6.2.3.1 Implementation issues

(a) Non maintenance of records

SGSY lays emphasis on the group approach, under which the rural poor are organized into Self-help Groups. Self-help Groups broadly go through three stages of evolution viz.,

- Group formation (formation, development and strengthening of the group to evolve into self managed peoples organizations at grass root level);
- Capital formation through the revolving fund, skill development;
- Taking up economic activity for income generation.

Scrutiny revealed that during 2006-11 against the target of 4,777 SHGs, 4,373 SHGs were formed and ₹47.78 crore and ₹6.99 crore were spent on subsidy and revolving fund respectively. A database was maintained for SHGs which were paid subsidy and revolving fund which did not disclose that the SHGs passed through the three required stages. Thus, in the absence of required information Audit could not ascertain whether the subsidies were released to eligible SHGs who passed through the three stages as envisaged in the guidelines. DC stated (September 2011) that Revolving Fund and Subsidy were paid to SHGs by a system of grading exercise jointly by block and bank official as per SGSY guidelines but this was not supported by any documentary evidence. Besides, the data base created also did not include the result of such grading exercise.

b) Less coverage of beneficiaries

The objective of the SGSY is to bring the assisted poor families above the poverty line by ensuring sustainable level of income over a period of time. This objective is to be achieved by organizing the rural poor into SHGs through a process of social mobilization, training, capacity building and provision of income generating assets through a mix of bank credit and subsidy.

During 2009-10, 1,695 loan proposals for ₹40.63 crore were sponsored by DRDA to banks. Banks on the other hand, sanctioned 1,429 proposals for ₹33.63 crore. DRDA, Nagaon, however, released ₹14.54 crore subsidy for 1,331 SHG and individual Swarojgaries. The balance 98 proposals sanctioned by the Bank were not entertained by the agency due to paucity of funds under subsidy and were to be considered in subsequent years.

c) Refund of subsidy from banks under SGSY

DRDA used to release subsidy to banks for providing loans to the selected Self Help Groups (SHGs) and individual beneficiaries. The banks were required to release subsidy alongwith loan to the beneficiaries without delay. Scrutiny of records of the DRDA, Nagaon revealed that during 2006-11, an amount of ₹59.22 lakh being the subsidy amount was refunded to the Agency by various banks on the ground that the beneficiaries were either defaulters in making repayment of earlier loans or not interested to carry out the selected scheme or non submission of required information/documents to banks. The refunded amounts pertained to the periods from 2003-04 onwards. Thus, it was evident that constant monitoring of release of funds to SHGs and individual beneficiaries by the banks as envisaged in scheme guidelines was deficient and selection of beneficiaries was also not based on ground realities. DC

stated (September 2011) that the matter would be discussed in the next meeting of district level SGSY Committee.

d) Excess expenditure

According to SGSY guidelines, each DRDA has to incur expenditure on the following items.

(i) Training	:	10 per cent of the allocation,
(ii) Infrastructure	:	25 per cent of the allocation,
(iii) Revolving fund	}	For economic activities
(iv) Subsidy		(65 per cent of the allocation)

As 35 per cent allocated funds are earmarked for infrastructure and training, the balance 65 per cent can only be utilized on subsidy and Revolving fund. Scrutiny of records revealed that during 2009-10 against the permissible amount of ₹14.90 crore, the agency incurred an expenditure of ₹16.31 crore on subsidy and revolving fund. Thus, there was an excess expenditure of ₹1.41 crore on subsidy and Revolving fund, which was at the cost of funds earmarked for infrastructure and training.

Thus, in the absence of any monitoring mechanism to evaluate the status of economic viability of the Projects undertaken by SHGs/Individuals, the extent of economic upliftment was not ascertainable in audit. Besides, lack of initiative and follow up action on the part of the implementing authorities resulted in huge accumulation of closing balance in hand. Further, in the absence of records regarding training imparted to SHGs, achievement of formation of 4,373 SHGs was doubtful.

Recommendation

Monitoring should be strengthened to evaluate the status of economical viability of Projects under taken by SHGs/Individuals.

6.3 Housing Scheme

Indira Awaas Yojana (IAY) is a flagship scheme to provide houses to the poor rural people. The objective of the scheme is primarily to help construction/upgradation of dwelling units of members of Scheduled Castes/Scheduled Tribes, free bonded labourers and other below the poverty line non SC/ST rural households by providing them a lump-sum financial assistance. Under the scheme, 60 per cent of total allocation should be spent for SC/ST and BPL households.

6.3.1 Funding Pattern

The IAY is a Centrally Sponsored Scheme funded on cost sharing basis in the ratio of 75:25. Funds received and expenditure incurred during 2006-11 is indicated in Table -29.

Table-29: Funds received and expenditure incurred during 2006-11

(₹ in crore)

Year	Opening balance	Funds received		Other receipt	Total funds available	Expenditure incurred	Closing balance (percentage)
		GOI	GOA				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	0.72	25.66	5.58	0.19	32.15	29.64	2.51 (8)
2007-08	2.51	21.41	6.97	0.23	31.12	30.84	0.28 (1)
2008-09	0.28	68.75	12.73	0.42	82.18	70.63	11.55 (14)
2009-10	11.55	59.07	8.86	0.70	80.18	78.74	1.44 (2)
2010-11	1.44	85.73	11.09	-	98.26	62.81	35.45 (36)
Total		260.62	45.23	1.54		272.66	

Source: Departmental figures.

➤ The position of funds received and utilised in the sampled blocks are given in Table -30.

Table-30: Position of funds received and utilised in the sampled blocks

(₹ in crore)

Year	Opening balance	Funds received	Other receipts	Total funds available	Expenditure	Closing balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	1.01	13.87	0.02	14.90	12.26	2.64 (18)
2007-08	2.64	18.51	0.06	21.21	19.51	1.70 (8)
2008-09	1.70	43.18	0.09	44.97	19.82	25.15 (56)
2009-10	25.15	45.73	0.83	71.71	51.19	20.52 (29)
2010-11	20.52	59.87	0.86	81.25	50.43	30.82 (38)
Total		181.16	1.86		153.21	

Source: Departmental figures.

The above tables indicate that utilization of funds during 2006-11 ranged between 64 to 99 per cent in the District whereas in the test checked blocks it ranged between 44 to 92 per cent. The under utilization of funds was due to delay in release of funds and delay in selection of beneficiaries by Blocks.

6.3.2 Target and Achievement

Physical target and achievement of IAY houses is indicated in Table -31.

Table-31: Physical target and achievement of IAY houses

Year	Opening balance	Target	Total	Number of houses completed	Percentage	Houses under progress	Houses not taken up
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	-	9,241	9,241	7,394	80	1,847	--
2007-08	1,847	12,658	14,505	9,194	63	2,173	3,138
2008-09	5,311	22,207	27,518	5,825	21	18,555	3,138
2009-10	21,693	20,343	42,036	12,710	30	7,633	21,693
2010-11	29,326	14,455	43,781	18,240	42	7,862	17,679

Source: Departmental figures.

Position of target and achievement in sampled blocks is given in Table -32.

Table-32: Target and achievement in sampled blocks

Year	Opening balance	Target	Total	Number of houses completed	Percentage	Houses under progress	Houses not taken up
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2006-07	282	4,087	4,369	4,109	94	260	--
2007-08	260	5,163	5,423	5,217	96	206	--
2008-09	206	11,672	11,878	7,846	66	4,032	--
2009-10	4,032	10,925	14,957	10,819	72	4,138	--
2010-11	4,138	10,863	15,001	6,452	43	7,208	1341

Source: Departmental figures.

During 2006-11, 21 to 80 per cent houses were completed in the District whereas in nine test-checked Blocks 43 to 96 per cent houses were found complete. Construction of 1,341 houses in two blocks (Lowkhowa:411; Raha:930) was not taken up due to non-selection of beneficiaries. Besides, most of the houses declared completed were without smokeless chullah and sanitary latrine.

During exit conference, PD, DRDA stated (November 2011) that Gram Sabhas were delaying the process. Further, adequate steps would be taken in this regard.

6.3.3 Implementation

(a) Identification of beneficiaries

The Gram Sabha is responsible for selection of beneficiaries from the list of eligible BPL households, restricting this number to the target allotted as per the scheme guideline. Selection by the Gram Sabha is final and no approval from higher authority is required.

None of the test-checked blocks could produce the Gram Sabha resolution alongwith the list of beneficiaries selected by those sabhas to audit. However, list of selected

beneficiaries signed by GP Secretary and GP President were produced to audit. In the absence of resolution of Gram Sabha authenticity of those lists could not be ascertained in audit.

From 2007-08, cost of sanitary latrine at the rate of ₹300 was released to ZP, Nagaon by the BDOs. CEO, ZP, Nagaon further, released the fund to the EE, PHED, Nagaon for construction of latrines in IAY houses.

During 2008-11, the EE, PHED, Nagaon received ₹42.39 lakh for construction of 14,130 IAY latrines against which 1,156 latrines at a cost of ₹3.47 lakh were constructed and balance amount of ₹38.92 lakh remained unutilized. The slow progress of construction of sanitary latrine was attributed to non allowance of construction of latrine in incomplete houses by beneficiaries, acute dearth of available space near IAY houses, non availability of beneficiaries' names in the BPL list of the Panchayat and Rural Development (P&RD) Department. Names of 3,596 beneficiaries in respect of seven blocks (90 GPs) did not figure in BPL list of P&RD department which indicated that the beneficiaries were not selected from BPL households.

Admitting the audit observation, PD Stated (November 2011) that the beneficiary list was prepared by the Gram Sabhas.

(b) Diversion of fund

IAY guidelines do not have any provision for contingent expenditure. Further, payment of bank charges/commission out of IAY fund is also not permissible.

Contrary to the above provision, the BDOs and Secretaries of GP incurred ₹17.80 lakh during 2008-10 towards contingent expenses and bank charges out of IAY funds, which was irregular and amounted to diversion of IAY funds. DC admitted the fact and stated (September 2011) that all BDOs and GP Secretaries were cautioned not to violate the guidelines in future.

(c) Un-authorised retention of IAY fund

As per financial rules unutilized balances of schematic fund should be refunded to the sanctioning authority without delay so that the unutilized balance could be utilized elsewhere.

Scrutiny of cash book and relevant records of selected blocks and information collected from other blocks revealed that ₹54.92 lakh being unutilized balance pertaining to IAY scheme for the years 2001-02 to 2006-07 were retained in GPs and blocks as of March 2011. Non utilization of ₹54.92 lakh resulted in blockade of development funds and also IAY beneficiaries were deprived of intended benefits. With the introduction of new system (2007-08) of disbursement of fund to the beneficiaries through account payee cheque for construction of houses by the

beneficiaries, there was little scope of utilization of ₹54.92 lakh pertaining to 2001-07. Thus, the retention was wholly unnecessary and it ought to be in turn refunded to PD.

DC stated (September 2011) that the BDOs had been instructed to refund the unspent balance to DRDA.

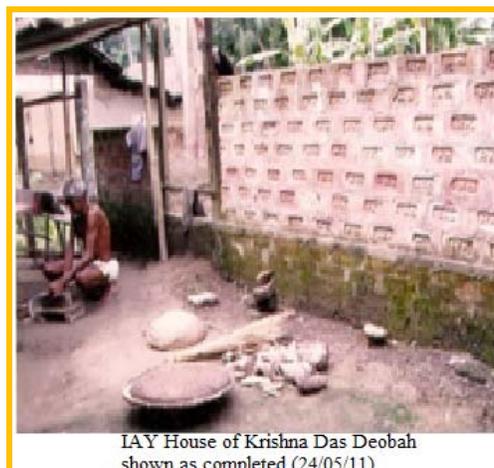
(d) Lack of supervision

From 2008-09, funds were disbursed to the beneficiaries through account payee cheques as the beneficiaries were responsible for construction of IAY houses under technical supervision of JE of the concerned blocks and overall supervision of GP Secretaries. Low percentage of completion of targeted houses since 2008-09 indicated lack of supervision and monitoring on the part of JEs and GP Secretaries. DC stated (September 2011) that incomplete houses were identified and BDO/Junior Engineer/GP Secretaries were directed to complete those houses.

(e) Irregular release of funds and utilization certificates

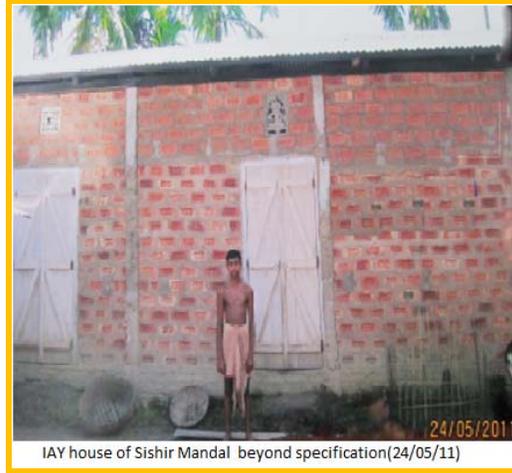
(i) As per scheme guidelines, funds are required to be released to the beneficiaries in instalments on the basis of progress of work. Records revealed that 2nd and final instalments were released to the beneficiaries on the basis of utilization certificate (UC) received for the 1st instalment. No UC for the 2nd and final instalments were made available to audit, in the absence of which the claim of completion of 36,775 houses during 2008-11 remained doubtful.

Joint physical verification (24 May 2011) with departmental officers revealed that in one GP houses shown as completed in the records of the BDO remained incomplete as evident from the photograph. Also completed houses did not have IAY logos displayed as required as per guidelines. Besides houses constructed beyond specification indicated that IAY funds were provided to ineligible persons.





IAY house of Adhir Mandal beyond specification (24/05/11)



IAY house of Sishir Mandal beyond specification(24/05/11)

(ii) In violation of the prescribed norms the BDO, Dhalpukhuri released ₹4.34 crore during 2010-11 to 909 beneficiaries @ ₹47,700 (deducting ₹800 for latrine) in one instalment for construction of IAY houses. Thus the completion of the houses was left at the will of the beneficiaries.

(f) Other points

- No action had been initiated either at district level or at block level for providing benefit of free electricity connection, drinking water supply, low rate loans from banks, insurance benefits to IAY beneficiaries as required under the rules.
- The Implementing Agencies should have a complete inventory of houses constructed under the IAY giving details of date of start and date of completion of dwelling unit, name of the village, block, occupation and category of beneficiaries. But, no such inventory of houses was maintained at any of the District, block and GP level. DC stated (September 2011) that BDOs and GP Secretaries were directed to maintain Asset Register.

To sum up targeted houses could not be completed due to lack of supervision at block level and GP level despite availability of funds. Besides, beneficiaries were selected outside BPL list and funds were provided to ineligible persons.

Recommendations

- Selection of BPL beneficiaries should be ensured.
- A coordinated approach needs to be adopted by DRDA to ensure providing all benefit to IAY beneficiaries as admissible to BPL households under different schemes.

6.4 Energy

6.4.1 Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

The RGGVY which is a component of Bharat Nirman Programme was launched by GOI in April 2005 to provide electricity to all the rural households within a period of five years. The Assam State Electricity Board (ASEB) is the implementing agency in the District. The main objective of the scheme was to:

- (i) electrify 1,361 out of 1,375 villages;
- (ii) provide free electric connection and subsequent energisation to 1,00,514 BPL households;
- (iii) install 1,283 transformers, 18,032 HT poles and 26,476 LT poles and
- (iv) set up four new substations.

Audit scrutiny revealed that as of March 2011, out of 1,375 villages, only 740 (54 per cent) were electrified and 39,234 BPL households out of targeted 1,00,514 were covered of which only 29,891 were energized. Further, only 40 per cent works of the four sub-stations were completed as of March 2011. As the ASEB did not complete the works by the stipulated date of March 2010, a revised DPR was submitted (June 2010) for ₹188.19 crore to GOI which is yet to be approved. Out of the sanctioned amount of ₹99.72 crore, GOI released ₹92.21 crore (as of June 2011) to ASEB of which ₹62.23 crore was spent till June 2011. The Department did not furnish any specific reason for delay in completion of the scheme.



110.450 KV Sub-station was set up at Sandhara village under RGGVY (26/05/11)

Thus, delay in completion of the work resulted in price escalation of at least ₹88.47 crore besides depriving the eligible beneficiaries of the intended benefit even after six years of launching of the scheme.

Implementation of the scheme in the District was, thus, partial and delay in completion led to cost overrun.

Recommendation

DC should streamline its internal processes and co-ordination among different agencies to ensure coverage of un-electrified villages and completion of the project within a specific timeframe.

Chapter 7: General Services

7.1 E-Governance

To bring the benefits of Information and Communication Technology (ICT) and ensure transparent, timely and hassle free delivery of citizen services, GOI initiated e-Governance programme in the country. National e-Governance Plan was launched with the aim of improving delivery of Government services to citizens and businesses and is guided by the following vision: “Make all Public Services accessible to the common man in his locality, through common service delivery outlets and ensure efficiency, transparency and reliability of such services at affordable costs to realize the basic needs of the common man.”

For implementation of the National e-Governance Policy (NeGP), GOA appointed (August 2009) M/s Assam Electronics Development Corporation Limited (AMTRON) as the State Designated Agency (SDA). SDA in turn, selected (March 2008) M/s Zoom Developers Ltd., a private agency as the Service Centre Agency (SCA) for the District. A District e-Governance Society was to be constituted under the Chairmanship of DC, Nagaon for implementation of NeGP, monitoring the functioning of the Common Service Centres (CSCs), delivery of G2C services etc.



Audit scrutiny revealed that 237 Village Level Entrepreneurs (VLEs) were sanctioned and appointed as of March 2011 by SCA to run the CSCs at GP/village level and SDA had spent ₹79.23 lakh towards revenue support to the CSCs out of total funds of ₹2.09 crore received from GOA for the purpose. However, as of March 2011 the CSCs were providing only B2C services²⁷ and no G2C services²⁸ were being provided mainly due to non establishment of District e-governance society by DC. As a result, the citizens of the District remained deprived of the intended benefits under NeGP as of June 2011.

DC stated (September 2011) that District e-Governance Society would be formed shortly.

²⁷ Business to Citizen (B2C) service: DTP, Digital passport photography, internet browsing, insurance premium payment, computer education, e-recharge, downloading, CD burning, DTH sale, etc.

²⁸ Government to Citizen (G2C) service: PRC, caste certificate, Non-creamy layer certificate, next of keen certificate, bakijai clearance certificate, senior citizen certificate, permission for delayed birth/death certificate, certified copy of court order/electoral rolls, mutation order, land valuation, jamabandi copy & permission for special events etc.

7.2 Waste Management

7.2.1 Bio-medical waste

Bio-medical waste is generated by hospitals and other health services providers and consists of discharged drugs, waste shapes, microbiological and biotechnological waste, human anatomical waste, animal waste etc.

According to the Bio-medical waste (Management and Handling) Rules 1998, authorization of the State Pollution Control Board is mandatory for each Medical Service provider including research laboratories, handling Bio-medical waste. The District has one district hospital, 11 CHC, 71 PHCs besides 33 nursing homes/ private hospitals and diagnostic centres/laboratories handling Bio-medical waste. The District Authority and the Joint Director, Health Services (Jt.DHS), Nagaon did not have any information regarding authorization and system of handling of Bio-medical waste. However, information furnished by the Jt. DHS revealed that no organization has an incinerator for disposing of Bio-medical waste as per specified norms of the Board.

Segregation of waste was also not done in any organization except in a FRU at Jakhlabandha. Joint physical verification of the selected medical units with

departmental officers carried out on 16 June 2011 revealed that waste was not disposed of as per prescribed procedure but dumped at different places in hospital premises as evident from the given photograph.

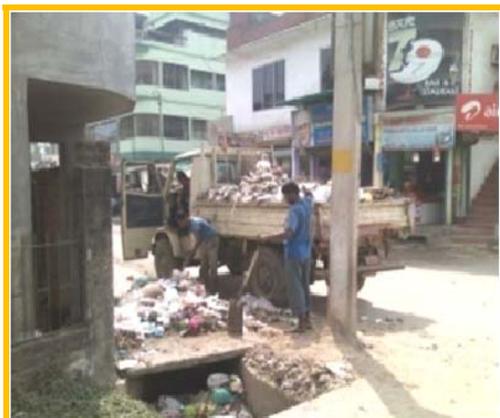
Thus, in absence of any mechanism for disposing of bio-medical waste and its dumping in open space creates air pollution and health hazards.



7.2.2 Municipal waste

Municipal waste is generated by households and consists of paper, organic waste, metals etc. Increasing use of plastic and packaged products also contribute significantly to municipal waste.

According to the Municipal Solid Waste (Management and Handling) Rules, 2000, Municipalities are responsible for disposal of municipal solid waste. The District has four Municipal Boards²⁹. Approximately 63 tonnes of waste is generated per day in the MBs and none of which had quantified the non-biodegradable waste or had solid waste disposal plant. Solid waste was being carried in open carts and trucks in broad day light and dumped at different sites of the towns as evident from the following photographs.



Garbage being transported in open truck by NMB (09/03/11)



Garbage being dumped by NMB in residential area (21/05/11)

Thus, it is evident that MBs failed to discharge their obligation of disposing the waste due to absence of infrastructure and planning in such disposal. People are thus, exposed to the threat of untreated waste and pollution.



Garbage being accumulated in the main market, Hojai (16/06/11)

²⁹ (i) Nagaon, (ii) Hojai, (iii) Lanka & (iv) Lumding

7.3 Civic Amenities

7.3.1 Civic Amenities by Municipal Administration

Provision of basic civic amenities in the towns is the responsibility of the Municipal Administration. Nagaon district has four Municipal Boards (MBs) and four Town Committees (TC)³⁰. The MBs and TCs function as self-governing institutions and receive grants and funds from the Government. These institutions also earn revenue through taxes, rents, issue of licenses and car parking etc. They are mandated to utilise these funds for provision of adequate civic amenities for the public.

During 2006-11, the MBs and TCs received ₹11.92 crore under the schemes – Integrated Development of Small and Medium Towns (IDSMT) and Swarna Jayanti Shahari Rozgar Yojana (SJSRY), out of which ₹9.34 crore was spent by the MBs and TCs during the period. The MBs and TCs, however, did not prepare AAPs during the period. The department accepted audit observation.

Audit scrutiny of the records revealed that 30 works of 2009-10 (estimated cost ₹53.89 lakh) under SJSRY, had not been started. The ULB, however, did not furnish any reason for not taking up the works. Funds remained blocked with the ULBs. DC stated (September 2011) that except Nagaon MB no other ULBs submitted schemes for 2010-11 for approval by DUDA. Thus, owing to failure on the part of the ULBs to submit the schemes for approval in time, funds amounting to ₹1.55 crore remained blocked and desired benefits could not be provided to people.

GOI sanctioned during 2009-10, ₹23.70 crore to Nagaon Municipal Board for construction of a commercial complex which has not been taken up as of June 2011 as no fund was released by GOI. During 2007-08, GOI sanctioned projects for works like road, drains, street light etc., costing ₹2.65 crore to Lanka MB and released ₹1.14 crore to the MB as of June 2011, of which only ₹32.59 lakh (30 per cent) could be utilized indicating lack of monitoring on the part of the MB of preliminary works like site preparation etc.

For construction of a business centre at Lanka town, GOI sanctioned a project costing ₹4.90 crore, during 2009-10, of which ₹1.47 crore was released. The work was not taken up by the Board (June 2011) and the entire amount of ₹1.47 crore remained blocked. DC stated (September 2011) that the preliminary works had since been started.

Thus, non commencement/non completion of the works, apart from blocking of funds, resulted in denial of intended benefits to general public of the District.

³⁰ (i) Dhing, (ii) Kampur, (iii) Raha & (iv) Daboka

7.3.2 Storm Water Drainage

Drainage is a major problem in the District. GOI sanctioned ₹13.92 crore during 2007-09 for two Storm Water Drainage projects for Hojai and Lanka towns and released ₹6.74 crore as of June 2011. The MBs spent ₹6.68 crore. The stipulated date of completion of the projects were March 2010 and October 2010 respectively. The projects could not be completed due to heavy rain and non release of 2nd instalment by GOI inspite of submission of UC of 1st instalment. There is water logging in different areas of the Nagaon city during rainy season as evident from the photographs below:



GOA however, did not submit the UCs to GOI. Thus, the objective of construction of drainage remained incomplete and desired benefits were not extended to the people.

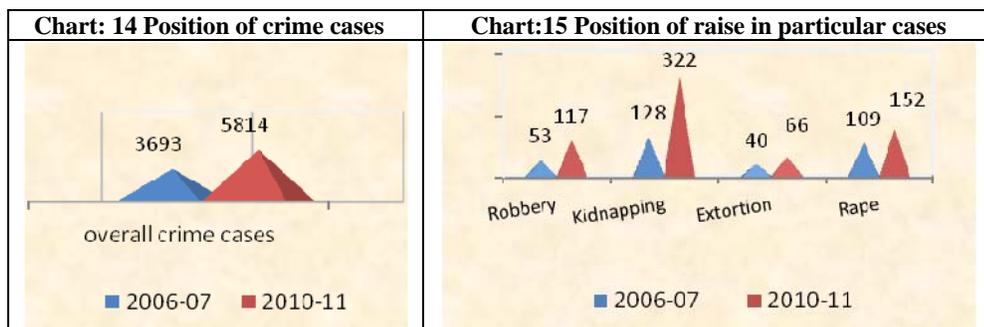
7.3.3 Other Amenities/services

➤ GOI decided to provide essential financial services like savings, credit, micro-insurance and remittance to all villages with population over 2,000 by March 2012. The objective of the scheme was to deliver financial services at an affordable cost to vast sections of the low-income groups. Information obtained from Reserve Bank of India (RBI) revealed that the District has 102 bank branches of different commercial banks which cover 355 (26 *per cent*) out of 1,375 villages. Out of total credit of ₹1,101.49 crore, only ₹82.49 crore (four *per cent*) was for 12,670 farmers as on 31 March 2011. Thus, it is doubtful that the District would achieve the financial services in all the villages by 2012.

➤ Audit Scrutiny of records of SP, Nagaon revealed that expenditure on salary and non salary raised by 82 *per cent* from ₹18.97 crore in 2006-07 to ₹34.58 crore in 2010-11. Crime cases, however, in the District increased by 57 *per cent* from 3,693 cases as on 31 March 2006 to 5,814 cases as on 31 March, 2011. Major increases were in kidnapping (152 *per cent*), robbery (121 *per cent*), extortion (65 *per cent*) and rape (39 *per cent*). Thus, high rate of increase in major crimes is a threat to security for common public.

The District had shortage of manpower. Out of 1,616 sanctioned posts in different categories, 150 posts remained vacant. Thus, shortage of manpower, shortage of

required facilities in police stations, inadequate arms and ammunition, shortage of vehicle etc. were responsible for increase of crime cases in the District.



The District had 60 police stations/out posts of which 12 are of more than 30 years old. Physical verification carried out (4 May 2011) with departmental officers revealed that the police stations required major repairing as evident from the photograph.

➤ Information furnished by the District & Session Judge, Nagaon depicted that 46 to 51 *per cent* cases were disposed of during 2006-11 leaving huge cases pending. Out of 21,700 cases, 2,052 cases are pending for more than three years as shown in the table -33.

Table-33: Position of disposal of civil and criminal cases

Year	Opening balance	Cases instituted during the year	Total cases	Disposed during the year	Closing balance	Percentage of disposal
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2006-07	14,185	15,609	29,794	14,292	15,502	48
2007-08	15,502	11,450	26,952	12,556	14,396	47
2008-09	14,396	15,342	29,738	14,628	15,110	49
2009-10	15,110	19,104	34,214	15,788	18,426	46
2010-11	18,426	25,441	43,867	22,167	21,700	51

Source: Information furnished by the District & Session Judge, Nagaon.

➤ Availability of electricity supply is a cause of concern to the common man. The shortage in meeting energy requirement in the District ranged between seven and nine *per cent* during 2006-11 whereas shortage of peak demand ranged between 14 to

18 *per cent*. As a result supply of electricity was available for 20 to 21 hours a day against the availability of electricity for 12 to 16 hours in Cachar district.

➤ The District had 31,625 District exchange lines of which urban connection was 17,294 and rural connection was 14,331 (45 *per cent*). Tele density of the District is 14.2 *per cent* against the State tele-density of 26.9 *per cent* and 11.4 *per cent* of Cachar district.

➤ As per Standing Fire Advisory Council³¹ (SFAC), norms for establishment of fire stations, there should be one station for 10 square Km in urban areas and one station for 50 square Km in rural areas. The District had nine against requirement of 86 fire stations³² which are less than the norms. There were 1,274 fire incidents during 2006-11 in which seven human lives and property worth ₹14.70 crore were lost. Thus, shortage of infrastructure is one of the causes responsible for loss of life and property.

To sum-up, the District is deficient in basic amenities like good quality roads, sufficient supply of electricity, medical facilities, required bank branches, transportation and communications, drainage system. Besides, there is no Waste management Plan for disposal of both Bio-medical and municipal wastes in the District.

Recommendations

- DC should chalk out coordinated plan to ensure basic civic amenities to the general people.
- Waste management plants also need to be developed in an integrated manner to ensure proper management of disposal of solid waste.

³¹ An Apex body at national level set up by the Ministry of Home Affairs

³² 86 Nos. {Urban: (75.28 / 10 = 8 Nos.) + Rural: (3897.72 / 50 = 78 Nos.)}

Chapter 8: Satisfaction level of beneficiaries in the District

To assess the impact of the various rural developmental schemes in the District, questionnaires were sent to all 235 Gaon Panchayats regarding their satisfaction level on different parameters. Replies were received from 207 Gaon Panchayats covering 1,287 villages (94 *per cent*) and 20.76 lakh population (90 *per cent*) and their responses are given in Table -34.

Table: 34- : Satisfaction level of beneficiaries

Sl. No.	Parameters	Response
1	Condition of the roads connecting villages, villages with Block Headquarters and district town	Bad : 13 <i>per cent</i> Require repairing : 83 <i>per cent</i>
2	Regular bus services between the villages, village and block headquarters and district town	Available : 14 <i>per cent</i> Not available : 86 <i>per cent</i>
3	Drinking water supply	Available : 11 <i>per cent</i> Not available : 89 <i>per cent</i>
4	Electricity supply	0-10 hours : 70 <i>per cent</i> 10-12 hours : 30 <i>per cent</i>
5	Bank branch in the village	Not available : 96 <i>per cent</i> 1 or more branches : 4 <i>per cent</i>
6	Post office in all villages	Available : 27 <i>per cent</i> Not available : 73 <i>per cent</i>
7	Supply of cooking gas (LPG)	Regular : 9 <i>per cent</i> Irregular : 91 <i>per cent</i>
8	Medical facilities at PHC level	Available : 13 <i>per cent</i> Not available : 87 <i>per cent</i>
9	Education facility (upto class-VIII)	Available : 33 <i>per cent</i> Not available : 67 <i>per cent</i>

Source: Departmental figure.

The responses indicate poor satisfaction level of the people in respect of road conditions, drinking water supply, electricity supply, medical facilities etc. in the District.

Recommendation

DC should take concrete and tangible efforts to improve the quality of life in the District by efficient implementation of the development programmes.

Chapter 9: Comparison of development activities

A similar performance audit of significant socio-economic development schemes/programmes implemented in District Cachar during 2005-10 was also conducted and incorporated in the Report of the Comptroller and Auditor General of India for the year ended March 2010 (Report No. 6). Based on findings of performance audit of developmental schemes implemented in both the districts, achievements on various parameters for both are summarized below for appreciation.

Sl. No.	Parameters	Achievements		
		Cachar District	Nagaon District	
1.	Total funds available (₹in crore)	1,283	1,924	
2.	Total expenditure (₹in crore)	1,193	1,755	
3.	Per capita expenditure (in ₹)	8,255	7,579	
4.	Literacy rate (in percentage).	68	62	
5.	Percentage of Health Infrastructure available against requirement	87	79	
6.	Percentage of specialist doctors available in Health centres	17	56	
7.	Percentage of fully vaccinated children	77	100	
8.	Percentage in increase of instructional delivery	35	65	
9.	Percentage in increase of educational institutions	7	14	
10.	Percentage in increase of enrolment	(-) 8	13	
11.	Percentage in decrease in drop out of students.	15	1	
12.	Coverage of school days under MDM	LP	144	117
		UP	64	124
13.	Percentage in increase of coverage of habitation under water supply schemes	16	23	
14.	Percentage in increase of coverage of habitation under road connectivity	45	36	
15.	Percentage in increase of road length	12	11	
16.	Generation of wage employment under SGRY & NREGS. (in lakh)	92.74	120.79	
17.	Percentage in completion of IAY houses	67	68	
18.	Energy	Percentage of villages electrified	83	54
		Percentage of BPL house electrified	54	39
19.	Percentage in increase of crime cases	13	57	

The above table indicates that Nagaon having less per capita development expenditure showed better performance in health, education, water supply, rural development sectors in comparison to Cachar District. DC needs to initiate action to improve development in road, energy sectors and law and order situation to reduce crime cases in the District.

Chapter 10: Monitoring Mechanism and Impact Evaluation

10.1 Inspection and Supervision

DC is responsible for monitoring the overall progress of implementation of various developmental programmes in the District and ensuring that these are executed within the specified timeframe and approved budget. While most of the Central and State plan schemes specify the monitoring requirements, in general, most schemes require that DC closely monitors the progress on a monthly/quarterly basis. The District Planning and Development Committee is also required to review the progress of schemes every quarter. In addition, the State Government has also specified the extent of supervision to be carried out at various levels with regard to the developmental works/projects, as given in Table -35.

Table-35: Extent of supervision to be carried out at various levels

Designated Officer	Percentage of Inspection to be carried out
Block Development Officer / Junior Engineer	100
District Planning Officer	15
Addl. DC / Addl. DM	5
Sub-Divisional Officer	10
Deputy Commissioner	4
Official from State Planning Department	1

Source: Departmental figures.

Apart from the stipulated personal inspection and supervision, review of the execution of schemes was also to be done through periodical review reports and statements of expenditure (SOE) to be sent from various levels – GPs to the Blocks, Blocks to DRDA/DC, DC to the State Government and onwards to the Central Government, for the Central schemes.

Audit scrutiny, however, revealed that monitoring and supervision of the progress of implementation of various schemes in the District was perfunctory. The District Planning and Development Committee convened only six meetings yearly during 2006-11. DC held monthly meetings with BDOs and the district departmental heads to review the progress of execution of works/schemes. Records, however, revealed that no action was initiated by DC against the officers who remained absent in the said meetings. Besides, the minutes of the meetings did not indicate the position of different schemes being implemented in the District.

The sampled Blocks did not send the Statements of Expenditure on a monthly basis to DC. DC, however, stated (September 2011) that supervision of schemes at different level were done as per guidelines but documentary evidence in support of the statement was not produced. In the absence of documentation, audit could not ascertain the percentage of inspections at different levels actually carried out against the norms.

10.2 Grievance Redressal

There was no mechanism in the District to address the grievances of the public relating to the services/utilities provided by various departments and agencies of the State. Though complaints were received by DC and PD, DRDA, documentation of receipt and disposal of their complaints/grievance were not done. In the absence of proper documentation of receipt and disposal of complaints/grievances, audit could not verify the timely disposal of complaints/grievances received from people of the district. DC stated (September 2011) that documentation of receipt and disposal of grievances would be done henceforth.

10.3 Lack of Documentation

Though DRDA maintained funds receipt registers under different schemes indicating funds received from GOI/GOA and funds utilised/released to the implementing agencies, the test-checked Blocks did not maintain any such register. Further, inventory of assets created under different schemes were not maintained at any level, in the absence of which DC was unaware of total assets created during the last five years.

10.4 Sensitivity to Error Signals

Irregularities in implementation of different schemes were found published in local dailies. The Deputy Director of Information and Public Relations, GOA is responsible for forwarding the news paper clippings to DC and other departmental heads for necessary action. The Deputy Director forwarded 5,500 paper clippings to DC and others during 2006-11. Action taken by DC on newspaper clippings were asked for but were not made available to Audit.

Further, irregularities like underutilisation of scheme funds, irregular utilisation of scheme funds etc., were mentioned repeatedly in earlier Inspection Reports issued from the Principal Accountant General (Audit) to the PD, DRDA, DC, Nagaon and other departmental heads of the District. Audit scrutiny revealed that 94 IRs containing 575 paras (detailed in *Appendix-IV*) in respect of 18 DDOs of the District remained outstanding as of March 2011. Repetition of similar irregularities, thus, indicates that DC was not sensitive to error signals.

In sum, monitoring and supervision of the progress of implementation of various schemes at all tiers of local administration in the District was perfunctory which impacted the progress of developmental works/projects undertaken by various departments/implementing agencies. Consequently, there were a number of works in the social and economic sectors, which were plagued by cost and time

overruns, thereby depriving the public of the benefits of these developmental schemes.

Recommendation

Monitoring, inspection and supervision needs to be strengthened in all the tiers of local administration to ensure that the programmes are executed in time and timely corrective action is taken in cases of slippages.

Chapter 11: Conclusion

Planning was not based on structural process of obtaining inputs from Blocks, GPs and other Stake holders. Financial management was poor. Funds remained un-utilised at different levels. Large number of works under different schemes remained incomplete due to funds constrain, slow progress of works, land problem etc. As a result desired benefits are to be provided to the people of the District. There are multiplicity of programmes/schemes and even larger number of implementing agencies making it difficult for the District Administration to monitor and supervise the works besides there was non compliance of schematic guidelines and lack of documentation in respect of creation of assets, disposal of grievances and monitoring and supervision of works executed under different schemes. Although there were improvements in creation of infrastructure in both Health and Education Sectors but DC needs to provide adequate skilled manpower to augment the facilities in these sectors to make the use of infrastructure. Improvement in coverage of habitations though increased, supply of safe drinking water was not ensured through regular water testing. Employment generation in the District was deficient as a result the objective of improving livelihood of the weaker section of the society remained unachieved. Further, inputs regarding satisfaction level of people through GP Secretaries indicated deficiency in providing better road communication, safe drinking water supply, adequate medical facilities, elementary education to all children etc. The State Government/ DC need to focus its attention to address these serious issues in order to improve the quality of life of the people in the district.

**Guwahati
The**

**(P. Sesh Kumar)
Principal Accountant General (Audit), Assam**

Countersigned

**New Delhi
The**

**(Vinod Rai)
Comptroller and Auditor General of India**

Appendix- I
(Ref: Paragraph no. – 6.1.1.1 - (b))

Total inflated value of estimates and excess payment made due to drawing of inflated estimates: (in ₹)												
Name of division	Sl. No.	Name of work	Name of contractor	Tender Agreement No.	Estimated amount	Tender amount	Date of commencement	Date of completion	Physical progress (in percentage)	Financial progress	Inflated value	Excess payment
1	2	3	4	5	6	7		8	9	10	11	12
Nagaon PWD Rural Road Division	1	Improvement of Mt. & Bt. to Kodomoni Baruti Road (L=5.00 km) under A.P 2008-09	Shri Om Prakash Agarwalla	No.CE/DEV/AP/08-09/29	238.45	230.45	09-07-09	Work in progress	42	43.55	17,60,156	7,54,014
Kaliabor PWD Rural Road Division	2	Construction of road from Samaguri Beelpar to Gatanga Road for the year 2008-09	Shri Ramwatar Agarwalla	186 (KRDD) of SE/NRC for 2008-09	22.00	22.00	24-12-08	23-02-2009	100	21.97	3,48,921	3,48,828
	3	Mt. & Bt. to Auniati Chalchali Road under A.P 2008-09.	Shri Ganesh Saikia	179/KRRD of SE, NRC for 2008-09	50.00	50.00	12-12-08	11-03-2009	100	49.48	5,30,719	5,30,142
	4	Mt. & Bt. of Nagaon Lawkhowa Road to Rawmari Chalchali Road for the year 2008-09	Shri Om Prakash Agarwalla	CE/DEV/AP/08-09/96	50.00	50.00	12-12-08	12-06-2009	100	49.48	5,96,062	7,29,725
Total:											32,35,856	23,62,709

Appendix-II
(Ref. Paragraph no. – 6.1.1.1 – (d))

<i>Sl. No.</i>	<i>Name of work</i>	<i>Name of contractor</i>	<i>Voucher No.</i>	<i>Date</i>	<i>Amount paid (in ₹)</i>
1	Improvement of SPT Bridge No.19/1 on Sonai Saidaria Road	M/S Bakshish Enterprise	03	01-12-09	30,99,646
2	Improvement of SPT Bridge No.20/1 on Sonai Saidaria Road				
3	Improvement of SPT Bridge No.4/1 on Nagaon Lawkhowa Naltoli Road				
4	Improvement of SPT Bridge No.8/1 on Nagaon Lawkhowa Naltoli Road				
5	Repairing of SPT Bridge No.25/1 and 10/2 and gravelling and repair of road surface on Kathiatoli Amlokhi Road	Md. Eunos Ali	195	08-03-09	15,99,064
6	Dressing and granular materials on Rupahi Puthikhaiti Road	Md. Eunos Ali	196	08-03-09	10,49,523
7	Repairing of road surface on Rupahi Baroma Sibasthan Road	Md. Eunos Ali	197	08-03-09	12,49,629
8	Gravelling of road on Ambagan Kathpara Solmari Singimari Road	Md. Abdul Hakim	198	08-03-09	9,99,951
Total: -					79,97,813

Appendix-III

(Ref. Paragraph No. – 6.2.2.1 – (iv))

Construction of individual assets

<i>Sl No</i>	<i>Name of Scheme</i>	<i>Fund utilized (in ₹)</i>
1.	Construction of fishery tank at the land of Sri Mridul Bora s/o Lt. Sunaram Bora at Gotanga village	2,76,200
2.	Construction of fishery tank at the land of Sri Utpal Bora s/o Sri Ramnath Bora at Owana village	3,00,000
3.	Construction of fishery tank at the land of Md. Rafiqul Islam s/o Md. Safiruddin Ahmed at Geruaati village	3,00,000
4.	Excavation of fishery tank of Sri Suren Das s/o Bindaban Das at P/Amrakanda village	5,00,000
5.	Excavation of fishery tank of Ahmmad Ali s/o Mafijuddin , village-Bhakatgaon	3,00,000
6.	Excavation of fishery tank of Berju Mehar Ali at Telichaparitup	3,00,000
7.	Construction of fishery tank at the land of Sri Suren saikia	2,00,000
8.	Excavation of fishery tank of Md. Abdul Latif at Gorematikhowa	3,00,000
9.	Construction of fishery tank at the land of Abdul Kashem s/o Lt. Rustom Ali	3,00,000
10.	Excavation of fishery tank of Md. Lalmamud s/o Lt. Innus Uddin of Pub futalijar	3,00,000
11.	Excavation of Fishery tank at the land of Moinul Haque s/o Siraj Ali	3,00,000
12.	Excavation of fishery tank at the land of Md. Bazlur Rahman s/o Lt. A. Hekim at Rupahi	3,00,000
13.	Excavation of fishery tank at the land of Moniruddin s/o Kasem Ali village Gehua Chalchali	2,00,000
14.	Excavation of fishery tank of Md. Jamal Uddin s/o Hashu Moral at Gehua Chalchali	2,00,000
15.	Excavation of fishery tank of Md. Sukur Ali s/o Lal Mamud at Gehua Chalchali	2,00,000
16.	Excavation of fishery tank of Nurul Iman s/o Lt. Karamat Ali at Puthikhatty	2,00,000
17.	Excavation of fishery tank of Abdul Barik s/o Lt. Hasen Ali, Uttar Khatwal	3,00,000
18.	Excavation of fishery tank of Abdul Hekim s/o Lt. Sayed Ali, P. Futalijar	3,00,000
19.	Excavation of fishery tank at the land of Abu Hanifa s/o Lt. A Gaffar , Dakhin Khatwal	5,00,000
20.	Excavation of fishery tank of A. Kalam s/o Akas Ali at Gehua Chalchali	2,00,000
21.	Excavation of fishery tank of Saiful Islam s/o Lt. Ased Ali at Hatipukhari	2,00,000
22.	Excavation of fishery tank of Taleb Ali s/o Lt. Rahmat Ali at Hatipara	5,00,000
23.	Excavation of fishery tank of Amran Ali s/o Muslim Uddin at Puthokhaity	3,00,000
24.	Construction of fishery tank at the land of Md. Mannash Ali s/o Md. Ahmed Ali at Kuchgaon	3,00,000
25.	Construction of fishery tank at the land of Dakhin kumargaon	3,00,000
26.	Excavation of fishery tank of Zakir Hussain	3,00,000
27.	Excavation of fishery tank of Abdul Azit, Hatipukhari	2,00,000
28.	Excavation of fishery tank of Jalal Uddin s/o A. Munnaf	3,00,000
29.	Excavation of fishery tank of Abdul Razak s/o Ibrahim Ali	3,00,000
30.	Excavation of fishery tank of Abdul Rahim s/o Himmat Ali	4,76,145
31.	Excavation of fishery tank of Md. Mukshed Ali Fakir s/o Asor Ali Fakir	3,80,537
32.	Excavation of fishery tank of Zakir Hussain s/o Attabur Rahman	5,00,000
33.	Excavation of fishery tank of Md. Sadullah s/o Asraf Ali	5,00,000
Total		1,03,32,882

Appendix-IV

(Ref. Paragraph No. – 10.4)

Outstanding position of IRs/Paras

Name of the Division/Department	Opening balance as on 1.4.2006		Addition during 1.4.2006 to 31.3.2011		Settled during 1.4.2006 to 31.3.2011		Outstanding as on 31.3.2011	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
Joint Director of Health Services	3	6	2	19	0	0	5	25
Additional CM&HO	0	0	2	10	0	4	2	6
Superintendent of Police.	1	2	1	5	1	2	1	5
Agriculture	3	3	6	29	0	1	9	31
General Manager, District Industries and Commerce Centre	2	12	1	7	0	3	3	16
District Elementary Education Officer, Deputy Inspector of School	4	15	4	27	2	7	6	35
Deputy Commissioner	2	8	3	73	0	0	5	81
Sarbha Siksha Abhiyan	1	7	1	5	0	2	2	10
District Rural Development Agency	5	114	3	61	2	109	6	66
Public Health Engineering Division	19	82	7	73	14	80	12	75
State Road Division	7	31	4	37	5	36	6	32
Rural Road Division	17	73	7	81	14	96	10	58
Mechanical (R&B) Division	5	12	2	13	4	11	3	14
National Highway Division	13	52	3	21	11	50	5	23
North Eastern Council Division	0	0	2	18	0	0	2	18
Building Division	6	18	3	24	4	24	5	18
Irrigation Division	1	1	15	133	5	77	11	57
Water Resources Division	1	10	1	13	1	18	1	5
Total	90	446	67	649	63	520	94	575

Glossary of abbreviations

Abbreviations	Expanded form
AAP	Annual Action Plan
AIDS	Acquired Immune Deficiency Syndrome
AMTRON	Assam Electronics Development Corporation Limited
ANM	Auxiliary Nurse Midwives
AP	Anchalik Parishads
APW	Assam Public Work
ARWSP	Accelerated Rural Water Supply Programme
ASHA	Accredited Social Health Activist
AWC	Anganwadi Centre
BAM	Block Accounts Manager
BCG	Bacillus Calamide Gurine
BDO	Block Development Officer
BHAP	Block Health Action Plans
BPL	Below Poverty Line
BPM	Block Programme Manager
CEO	Chief Executive Officer
CHC	Community Health Centre
CO	Circle Officer
CSC	Common Service Centre
DC	Deputy Commissioner
DDC	District Development Committee
DDP	District Development Plan
DEEO	District Elementary Education Officer
DHAP	District Health Annual Plans
DHS	District Health Society
DMC	District Mission Coordinator
DPC	District Programme Coordinator
DPM	District Programme Manager
DPC	District Planning Committee
DPC	District Project Coordinator
DPMC	District Planning and Monitoring Committee
DPT	Diphtheria Petussis Tetanus
DRDA	District Rural Development Agency
DTW	Deep Tube Well
DUDA	District Urban Development Authority
ED	Executive Director
FHAC	Family Health Awareness Camp
FRU	First Referral Unit
GHS	Government High School
GHSS	Government Higher Secondary School
GOI	Government of India
GP	Gram Panchayat
IAY	Indira Awaas Yojana
IDSMT	Integrated Development of Small and Medium Towns
IFA	Iron Folic Acid
IHHL	Individual Household Latrine
IMR	Infant Mortality Rate
IPHS	Indian Public Health Standard
JSY	Janani Suraksha Yojana
LIS	Lift Irrigation Scheme
MB	Municipal Board
MCH	Maternal and Child Health
MDM	Mid Day Meal
MLA	Member of Legislative Assembly

Abbreviations	Expanded form
MLALADS	Member of Legislative Assembly Local Area Development Scheme
MMR	Maternal Mortality Rate
MP	Member of Parliament
MPLADS	Member of Parliament Local Area Development Scheme
MPW	Multi-Purpose Worker
NACP	National Aids Control Programme
NeGP	National e-Governance Policy
NPCB	National Programme for Control of Blindness
NGO	Non-Government Organisation
NLEP	National Leprosy Eradication Programme
NREGS	National Rural Employment Guarantee Scheme
NRHM	National Rural Health Mission
NMB	Nagaon Municipal Board
OBC	Other Backward Classes
P&D	Planning and Development
PD	Project Director
PHC	Primary Health Centre
PHE	Public Health Engineering
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PW	Public Works
PWSS	Piped Water Supply Scheme
RGGVY	Rajiv Gandhi Gramin Vidyutikaran Yojana
RKS	Rogi Kalyan Samiti
SC	Sub Centre
SC	Schedule Caste
SCA	Service Centre Agency
SDA	State Designated Agency
SGRY	Sampoorna Grameen Rozgar Yojana
SGSY	Swarnjayanti Gram Swarozgar Yojana
SHG	Self Help Group
SHS	State Health Society
SJSRY	Swarna Jayanti Shahari Rozgar Yojana
SOE	Statement of Expenditure
SSA	Sarva Shiksha Abhiyan
ST	Schedule Tribe
STD	Sexually Transmitted Diseases
STW	Shallow Tube Well
TFR	Total Fertility Rate
TSC	Total Sanitation Campaign
TT	Tetanus Toxoid
T&CP	Town and Country Planning
ULB	Urban Local Body
UP	Upper Primary
VBTC	Voluntary Blood Testing Centre
VHSC	Village Health Sanitation Committee
VLC	Village Level Committees
VLE	Village Level Entrepreneurs
UPVC	Unplasticised Poly Venial Chloride
ZP	Zilla Parishad