

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

on

District Sonitpur

FOR THE YEAR ENDED 31 MARCH 2012

GOVERNMENT OF ASSAM

Table of Contents

| Chapter No. | Subject | Page No. |
|-------------|---|----------|
| | Glossary of abbreviations | iii |
| | Preface | v |
| | Executive Summary | vii |
| Chapter-1 | Introduction | 1 |
| Chapter-2 | Audit Framework | 3 |
| Chapter-3 | Planning | 5 |
| Chapter-4 | Financial Management and Accounting Framework | 7 |
| Chapter-5 | Social Services | |
| | (i) Health | 17 |
| | (ii) Education | 28 |
| | (iii) Mid Day Meal Scheme | 35 |
| | (iv) Water supply | 37 |
| | (v) Sanitation and Sewerage | 41 |
| | (vi) Integrated Child Development Scheme | 42 |
| Chapter-6 | Economic Services | |
| | (i) Infrastructure | 47 |
| | (ii) Employment Generation | 62 |
| | (iii) Housing Scheme | 75 |
| | (iv) Energy | 79 |
| | (v) Transport | 80 |
| Chapter-7 | General Services | |
| | (i) E-Governance Plan | 83 |
| | (ii) Waste Management | 86 |
| | (iii) Civic Amenities | 88 |
| Chapter-8 | Satisfaction level of beneficiaries in the District | 91 |
| Chapter-9 | Monitoring Mechanism and Impact Evaluation | 93 |
| Chapter-10 | Conclusion | 95 |

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 Calmette Guerin |
| 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 |
| FIS | Flow Irrigation Scheme |
| 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 |
| 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 Plan |
| NGO | Non-Government Organisation |
| NIT | Notice Inviting Tender |
| NLEP | National Leprosy Eradication Programme |
| NPCB | National Programme for Control of Blindness |
| NREGS | National Rural Employment Guarantee Scheme |
| NRHM | National Rural Health Mission |
| OBC | Other Backward Classes |
| OMT | Online Monitoring Tool |
| 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 |

Preface

1. This Report of the Comptroller and Auditor General of India contains the results of district centric Audit of Sonitpur 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 Sonitpur district during the period 2007 to 2012. Audit process involved test-check of records pertaining to Sonitpur district in the State Planning and Development Department, the office of the Deputy Commissioner, the 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 and also as per auditing standards of the International Organisation of Supreme Audit Institutions.

Executive Summary

To ensure efficiency and effectiveness on delivery of key services like education, health, employment etc., Government of India (GoI) has increasingly been entrusting the responsibility for delivery at local level especially at PRIs and funds are being provided directly to districts by GoI. A Performance Audit on the Socio-economic development of Sonitpur district was carried out to assess the status and impact of implementation of various socio-economic development activities in the District during 2007-12 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, Economic as well as General Sector schemes, provision of basic civic amenities, use of Information Technology to provide better public services and focused on the role and responsibilities of district level officials, especially the Deputy Commissioner (DC) in providing the essential public services and improving the quality of life of the people.

Audit scrutiny of social sector schemes revealed that there was comparative improvement in providing basic infrastructure in Health, Education and in coverage of supply of drinking water during 2007-12. However, there are a few areas where the district administration needs to focus its attention as discussed below:

Planning

An adequate planning process as envisaged was absent in the District. Perspective plans and integrated district plans for holistic and comprehensive development were not prepared. Community participation in the planning process through inputs from grass root level was not ensured, thereby needs of the weaker sections of the society remained un-assessed. As a result, gaps in various developmental activities remained unidentified.

(Paragraphs 3.1 to 3.3)

Recommendations

- DC should ensure preparation of shelf of schemes through community participation in the planning process by working out an action plan well in time.
- Prioritisation from shelf of schemes for implementation should be done after analysing gaps in infrastructure and by integrating the same with the perspective plan.

Financial Management

Lack of internal checks and control in receipt, accounting and utilisation of funds as well as implementation of works led to under utilisation and parking of funds in banks. Besides, lack of financial control resulted in non accountal of funds, loss due to cut imposed by GoI for inability to utilise funds in time, excess payment and inadmissible expenditure.

(Paragraphs 4.1 to 4.13)

Recommendations

- DC should ensure proper receipt, utilization and accountal of funds by all concerned in accordance with the prescribed financial rules and orders through a rigorous monitoring strategy.
- Accumulation of funds at successive tiers of disbursement should be checked through efficient planning and implementation of scheme to avoid instances of mis-utilisation, diversion and probable misappropriation of funds.

Social Services

Health, Education, Drinking Water, Sanitation etc., are some of the basic requirements to maintain and sustain basic standard of living. Implementation of flagship programmes in the District 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 both in Health and Education Sectors, availability of adequate skilled manpower and specialists to deliver the facilities in Health sector was not ensured.

Health

The National Rural Health Mission was launched to provide accessible, affordable and reliable health care facilities to rural population. Requirement of health care infrastructure, stipulated facilities and 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 fully achieved in the District. However, improvements were noticed in the areas of institutional deliveries of child, immunisation of child population and eradication of leprosy.

(Paragraphs 5.1.1 to 5.1.11)

Recommendations

- The District Health Society (DHS) should ensure identification of gaps in health care facilities through household survey based on which Annual Action Plan should be prepared after consolidating Village Health Action Plans (VHAPs) and Block Health Action Plans (BHAPs).
- DHS should ensure the quality of health service by providing adequate manpower, health care facilities and infrastructure in the existing health centres by effectively pursuing with GoA through DC.

Education

Many schools in the District were not yet provided with basic infrastructure/facilities. There was shortfall in inspection of schools to be carried out by the Inspector of Schools. There was also irrational deployment of teachers in lower primary and upper primary schools in rural and urban areas. Targeted group of SC/ST beneficiaries were deprived of scholarships and 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. Decrease in drop out level of students and increase in attendance was also noticed during 2007-12.

(Paragraphs 5.2.1 to 5.2.3 and 5.3)

Recommendations

- Basic infrastructure/facilities should be provided on priority through an exclusive action plan in all the schools to ensure creation of an appropriate environment both for teaching and learning.
- Deployment of teachers in rural and urban schools should be rationalized by instituting a regular review mechanism.
- Coverage of eligible SC/ST students under scholarship schemes should be ensured through advance planning and creating a data base.

Water Supply and Sanitation

Though there was improvement in coverage of habitations in supply of drinking water during 2007-12, supply of safe drinking water to people of the District was not ensured due to inadequate water testing facilities. Occurrence of water born diseases in the District was a cause of concern.

The coverage of TSC Scheme in the District in 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 the same, which indicated that the objective of the scheme to improve the quality of life of people by providing hygienic sanitation facilities remained unachieved.

(Paragraphs 5.4.1 to 5.4.5 & 5.5.1 to 5.5.2)

Recommendations

- Water quality testing facility followed by remedial measures should be improved/ upgraded to ensure supply of safe drinking water to people.
- DC should ensure timely completion of planned works through close monitoring of PHE Division so that intended benefits could reach to the people without delay.

Integrated Child Development Scheme

Implementation of the scheme was partial in the District as only 33 to 133 feeding days per year during 2007-12 could be covered against the norm of 300 days per year. As a result improvement of nutritional status of beneficiaries remained a cause of concern. Besides, AWCs were lacking in toilet and drinking water facilities.

(Paragraphs 5.6.1 to 5.6.4)

Recommendation

- GOA should ensure coverage of 300 feeding days per year as per the scheme guidelines for the children and lactating mothers by providing adequate funds.

Economic Services

Infrastructure-Transportation and Road connectivity

Sonitpur District is well connected with different parts of the State by road links. The National Highways No. 37 and 52 provide easy access to important places of the District. Rangapara, Tezpur and Biswanath Chariali are three important railway stations which are connected with all important centres in the District. The railway services, however, remained suspended due to gauge conversion. Coverage of habitations under PMGSY was deficient in the Districts as large number of works remained incomplete due to slow progress of works by the contractors, scarcity of material, limited working period and paucity of funds.

(Paragraph 6.1.1)

Recommendations

- Road connectivity of habitations/villages should be completed in a time bound manner by formulating long term/medium term plans by DRDA.
- Financial control including monitoring through regular supervision of work sites should be strengthened and codal formalities observed to avoid instances of loss, cost overrun and undue financial benefit etc.

Irrigation

Many irrigation schemes remained inoperative/defunct/incomplete due to paucity of funds. Besides, schemes were taken up without ascertaining demand of water and as a result, the created potential was not utilised optimally.

(Paragraph 6.1.2)

Recommendation

- Adequate funds should be provided to ensure completion of the schemes in time to create irrigation potential in the District.

Other Developmental Schemes

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

(Paragraph 6.1.3)

Recommendation

- DC needs to strengthen the coordination mechanism, by specifying responsibility centres for implementation of various projects/schemes so that the works are completed in time.
- An asset register indicating the details of assets created in the District may be maintained by DC by drawing up an action plan to incorporate assets already created.

Employment Generation

Sampoorna Gramin Rozgar Yojana (SGRY) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

The District Rural Development Agency (DRDA) failed to provide guaranteed 100 days employment to job card holders thereby defeating the objective of providing security of livelihood to the needy and weaker section of the society. Adequate employment was not ensured for women workers also. Besides, instances of inadmissible and wasteful expenditure out of MGNREGS fund were noticed.

(Paragraphs 6.2.1 and 6.2.2)

Swarnajayanti Gram Swarozgar Yojana (SGSY)

In the absence of effective monitoring mechanism to evaluate economic viability of the projects undertaken by SHGs/Individuals, the economic upliftment of the beneficiaries in the district was not adequately ensured. Constant monitoring of release of funds to SHGs and to individual beneficiaries by the banks as envisaged in the scheme guidelines was deficient and selection of beneficiaries was also not based on prescribed selection process.

(Paragraph 6.2.3)

Recommendations

- The objective of providing security of livelihood to the needy and weaker sections by generating employment effectively should be ensured by the District

Administration by reducing administrative expenses and by avoiding excess expenditure on material components and diversion of funds for unauthorised purposes.

- Monitoring mechanism should be made effective through timely submission of reports/returns and regular physical verification so as to evaluate the outcomes and ensure economic viability of projects undertaken by SHGs.

Housing Scheme

Indira Awaas Yojana (IAY)

Targeted number of houses could not be constructed due to short/delayed release of funds and delay in selection of beneficiaries. Beneficiaries were selected from outside the list of BPL families. Funds were also utilised for other than intended purposes. Further, IAY beneficiaries were deprived of getting hygienic latrines under TSC scheme.

(Paragraphs 6.3.1 to 6.3.3)

Recommendation

- DRDA should ensure selection of beneficiaries only from authorized BPL lists and timely completion of the targeted houses, through regular monitoring of progress.

Energy

Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

During 2007-12, 77 per cent of targeted villages were electrified and 57 per cent of BPL families were covered. Delay in completion of scheme resulted in denial in providing electricity to the rest of the population even after seven years of launching of the scheme.

(Paragraph 6.4.1)

Recommendation

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

General Services

E-Governance

The implementation of e-Governance in the District could not achieve the milestone to provide all mandated services as well as additional services due to lack of initiatives at District level to facilitate digitalisation of all records, better net connectivity and training to CSC operators.

(Paragraph 7.1)

Waste management

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

(Paragraphs 7.2.1 and 7.2.2)

Recommendation

➤ Waste management should be strengthened to ensure disposal of solid waste properly.

Other Civic Amenities

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

(Paragraphs 7.3.1 to 7.3.3)

Recommendation

➤ DC should chalk out a well coordinated plan with all line departments/agencies to ensure availability of basic civic amenities to uplift quality of life of the general people in the District.

Satisfaction level of the beneficiaries in the District

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

(Chapter 8)

Recommendation

➤ DC should take concrete and tangible efforts to improve the quality of life in the District by implementation of the development programmes relating to road, water supply, and health sectors efficiently.

Monitoring Mechanism and Impact Evaluation

Monitoring and Supervision at various levels was deficient as a result of which huge number of works under different schemes remained incomplete. Consequently, people of the District were deprived of the intended benefits of these developmental schemes. Documentation of receipts and disposal of complaints received were not done. Thus,

complaints/grievances received from the people of the District, whether attended and disposed off timely remained unascertainable.

(Paragraphs 9.1 to 9.4)

Recommendation

➤ DC should strengthen monitoring, inspection and supervision mechanism through mandatory and properly documented review meetings, submission of periodical reports and returns, physical verification etc., in all the tiers of local administration to ensure that the programmes are executed in time and corrective action is taken timely in cases of slippages.

Chapter 1: Introduction

1.1 Profile of the District

The District of Sonitpur situated on the north bank of river Brahmaputra is bounded on the North by Arunachal Pradesh, on the east by Lakhimpur district and on the west by Darrang district.

The District spans an area of 5,281¹ sq km, which is 6.73 *per cent* of the total area of the State (78,438 sq km) and has its headquarter at Tezpur. The District accounts for about 6.25 *per cent* (16.65 lakh) of the population of the State (2.66 crore) with 90.45 *per cent* (15.06 lakh) of them residing in rural areas. The District comprises of three Sub-Divisions² and seven revenue circles. To cater to rural development, the District has been divided into 14 Community Development Blocks covering 158 Gram Panchayats (GPs). The rate of literacy in the District is 59 *per cent*, which is lower than the State literacy rate of 63 *per cent*. Out of 3.10 lakh families of the District, 25 *per cent* (0.79 lakh families) live below the poverty line (BPL). The sex ratio of the District is 929 against the sex ratio of 935 in the State. SC/ST population comprises 16.83 *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 primarily responsible for maintenance of law and order in the District.

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

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

¹ Based on 2001 Census (Statistical Hand Book 2010)

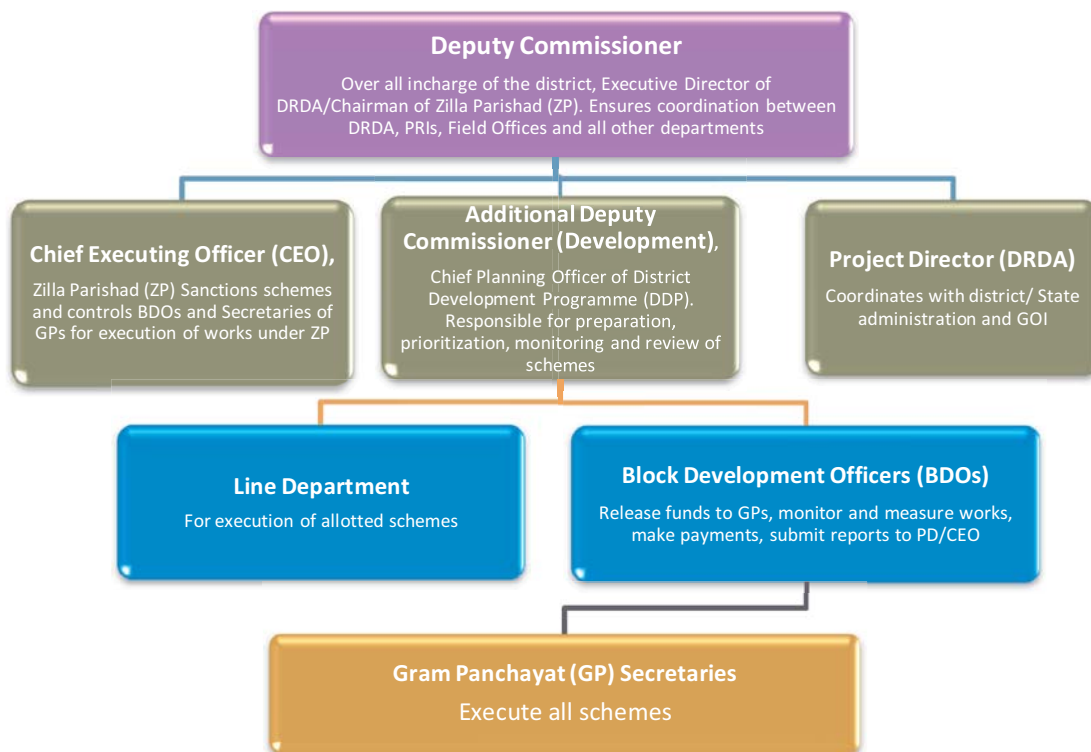
² (i) Biswanath Sub-Division (ii) Gohpur Sub-Division and (iii) Tezpur (Sadar) Sub-Division

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 Sonitpur involved a review of the significant socio-economic developmental schemes/programmes implemented in the District during the period 2007-12. The audit covered 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), Mahatma Gandhi National Rural Employment Guarantee Scheme³ (MGNREGS), 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 planning, 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 scrutiny of records in the State Planning and Development Department, the office of DC, DRDA, selected Blocks and GPs and concerned line departments between March and June 2012.

2.2 Audit Objectives

The objectives of audit were to assess:

- The adequacy and effectiveness of the annual planning process for different programmes.
- The adequacy and effectiveness of procedures for receipt, utilisation and accounting of funds.
- 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 the processes for monitoring, reporting and evaluation and their ultimate impact on the quality of life of the people of the District.

2.3 Audit Criteria

Audit findings were benchmarked against the following sources of criteria:

- District plans and annual plans;

³ Renamed as Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) since October 2, 2009

- 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 held in March 2012 wherein audit objectives and scope of audit etc., were discussed and 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 14 Development Blocks and 158 Gram Panchayats (GP). Out of 14 blocks, seven blocks (50 per cent) were selected for detailed scrutiny. Four blocks⁴ were selected on the basis of their distance from the District headquarters, and three blocks⁵ were selected on the basis of Below Poverty Line (BPL) population. Further, 90 GPs (57 per cent) were selected for extensive audit. Besides, the records of DC, DRDA, Sarva Shiksha Abhiyan, District Elementary Education Officer (DEEO), Inspector of Schools, District Health Mission, Municipal Boards⁶, Town Committees⁷, 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 ₹838.30 crore (58 per cent) out of total expenditure of ₹1438.20 crore during 2007-12. The satisfaction level of beneficiaries on different parameters was evaluated through collection of information from 153 (97 per cent) out of 158 GPs on the basis of questionnaires given to them.

An exit conference was held on 28 September 2012 with the DC, Sonitpur and representatives of other line departments from the District. The Secretaries of both Finance and Planning & Development Department also attended the meeting and the replies of DC on certain observations have been incorporated in the review at appropriate places. The Secretary, Planning & Development Department assured (September 2012) to furnish the consolidated reply to audit within 10 days. Secretary, Finance Department again requested (November 2012) DC, Sonitpur and Commissioner & Secretaries of concerned line departments to furnish parawise reply of audit observations at the instance of the Chief Minister who desired that replies were to be furnished within a fortnight, but no parawise reply from DC has been received (April 2013).

2.5 Acknowledgement

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

⁴ (i) Pub-Chaiduar; (ii) Chaiduar; (iii) Behali; & (iv) Baghmara.

⁵ (i) Borsola; (ii) Dhekiajuli; (iii) Sootea.

⁶ (i) Tezpur; (ii) Dhekiajuli; & (iii) Biswanath.

⁷ (i) Gohpur; (ii) Rangapara.

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 representatives in planning, implementing and supervising the delivery of essential public services.

3.2 Policy and Planning

The Government of Assam constituted (August 2004) the 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) under District Development Plan (DDP) was prepared by CEO, Zilla Parishad for the years 2007-12. DPMC had met once every year during 2007-12 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).

The District Urban Development Authority (DUDA), which implements the SJSRY and IDSMT through Urban Local Bodies (ULBs) *viz.*, MBs and Town Committees (TCs) did not prepare any annual action plan for implementation of the schemes. Identification of beneficiaries through survey was also not done.

In the implementation of IDSMT in two out of three ULBs, planning process started only after receipt of funds and was based on the quantum of funds and works/projects were sanctioned without preparation of AAP as discussed in para 7.3.1.

The schemes for rural development *viz.*, MGNREGS, SGRY and IAY were implemented by DRDA through Zilla Parishad (ZP), Anchalik Panchayats (APs) and Gram Panchayats (GPs) during 2007-12. AAP indicating location-wise distribution of

works for execution, based on proposals made by Village Level Committees/ Gram Sabhas, were however, not shown to audit though called for.

It was, thus, not possible to conclude in audit that transparency in planning process as envisaged in the guidelines of the schemes was ensured.

In the absence of perspective plans and integrated district plans, gaps in various developmental activities remained unidentified. AAPs were prepared without any inputs from village level committees, consequently needs of the weaker sections of the society remained unaddressed. Envisaged planning process as contemplated in the guidelines through community participation was thus absent.

During the exit conference, DC accepted the audit observations.

Recommendations

- DC should ensure preparation of shelf of schemes through community participation in the planning process by working out an action plan well in time.
- Prioritisation from shelf of schemes for implementation should be done after analysis of gaps in infrastructure by integrating the same with the perspective plan.

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 Blocks and other executing agencies based on the approved allocation for individual schemes.

4.1 Funds flow and Expenditure incurred

The total flow of funds to the District during 2007-12 and expenditure incurred as of March 2012 in respect of significant programmes as reported by various departments is detailed in the Table -1 below:

Table-1
Position of funds received and expenditure incurred during 2007-12
in respect of certain significant programmes

(₹ in crore)

| Sl. No. | Name of the scheme | Implementing agencies | Funds provided | Expenditure incurred |
|---------|--|--|---|----------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1. | National Rural Health Mission (NRHM) | Health and Family Welfare | 112.94 | 103.44 |
| 2. | National Aids Control Programme (NACP) | | 0.02 | 0.02 |
| 3 | Sarva Shiksha Abhyajan (SSA) | Education | 133.77 | 133.57 |
| 4 | Pre-metric Scholarship (SC/ST student) | | 0.65 | 0.65 |
| 5 | Post-metric Scholarship(SC/ST student)) | | 3.35 | 3.35 |
| 6 | Mid-day Meal (MDM) | | 38.22 | 36.29 |
| 7 | Accelerated Rural Water Supply Programme (ARWSP) | Public Health Engineering | 104.69 | 104.57 |
| 8 | Total Sanitation Campaign (TSC) | | 30.11 | 30.08 |
| 9 | Integrated Child Development Scheme (ICDS) | Social Welfare | 40.52 | 28.21 |
| 10 | Pradhan Mantri Gram Sadak Yojana (PMGSY) | Public Work (Roads) | 164.59 | 164.59 |
| 11 | Other Road Sector Scheme | | 71.55 | 71.54 |
| 12 | Accelerated Irrigation Benefit Programme (AIBP) | Irrigation | 41.13 | 40.13 |
| 13 | Untied fund | Planning and Development Department through D.C. | 5.41 | 3.63 |
| 14 | Kalpataru | | 5.24 | 4.15 |
| 15 | Member of Parliament Local Area Development Scheme (MPLADS) | | 10.66 | 8.46 |
| 16 | Member of Legislative Assembly Local Area Development Scheme (MLALADS) | | 16.66 | 13.26 |
| 17 | Assam Vikash Yojana, Border Area Development Programme (AVY, BADP) | | 2.12 | 2.08 |
| 18 | E-Governance | | 8.13 | 2.84 |
| 19 | Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) | | Rural Development Department through DRDA | 107.96 |
| 20 | Swarnajayanti Gram Swarozgar Yojana (SGSY) | 62.06 | | 61.99 |
| 21 | Sampoorna Grameen Rozgar Yojana (SGRY) | 37.62 | | 37.39 |
| 22 | Indira Awaas Yojana (IAY) | 222.90 | | 221.34 |
| 23 | Integrated Wasteland Development Programme (IWDP- Hariyali) | 4.14 | | 3.90 |
| 24 | District Rural Development Agency (Administration) | 5.44 | | 5.41 |
| 25 | Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY) | Power | 91.16 | 90.88 |

| 1 | 2 | 3 | 4 | 5 |
|--------------|---|---|----------------|----------------|
| 26 | Swarna Joyanti Sahari Rozgar Yojana (SJSRY) | Town and Country Planning Department through Municipal Boards/Town Committees | 5.02 | 3.89 |
| 27 | Urban Infrastructure Development Scheme for Small & Medium Town (UIDSSMT) | | 0.99 | 0.95 |
| 28 | Strom Water Drainage Programme (SWDP) | | 5.60 | 3.62 |
| 29 | District Development Plan (DDP) | Zilla Parishad | 40.97 | 31.30 |
| 30 | National Food Security Mission (NFSM) | Agriculture | 5.14 | 4.73 |
| 31 | National Technology Mission for Horticulture (TM-Horticulture) | | 6.49 | 4.17 |
| 32 | Rastriya Krishi Vikash Yojana (RKVY) | | 1.27 | 0.90 |
| 33 | District Police Administration | Police Administration | 125.52 | 107.69 |
| 34 | District Animal Husbandry and Veterinary Officer (DAH&VO) | Animal Husbandry and Veterinary | 1.37 | 1.37 |
| Total | | | 1513.41 | 1438.20 |

Source: Departmental figures

It is, thus, noticed that ₹75.21 crore of funds released by GoI and GoA remained unutilized during 2007-12 and parked in bank accounts. Besides, out of reported expenditure of ₹1438.20 crore, ₹11.68 crore remained unutilized at lower levels i.e., at block level and G.P. level and retained in banks. The funds were not utilized within the time frame due to delay in execution of works/projects by the executing agencies, delay in receipt of recommendations from MP and MLAs, receipt of funds at the fag end of the financial year, inadequate project management, as discussed in succeeding paragraphs. Non utilization of available funds deprived the beneficiaries of intended benefits.

4.2 Blocking of funds

- 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.

Scrutiny of records revealed that DC, Sonitpur in violation of the above provision, kept unutilized fund in bank, received from time to time for different works under various schemes. DC had also accumulated unspent balance of ₹14.83 crore (More than 5 years: ₹0.94 crore; 3 to 5 years: ₹0.60 crore and 1 to 3 years : ₹13.29 crore) in banks (2 current accounts). Analysis of closing balances was not recorded in the cash book and physical verification of cash balances were never carried out.

GoI/GoA released funds to DC and CEO, Zilla Parishad for implementation of schemes viz., MPLADS, MLALADS, Kalpataru, National Old Age Pension (NOAP), DDP etc. DC and CEO further released funds to Block Development Officers (BDOs)

and Chairman of Construction Committees. Scrutiny of records of selected blocks and information collected from other blocks revealed that ₹5.68 crore under MPLADS, MLALADS, Kalpataru and NOAP remained unutilized as of March 2012 which resulted in blocking of development fund and the beneficiaries were deprived of intended benefits to that extent.

4.3 Misappropriation of funds

Scrutiny of records of the Block Programme Manager (BPM), Block Public Health Centre (BPHC), North Jamuguri revealed that an amount of ₹ one crore was fraudulently drawn from NRHM account in May 2011. It was seen from the records that Shri D. Katoki, the then SDM&HO incharge of North Jamuguri BPHC, was operating NRHM Bank account in SBI, Rangachakua Branch jointly with Block Accounts Manager (BAM), Mr. Kheruraj Kaffle. The amount was withdrawn on 17 May 2011 and 23 May 2011 by a person⁸ whose identity was not known, through SBI, Chennai vide cheque No.655283 dated 16 May 2011 for ₹50 lakh and cheque No.655285 dated 22 May 2011 for ₹50 lakh respectively issued by North Jamuguri BPHC. An enquiry was conducted (30 May 2011) by DC, Sonitpur wherein it was stated by BPM that two leaves of the concerned cheque book were missing and remained untraceable in the office since September 2010 but the matter was neither reported to the bank authority nor any FIR was lodged. Subsequently ₹ one crore was drawn by using these two missing leaves of the cheque book. Immediately after the incident, the District Health Society (DHS) lodged (29 May 2011) an FIR in Jamuguri Police Station. The said NRHM account was blocked w.e.f. 28 May 2011 and closed on 31 May 2011. One new account was opened (June 2011) in another branch of SBI at Sootea. The closing balance of ₹31,57,328.38 (closed account) was transferred to the new account on 10 January 2012. Both BAM and BPM were terminated from service w.e.f. 7 September 2011. Dr. D. Katoki, the then SDM&HO retired on 31 October 2011. DHS requested the Government not to settle the pensionary benefit of Dr. Katoki pending settlement of the case. Further, development of Police investigation is awaited (March 2013). No money suit has been filed against the officials to recover the amount.

Scrutiny of records of BPHC, Jamuguri revealed that DHS transferred (7 May 2011) ₹1,29,35,099 (salary, referral transport, ASHA incentive, evening OPD, IEC/BCC) to NRHM account of North Jamuguri BPHC where there was a balance of ₹16,64,321 as on 6 May 2011 and the incidents of misappropriation of funds took place on 17 and 23 May 2011 respectively. It was also seen that funds were released to BPHC by DHS without ascertaining the requirements of funds.

Further, scrutiny of records revealed that BAM did not maintain the basic records viz., (i) stock book of cheques received from bank; (ii) cheque issue register and (iii) payment register indicating cheque number and date under different programmes. Besides, several cheque books were used simultaneously. The then BAM was

⁸ Shri D. Balakrishnan

terminated (January 2010) from service by State Health Society (SHS), NRHM on the basis of recommendation of DHS for failure of Shri Kaffle in discharging his duties but was reinstated (March 2010) by SHS, NRHM without any recommendation from DHS. Thus, it is evident that deficient financial and administrative control facilitated the misappropriation in question.

4.4 Unauthorised expenditure

GoI releases funds in respect of rural development schemes to the Project Directors in instalments. PAO, Rural Development Department, GoI releases funds to the master account of the concerned DRDAs with an instruction to transfer the released amount to respective scheme funds. PD, DRDA, Sonitpur maintained a master account bearing No.10501596713 in State Bank of India, Tezpur.

Scrutiny of records of PD, DRDA, Sonitpur revealed that amounts as released and credited in bank account in respect of rural development schemes were transferred to individual (*viz.*, MGNREG, IAY etc.) scheme funds with delay ranging from one to three months. As a result of retention of funds in master account, the agency earned interest which alongwith released amount was not transferred to the respective scheme fund as envisaged in the scheme guidelines. As of March 2012, there was a closing balance of ₹9,99,12,265 in the master account of which ₹9,94,84,900 (released by GoI) remained to be transferred to respective scheme fund leaving a balance of ₹4,27,365 as interest amount. Besides, the bank credited ₹61.83 lakh as interest during 2007-12 in the master accounts. Thus, ₹57.56 lakh (₹61.83 lakh – ₹4.27 lakh) was withdrawn out of interest earned by DRDA during the period. Details of expenditure, if any, met out of such funds was not furnished, though called for. Neither any account nor any cash book was maintained by DRDA for the transactions out of master account as a result of which the bonafides of expenditure of ₹57.56 lakh could not be authenticated/ascertained.

During exit conference, PD stated (September 2012) that due to delay in receipt of sanction from GoI, funds could not be transferred to respective scheme accounts. The reply of the PD was not tenable as the funds are credited to master account by GoI with details of scheme-wise allocations to the concerned PD.

4.5 Incorrect reporting to GoI

As per MPLAD scheme guidelines, DC is required to furnish monthly physical and financial status report to GoI in prescribed proforma. DC, Sonitpur did not submit monthly reports but submitted only quarterly progress reports. As per the report for the quarter ending December 2011, the unutilized balance was ₹39.16 lakh whereas there was a balance of ₹90.42 lakh in the bank account as of 6 February 2012 without further transaction upto 31 March 2012. The cash book was also not written upto 31 March 2012. Thus, the amount of unutilized balance reported to GoI was incorrect and understated by ₹51.26 lakh. Besides, the unutilized balance was not transferred to MPLADS account of 15 Lok Sabha (LS) till March 2012.

4.6 Utilisation certificates

- The Tezpur LS constituency also covers an area of North Lakhimpur district in addition to the entire Sonitpur district. Scrutiny of records revealed that during February 2011 and January 2012, DC, Sonitpur paid ₹29.20 lakh to DC, North Lakhimpur out of MPLADS fund as per the recommendation of MP. However, APR and utilization certificates were not received from the concerned DC as of June 2012.
- During September 2009 and November 2010 DC, Sonitpur paid ₹64.66 lakh to Chairman, Tezpur Municipal Board for execution of works like construction of roads, drainage etc., under State Finance Commission award. UC for the said amount had not been furnished by the Board to DC (June 2012).

In the absence of UCs, actual utilization of funds remained unascertained.

4.7 Unrealised Government revenue

- DC, Sonitpur has six government owned fisheries which were leased out to different Fishery Co-operative Society/Min Samabai Samittee Ltd., between April 2006 and October 2010 at a fixed rate per year.

Scrutiny revealed that out of ₹51.08 lakh, being revenue realizable for the period 2006-07 to 2011-12 from the lessee, an amount of ₹36.10 lakh only was realized leaving outstanding amount of ₹14.98 lakh as of June 2012 as the lessee did not pay the due amount. DC also did not initiate any punitive action for non payment of amount by the lessee.

- Under the provision of Assam Financial Rules, all monies received on behalf of the Government shall, without delay, be deposited in Government account. The Land Revenue Department instructed (March 1996) that Mouzadars are allowed to retain cash in hand upto a maximum of ₹10,000 with regard to land revenue collected by them. For any amount held in excess over this limit, the concerned Mouzadars shall be required to pay, not only the excess amount, but also interest at 18 *per cent* per annum in respect of this excess amount for the period held by him. Land revenues are collected from the land holders through Mouzadars. Scrutiny revealed that during 2011-12, against the demand of ₹10.76 crore (Arrear as of 1 April 2011: ₹8.68 crore; demand for the year 2011-12: ₹2.08 crore), ₹1.44 crore was collected during 2011-12 by the Mouzadars. Out of ₹1.44 crore, ₹1.29 crore was deposited into Government account by the Mouzadars retaining ₹0.15 crore against the permissible amount of ₹0.03 crore⁹ in violation of Government instruction.

Thus, Government revenue amounting to ₹9.47 crore (land revenue: ₹9.32 crore + Fishery revenue: ₹0.15 crore) remained unrealized as of March 2012. Except issuing notices, no effective steps like instituting bakijai cases or legal action were taken by the DC to realize the outstanding amount.

⁹ 26 Mouzadars x ₹10000

- The Government of Assam allotted a piece of land measuring 75 Bigha - 3 Katha - 2 Lessa (Dag No.64) in Halleswar Mouza in favour of Indian Statistical Institute, Kolkata for setting up a permanent centre at Tezpur. The land was handed over to the organization in advance on 3 November 2010 subject to realization of premium of ₹35 lakh which remained unrealised from the organization till June 2012.

Thus, due to non receipt of ₹35 lakh, GoA suffered a loss of revenue to that extent.

4.8 Non deposit of Government of revenues

Rule 7(1) of Assam Treasury rules provides that all moneys received by or tendered to Government on account of the revenue of the State shall, without undue delay, be remitted into treasury. The money so received shall not be appropriated to meet any departmental expenditure.

Scrutiny of records revealed that Government revenue of ₹1.23 crore in respect of four land acquisition cases pertaining to the period 2006-07 and 2007-08 was retained by DC, Sonitpur in his current bank account without depositing the same to Government account. Retention of Government revenue in violation of prescribed financial rules was unauthorized and resulted in extension of undue benefit to banks.

4.9 Non release/delay in release of Central and State Share

- GoI introduced a Centrally Sponsored Scheme viz., DRDA Administration w.e.f. 1 April 1999. This scheme which is funded on a 90:10 basis between Centre and State aims at strengthening and professionalizing DRDAs. Scrutiny of records revealed that fund amounting to ₹2.91 crore was not released by GoI and GoA as of 31 March 2012 as detailed in Table-2.

Table- 2: Non release of Central and State Share

(₹ in lakh)

| Year | Approved budget allocation | Central Share due | State Share due | Central Share received | State Share received | Balance to be received | | |
|--------------|----------------------------|-------------------|-----------------|------------------------|----------------------|------------------------|--------------|---------------|
| | | | | | | GoI | GoA | Total |
| 2008-09 | 101.39 | 90.72 | 10.67 | 58.33 | 10.67 | 32.39 | 0 | 32.39 |
| 2009-10 | 116.13 | 104.52 | 11.61 | 104.52 | 11.61 | 0 | 0 | 0 |
| 2010-11 | 187.50 | 168.75 | 18.75 | 82.56 | 7.83 | 86.19 | 10.92 | 97.11 |
| 2011-12 | 196.87 | 177.18 | 19.69 | 35.23 | 0 | 141.95 | 19.69 | 161.64 |
| Total | 601.89 | 541.17 | 60.72 | 280.64 | 30.11 | 260.53 | 30.61 | 291.14 |

Source: Departmental figures.

The non release of funds by GoI during the period 2008-09 and 2010-12 was due to non release/short release of State Share of funds by GoA under the scheme. Reason for short release/non release of funds by GoA was not on record. As a result of short release of funds under the scheme, DRDA diverted ₹90.41 lakh from different schemes towards DRDA Administration funds.

- Indira Awas Yojana (IAY) is a Centrally Sponsored Scheme with sharing of fund between Central and State Government in the ratio of 90:10. The State Government should release its share within one month after release of Central share.

Scrutiny of records revealed that there was abnormal delay in release of the State Share as detailed in Table-3.

Table-3: Delay in release of the State Share

| (₹ in lakh) | | | |
|-----------------|---------------------------------|--------------------------------------|---------|
| Amount released | State Share relates to the year | State Share released during the year | Delay |
| 30.99 | 2008-09 | 2010-11 | 2 years |
| 424.41 | 2009-10 | 2010-11 | 1 year |

Source: Annual accounts and Departmental records.

Reasons for non release/delay in release of funds were not on record. Thus, non release/delay in release of funds eventually delayed the completion of IAY houses as discussed in paragraph 6.3.2.

Admitting the audit observation, PD stated (September 2012) that state share had been released in the next financial year but documentary evidence in support of the statement could not be produced to audit.

4.10 Diversion of Scheme fund

The rural development schemes have specified allocation of funds and transfer of funds from one scheme to another is not permissible. Scrutiny of records revealed that ₹56.21 lakh was transferred from one scheme to the other as detailed in Table-4.

Table-4: Diversion of funds from one to another scheme

| (₹ in lakh) | | | |
|--------------|--|---------------------|--------|
| Year | Name of scheme from which fund was transferred | Fund transferred to | Amount |
| 2008-09 | IAY | MRNREGA | 20.00 |
| | SGSY | DRDA Administration | 15.00 |
| 2009-10 | PMGSY | IAY | 1.10 |
| | SGSY | DRDA Administration | 11.00 |
| 2010-11 | SGSY | DRDA Administration | 6.75 |
| | MDM | SGSY | 2.36 |
| Total | | | 56.21 |

Source: Annual accounts.

DRDA, thus, diverted ₹56.21 lakh from one scheme to other in violation of scheme guidelines. This diversion affected the implementation of the scheme from which funds were diverted.

4.11 Blocking of fund under SGSY

As per provision of SGSY guidelines, the second instalment of Central share is released subject to the fact that the opening balance of the scheme should not exceed 15 per cent of the allocation of the year in which funds are being released. In case, the opening balance exceeds this limit, the amount of the Central share by which it exceeds this limit would be deducted at the time of release of second installment.

Scrutiny of annual financial statement of SGSY 2008-09, cheque issue register, ledger and cash book for 2007-08 & 2008-09, revealed that on 29 March 2008, PD, DRDA, Sonitpur purchased bank drafts amounting to ₹43.95 lakh in the name of bank manager of different banks as subsidy to be released to these banks under SGSY 2007-08 and retained the same in the office till 18 March 2009. Details of the name of SHG against which subsidy was sanctioned, their application, sanction of bank loan, letter for refund of subsidy from bank etc., were not produced to audit, though called for. Subsequently, the same amount was accounted for in the cash book on 19 March 2009 as refund of subsidy.

Thus, purchase of bank draft (₹43.95 lakh) for release of subsidy without details of sanction of bank loan and subsidy to beneficiaries and keeping the draft with PD till 18 March 2009 would appear to have been a ploy to exhibit lesser closing balance and avoid deduction from central allocation. In addition, this amount was not available for scheme implementation for the whole year.

4.12 Maintenance of Accounts

GoI/GoA released funds to DC/PD for implementation of different schemes who in turn released funds to BDOs and Chairman of Construction Committees. BDOs, in their turn, released funds to G.P. Secretaries for implementation of schemes. G.P. Secretaries are required to submit monthly expenditure statement and returns in prescribed proforma to BDOs for onward transmission to DC/PD. Scrutiny of records revealed that none of the seven selected BDOs furnished the monthly expenditure statement to DC/PD in time and DC/PD also did not insist for the same which indicated monitoring lapse on the part of BDOs as well as DC/PD.

4.13 Internal control

The BDOs were required to hold monthly meetings to apprise the concerned Panchayat Secretaries about works sanctioned and fund released against each work. As per scheme guidelines, G.P. Secretaries are required to forward the Gram Sabhas' resolution alongwith the list of proposed works and list of IAY beneficiaries duly approved in Gram Sabhas (GS) to the concerned BDOs. Scrutiny of records of the selected BDOs revealed that resolution of GS regarding proposed works and IAY beneficiaries were not available with the selected BDOs. Thus, no control was exercised by BDOs to ensure that the list of works and the beneficiaries were duly approved by GS and received in time and works executed in a timely manner. This resulted in accumulation of unutilized funds amounting to ₹86.89 crore at successive tiers of releasing authorities. Besides, intended benefits were not provided to the rural people to that extent.

Recommendations

- DC should ensure proper receipt, utilization and accountal of funds by all concerned in accordance with the prescribed financial rules and orders by undertaking a specific and regular monitoring strategy.
- Accumulation of funds at successive tiers of disbursement should be avoided through efficient planning and implementation of scheme to preclude mis-utilization, diversion, blocking and possible misappropriation of funds.
- The tendency of unnecessary drawal of funds and its retention in bank accounts should be avoided/ discouraged.

Chapter 5: Social Services

Health, Education, Water Supply, Sanitation etc., are some of the definite facilitators of ascertaining quality of human life in a region. Availability of such facilitators and accessibility and usability of these social infrastructures make way for good standard of living. To ascertain the quality of human life, implementation of flagship programmes like (i) National Rural Health Mission (NRHM), (ii) Sarva Siksha Abhiyan (SSA), (iii) Mid-day Meal (MDM), (iv) Accelerated Rural Water Supply Programme (ARWSP); and (v) Total Sanitation Campaign (TSC) were reviewed. The audit findings are summarized below:

5.1 Health

The Joint Director of Health Services, Sonitpur functioning under the State Health and Family Welfare Department is responsible for providing health care facilities in the District. He is also the Member Secretary, District Health Society (DHS), NRHM. The District has one district hospital, two Sub divisional hospitals, three Community Health Centres (CHCs), 48¹⁰ Primary Health Centres (PHC) and 279 Sub Centres (SC). Besides, 52 private nursing homes/private hospitals and diagnostic centres/laboratories also provide health care services to the people in the District.

5.1.1 Planning

NRHM envisages a decentralized and community owned approach to public health planning. DHS has to identify areas of interventions in health care facilities and probable requirement of funds. DHS also has to prepare perspective plan as well as Annual Action Plans of the district by consolidating Village Health Action Plans (VHAPs) and Block Health Action Plans (BHAPs).

Scrutiny of records revealed that district level surveys to identify the gaps in health care facilities were not carried out. VHAPs and District Health Action Plan (DHAP) were not prepared for the period 2007-12. Further, no perspective plan was prepared by DHS for the mission period 2005-12.

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 Kalyan Samities (RKSs). While VHSC is responsible for village level planning and monitoring, RKS is to hold monthly and quarterly meetings to review the functioning of health care facilities. Information furnished by DHS revealed that VHSCs had been formed in all the villages as of March 2012 but no documentary evidence for formation of VHSCs was available with CHCs/PHCs/SCs. RKSs are to submit monthly reports to DHS giving recommendations for improvement of health care system. But no RKS had submitted monthly report and recommendation to DHS.

¹⁰ 48 PHC: (BPHC-8; MPHIC-25; SHC-5; SD-10)

One of the objectives of RKS is to develop a Citizen's Charter for each level of health care facility with definite commitment in writing to the citizens for delivering standardized services within a specified time frame. Compliance to the charter was to be ensured through operationalisation of a Grievance Redressal Mechanism. Audit scrutiny revealed that no charter was displayed in 19 test checked health centers (PHCs¹¹ and CHCs¹²) out of 51 health centres except in Kanakalata Civil Hospital, Tezpur. Besides, no mechanism was put in place for redressal of complaints/grievances of the community regarding their need, coverage, access, quality, denial of health care etc. Thus, health care campaign through the citizen's charter and grievances of the community regarding delivery of healthcare, remained unaddressed in those centres.

5.1.2 Fund Management

Receipt and utilization of funds by DHS during 2007-12 are shown in the Table -5.

Table-5: Funds available under NRHM and expenditure incurred during 2007-12

(₹ in crore)

| Year | Opening balance | Funds received | Total funds available | Expenditure | Closing balance | Percentage of expenditure |
|--------------|-----------------|----------------|-----------------------|---------------|-----------------|---------------------------|
| 2007-08 | 2.15 | 12.01 | 14.16 | 11.29 | 2.87 | 80 |
| 2008-09 | 2.87 | 17.17 | 20.04 | 11.04 | 9.00 | 55 |
| 2009-10 | 9.00 | 24.91 | 33.91 | 15.53 | 18.38 | 46 |
| 2010-11 | 18.38 | 29.90 | 48.28 | 26.72 | 21.56 | 55 |
| 2011-12 | 21.56 | 26.80 | 48.36 | 38.86 | 9.50 | 80 |
| Total | | 110.79 | | 103.44 | | |

Source: Departmental figures.

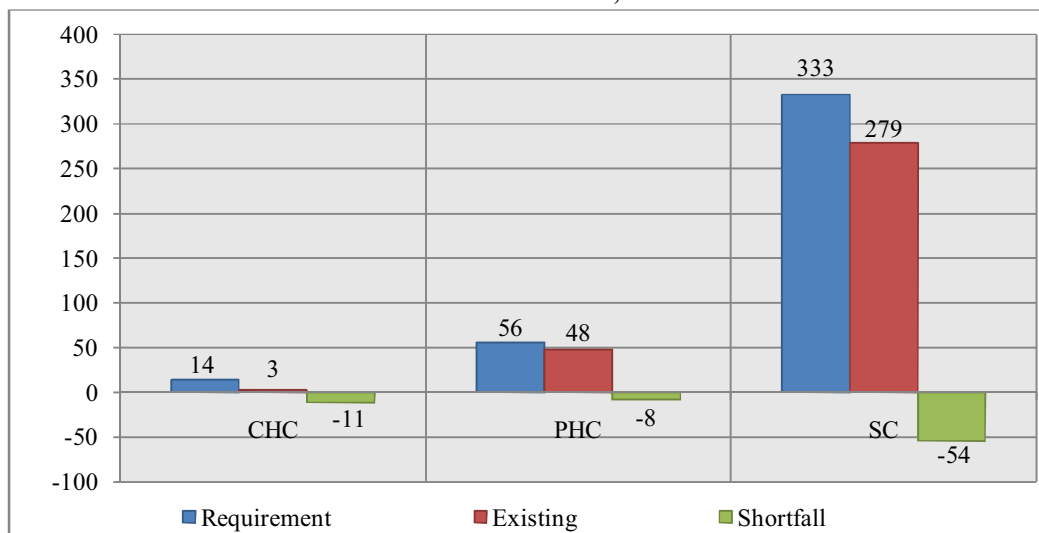
It is noticed that 20 to 54 per cent of available funds remained unutilised at the end of financial years during 2007-12. Scrutiny of records revealed under utilization of funds due to release of funds by SHS at the fag end of the financial year, non completion of civil works and also release of funds in excess by SHS without ascertaining the requirement of DHS. Thus, intended benefits could not be extended to the people in the District.

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 16.65 lakh in the District, 333 SCs, 56 PHCs and 14 CHCs were required to be set up, while there were only 279 SCs, 45 PHCs and three CHCs in the District as on 31 March 2007 and only three PHCs were established during 2007-12. The status of infrastructure at the end of 2011-12 vis-a-vis requirement is depicted in Chart 2.

¹¹ 1. Balichang SHC, 2. Dhekiajuli PHC, 3. Kumoliya Chapori PHC, 4. North Jamuguri PHC, 5. Paboi SD, 6. Sahid Kumulidevi PHC, 7. Biltolia new PHC, 8. Gohpur SDCH, 9. Biswanath Chariali SDCH & 10. Biswanathghat NPHC, 11. Sootea MPHC, 12. Gwarbandha SD, 13. Tewaripal SD, 14. Nagsankar MPHC, 15. Kalabari SD & 16. Bheloguri MPHC

¹² 1. Biswanath CHC, 2. Sahid Manohar Dhekiajuli CHC & 3. North Jamuguri CHC

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

Source: Departmental figures.

It can be seen from the above chart that there was shortfall of 11 CHCs (79 per cent), eight PHCs (14 per cent) and 54 SCs (16 per cent) against the requirement as per guidelines. DHS neither did assess the requirement of physical infrastructure in view of increasing trend of patients on existing health units nor submitted any proposals to SHS for creation of new infrastructure.

• Civil works

DHS released funds to Executive Engineer, PWD (Building) Division and also to Construction Committees for undertaking civil works. During 2007-12, 20 works¹³ at a cost of ₹5.87 crore were allotted to PWD building division (16 works) and Construction Committees (four works). Of this seven works were completed leaving 12 works incomplete and one work yet to be started. Out of ₹5.87 crore received from SHS, DHS utilized ₹4.20 crore leaving unutilized balance of ₹1.67 crore as of March 2012. Further, construction of 80 SCs @ ₹8.65 lakh per SC was taken up during 2007-12 by SHS through PWD building division. Out of 80 SCs, 14 SCs were completed and handed over to DHS and 17 SCs were completed but not handed over. Works of 32 SCs were in progress while 17 were not yet started due to non availability of land. Scrutiny of records revealed that 15 completed SCs were not handed over for want of electrical connection. Neither the DHS nor PWD building division had taken up the matter with the State Electricity Board for obtaining the connection so that SCs could be made functional. Besides, persuasion for settlement of land problems was wanting on the part of the SHS and DHS.

Thus, non completion of works delayed the extension of health care benefits to the rural people.

¹³ Up-gradation of CHCs (three nos.), creation of SCs (15 nos.) & construction of new PHC buildings (two nos.).

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



This indicated that health centres were set up without considering maximization of coverage of rural population by setting up the centres in different locations. This was 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**

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 Tables-6 and 7 respectively.

Table-6: Non-availability of infrastructure facilities in health centres

| Sl. No. | Infrastructure facilities | Sub-Centres (SCs) | | Primary Health Centres (PHCs) | | Community Health Centres (CHCs) | |
|---------|--------------------------------------|-------------------|---------------------------------------|-------------------------------|---------------------------------------|---------------------------------|---------------------------------------|
| | | Requirement | Facilities not available (percentage) | Requirement | Facilities not available (percentage) | Requirement | Facilities not available (percentage) |
| 1. | Waiting room for patients | 279 | 275 (99) | 48 | 17 (35) | 3 | - |
| 2. | Labour Room | 279 | 227 (81) | 48 | 12 (25) | 3 | - |
| 3. | Operation theatre | Not required | -- | 48 | 42 (88) | 3 | 2 (67) |
| 4. | Clinic Room | 279 | 253 (91) | 48 | 23 (48) | 3 | 2 (67) |
| 5. | Emergency/Casualty Room | 279 | 279 (100) | 48 | 35 (73) | 3 | 1 (33) |
| 6. | Residential facility for staff | 279 | 132 (47) | 48 | 5 (10) | 3 | 1 (33) |
| 7. | Government buildings | 279 | - | 48 | - | 3 | - |
| 8. | Separate utility for male and Female | 279 | 279 (100) | 48 | 27 (57) | 3 | - |
| 9. | Provision for water supply | 279 | 15 (5) | 48 | 4 (8) | 3 | - |
| 10. | Facility for medical waste disposal | 279 | 158 (57) | 48 | 1 (2) | 3 | - |
| 11. | Electricity connection | 279 | 123 (44) | 48 | 2 (4) | 3 | - |
| 12. | Generators | 279 | 279 (100) | 48 | 20 (42) | 3 | - |
| 13. | Ambulance/vehicle service | -- | -- | 48 | 19 (40) | 3 | 1 (33) |

Source: Departmental figures.

Table-7: Non-availability of basic health care services in health centres

| Sl. No. | Health care services | Community Health Centres (CHCs) | | Primary Health Centres (PHCs) | |
|---------|-------------------------------|---------------------------------|---|-------------------------------|---|
| | | Requirement | No. of units where the facility is not available (percentage) | Requirement | No. of units where the facility is not available (percentage) |
| 1. | Blood storage facility | 3 | 3 (100) | 48 | 43 (90) |
| 2. | New born care | 3 | - | 48 | 26 (54) |
| 3. | 24 x 7 deliveries | 3 | - | 48 | 23 (48) |
| 4. | In patient services | 3 | - | 48 | 29 (60) |
| 5. | X-Rays | 3 | 3 (100) | 48 | 42 (88) |
| 6. | Ultrasound | 3 | 2 (67) | 48 | 43 (90) |
| 7. | Obstetric services | 3 | - | 48 | 37 (77) |
| 8. | Emergency services (24 hours) | 3 | 1 (33) | 48 | 35 (73) |
| 9. | Family planning | 3 | - | 48 | 6 (13) |
| 10. | Intra-natal examination | 3 | 2 (67) | 48 | 43 (90) |
| 11. | ECG | 3 | 3 (100) | 48 | 43 (90) |

Source: Departmental records.

The number of health care services in the centres in the District was less than the prescribed norm leading to denial of health care services to the community in an equitable manner. Thus, absence of the required infrastructure and health care facilities would only affect the quality and reliability of health services available in the rural areas.

Joint physical verification of health centres conducted during May-June 2012 by Audit and departmental officer revealed instances of insufficient drainage system, unutilized beds, expired medicines etc., as evident from the following photographs.





X-Ray machine remained out of order for last two years at Sub-divisional Civil Hospital, Biswanath Chariali (26/05/2012)



Essential equipment remained out of order at Sahid Manawar Nath CHC (14/06/2012)



Non-functional OT at Sahid Manawar Nath CHC (14/06/2012)



Insecure ward at Sub-divisional Civil Hospital, Biswanath Chariali (26/05/2012)



Radiant warmer remained out of order at Pavoi SD (26/05/2012)



Expired medicines at Balichang SHC (26/05/2012)

- **Construction of Medical College at Tezpur**

GoA decided (2007-08) to establish three medical colleges at Jorhat, Barpeta and Tezpur in Jorhat, Barpeta and Sonitpur district respectively. The objectives of setting up the colleges were to improve the medical facilities in the State, improve medical education including nursing and para medical courses and to provide better and advanced treatment with latest technology to the people of the State. Besides, the gap between demand and supply of doctors was to be reduced.

GoA accorded (December 2007) administrative approval of ₹160 crore (Civil works: ₹125 crore; Equipments: ₹35 crore) for the Tezpur Medical College. The construction work was awarded (December 2008) by Chief Engineer, Building, Assam to a

Kolkata based firm at tender value of ₹125 crore. The work was stipulated to be completed by December 2010 which was extended upto June 2012. As of June 2012, 78 per cent of work was completed. Reason for delay in completion of work was due to delay in (i) handing over of drawing and design, and (ii) taking decision in fixing doors/windows and flooring works etc. For want of completion of the work in time which was attributable to avoidable deficiencies in planning and monitoring the work, beneficiaries are deprived of getting specialized treatment.

Admitting the audit observation, DC during exit conference stated (September 2012) that policy for setting up of health centre was decided at Government level.

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).

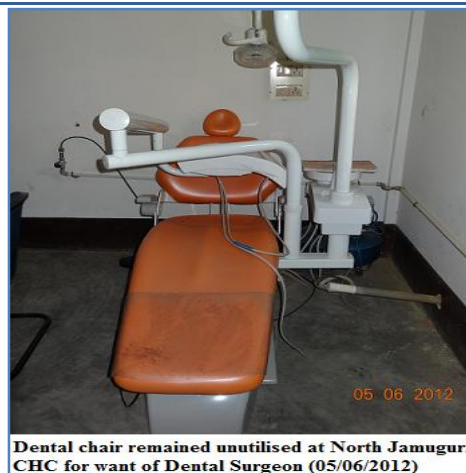
The status with regard to the availability of manpower at various health centres is given in Table-8.

Table-8: Availability of manpower as per IPHS norm at various health centres

| Health centres | No. of Health centres | Category of staff | Required | Available |
|----------------|-----------------------|---------------------|----------|-----------|
| CHCs | 3 | General physician | 3 | 11 |
| | | Gynecologist | 3 | 1 |
| | | Eye surgeon | 3 | Nil |
| | | General surgeon | 3 | Nil |
| | | Pediatrician | 3 | Nil |
| | | Anesthetic | 3 | Nil |
| | | AYUSH Doctor | 3 | Nil |
| | | Staff Nurse | 27 | 30 |
| | | Pharmacist | 3 | 4 |
| | | Lab. Technician | 3 | Nil |
| PHCs | 48 | Medical Officer | 96 | 88 |
| | | AYUSH Doctor | 48 | 30 |
| | | Staff Nurse | 144 | 113 |
| | | Pharmacist | 48 | 60 |
| | | Lab. Technician | 48 | 51 |
| | | Lady Health Visitor | 48 | 12 |
| SCs | 279 | ANM | 558 | 344 |
| | | MPW | 279 | 106 |

Source: Departmental figures.

It is noticed that while there was excess of available manpower in some categories like General Physician, Staff Nurse, Pharmacist and Lab Technicians, there was shortage of key health care personnel in the rest of the categories of staff. Audit scrutiny revealed that SHS did not initiate action for providing required manpower to achieve the objective of NRHM. In the absence of required manpower, the medical centres could not function effectively to provide the



Dental chair remained unutilised at North Jamuguri CHC for want of Dental Surgeon (05/06/2012)

intended services to the people, who were also deprived of specialist services. Deployment of excess staff in five cases indicated the need for strengthening administrative control.

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., were generally prescribed by the State Government. While Government of India had fixed targets to be achieved by 2012 for the country and the States to be achieved during the Mission period, SHS had fixed the year-wise targets for the Districts. Position of IMR, MMR and TFR in the district is given in Table-9.

Table- 9: Position of IMR, MMR and TFR

| Sl. No | Indicator | Target by GoI | Position of the State | Position of the District |
|--------|--------------------|---------------|-----------------------|--------------------------|
| 1 | IMR (per thousand) | 28 | 158 | 68 |
| 2 | MMR (per lakh) | 1 | 3.81 | 3.81 |
| 3 | TFR | 2.10 | 2.60 | 2.70 |

Source: Departmental figures.

The rate of IMR, MMR and TFR was much higher than the target fixed by GoI for various indicators in the district. Thus, the effectiveness of providing maternal and other health care needed to be improved in the district.

5.1.6 Deployment of ASHAs

One of the strategies envisaged by the Mission for achievement of GoA of reduction in IMR and TFR was appointment of a trained female community health worker called Accredited Social Health Activist (ASHA) for every thousand people who was to act as an interface between the Community and Public Health System. Against the requirement of 1,665 numbers, 1,832 ASHAs were deployed in the District. There were excess ASHAs in the district over the required number based on census 2001 data, which was indicator of lack of planning for the engagement of ASHAs with respect to rural population. Further, ₹2.01 crore was spent for their training during 2007-12 leaving an unutilized balance of ₹0.94 lakh with DHS. Lack of adequate training to ASHAs resulted in participation of ASHAs in health care activities in an adhoc manner.

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. Though it was stated by the DHS that regular visit of the villages by the health workers like ASHAs followed by ANMs were made, no report in support of such visit was produced to audit, though called for.

5.1.7 Janani Suraksha Yojana

The Janani Suraksha Yojana (JSY) scheme was introduced (April 2005) by replacing the earlier National Maternal Benefit Scheme with the twin objectives of reducing maternal and infant mortality by providing cash assistance of ₹1,400 to all Pregnant Women (PW) for institutional delivery 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 primary objective of the scheme was to increase institutional deliveries and achieve the target of 100 *per cent* institutional deliveries by 2010. The targets for institutional deliveries in the District and the achievement thereagainst during 2007-12 are given in Table-10.

Table-10: Position of institutional deliveries

| Year | PW registered | Institutional deliveries | Percentage |
|--------------|---------------|--------------------------|------------|
| 2007-08 | NA | 20921 | - |
| 2008-09 | 40673 | 18623 | 46 |
| 2009-10 | 39232 | 19613 | 50 |
| 2010-11 | 43396 | 23949 | 55 |
| 2011-12 | 44115 | 27430 | 62 |
| Total | 167416 | 110536 | |

Source: Departmental figures.

As can be seen from the above Table, the achievement with regard to institutional deliveries ranged between 46 and 62 *per cent* of the registered PW during 2008-09 to 2011-12. The percentage of institutional deliveries increased (31 *per cent*) from 20921 in 2007-08 to 27430 in 2011-12 against the increase of 44 *per cent* in the State.

Test-check of records of selected units in audit also confirms that institutional deliveries were on the rise as envisaged by NRHM though the target of 100 *per cent* by the end of 2010 was yet to be achieved in the District.

(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) and advice on the correct diet and vitamin supplements. Position of IFA distributed and TT administered during 2007-12 is shown in Table-11.

Table-11: Position of IFA distributed and TT administered

| Year | No. of PW supplied 100 days IFA | No. of PW administered TT |
|--------------|---------------------------------|---------------------------|
| 2007-08 | NA | NA |
| 2008-09 | 43348 | 38751 |
| 2009-10 | 26928 | 33441 |
| 2010-11 | 38395 | 34713 |
| 2011-12 | 34988 | 38840 |
| Total | 143659 | 145745 |

Source: Departmental figures.

Scrutiny of records revealed that 100 days IFA were provided to 1,43,659 PW (86 per cent) against registration of 1,67,416 PW and two doses of Tetanus Toxoid (TT) were provided to 1,45,745 PW (87 per cent) during the years 2008-09 to 2011-12. However, IFA and TT could not be administered to all registered PW.

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 Calmette Guerin (BCG), Diphtheria Pertussis Tetanus (DPT) and Oral Polio Vaccine (OPV) during 2007-12 is shown in Table-12.

Table-12: Status of immunisation

| Year | Target | Achievement | | | | | |
|---------|--------|-------------|---------|-------|-------|-------|--|
| | | BCG | Measles | DPT | OPV | TT2 | Full immunization as per district records (percentage) |
| 2007-08 | 43781 | 45801 | 35603 | 35326 | 36673 | 33513 | 35326 (81) |
| 2008-09 | 44481 | 38696 | 32563 | 37145 | 36830 | 37796 | 32563 (73) |
| 2009-10 | 49109 | 38749 | 35281 | 37109 | 36291 | 33533 | 35281 (72) |
| 2010-11 | 40507 | 39516 | 35545 | 37211 | 37236 | 34713 | 35545 (88) |
| 2011-12 | 38659 | 33739 | 32622 | 32198 | 31012 | 32197 | 30552 (79) |

Source: Departmental figures.

It would be seen from the above that achievement in immunization was 72 to 81 per cent of the targets during 2007-12, though the data for full immunization did not match with individual immunization programme of the district. DHS, however, stated that full immunization as mentioned above included immunization carried out in other district by the beneficiaries of Sonitpur district.

In case of secondary immunisation no target was fixed. Target in pulse polio immunisation was stated to have been achieved but detection of 49 polio cases during 2011-12 in the district raised doubts about the successful implementation of the programme.

5.1.9 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 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 patients 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 Sonitpur in June 2002. Audit scrutiny revealed that the first HIV positive case was detected in Sonitpur district in November 2002. Out of 9,338 persons screened upto March 2012 in the District, 114 persons were found HIV positive. These included 17 fully blown AIDS cases. Treatment of all the HIV infected persons is in progress in district hospital, Tezpur.

Only ₹2.24 lakh was provided by the State Aids Control Society which was utilized by District Aids Control Society during 2007-12.

(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 2007-12 for want of fund. Thus, objective of increasing awareness about HIV/AIDS remained unachieved.

(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 two blood banks in the District. However, none of the hospitals had blood separation facility for want of availability of trained manpower and no other alternative arrangement was put in place.

In the absence of adequate planning and identification of gaps in the health care infrastructure, non availability of stipulated facilities and skilled manpower and absence of community involvement in planning, the aim of providing accessible and affordable healthcare to the people could not be fully achieved in the District.

Recommendations

- The District Health Society should ensure identification of gaps in health care facilities through household survey based on which Annual Action Plan should be prepared after consolidating VHAPs and BHAPs.
- The DHS should ensure the quality of health service by providing adequate manpower, health care facilities and infrastructure in the existing health centres by effectively pursuing with GoA through DC.

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 students and students from other vulnerable sections of the society in 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 of 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. Details of funds received and utilised at district level during 2007-12 are given in Table-13.

Table-13: Funds received and utilised at district level during 2007-12

(₹ in crore)

| Year | Opening balance | Funds received | Total receipt | Funds utilised | Balance |
|--------------|-----------------|----------------|---------------|----------------|---------|
| 2007-08 | 0.68 | 28.17 | 28.85 | 28.30 | 0.55 |
| 2008-09 | 0.55 | 32.43 | 32.98 | 32.57 | 0.41 |
| 2009-10 | 0.41 | 24.17 | 24.58 | 24.28 | 0.30 |
| 2010-11 | 0.30 | 40.64 | 40.94 | 40.79 | 0.15 |
| 2011-12 | 0.15 | 7.68 | 7.83 | 7.63 | 0.20 |
| Total | | 133.09 | | 133.57 | |

Source: Departmental figures.

Scrutiny of records revealed that the unutilized balance consisted of interest earned on savings accounts, savings on procurement of stationery articles, teaching and learning materials and also on hiring of venues for holding meetings and training etc. The DMC did not initiate action to adjust the savings and interest earned in subsequent years in consultation with Mission Director, SSA.

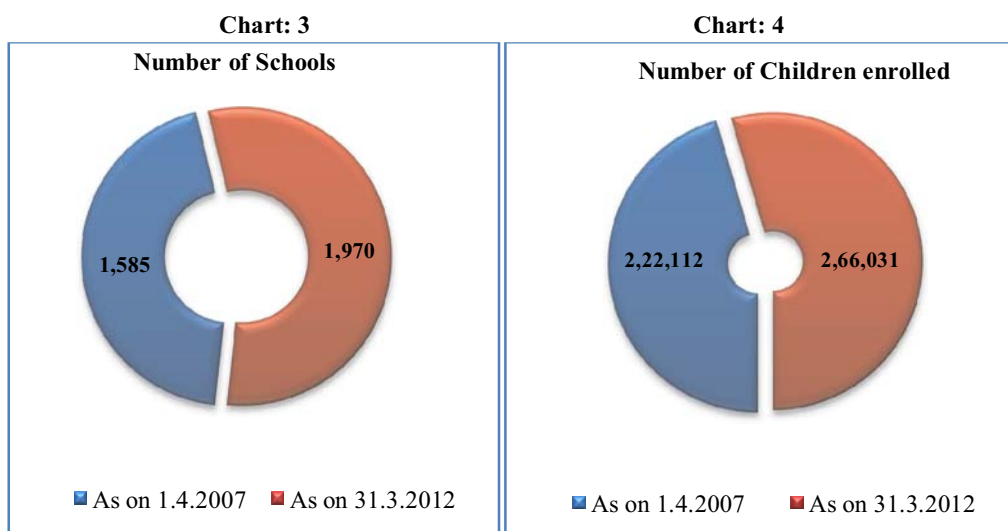
(a) Status of civil works

The Mission Director, SSA sanctioned 3,038 civil works (construction of new school building, additional class room, toilets, provision of drinking water supply etc.) and released ₹81.90 crore during 2007-12 to school management committees. Only 2,196 out of 3,038 works were completed. Due to slow progress of works by the school management committees, 842 works (27 per cent) remained incomplete. As a result, teachers/ students were deprived of healthy environment and adequate space for enhancing their teaching and learning skills.

(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 those schools also increased during 2007-12. The number of lower primary and upper primary schools (upto class VIII) increased marginally (24 per cent) from 1,585 as on 1 April 2007 to 1,970 as of 31 March 2012, whereas enrolment of children in the targeted age group of 6–14 years in these schools increased (20 per cent) from 2,22,112 as on 1 April 2007 to 2,66,031 against the increase of four per cent in the State as of 31 March 2012, as can be seen from the Charts 3 and 4.



Source: Departmental figures.

Test-check of records of 31 selected schools (LP: 24; UP: 7), however, indicated decrease (seven per cent) in enrolment during the same period which is contrary to the information furnished by SSA. This highlights the need for strict vetting and monitoring of the reports/ records to improve their acceptability.

(c) Drop out of Students

DMC furnished the information regarding enrolment, attendance and dropout of students for the period 2007-12. Audit scrutiny of data furnished by DMC revealed that the dropout level of students in the district during 2007-12 decreased from five per cent in 2007-08 to two per cent in 2011-12.

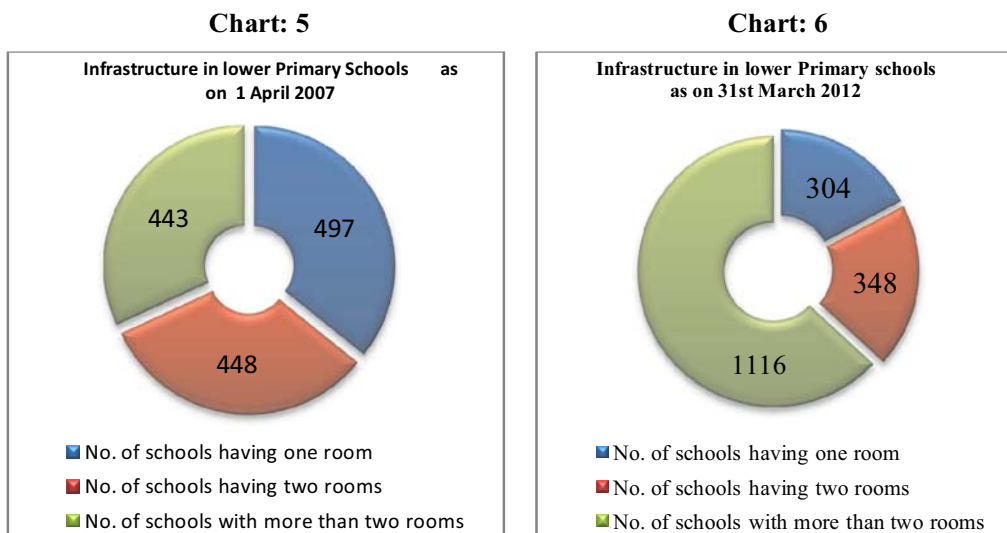
However, in 31 test-checked Schools (LP: 24; UP: 7) the dropout level increased from 20 per cent in 2007-08 to 21 per cent in 2011-12 which also highlights the need for improving the authenticity of data produced by DMC.

(d) Out of school children

SSA envisaged coverage of all children of the age of 6-14 years in school, through EGS, Bridge courses, Remedial courses, enrolment drive etc. Scrutiny of records revealed that out of school children in the District had decreased from 26,381 (10 per cent of child population) in 2007-08 to 7,910 (three per cent) in 2011-12.

(e) Infrastructure

The status of infrastructure in lower primary schools in the District as on 1 April 2007 and 31 March 2012 is presented in Charts 5 and 6 respectively.

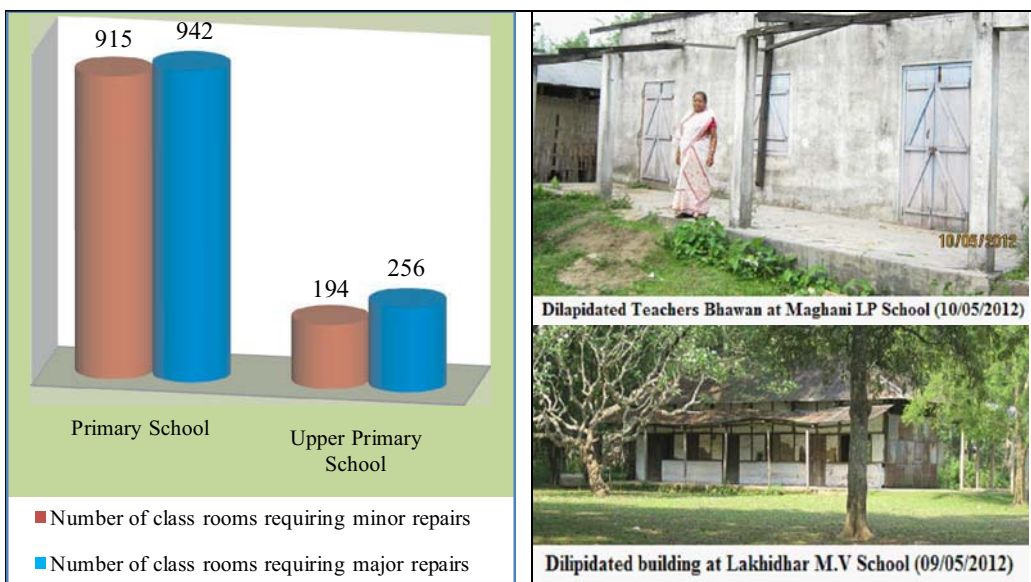


Source: Departmental figures.

The charts above indicate an improvement in the provision of infrastructure. However, 17 per cent of schools have only one class room against the minimum two class rooms as per SSA norms.

In 1,768 lower primary and 202 upper primary schools in the District as of March 2012, 1,198 class rooms required major repairs as depicted in Chart 7 and photograph below:

Chart: 7 - Position of Class rooms requiring minor/major repair



Source: Departmental figures.

Reasons for non-taking up repair works in these schools were not furnished to audit.

(f) Basic Amenities

Deficient basic amenities in schools are evident from photographs and Table-14.



Table-14: Non-availability of basic minimum amenities in elementary schools

(In numbers)

| Category | Total Schools in the District | Amenities not available | | | | |
|---------------|-------------------------------|-------------------------|----------------|-------------|---------------|------------|
| | | Girls' Toilets | Drinking water | Access Ramp | Boundary wall | Playground |
| Lower primary | 1768 | 750 | 145 | 621 | 1242 | 625 |
| Upper Primary | 202 | 20 | 5 | 29 | 126 | 59 |

Source: Departmental figures.

(g) Availability of Teachers

As against the norm of two teachers per lower 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-15.

Table-15: LP and UP schools without minimum number of teachers

| Year | Lower primary (LP) schools | | | Upper Primary (UP) schools | | |
|---------|----------------------------|----------------------|------------------|----------------------------|----------------------|------------------|
| | Total number of LP schools | Number of LP schools | | Total Number of UP schools | Number of UP schools | |
| | | Without teacher | With one teacher | | With one teacher | With two to four |
| 2007-08 | 1388 | 26 | 217 | 197 | - | 10 |
| 2008-09 | 1335* | - | 136 | 248 | 2 | 11 |
| 2009-10 | 1451 | - | 141 | 203* | 1 | 1 |
| 2010-11 | 1769 | 73 | 204 | 203 | 1 | - |
| 2011-12 | 1768* | - | 495 | 202* | - | 13 |

Source: Departmental figures.

* Reason for decrease of schools was not on record.

The above details showed non-availability of required basic infrastructural facilities/amenities and staff in the schools, caused due to lack of planning, internal control/supervision and administrative control.

(h) Engagement of Teachers

As per data furnished by the DMC, except for the year 2011-12, one to 32 *per cent* excess teachers against the SSA norms were engaged in all the years during 2007-11. During 2011-12, there was a shortfall of 1,751 teachers (urban: 381; rural: 1370) against the requirement. Information furnished by the DMC revealed that eight to 40 *per cent* excess teachers were engaged in rural areas against the requirement while shortfall of 72 to 79 *per cent* teachers against the requirement was there in urban area schools during 2007-11. Scrutiny of records of 31 urban schools¹⁴ revealed deployment of overall 117 excess teachers against the requirement of 227 teachers for 3,878 students. This indicated disproportionate engagement of teachers between rural and urban areas with absence of deployment policy and lack of administrative control.



5.2.2 Higher Education

Higher education is being imparted in the District through a network of 80 Government High Schools (GHS), 35 Government Higher Secondary Schools (GHSS), three Junior Colleges and seven Degree Colleges. Scrutiny of records of Inspector of School (IS) revealed that enrolment in classes IX to XII increased by 39 *per cent* in the District during 2007-12 as compared to 2007-08. Increase of Pass percentages by 14 *per cent* and 16 *per cent* during 2007-12 in respect of Board Examination of class X and XII was also noticed.

(a) Planning

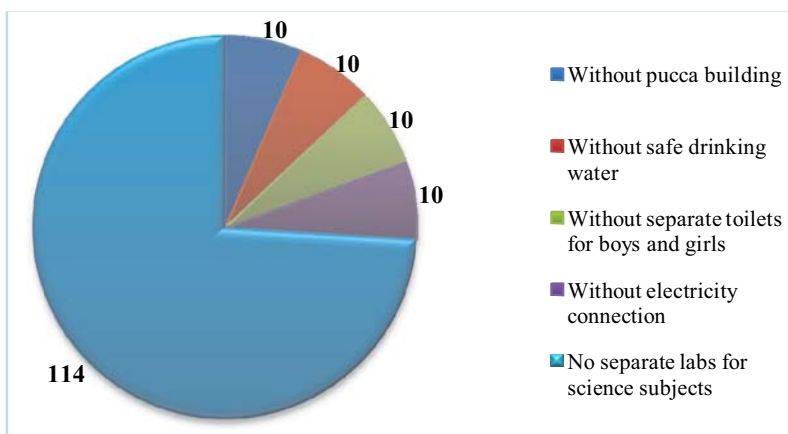
The Inspector of schools (IS) did not carry out any survey to assess the requirement of accommodation for students, staff and availability of infrastructure in the schools. The IS released ₹5.34 crore during 2007-12 as building grants for 227 works in 125 schools. Scrutiny of records revealed that only two works¹⁵ for which funds were provided during 2008-09, remained incomplete as of June 2012 due to retirement of Head Masters. The IS, however, did not initiate action to get these two works completed in time. In the absence of survey to assess the requirement of infrastructure, the justification for selecting the works could not be ascertained in audit.

(b) Infrastructure and Amenities

The position of infrastructural facilities in 80 High Schools and 35 Higher Secondary Schools, 10 Degree and Junior colleges is given in Chart 8.

¹⁴ Gabhuru, Balipara, Biswanath, Chaiduar blocks

¹⁵ 1. Khelmati HS & 2. Dhekiajuli Girls HS

Chart: 8 - Infrastructural facilities available in High, HSS and colleges

Source: Departmental figures.

(c) Quality of Education

Quality education can be imparted only when there is no shortfall of teachers in schools/colleges and the quality of teaching is reflected from the board results of class X and XII.

(i) Availability of Teachers

Out of total 125¹⁶ High, HSS and Junior & Degree Colleges in the District, the category-wise position of teachers as of March 2012 is depicted in Table-16.

Table-16: Availability of teachers in High, HSS and Junior & Degree Colleges

| Sl. No. | Category | Sanctioned strength | Men in position | Shortage |
|---------|-----------------------|---------------------|-----------------|----------|
| 1 | Principal | 33 | - | 33 |
| 2 | Vice Principal | 33 | 1 | 32 |
| 3 | PG Teachers | 328 | 264 | 64 |
| 4 | Head Master | 80 | 69 | 11 |
| 5 | Assistant Head Master | 26 | 21 | 5 |
| 6 | Others | 1757 | 1321 | 436 |

Source: Departmental figures.

The above table indicated that there was 25 per cent shortage of staff which had an adverse effect on imparting quality education in the district.

(ii) Board Results

The data relating to overall pass percentage in Board examination in respect of Class X and XII during 2007-12 furnished by the Inspector of School (IS) indicated that pass percentage of Board Examination in respect of Class X increased from 50 per cent in 2007-08 to 64 per cent in 2011-12 against the increase of the pass percentage as a whole in the State from 59 per cent to 70 per cent. In the case of Class XII, pass percentage increased from 63 per cent in 2007-08 to 79 per cent in 2011-12 whereas in the State, the pass percentage increased from 72 per cent to 79 per cent.

¹⁶ 35 HSS, 80 HS, three Junior and seven Degree Colleges

There was improvement in pass percentage inspite of large vacancy in the posts of teachers in the schools. However, the district was still lagging behind the State average.

(d) Inspection of Schools

The Inspector of Schools (IS) could neither furnish any norms for inspection of schools nor did any records of actual inspection conducted during 2007-12 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. Scrutiny of records revealed that against the requirement of 600¹⁷ inspections in respect of HS/HSS, only 345 inspections were carried out during 2007-12 resulting in shortfall of 255 inspections (43 per cent). However, no inspection reports were produced to audit. Also the reasons for shortfall were not on record. This had bearing on the quality of education imparted.

5.2.3 Scholarship schemes

The State Government has been implementing various scholarship schemes with financial support from GoI and also from its own resource 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 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 (PD, ITDP) and Sub-Divisional Welfare Officer (SDWO) at the Sub-Divisional level.

Scrutiny of records revealed that PD, ITDP and SDWO neither had any information regarding enrolment of SC/ST student in school nor did prepare any data base for SC/ST students eligible for getting scholarships. Scholarships are given only on the basis of applications received from the students.

Scrutiny of records revealed that during 2007-12, against the receipt of 17,444 applications, 17,110 SC/ST students were covered under pre-matric scholarship scheme for which ₹0.60 crore was received from GoA and paid to SC/ST students accordingly. Besides, under Central sector, pre-matric scholarship amounting to ₹0.05 crore was also disbursed during 2007-08 and 2010-11 to 420 SC/ST students belonging to the community engaged in sweeping/ scavenging work etc. During the period 2008-09, 2009-10 and 2011-12, no scholarship under Central sector was provided to SC/ST beneficiaries. Further, during 2007-12, post matric scholarship amounting to ₹3.35 crore was disbursed to 10,255 SC/ST students. No fund was provided by GoA for SC/ST students for the year 2011-12. Thus, targeted group remained uncovered during 2011-12 under the scheme.

¹⁷ 10 Inspection x 12 months x 5 years = 600

Test check of records of 45 selected schools (LP: 24; UP: 7 & HS/HSS: 14) revealed that against the enrolment of 4,730 SC/ST students, only 277 (six per cent) SC/ST students were covered under scholarship scheme during 2007-12.

Thus, due to non preparation of data base, majority of SC/ST students eligible for scholarships remained uncovered which frustrated the very objective of the scheme.

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, besides shortfall of teachers.

Recommendations

- Basic infrastructure/facilities should be provided on priority through an exclusive action plan in all the schools to ensure creation of an appropriate environment both for teaching and learning.
- Deployment of teachers in rural and urban schools should be rationalized by instituting a regular review mechanism.
- Coverage of eligible SC/ST students under scholarship schemes should be ensured through advance planning and creating a data base.

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 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 and upper primary school children in 6-10 years age group.

At the district level, DC is the nodal agency responsible for implementation of the scheme. Based on the allocation made by GoI, DC reallocates the same among the institutions covered under MDM. DC is responsible for collection of food grains from FCI godown and transportation of the same to schools through authorised agencies.

Position of funds received from GoI and utilised during 2007-12 for implementation of the scheme was as in Table-17.

Table-17: Position of receipt and utilization of fund

(₹ in crore)

| Item | Funds received | Funds utilised |
|---------------------|----------------|----------------|
| Cooking cost | 30.27 | 30.01 |
| Transportation cost | 1.47 | 1.08 |
| Cost of food grains | 4.55 | 3.90 |
| Honorarium of cooks | 1.20 | 1.10 |
| Total | 37.49 | 36.09 |

Source: Data furnished by DC

Out of ₹37.49 crore received during 2007-12, DC utilised ₹36.09 crore leaving a balance of ₹1.40 crore. Funds remained unutilized due to receipt of funds at the fag end of the year, non receipt of transportation bills, list of cooks from the schools etc.

Year-wise position of enrolment, requirement of rice, quantity of rice allotted/lifted and feeding days covered is indicated in Table-18.

Table-18: Position of enrolment, allotment/ lifting of rice and feeding days covered

(Quantity in quintal)

| Year | Enrolment ¹⁸ | | | Requirement of rice ¹⁹ | Rice lifted and utilised | No. of feeding days covered (percentage) | No. of school days |
|--------------|-------------------------|---------------|----------------|-----------------------------------|--------------------------|--|--------------------|
| | LP | UP | Total | | | | |
| 2007-08 | 219180 | -- | 219180 | 47123.70 | 35605.00 | 162 (75) | 215 |
| 2008-09 | 220327 | -- | 220327 | 47370.30 | 52135.57 | 215 (100) | 215 |
| 2009-10 | 188498 | 55696 | 244194 | 58489.00 | 39977.02 | 147 (68) | 215 |
| 2010-11 | 192251 | 75018 | 267269 | 65527.26 | 47072.77 | 154 (72) | 215 |
| 2011-12 | 230125 | 88070 | 318195 | 77879.44 | 63141.00 | 122 (57) | 215 |
| Total | 1050381 | 218784 | 1269165 | 296389.70 | 237931.36 | 800 | |

Source : Data furnished by DEEO

The above table indicates that except in 2008-09, lifting and utilization of MDM rice was less than the requirement. The shortfall in covering feeding days ranged between 93 (43 per cent) and 53 (25 per cent) days during 2007-08 and 2009-12 against required 215 days in a year. Reason for short allotment of rice and action taken by DC for increase of allotment of rice by GoI were not found on record. During 2008-09, against the requirement of 47,370.30 quintals, 52,135.57 quintals of rice was allotted by GoI and lifted by DC and shown as having been utilised. Thus, utilisation of 4,765.27 quintals of rice valuing ₹39.55 lakh, being over and above the requirement, was doubtful, as no supporting records were made available in audit, though called for.

Further, cooking cost for 561 days during 2007-12 was disbursed to schools against 800 days for which rice was issued to schools. In the absence of disbursement of complete cooking cost with reference to the rice issued, bonafides of implementation of MDM scheme seems doubtful. As such mis-utilisation of 71,081.99 quintals of rice valuing ₹5.90 crore for balance days (800 days – 561 days) cannot be ruled out. Besides, nutritional status of students through regular weight measurement of students and improvement of quality of education and better performance in class examination was never assessed.

As per scheme guidelines, each school should have a kitchen cum store. Out of 1,970 schools, 675 (34 per cent) schools did not have kitchen cum store. In the absence of kitchen cum store, meals were prepared in open space/own arrangements by schools in class room, temporary shed etc. In the absence of storage facility, foodgrains were stored in class room as evident from the photographs.

¹⁸ The enrolment shown by DEEO for lifting MDM rice differs from the enrolment figures furnished by SSA due to inclusion of aided schools.

¹⁹ Enrolment x No. of school days x 100gm/150gm per day per student.



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.

Admitting the audit observation, DC stated (September 2012) that cooking cost could not be provided simultaneously with issue of rice, as GoA had not released the necessary funds in time.

5.4 Water Supply

Provision of adequate and safe drinking water to all the citizens, especially those living in rural areas, has been a priority area for both the Central and State Governments. In Sonitpur district five centrally sponsored schemes and five State plan schemes are being implemented for provision of drinking water. In the District, the schemes were implemented through three Public Health Engineering Divisions. The funds available and expenditure incurred on water supply schemes in the District during 2007-12 is indicated in Table-19.

Table-19: Funds available and expenditure incurred on water supply schemes in the District during 2007-12

(₹ in crore)

| Year | Opening balance | Funds received | Total receipt | Expenditure | Closing balance |
|--------------|-----------------|----------------|---------------|---------------|-----------------|
| 2007-08 | - | 9.43 | 9.43 | 9.43 | 0.00 |
| 2008-09 | 0.00 | 22.44 | 22.44 | 22.33 | 0.11 |
| 2009-10 | 0.11 | 20.12 | 20.23 | 20.12 | 0.11 |
| 2010-11 | 0.11 | 27.85 | 27.96 | 27.85 | 0.11 |
| 2011-12 | 0.11 | 24.85 | 24.96 | 24.84 | 0.12 |
| Total | | 104.69 | | 104.57 | |

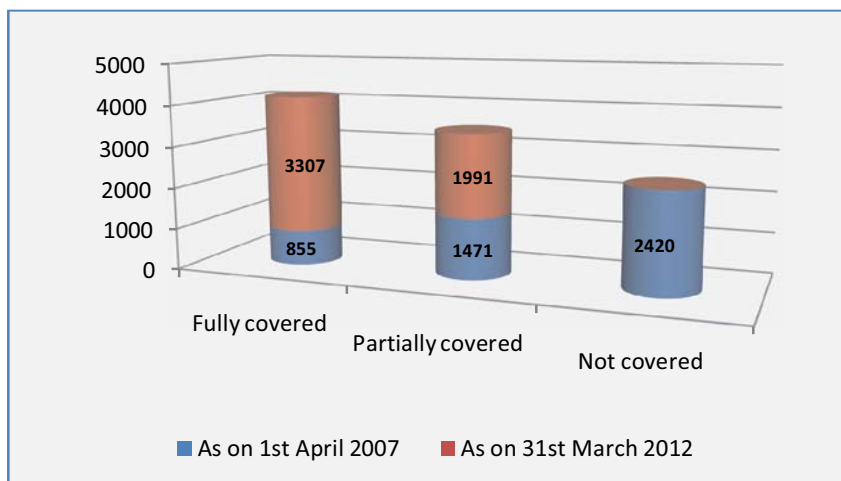
Source: Departmental figures.

The above table indicated that out of available amount of ₹104.69 crore, ₹104.57 crore were spent by three PHE divisions. Reason for non drawal of the balance amount of ₹0.12 crore were not stated to audit, though called for.

5.4.1 Status of Water Supply

Out of 4,746 habitations²⁰, 855 (18 per cent) habitations were fully covered, 1,471 (31 per cent) habitations were partially covered and 2,420 (51 per cent) habitations were not at all covered up to 31 March 2007. The number of habitations increased to 5,298 as of March 2012, of which 3,307 (62 per cent) habitations were fully covered against the State coverage of 56 per cent and 1,991 habitations (38 per cent) were partially covered in the district showing increase in coverage during the last five years as shown in Chart 9.

Chart: 9 - Position of habitation fully/partially/not covered under water supply scheme



Source: Departmental figures.

5.4.2 Status of execution of schemes

In three divisions there were 55 ongoing Water Supply Schemes as on April 2007. Further, during 2007-12, 5,228 water supply schemes {Piped Water Supply Scheme (PWSS): 230, estimated cost: ₹112.08 crore; Spot Source (SS): 4,998, estimated cost ₹22.01 crore} were approved and taken up at an estimated cost of ₹134.09 crore. Out of altogether 5,283 schemes, 4,607 schemes (PWSS: 168 and SS: 4,439) were completed during 2007-12. Two PWSS (estimated cost of ₹0.98 crore) approved during 2007-12 had not been taken up as of March 2012 for non finalization of suitable land and non-feasibility of source. 96 PWSS were in progress after incurring an expenditure of ₹32.13 crore and 559 Spot Sources with an estimated cost ₹3.28 crore were not taken up as of March 2012.

Thus, due to non completion of works, the desired habitation could not be covered with provision of potable water.

²⁰ 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.

Six completed PWSSs were physically verified during audit. Photographs of two schemes are given below:



Completed scheme of Sadharu PWSS (10-05-2012)



Completed scheme of Puthimari PWSS (26-04-2012)

5.4.3 Implementation

➤ Defunct schemes

Scrutiny of records relating to implementation of 15 schemes revealed that during 2007-12, five PWSSs became non-functional due to extraction of pipelines for construction of Border road, failure of DTW, shortage of operating staff, damage of DTW by miscreants. 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 division spent ₹0.91 crore on constructions and maintenance of these five PWSS. For revival of schemes, the division requested (December 2011) for providing fund of ₹0.57 crore. GoA did not sanction any fund. Thus, 21 affected habitations covering 5,338 beneficiaries did not have access to potable water, disproving the assertion of the Department that there was no uncovered habitation as of 31 March 2012.



Defunct scheme of Joysidhi Chengamari PWSS (24-04-12)

➤ Idle stock

The Chief Engineer (CE), Public Health Engineering Department procured material centrally and supplied to the indenting divisions. Audit scrutiny revealed that 126347.00 RM UPVC pipes of various diameter (50 mm to 160 mm dia) valuing ₹1.70 crore meant for 63 ongoing schemes remained idle for two to five years (in Tezpur-I and Biswanath Chariali PHE Divisions) indicating poor material management by the Department. The Division did not initiate any action for gainful utilisation/disposal of the idle UPVC pipes.



UPVC pipe lying idle at Tezpur PHE-I Division (25-04-12)

5.4.4 Other point

- 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 429 completed schemes (PWSSs), VLCs were formed only for 202 schemes. Again, out of these 202 schemes, house connections were provided in only 104 schemes.

The Department incurred an expenditure of ₹9.21 crore for maintenance of all the completed schemes although completed schemes were required to be maintained by the VLCs.

5.4.5 Water quality

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. The District had four water testing laboratories in four different locations. The water testing laboratory at Jamugurihat established (May 2011) at a cost of ₹0.60 lakh, however, remained non-functional for want of equipment. Two technicians appointed for the said laboratory remained idle as of date though recurring expenditure towards salary (₹1.76 lakh upto March 2012) was being incurred. Further, equipment valued at ₹6.44 lakh remained idle in all the four laboratories as these were found substandard. None of these laboratories has arsenic and fluoride testing facilities. However, 12,323 samples were tested by the three divisions through water testing laboratories in the District and outside the district, of which 204 samples were found contaminated with arsenic and fluoride, 117 out of 204 samples were found contaminated beyond permissible limits. Out of total 92 habitations covering 19,315 people, the Division supplied safe drinking water to only six habitations having 4,764 people. The balance 86 habitations with 14,551 people remained to be covered for safe drinking water. Thus, the objective of providing pure and safe drinking water supply in the District remained largely unachieved.



SDL at Jamugurihat remained non-functional since last one year due to want of adequate equipments (24-04-2012)

Substandard lab materials lying at Jamugurihat SDL since last one year (24-04-2012)

As per information furnished by the Joint Director of Health Services, Sonitpur, 17,82,634 cases of water borne diseases inclusive of 32 death cases were detected (Diarrhoea: 1,12,434; Gastroenteritis: 64,138; Others: 16,11,030) during 2007-12 which indicated the dismal picture of providing safe drinking water in the District.

Supply of safe drinking water to rural populace could not be ensured through regular water sample tests in the District inspite of improvement in coverage of habitations during last five years as the District did not have the required/functional water testing facilities.

Admitting the audit observation, Executive Engineer, PHE stated (September 2012) that out of five non-functional PWSS, three PWSS had been revived but details of schemes revived and numbers of habitations covered, were not produced in audit.

Recommendation

- Water quality testing followed by remedial measures should be improved/ upgraded to ensure supply of safe drinking water to the people in the District.

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, Sonitpur. The main objective of the scheme was to accelerate rural sanitation coverage in all schools by 2008 and all Anganwadi Centres by March 2009 followed by provision for toilets to all by 2012.

During 2007-12 the Division incurred total expenditure of ₹30.08 crore out of total available fund of ₹30.11 crore leaving unutilised balance of ₹0.03 crore. Category-wise targets and achievements in construction of toilets under the scheme are given in Table-20.

Table-20: Target and achievements of toilets during 2007-12

| | Targets | Achievements |
|----------------|----------|--------------|
| IHHL for BPL | 1,21,988 | 83,494 (68) |
| IHHL for APL | 58,766 | 21,647 (37) |
| School toilets | 2,490 | 1,899 (76) |
| Anganwadi | 799 | 607 (76) |

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

As per TSC, all the 2,085²¹ schools in the District were to be covered by 2008 and accordingly, atleast 4,170 (separate toilets for boy and girls) toilets were required to be constructed. The Division, however, targeted 2,490 school toilets and constructed 1,899 toilets by 2012. In case of construction of Anganwadi toilets, only 76 per cent could be completed till March 2012 against the target year of 2009. In respect of IHHL for BPL and



²¹ 1768 (LP) + 202 (UP) + 35 (GHSS) + 80 (GHS) = 2085

APL against target for coverage of 100 *per cent* actual coverage was 68 and 37 *per cent* respectively. This indicated that the authorities lagged behind in fulfilling the objectives of the scheme. Further, large quantities of TSC materials remained unutilized and were kept in the open field as evident from the photographs.

5.5.2 Sewerage

There are five towns in the District *viz.*, Tezpur, Rangapara, Dhekiajuli, Biswanath and Gohpur where no sewerage facilities were available. The Department also did not have any plan for construction of sewerage plant.

Thus, the coverage of the Sanitation Campaign 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

- DC should ensure timely completion of planned works through close monitoring of PHE Division so that intended benefits could reach to the people without delay.

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 capacity building in mothers through proper nutrition and health education for looking after normal health and nutritional needs of their 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 2007-12 is shown in Table-21.

Table- 21: Funds received under ICDS during 2007-12

(₹ in crore)

| Year | Opening balance | Funds received | Total funds available | Funds utilized | Closing balance |
|--------------|-----------------|----------------|-----------------------|----------------|-----------------|
| 2007-08 | - | 4.72 | 4.72 | 4.72 | - |
| 2008-09 | - | 4.12 | 4.12 | 4.12 | - |
| 2009-10 | - | 11.47 | 11.47 | 11.47 | - |
| 2010-11 | - | 8.91 | 8.91 | 7.90 | 1.01 |
| 2011-12 | 1.01 | 11.30 | 12.31 | - | 12.31 |
| Total | | 40.52 | | 28.21 | |

Source: Departmental figures.

There was an unspent balance of ₹12.31 crore which was due to non completion of civil works and late receipt of funds during 2011-12. This, in turn, prevented provision of infrastructure support to the scheme like drinking water, cooking shed etc., which affected the implementation of scheme adversely.

5.6.2 Infrastructure

As of March 2012, the District had 3860 AWCs under 15 projects, of which 64 AWCs were not made functional for want of appointment of Anganwadi workers. Out of 3,796 centres, only 1,619 had Government buildings. Physical verification of AWCs by Audit with departmental officer indicated deficiency of toilet, drinking water and cooking facility as evident from the photographs:



Dilapidated condition of Anganwadi Centre No. 42 at Dhekiajuli (07/06/2012)



Anganwadi Centre No. 261 at Bahbera running in an IAY house (14/06/2012)



Anganwadi Centre No. 118 at Balikuthi running without water supply (15/05/2012)

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-22.

Table- 22: Year-wise position of target fixed and achievement

| Year | Target | Achievement | Number of feeding days covered |
|--------------|------------------|------------------|--------------------------------|
| 2007-08 | 2,20,784 | 1,42,220 | 33 |
| 2008-09 | 2,54,419 | 2,05,368 | 90 |
| 2009-10 | 2,84,480 | 2,36,620 | 106 |
| 2010-11 | 3,34,567 | 2,68,470 | 133 |
| 2011-12 | 3,24,016 | 2,79,129 | 113 |
| Total | 14,18,266 | 11,31,807 | |

Source: Departmental figures.

The above table indicates that 2,86,459²² (20 per cent) targeted beneficiaries remained uncovered during 2007-12. Further, against the norm of 300 days, a meager 33 (11 per cent) to 133 (44 per cent) feeding days were covered which negated the objective of nutritional needs contemplated in the scheme. Scrutiny of record revealed that targeted feeding days could not be achieved due to short receipt of fund.

5.6.4 Implementation

The Anganwadi Workers render a wide range of services relating to 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 that coverage of children under immunization programmes ranged between 76 and 82 per cent during 2007-12. The DSWO stated (May 2012) that the shortfall from complete achievement was due to refusal of the beneficiaries to accept the facility which indicated deficiency in the efforts of the health department in motivating the people for immunisation.

(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 2007-12, health check up of 2,86,255 expectant mothers, against the target of 3,12,827 was carried out and post natal check up of 3,72,883 out of targeted 4,23,742 mothers was carried out. Out of 2,20,423 new born babies, health check up of 1,83,657 was carried out. Thus, there was shortfall in achievement of health check up of newly born babies for want of regular visits of the centres by the PHC doctors.

(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 2007-12, 6.80 lakh children were identified through survey as required under the scheme, of which 5.60 lakh children were enrolled. Scrutiny of records revealed that 82 to 87 per cent children attended the school.

Thus, implementation of the scheme was partial in the district as 33 to 133 feeding days per year were provided for, against the norm of 300 days per year

²² (Target : 14,18,266 – Achievement : 11,31,807)

during 2007-12. As a result, improvement of nutritional status of beneficiaries remained unachieved. Besides, AWCs were lacking in toilet and drinking water facilities.

Recommendations

- AWCs should be provided with essential facilities like drinking water, toilets, and storage facility etc., through a time bound action plan for their smooth functioning.
- GoA should ensure coverage of 300 feeding days per year for the children and lactating mothers by providing adequate funds.

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.

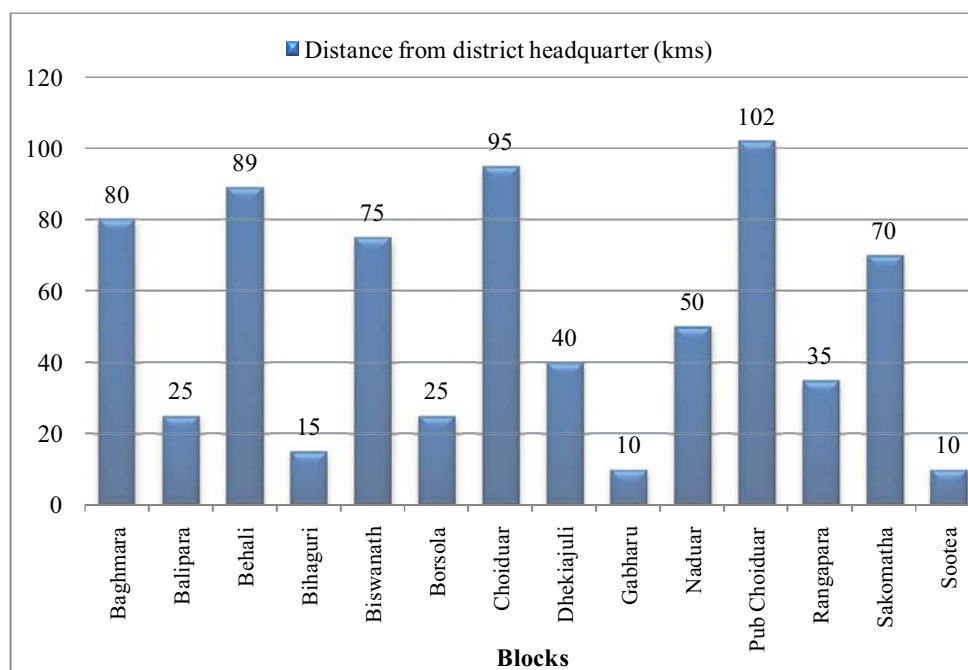
The nearest domestic airport at Tezpur, is at Salonibari, 24 kms away from district headquarters. Three towns *viz.*, Tezpur, Rangapara, Biswanath Chariali of the District were connected by rail but railway service remained suspended due to gauge conversion. A review of the development of roads in the District revealed that 59 *per cent* habitations had been provided road connectivity up to March 2012. Audit findings in this regard are discussed below.

6.1.1 Roads

(a) Status of Road Connectivity

Out of the total 604 habitations in the District, 356 habitations have been provided road connectivity as of March 2012. The distance of various places from the District headquarters ranges from 10 kms (Gabharu) to 102 kms (Pub Choiduar). The distances from the Blocks to the District headquarter is given in Chart 10.

Chart: 10 - 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 2012 is given in Charts 11 and 12.

Chart: 11- Status of road connectivity

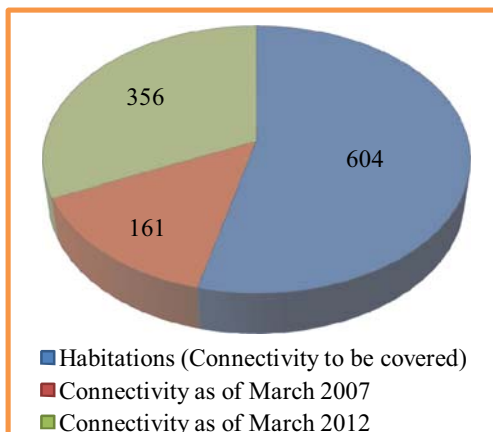
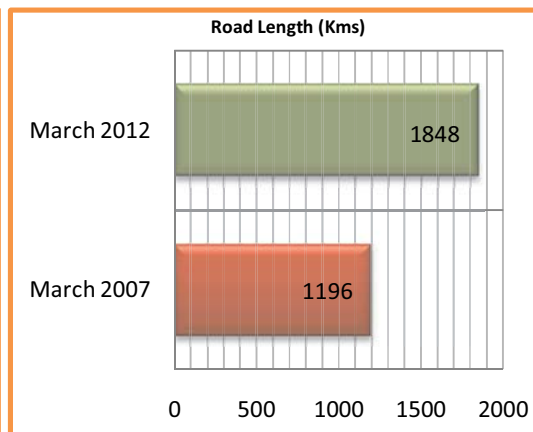


Chart: 12- Status of road length



Source: Departmental figures.

As can be seen from the charts above, there has been an increase of 195 habitations connected through roads and 652 kms (55 per cent) of road length provided during last five years after incurring an expenditure of ₹236.13 crore²³. More than 40 per cent habitations yet to be connected through roads. Shortfall in connectivity was due to non completion of works as discussed in succeeding paragraphs.

(b) Schemes for Development of Road

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

PMGSY was launched in 2000, aimed at connecting all rural habitations having population of 500 and above by providing all weather roads. The status of connectivity through PMGSY as of March 2012 was as shown in Table 23.

Table-23: Status of habitations connectivity as of March 2012

| Habitations with population | Total numbers of habitations | Habitations as on 31 March 2012 | | Percentage of habitations yet to be connected |
|-----------------------------|------------------------------|---------------------------------|-----------------|---|
| | | Connected | To be connected | |
| More than 1000 | 430 | 202 | 228 | 53 |
| More than 500 | 174 | 154 | 20 | 11 |
| Total | 604 | 356 | 248 | 41 |

Source: Departmental figures.

During 2007-12, ₹164.59 crore was available, which was spent for implementation of the scheme. As 41 per cent of habitations remained unconnected as of March 2012, there was still enough scope for facilitating connectivity through all weather roads to the rural people through the developmental schemes.

²³ Cost of improvement, major repairing and restoration, Original works.

(ii) Status of works

During 2007-12, a total number of 280 works (PMGSY-37 packages and other schemes-243 works) were sanctioned, of which 232 works (PMGSY-7 packages and other works-225) (83 *per cent*) were completed as of March 2012. Of the completed works, 53 other works (24 *per cent*) were completed within the stipulated date of completion and 179 works were completed with delays ranging between one and 20 months. Out of balance 48 works (PMGSY-30 packages and other works-18), 44 works (PMGSY-29 packages and other works-15) were due for completion but remained incomplete as of March 2012 after incurring a total amount of expenditure of ₹128.30 crore.

6.1.1.1 Implementation issues

Scrutiny of records relating to execution of 30 works revealed the following deficiencies:

(a) Equipment advance

As per General Conditions of Contract and terms and condition of Notice Inviting Tender (NIT), equipment advances are payable to the contractor on production of evidence of procurement of the equipment required for the construction works. The amount so paid was required to be recovered from the contractors in instalments from running account bills. Scrutiny of records revealed that during November 2008 to March 2012, equipment advance of ₹2.63 crore was paid to four contractors²⁴ without obtaining any documentary evidence regarding procurement of the required equipment. Further, out of ₹2.63 crore, ₹1.76 crore was recovered leaving ₹0.87 crore yet to be recovered (May 2012). This resulted in extending undue financial aid to contractors.

(b) Loss of Government money

(i) The work “Construction of road from Rangasakua to Christianbasti and Topia to Silonighat including cross drainage work and routine maintenance of the works for five years from 2007-08 under PMGSY, Package No. AS-22-81” was awarded to a contractor at a tendered value of ₹3.51 crore with stipulated date of completion of the work by January 2010. After completion of 31.46 *per cent* of the work and payment of ₹1.18 crore to the contractor, the work was rescinded (December 2010) due to slow progress. An incomplete final bill was also prepared (March 2011) and ₹39.50 lakh was found recoverable after adjustments of all dues from the contractor which remained unrecovered as of April 2013.

(ii) Another work “Construction of road from Rangapara to Urahiloga including cross drainage work and routine maintenance of the works for five years

24

| Name of work | Name of contractor | Amount paid | Amount recovered | Amount to be recovered |
|---|----------------------------|-------------|------------------|------------------------|
| Constn. of Rd from 109 th km of NH-52 to Belsiri Rly Station | Shri Mukul Lahakar | 64,48,000 | 34,89,624 | 29,58,376 |
| Constn. of Rd from 107 th km of NH-52 to Mitham Bengali | M/s Multitech Construction | 59,17,111 | 45,46,296 | 13,70,815 |
| Pavoi Bargang Rd | M/s Sailaja Commercial | 91,80,000 | 49,36,246 | 42,43,754 |
| (i) Bakula Pathar to Cotton Mill, (ii) NH-52 to Puthikhati | Afrika Payeng | 47,87,983 | 46,12,983 | 1,75,000 |

from 2007-08 under PMGSY (ADB), Package No. AS-22-68” was awarded to a contractor at a tendered value of ₹3.14 crore with the stipulation that the work be completed by December 2009. After completion of 58 *per cent* of work and payment of ₹1.57 crore to the contractor, the work was rescinded (May 2011) due to slow progress. An incomplete final bill was prepared (June 2011) and as of May 2012 an amount of ₹60.02 lakh was recoverable from the contractor on account of mobilization and equipment advance and other recoveries. The amount was not recovered as of April 2013.

The Division requested (August 2011) other divisions to recover the amount from the bills of the concerned contractors in case they were awarded works from those divisions but no such recovery had been made (April 2013).

Thus, non-completion of the works resulted not only in an unproductive expenditure of ₹2.75 crore, but also the department extended undue financial benefit of ₹0.99 crore to the contractors.

(c) Wasteful expenditure

Three works of (i) Keherukhanda pathar to NH-52, (ii) Tulip Bagan to Rubbar Tola and (iii) Balijan Kachari to Pichalamari under PMGSY Package No. AS-22-73 were awarded (September 2008) to a contractor at tender value of ₹6.57 crore with stipulation to complete the works by March 2010. After completion of 82 *per cent* and payment of ₹5.72 crore, the work was rescinded (April 2012) due to slow progress. Joint verification of the work “Construction of road from Tulip Bagan to Rubbar Tola” carried out on 16 May 2012 with departmental officer revealed that the entire chainages of 1.535 km. was already damaged as no Premix Carpeting (PC) and Seal Coat (SC) works were carried out immediately after execution of Water Bound Macadam (WBM) by the contractor. Meanwhile grass formed on the surface of the entire chainage as evident from the photographs.



Incomplete PMGSY Road-Tulip Bagan to Rubbar Tola-Package No. AS-22-73 (16/5/2012)

Scrutiny further revealed that the contractor was paid ₹33.03 lakh for WBM work which became wasteful due to non-execution of PC and SC work and consequential damage of sub-grade of the road. As of June 2012, the Division did not initiate any action to assess the liquidated damage recoverable from the contractor and to get the work completed. Thus, non-completion of the work rendered the expenditure

of ₹5.72 crore unfruitful besides, expenditure of ₹33.03 lakh wasteful. Further, road connectivity to the targeted habitations remained unachieved.

(d) Avoidable expenditure

The work “Improvement of riding quality in Km. 139-141 and 143-149 of NH-52” was awarded (July 1998) to a contractor at the tendered value of ₹1.86 crore. The work was commenced on 11 July 1998 and scheduled to be completed by January 2001. The Division, however, withdrew the work from the contractor owing to slow progress. Accordingly, after taking final measurement, a final bill for ₹1.20 crore was prepared (16 July 2002) and after due adjustment of recoveries, ₹60.43 lakh was payable to the contractor. However, the Division did not pay the amount to the contractor inspite of several requests made by him till his death (26 May 2004). After the death of the contractor, his legal heirs filed (16 August 2005) a suit in the Hon’ble Court of Civil Judge No.2, Guwahati demanding payment of the bills. The Hon’ble Court passed a judgement (30 June 2008) for payment of dues of the contractor along with interest @ 18 per cent from the date of institution of the suit till the date of payment of all dues. Accordingly, the division had to pay (7 January 2010) ₹1.05 crore²⁵ including interest and cost of the suit amounting to ₹0.45 crore.

Thus, due to non-payment of the contractor’s dues in time, the department incurred an expenditure of ₹0.45 crore, which was avoidable.

(e) Unproductive expenditure.

Two works viz., (1) “Construction of road from Tupia to Balijuri” (estimated cost ₹3.90 crore) under PMGSY Package No. AS-22-27, (2) “Improvement of road from Solengi Rajabari via Tinalibari Sonapur” for State Road connectivity (Ch. 0.00 km to 8.65 km; estimated cost ₹4.95 crore) was awarded on 29 November 2005 and 2 March 2009 respectively to two contractors with stipulation to complete the works by August 2006 and December 2009 at the cost of ₹3.90 crore and ₹4.76 crore respectively. Scrutiny revealed that the works commenced between 29 November 2005 and 2 March 2009 but could not be completed within the stipulated dates. As of June 2012, physical progress of 63 per cent in 1st work and 60 per cent in case of 2nd work could be achieved. The contractors were paid ₹6.49 crore till March 2012 (Work No.1: ₹3.30 crore; Work No.2: ₹3.19 crore).

Physical verification of the work “Construction of road from Topia to Balijuri” with departmental officer on 27 May 2012 revealed the dilapidated condition of road.

25

| Sl. No. | Voucher No. | Date | Particulars of payment | Amount paid (₹) |
|--------------|-------------|------------|---|-----------------------|
| 1 | 01 | 07-01-2010 | Dues of incomplete final bill | 60,42,847.00 |
| 2 | 02 | 07-01-2010 | Bills for interest due to delayed payment | 44,66,675.00 |
| 3 | 03 | 07-01-2010 | Bills for cost of suit | 21,049.00 |
| Total | | | | 1,05,30,571.00 |

Breaches were found at different chainages of the road as evident from the photographs.



Incomplete RCC Bridge No. 5/1- Package No. AS-22-27 (27-05-2012)



Dilapidated condition of Topia to Balijuri Road- Package No. AS-22-27 (27-05-2012)

Further, the department, apart from issuing notices, did not initiate any punitive action against the contractors as per agreement for their failure to complete the works even after the passage of three to six years from the due date of completion of the works. This resulted in extension of undue benefits to the contractors besides rendering the expenditure of ₹6.49 crore unproductive as intended road connectivity could not be provided to the targeted habitations.



Incomplete road of Solengi to Rajabari via Tinalibari Sonapur to Rajgarh road (03-05-2012)

(f) Inordinate delay of NLCPR works

The Government of Assam (GoA) considered the work “Construction of RCC Bridges (8 Nos.) under Non-lapsable Central Pool Resources (NLCPR)” for providing better linkage with roads connecting the neighbouring States to facilitate economic development in the district. Administrative Approval (February 2006) for ₹8.75 crore and Technical Sanction (2005-06) for the same was also accorded.



Incomplete RCC Bridge No. 16/1 (27-05-2012)

The work was awarded (September 2006) to a firm at the tender value of ₹8.46 crore with the stipulation to complete the work by September 2007. Scrutiny of records and physical verification of the worksite with the departmental officer revealed that all the eight bridges remained incomplete. As of May 2012 overall 60 per cent of work was completed and the firm was paid ₹4.57 crore. However, the department neither

cancelled the contract nor initiated any action to get the works completed. Thus, the desired benefits remained unachieved even after a lapse of seven years from due date of completion of the work rendering expenditure of ₹4.57 crore unproductive.

(g) Diversion of Calamity Relief Fund

Calamity Relief Fund (CRF) which was constituted as per recommendation of the Eleventh Finance Commission is the only source of fund available with the State Government to provide relief following natural calamities. The Special Secretary and Central Relief Commissioner, GoI instructed (September 2001) the Chief Secretary to the Government of Assam that the Eleventh Finance Commission had considered and categorically rejected the proposal to meet expenditure on restoration and reconstruction from the Relief funds. The relief fund was to be utilised for repair/restoration of immediate nature to damaged infrastructure caused by calamities such as cyclone, drought, earthquake, fire, flood and hail storm only relating to communication, power, public health, drinking water supply, primary education and community owned assets in the social sector. Further as per norms Premix Carpeting Seal Coat (PCSC), Tack Coat and pre-damaged works should not be carried out under any circumstances.

Scrutiny of records of the Executive Engineer (EE), PWD, State Road Division, Tezpur revealed that improvement and repair of three works *viz.*, (i) FDR (CRF) to Tezpur Jamuguri Road for the year 2007-08; (ii) Restoration of NH-52 to Panbari via Batabari under CRF (FDR) 2007-08; and (iii) FDR (CRF) to Goroimari to Tezpur Ghogra TE Road for the year 2007-08 were carried out at a cost of ₹1.48²⁶ crore during 2007-08 out of CRF which was not permissible under the rules. There was nothing on record to show that the works for which the amount was sanctioned were in the nature of immediate restoration/repair of damages caused by natural calamity. Thus, expenditure of ₹1.48 crore out of CRF was unauthorised diversion to that extent.

(h) Undue financial benefit to the contractor

The Building and other Construction Worker Act 1996 and Assam Rules 2007 which came into effect in the State of Assam vide Govt. of Assam Gazette Notification²⁷ dated 12 February 2008, envisaged that all construction works whether Government/Semi-Government or private, where the work value exceeds ₹10 lakh, is liable to pay one *per cent* of the total value of construction as cess to the Assam

²⁶

| Voucher No. | Date | Name of work | Name of contractor | Amount paid (₹) |
|-------------|------------|--|---------------------------|-----------------|
| 27 | 08-10-2010 | FDR (CRF) to Tezpur Jamuguri Road for the year 2007-08 | Shri Subodh Saikia | 88,91,250.00 |
| 28 | 08-10-2010 | Restoration of NH-52 to Panbari via Batabari under CRF (FDR) 2007-08 | Shri Binoy Kr. Basumatary | 19,81,677.00 |
| 29 | 08-10-2010 | FDR (CRF) to Goroimari to Tezpur Ghogra TE Road for the year 2007-08 | Shri Binoy Kr. Basumatary | 39,01,029.00 |
| Total: | | | | 1,47,73,956.00 |

²⁷ No. NOGLR (RC) 135/2007/212

Building & other construction workers' Welfare Board, Guwahati. All works of construction, alternation, repairs, maintenance, and demolition in relation to building, roads, irrigation, drainages, embankment, dams, canals, reservoirs, water courses pipelines, and bridges among others are covered by this Act.

Under no circumstances provisions are to be made in the detailed estimate that leads to undue financial aid.

Test check of records (May 2012) of Executive Engineer (EE), PWD, Sonitpur Rural Division, Biswanath Chariali, however, revealed that 41 estimates (value of work more than ₹10 lakh each) were prepared with total estimated cost of ₹18.58 crore between the period 2009-10 and 2010-11. Administrative Approvals (AAs) were also accorded and works awarded to contractors. 16, out of 41 estimates were inflated by inclusion of one *per cent* cess worth ₹5.50 lakh in the detailed estimates.

This led to extension of an undue financial benefit to the contractor to the tune of ₹5.50 lakh due to inclusion of said amount in the estimates as the amount of labour cess was required to be borne by contractors themselves.

During 2007-12, 195 more habitations were connected under PMGSY with construction of additional 652 Km road length after incurring an expenditure of ₹236.13 crore in the district. A large number of works remained incomplete even after due date of completion. Instances of lack of financial control mentioned above also led to extension of undue financial aid, wasteful/unproductive expenditure and loss to the Government.

Admitting the audit observation, Executive Engineer (PWD) stated (September 2012) that incomplete works would be completed.

Recommendations

- Road connectivity of habitations/villages should be completed in a time bound manner by formulating long term/medium term plans.
- Financial control including monitoring through regular and duly recorded supervision of work sites should be strengthened and codal formalities observed to avoid loss, cost overrun and undue financial benefit etc.

6.1.2 Irrigation

Irrigation is an essential input of agricultural activity for development of modern farming technology in the agricultural sector. Availability of assured irrigation facility is the most important prerequisite to ensure increase in productivity of crops. Thus, to overcome the problem of drought and flood and to increase the production of crops of 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 2007, there were 35 irrigation schemes (estimated cost: ₹53.78 crore) in progress in the District. Out of 35 schemes, 23 schemes were completed at a total cost of ₹4.56 crore and 12 schemes were in progress. Of the schemes in progress, nine schemes became non functional after incurring an expenditure of ₹1.46 crore and three remained incomplete after incurring an expenditure of ₹1.98 crore as of March 2012. Schemes remained incomplete mainly due to non availability of adequate water level, non completion of boring, non installation of pumps and also for non availability of fund for maintenance of schemes. Further, 38 new schemes were sanctioned during 2007-12. Of these, 14 schemes were completed against 15 schemes due for completion by 31 March 2012 and 24 schemes remained incomplete till June 2012. The Division spent ₹12.95 crore on the completed schemes and ₹23.79 crore on 24 incomplete schemes as of March 2012. Scrutiny further revealed that during 2007-12, ₹64.64 crore was released by GoA to the Executive Engineer, Irrigation Division, of which ₹29.38 crore was spent for implementation of 30 (out of 38 schemes) new schemes (estimated cost: ₹55.84 crore) sanctioned under Accelerated Irrigation Benefit Programme. Out of these 30, 13 schemes (Expenditure: ₹9.21 crore) were completed as of March 2012 and the balance 17 schemes were in progress after incurring expenditure of ₹20.16 crore.

6.1.2.1 Implementation

a) Under utilization of Irrigation potential

Scrutiny of records revealed that against targeted irrigation potential of 66,034 hectares during 2007-12, potential of 58,069 hectares was created of which 22,619 hectares was utilized. The under utilization of potential was due to less demand of water from the beneficiaries. This indicated that schemes were taken up without assessing the actual requirements. GoA, however, organized 181 farmers' motivation training during 2009-10 to create awareness and to encourage them to go for multiple cropping by utilizing the irrigation potential.

b) Outstanding water charges

Out of water charges of ₹6.81 crore due for the period 2007-12, only ₹0.02 crore could be realized from the users. Department, however, did not initiate any action to realize the outstanding water charges from the beneficiaries.

Assistant Executive Engineer (Irrigation), during exit conference, stated (September 2012) that beneficiaries were reluctant to pay the water charges despite issue of notices by the department.

In sum, many irrigation schemes remained inoperative/defunct/incomplete due to the reasons discussed above. Besides, schemes were taken up without ascertaining demand of water and as a result, the created potential was not utilized optimally.

6.1.3 Schemes for other developmental activities

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)' being 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.

District Planning and Monitoring Committee (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. As per the scheme, DPMC meeting should be held as many times as it is felt necessary. During 2007-11, AAPs were prepared by CEO, Zilla Parishad, Sonitpur involving outlays of ₹40.97 crore. Documentary evidence in support of PRI's involvement in planning process was not made available to audit.

During 2007-12, CEO released ₹31.30 crore out of total available fund of ₹40.97 crore to executing agencies leaving a balance of ₹9.67 crore. Out of 2,708 works sanctioned, 2,503 works costing ₹34.22 crore were taken up for execution through line departments and at ZP/AP/GP levels. As of March 2012, 1,892 works at a cost of ₹17.51 crore were completed. Funds were released to the executing agencies in two instalments. Second instalment (50 per cent) was released on the basis of UC received for the 1st instalment from the executing agencies. Scrutiny of records revealed that UCs worth ₹8.76 crore being the 2nd instalment of 1,892 completed schemes were not received by CEO, ZP. Besides, no monitoring/ physical verification of works under DDP was carried out by CEO, ZP. DPMC only met four times during 2007-12.

Thus, peoples' participation as envisaged in the guidelines was not ensured. Due to non-submission of UCs by the executing agencies for 1,892 works and in the absence of any monitoring report in support of completion as well as quality of the works, these aspects could not be ascertained in audit.

Admitting the audit observation, CEO stated (September 2012) that action would be initiated for holding more meetings of DPMC in future.

(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 Departments in the District/District Administration. The works having social and economic benefits are

required to be taken up under the scheme. Projects/works involving religious and cultural institutions/memorials, centres and halls are not permissible under the scheme. The proposals for such works are required to be submitted to the DDC for approval/onward transmission to the Planning and Development (P&D) Department for sanction. DC, Sonitpur being the Chairman of DDC is responsible for administering the fund.

Scrutiny of records revealed that during 2007-12 Planning and Development (P&D) Department released ₹5.41 crore to DC, Sonitpur out of which ₹3.63 crore were released to the executing agencies leaving an unspent balance of ₹1.78 crore. Out of 42 works sanctioned, 39 works were taken up, of which only 12 works were completed.

Scrutiny further revealed that P&D Department sanctioned ₹3.34 crore for 25 works under the scheme during 2011-12 without any proposal from DC/ line department and also without the approval by DDC. Besides, out of 42 works sanctioned by P&D Department, 14 works amounting to ₹1.96 crore were not covered under the scheme guideline. Thus, sanction of 25 works without any proposal from DC/line department, was irregular and sanction of the balance 14 works at a cost of ₹1.96 crore which were outside the list of permissible works amounted to diversion of untied fund unauthorisedly.

DC stated (September 2012) that approval of DDC in respect of untied funds was not necessary. The reply of DC is not tenable as the approval of DDC for the proposals to be submitted to the Government for approval is mandatory vide Para 16 of the guideline of untied funds scheme.

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

There is one Parliamentary Constituency in the District. According to MPLADS, the MP proposes the schemes to be taken up during the year within the entitled amount of ₹ two crore per year up to 2010-11 and ₹ five crore from 2011-12. DC of the concerned district is to accord administrative approval and sanction funds after assessing the feasibility of the schemes. During 2007-12, 1,256 works (Estimated cost ₹13.07 crore) were recommended by the MPs against which 1,247 works (Estimated cost ₹13 crore) were sanctioned by DC, Sonitpur.

During 2007-12, ₹10.66 crore was available under the scheme, of which ₹8.43 crore was released to the executing agencies leaving an unutilised balance of ₹2.23 crore (21 *per cent*) as of March 2012. During 2011-12, DC received ₹2.50 crore out of ₹ five crore allocated for the year. The balance amount was not released by GOI as the 1st instalment of ₹2.50 crore was not utilized within the financial year. Thus, the district was deprived of ₹2.50 crore during 2011-12 under MPLADS.

Out of 1247 works sanctioned, 1101 works were taken up for execution as of March 2012, against which 933 works were due for completion by March 2012. Of these 658 works could only be completed by March 2012. Out of 933 works, 275 works on

which ₹1.51 crore was released to the executing agencies remained incomplete for one to four years.

(d) Member of Legislative Assembly Local Area Development Scheme (MLALADS)

The District has eight Legislative Constituencies. As per scheme guidelines, the MLAs are required to submit recommendations in respect 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 2007-12 recommendations for 1,849 works involving ₹14.68 crore were received from the MLAs and sanctioned by DC, Sonitpur.

Out of total available fund of ₹16.66 crore, DC, Sonitpur released ₹13.26 crore to the executing agencies leaving unutilised balance of ₹3.40 crore. Against sanction of 1,849 works during 2007-12, 980 works were completed. Of the remaining 869 works, 792 works which were due for completion remained incomplete for one to four years.

Scrutiny of records revealed that non completion of works under MPLADS and MLALADS was due to defective planning and absence of close and regular supervision by the sanctioning authority. Thus, non completion of schemes in time frustrated the objectives of local development through creation of durable assets.

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 limited to the annual entitlement during the financial year within 90 days of the commencement of the financial year to the concerned District Authority. The concerned District Authority after due feasibility study 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 is 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 pertaining to 2007-08 and 2011-12 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 for works for an unspent balance of ₹1.32 crore were not received during 2007-12. As such, the development funds remained unutilised as of March 2012.

Audit scrutiny revealed that 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 1,638 assets created under MPLADS (658 works) and MLALADS (980 works) during 2007-12 at a cost of ₹13.99 crore (MPLADS: ₹5.82 crore, MLALADS: ₹8.17 crore) had not been ensured. Further, no asset register was maintained by DC.

(ii) Inadmissible works

The objective of the schemes *viz.*, MPLADS and MLALADS 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 club buildings, temporary nature of works like protection of erosion and repairing works are prohibited under the scheme. Audit scrutiny of documents revealed that 97 works relating to construction of guest houses, community halls within religious places, protection and repairing works at a cost of ₹1.48 crore were executed during 2007-12 in violation of scheme guidelines.

DC stated (September 2012) that there were little scope to exercise any control in execution of works under such schemes as the same were recommended by the concerned MP, MLA. Reply of DC was not tenable as the works executed were beyond the scope of scheme guidelines and DC himself was responsible to verify the eligibility and technical feasibility of each recommended work vide Para 3.12 of MPLAD guidelines.

(iii) Unproductive expenditure

As per guidelines, works under MPLADS and MLALADS 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. Scrutiny of records revealed that out of 1,458 incomplete works under both the schemes (MPLADS: 589, MLALADS: 869), 375 works (MP: 162, MLA: 213) were taken up for execution during 2007-08 and 2008-09 and an expenditure of ₹1.64 crore as 1st instalment (MP: ₹0.52 crore, MLA: ₹1.12 crore) was incurred on these works (March 2012). 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 appeared to have been created out of expenditure of ₹1.64 crore even after lapse of three to four years of release of funds to the executing agencies. Physical verification of a few incomplete schemes in Dhekiajuli, Borasola and Tezpur could not be carried out as work sites and the executing agency etc., could not be located/identified by the concerned BDOs. The bonafides of expenditure of ₹1.64 crore was, thus, not established and possibility of misappropriation of funds could not be ruled out.

(iv) Construction of Community Hall

The MPLADS and MLALADS guidelines provide that each MP and MLA may recommend works of development nature with emphasis on creation of durable Community assets based on felt needs. MLALADS also provide scope of generation of income through such created assets. The concerned DC after checking feasibility would sanction eligible works and get the works executed through different agencies including line department, NGOs and Construction Committee.

Scrutiny of records of DC, Sonitpur revealed that during 2007-12, construction of 1,416 Community halls at a cost of ₹9.79 crore (MPLAD: 416 works, ₹3.71 crore; MLALADS: 1000 works, ₹6.08 crore) were sanctioned and taken up by DC, Sonitpur as per recommendation of MP and MLA. Most of the Community halls were constructed within religious place although the same was not permissible as per scheme guidelines. Further, requirement of so many community halls and the places where these were constructed at a cost of ₹7.79 crore (36 per cent) out of total expenditure of ₹21.72 crore under MPLADS and MLALADS was not assessed by DC before according administrative approval.



Community Hall at Dolabari Radhakrishna Mandir-2009-10 under Tezpur LAC (12/06/2012)



Community Hall at Kalibari Bhawan Dhekiajuli (under MPLADS) (13/06/2012)

Further, 460 community halls at a cost of ₹4.71 crore were also constructed during 2007-12 out of DDP funds. Scrutiny of records revealed that there was no coordination among the different departments carrying out these works. As a result, possibility of duplicacy and overlapping of the works cannot be ruled out.

Thus, schemes like DDP, MLALADS, MPLADS, Untied funds etc., were taken up in the District in an uncoordinated and unplanned way. As a result, works/projects under these schemes were not completed in time and funds remained unutilized. Absence of proper assessment before according administrative approval and monitoring led to execution of inadmissible works besides, lack of financial control led to unproductive/doubtful expenditure etc. Besides, status of assets created out of those schemes remained unknown to DC, as no assets register was maintained.

- **Industrial Growth Centre**

Planning and development of Industrial infrastructure in the perspective of Industrial growth is the major function of the Industries and Commerce Department. The Industries and Commerce Department of Assam undertook (April 1997) a Centrally Sponsored



Industrial Growth Centre at Chariduar (5 June 2012)

Project known as Industrial Growth Centre Project at Chariduar in Sonitpur district at a cost of ₹25.43 crore (Central : ₹15 crore; State : ₹10.43 crore). Assam Industrial Development Corporation (AIDC) was responsible for implementation of the scheme. GoA allotted land measuring 1449Bigha-3Katha-15Lessa to AIDC for establishment of the centre. Scrutiny of records revealed that during March 1997 to April 2008, GoI and GoA released ₹12.16 crore and ₹0.22 crore respectively. AIDC utilized the entire amount of ₹12.38 crore for land development of 350 Bighas, construction of Administrative building, industrial infrastructure under phase-I, internal electrification, drainage system etc. Development of balance land area and creation of industrial facilities were not carried out due to non release of further funds by GoI and GoA. GoI did not release fund for non release of State's matching share.

Admitting the audit observation, AIDC representative stated (September 2012) that action had been initiated to complete the work but did not mention about the date by which works could be completed.

Thus, infrastructure created so far out of released funds also remained idle and the expenditure of ₹12.38 crore became unproductive. Besides, the objective of industrial development in the District could not be achieved.

- **Construction of Cold Storage**

Migration from Rural Areas to Urban Centres seeking better livelihood, is a regular phenomenon. To arrest this migration, the concept of Provision of Urban Amenities in Rural Areas (PURA) was introduced during 2004-05 in selected areas by the Ministry of Rural Development, GoI through cluster approach. One such project was implemented in Gohpur Sub-Division under Sonitpur district in Assam.



Cold Storage building at Gohpur (24/05/2012)

Construction of a 500 MT capacity (3600 sq. ft.) cold storage at a cost of ₹66 lakh was sanctioned by GoI during 2005-06 under PURA and the fund was released in 2006-07. The multi chambered cold storage was designed to store different types of agricultural products mainly Potato. Construction commenced on 18 October 2006 and the facility was completed on 22 September 2007. This was handed over to the Chairman, Gohpur Town Committee on 22 August 2008 for maintenance. Adequate publicity for use of the project for the benefit of the users with priority to farmers was to be given by the Chairman, Gohpur Town Committee in order to make the project commercially viable and sustainable. Scrutiny of records revealed that though the facility was handed over to a lessee on 30 December 2008, the same was not utilised both on account of defective construction and non working of freezing machine. The assets valuing at ₹66 lakh remained unutilised resulting in infructuous expenditure besides non fulfillment of the objective of the facility.

Thus, developmental schemes like DDP, Untied fund, MPLADS, MLALADS etc., were taken up in the District without coordination and the works were neither planned properly nor completed within the specified time leading to funds remaining unutilized. Besides, lack of administrative control and monitoring led to delay in execution of works, execution of inadmissible works etc., and lack of financial control led to unproductive/doubtful expenditure, excess expenditure etc. The assets created out of these schemes and its utilization also remained unknown to DC as no asset register was maintained at any level.

PD, DRDA stated (September 2012) that the cold storage was functional till 2011, which was contrary to the reply furnished by the Chairman, Gohpur Town Committee.

Recommendations

- DC needs to strengthen the coordination mechanism, by specifying responsibility centres for implementation of various projects/schemes so that the works are planned and completed in time.
- An asset register indicating the details of assets created in the District may be maintained by DC by drawing up an action plan to incorporate assets already created.

6.2 Employment Generation

GoI and the State Government had initiated numerous measures to tackle problems of poverty, unemployment and slow pace of progress in the rural economy. The two most important schemes sponsored by the Central Government for providing employment in 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 (MGNREGS) in February 2006.

6.2.1 Sampoorna Grameen Rozgar Yojana (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 proposals through BDOs to DRDA and a comprehensive shelf of works was to be approved at the beginning of the year. Audit scrutiny revealed that schemes were sanctioned 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 level. There was no database at the District/DRDA level, detailing the developmental works undertaken in various Blocks and GPs.

• Financial management

The SGRY was funded on 75:25 basis by GoI and the State Government. SGRY was merged with MGNREGS from April 2008 in the District. During 2007-08 against the available funds of ₹37.62 crore, DRDA spent ₹37.39 crore leaving an unutilized balance of ₹0.23 crore which was transferred to MGNREGS fund for the year 2008-09.

In seven selected blocks, ₹7.04 crore was utilized during 2007-08 against the available fund of ₹7.06 crore.

(a) Employment Generation under SGRY

During 2007-08 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 target was not ascertainable. As per information furnished to GoI, DRDA generated 32.99 lakh mandays out of which 10.85 lakh (33 per cent) mandays were generated for women workers. In the selected blocks, however, 4.81 lakh mandays were stated to have been created including 0.95 lakh (20 per cent) mandays for women workers. Thus, there was a shortfall of 0.64 lakh mandays employment for women.

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 employment registers, the employment reported to have been generated, especially in respect of women and SC/ST categories could not be verified in audit.

(b) Implementation

(i) Inadmissible expenditure

The primary objective of SGRY scheme is to provide additional wage employment in rural areas. The secondary objective is creation of durable community/social/economic assets. Further, SGRY guidelines prohibit construction of bridges, buildings for religious purposes and colleges from SGRY funds.

Test-check of records revealed that ₹24.03 lakh was incurred during 2007-08 for construction/repair of bridges by the BDO, Chaiduar in violation of the provisions of scheme guidelines.

(ii) Diversion of funds

SGRY was launched w.e.f. September 2001 with a view to reduce unemployment and to provide food security. Food grains were provided to States free of cost (Para 1.2 of guideline). However, the transportation cost of food grains and handling charges were to be borne by the State Government from its own sources. Any taxes/charges like sales tax, octroi etc., were also to be borne by the concerned State. Cash components of the scheme were not to be used for transportation, payment of local taxes etc.

Scrutiny of records and information furnished to audit, disclosed that during 2007-08 PD, DRDA, Sonitpur incurred an expenditure of ₹30.75 lakh on account of transportation cost of food grains from SGRY funds. This unauthorized expenditure deprived the beneficiaries of the benefit of 0.38 lakh mandays of employment.

PD stated (September 2012) that funds were diverted with the approval of the Governing Body as required funds were not provided by GoA. The reply of PD was not tenable as no such scope was provided in the scheme guideline.

6.2.2 Mahatma Gandhi National Rural Employment Guarantee Scheme

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a Centrally Sponsored Scheme and 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 MGNREGS, 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.

(a) Financial management

The year-wise position of funds received by DRDA, Sonitpur and utilization thereagainst is indicated in Table-24.

Table-24: Year-wise position of MGNREGS funds received and utilized by DRDA during 2008-12

(₹ in crore)

| Year | Opening balance | Funds received | | Other misc. receipt | Total funds available | Funds utilized | Unspent balance (percentage) |
|--------------|--------------------|----------------|--------------|---------------------|-----------------------|----------------|------------------------------|
| | | Central | State | | | | |
| 2008-09 | 0.91 ²⁸ | 42.93 | 0.80 | 0.41 | 45.05 | 10.23 | 34.82 (77) |
| 2009-10 | 34.82 | 1.97 | 3.06 | 0.59 | 40.44 | 29.89 | 10.55 (26) |
| 2010-11 | 10.55 | 21.28 | 10.77 | 0.74 | 43.34 | 29.93 | 13.41 (31) |
| 2011-12 | 13.41 | 23.00 | 0.96 | 0.54 | 37.91 | 37.76 | 0.15 (-) |
| Total | | 89.18 | 15.59 | 2.28 | | 107.81 | |

²⁸ Unutilised balance under MGNREGS 2007-08: ₹0.68 crore + fund transferred from SGRY : ₹0.23 crore

The position of funds received and utilized in the test checked blocks is given in Table-25.

Table –25: Position of funds received and utilized in the sampled blocks

(₹ in crore)

| Year | Opening balance | Funds received | Other receipt | Total funds available | Funds utilised | Closing balance (percentage) |
|--------------|-----------------|----------------|---------------|-----------------------|----------------|------------------------------|
| 2008-09 | 0.00 | 5.88 | 0.00 | 5.88 | 5.24 | 0.64 (11) |
| 2009-10 | 0.64 | 11.44 | 0.02 | 12.10 | 11.57 | 0.53 (5) |
| 2010-11 | 0.53 | 13.15 | 0.02 | 13.70 | 10.85 | 2.85 (21) |
| 2011-12 | 2.85 | 9.83 | 0.02 | 12.70 | 12.38 | 0.32 (2) |
| Total | | 40.30 | 0.06 | | 40.04 | |

It would, thus, be evident from the above tables that 74 to 100 *per cent* of funds were utilized in the District where as 79 to 98 *per cent* funds were utilized in the sampled blocks.

However, information received from 14 blocks and 158 GPs revealed that ₹1.05 crore remained unutilised as of March 2012 due to delay in completion of works.

(b) Employment Generation

Details of employment generation under this scheme during 2008-12 as reported by DRDA to GoI are indicated in Table-26.

Table- 26: Details of employment generated under MGNREGS during 2008-12 in the district

(Mandays in lakh)

| Year | Mandays for SC/ST | Mandays for others | Total mandays generated | Mandays for women |
|--------------|-------------------|--------------------|-------------------------|-------------------|
| 2008-09 | 0.91 | 4.11 | 5.02 | 1.05 (21) |
| 2009-10 | 2.99 | 15.15 | 18.14 | 4.90 (27) |
| 2010-11 | 2.59 | 13.49 | 16.08 | 4.68 (29) |
| 2011-12 | 2.82 | 14.73 | 17.55 | 5.22 (30) |
| Total | 9.31 | 47.48 | 56.79 | 15.85 |

The status relating to employment generation under MGNREGS during 2008-12 in the selected blocks are indicated in Table-27.

Table– 27: Details of employment generated under MGNREGS in selected blocks during 2008-12

(Mandays in lakh)

| Year | Mandays for SC/ST | Mandays for others | Total mandays generated | Mandays for women |
|--------------|-------------------|--------------------|-------------------------|-------------------|
| 2008-09 | 0.93 | 1.53 | 2.46 | 0.47 |
| 2009-10 | 1.87 | 4.87 | 6.74 | 1.63 |
| 2010-11 | 1.75 | 4.74 | 6.49 | 1.76 |
| 2011-12 | 1.99 | 4.84 | 6.83 | 1.6 |
| Total | 6.54 | 15.98 | 22.52 | 5.46 |

During 2008-09 to 2011-12, 56.79 lakh mandays were generated in the district by providing employment to 326728 Job Card holders. Of this, mandays generated for

women workers were 15.85 lakh against required 18.74 lakh (33 *per cent*) as per guideline. In seven test checked blocks, 5.46 lakh mandays against the required 7.43 lakh (33 *per cent*) mandays were provided to women workers. Thus, the women workers were not given sufficient employment opportunities as envisaged in the scheme guidelines.

(c) Issue of Job Cards

During 2008-12, 220894 households were issued Job Cards out of which 98404 job card holders were without any account either in bank or in the post office as of March 2012. DRDA stated that Job Card holders having no accounts were either not provided jobs or the Job Card holders did not turn up for works. This indicated that DRDA needed to bestow much greater attention for creating awareness among the rural unemployed people regarding assured employment opportunities available under the scheme.

(d) Providing works to Job card holders

Scrutiny of records revealed that during 2008-12, 3,26,728 (96 *per cent*) Job Card holders were provided jobs against demand placed by 3,38,690 Job Card holders. However, only 584 job card holders (0.18 *per cent*) were provided 100 days employment. Out of these 584 job card holders, 404 job card holders were provided more than 100 days employment which indicated that some job card holders were given advantage at the cost of others who were not provided guaranteed 100 days employment. Thus, equitable distribution of jobs remained to be achieved. No unemployment allowances were paid to job card holders who demanded the job but were not provided with jobs under the scheme.

(e) Payment of unemployment allowances

The MGNREGS guidelines provided that employment would be provided to job card holders within 15 days from the date of receipt of application for works. In case it was not done, daily unemployment allowances has to be paid to job card holders.

Scrutiny of records revealed that GoA did not provide funds for unemployment allowances and as a result, no unemployment allowances were paid to 11,962 job card holders who could not be provided jobs. Besides, unemployment allowance to 1,637 Job Card holders was also not paid for the period of delay in providing employment in violation of scheme guidelines.

(f) Delay in payment of wages

As per MGNREGS guidelines, workers are entitled to wages within 15 days from the date on which work was done. In the event of any delay in wage payment beyond 15 days, workers are entitled to compensation as per the provision of the Payment of Wages Act, 1936. Compensation cost in such cases shall be borne by the State Government.

Scrutiny of records revealed that during 2010-11 and 2011-12 there were delays ranging from one to more than 90 days in 548 Muster Rolls (MRs) involving payment of wage of ₹23.65 lakh. However, no compensation was paid for such delay to the workers in violation of scheme guidelines.

(g) Status of works

In the shelf of projects for the period 2008-12, 3,533 works were projected for execution. Against these, 2501 works (71 *per cent*) could be completed during the period. Non completion of 1,032 remaining works prevented DRDA from creation of additional mandays.

6.2.2.1 Implementation issues

(i) Excess administrative charges

As per MGNREGS guideline, administrative expenses @ 6 *per cent* of available fund are admissible. Scrutiny of records revealed that administrative expenses of ₹2.42 crore was incurred during 2010-11 by DRDA against the permissible amount of ₹1.92 crore. This excess expenditure of ₹0.50 crore on administrative expenses prevented DRDA from generation of atleast 0.50 lakh mandays thereby depriving the beneficiaries of their livelihood security through employment.

(ii) Excess expenditure on materials

Operational guidelines of MGNREGS envisaged 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 all levels. Scrutiny of records revealed that overall expenditure on material component in the District during 2010-11 was around 60 *per cent* against the prescribed maximum limit of 40 *per cent*. The status of expenditure on material component during 2010-11 against utilisation of scheme fund is indicated in Table-28.

Table- 28: Status of expenditure on material component during 2010-11

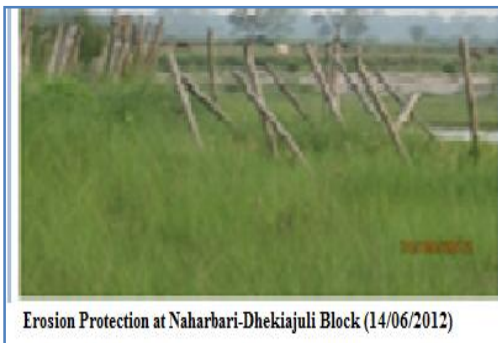
(In ₹)

| Sl. No. | Name of the Development Block | No. of scheme implemented | Amount paid | | Expenditure rate as per norms | | Expenditure incurred in excess on material |
|--------------|-------------------------------|---------------------------|-------------------|-------------------|-------------------------------|-------------------------|--|
| | | | Wages | Materials | Wages (60 per cent) | Materials (40 per cent) | |
| 1 | Borchalla | 7 | 809,675 | 1,130,325 | 1,164,000 | 776,000 | 354,325 |
| 2 | Choiduar | 17 | 1,648,810 | 2,090,190 | 2,243,400 | 1,495,600 | 594,590 |
| 3 | Behali | 9 | 1,200,490 | 2,079,510 | 1,968,000 | 1,312,000 | 767,510 |
| 4 | Baghmara | 4 | 784,000 | 954,400 | 1,043,040 | 695,360 | 259,040 |
| 5 | Pub Choiduar | 25 | 2,757,640 | 5,682,360 | 5,064,000 | 3,376,000 | 2,306,360 |
| 6 | Sootea | 21 | 1,065,137 | 1,838,238 | 1,742,025 | 1,161,350 | 676,888 |
| 7 | Dhekiajuli | 11 | 3,053,140 | 2,890,860 | 3,566,400 | 2,377,600 | 513,260 |
| Total | | 94 | 11,318,892 | 16,665,883 | 16,790,865 | 11,193,910 | 5,471,973 |

Thus, excess expenditure of ₹54.72 lakh on material component was incurred in violation of the provisions of guideline. Resultantly, beneficiaries were deprived of the benefit of creation of atleast 0.54 lakh additional mandays during the period.

(iii) Inadmissible works

MGNREGS guideline provides that all assets created must be productive, durable and conform to the prescribed standard. During 2010-11, seven BDOs incurred expenditure of ₹1.01 crore for 24 erosion protection works. Scrutiny of plan estimates, other connected records and physical verification of works with departmental officers revealed that protection works undertaken were of temporary nature i.e., non durable and some of which were subsequently washed away as evident from the photographs.



Erosion Protection at Naharbari-Dhekiajuli Block (14/06/2012)



Erosion Protection at Belsiri river Dhekiajuli (14/06/2012)

(a) Unfruitful expenditure

Scrutiny of records revealed that in three blocks, six schemes at a cost of ₹22.20 lakh were taken up during 2009-10 and 2010-11 for Jatropha plantation. No plantation journal, survival reports, physical progress report was made available to audit. Further, no expenditure on maintenance of the plantation was incurred. Physical verification of two schemes with departmental officer disclosed that survival ratio of the plants were zero to two *per cent* which meant that the entire expenditure of ₹22.02 lakh had become unfruitful.



Jatropha Plantation at Kuwari under Sakomatha Block (14/06/2012)

(b) Wasteful expenditure

PD, DRDA, Sonitpur sanctioned and released ₹1.35 crore to the eight BDOs for Plantation/Social Forestry under MGNREGS scheme during the year 2010-11.

Test check of records revealed that the respective blocks implemented the scheme as per Plan and Estimates and incurred an expenditure of ₹1.35 crore as detailed in Table-29.

Table-29: Block wise expenditure on Plantation/Social Forestry

(₹ in lakh)

| Sl. No. | Name of the Block | Nature of work | No. of work | Expenditure incurred |
|--------------|-------------------|-----------------------------|-------------|----------------------|
| 1 | Dhekiajuli | Plantation/ Social Forestry | 8 | 17.50 |
| 2 | Pub Choiduar | -do- | 5 | 10.07 |
| 3 | Borsola | -do- | 3 | 9.52 |
| 4 | Gabharu | -do- | 10 | 22.70 |
| 5 | Behaguri | -do- | 8 | 30.59 |
| 6 | Baghmara | -do- | 2 | 10.00 |
| 7 | Sakomatha | -do- | 5 | 26.00 |
| 8 | Choiduar | -do- | 3 | 8.84 |
| Total | | | 44 | 135.22 |

Important records such as Plantation journal, Survival Report, Physical Progress Report against each plantation etc., were not maintained.

No step was taken by the authorities for the maintenance of the plants which was absolutely essential for survival of saplings. Further, physical verification of various sites with departmental officer at Borsola, Dhekiajuli, Sakomatha, Choiduar, etc., revealed no sapling on the plantation site which was also corroborated by the photographs indicated below.



Plantation at Kuwari Fishery - Sakomatha Block
(10/05/2012)



Plantation at Tatonbari Fishery -Choiduar Block
(24/05/2012)



Plantation at Natun Sirajuli – Borchalla Block
(13/06/2012)



Plantation at Erasuti Bor namghar – Dhekiajuli Block
(13/06/2012)

(c) Doubtful execution of work

(i) PD, DRDA, Sonitpur sanctioned and released ₹10 lakh and ₹9.55 lakh respectively to BDO, Dhekiajuli for the road works Kathalupathar to Gorjuli under MGNREGS during 2010-11 as detailed in Table-30.

Table-30: Details of schemes sanctioned by BDO, Dhekiajuli

(₹ in lakh)

| Sl. No. | Name of the work | Estimated cost | Nature of works | Chainage |
|--------------|--------------------------------------|----------------|------------------------------|----------------|
| 1 | Kathalupathar to Gorjuli | 10.00 | Earth work & sand gravelling | 0 to 1400 mtr. |
| 2 | Kathalupathar to Gorjuli (Pt.I & II) | 9.55 | Earth work & sand gravelling | 0 to 650 mtr. |
| Total | | 19.55 | | |

Scrutiny revealed that DRDA released (November 2010) ₹9.55 lakh for the work of Sl.No.2 for earth work and sand gravelling (0 – 650 mtr) although ₹10 lakh was released (May 2010) for the same work for the chainage 0-1400 mtr. (including zero to 650 mtr.). Thus, execution of work in chainage zero to 650 mtr. was done twice within a period of six months. Physical verification only confirmed execution of works for ₹10 lakh. Thus, bonafides of the execution of work for ₹9.55 lakh in November 2010 was doubtful.

(ii) PD, DRDA, Sonitpur sanctioned (May 2010) and released ₹28.80 lakh and ₹10 lakh to BDO, Dhekiajuli for the implementation of scheme of river bund at No.2 Narayanpur and Mizibari Bengali village phase-I and phase-II respectively under MGNREGS for 2010-11.

Test check of ledger and other relevant records revealed that both the amounts of ₹28.80 lakh (phase-I) and ₹10 lakh (phase-II) were shown as having spent on the work. Physical verification with departmental officer, however, did not show execution of any work under Phase-II. Thus, the bonafides of expenditure of ₹10 lakh on Phase-II was doubtful.

In sum, implementation of MGNREGS in the District was partial as DRDA did not provide assured employment to Job Card holders. Besides, required mandays were not generated and there were violation of scheme guidelines such as excess administrative expenses, excess expenditure on material components, and doubtful execution of works.

Admitting the audit observation, DC stated (September 2012) that excess administrative expenditure was due to payment of salary out of MGNREGS fund but did not furnish any records in this regard. DC also stated that some works of temporary nature were required to be taken up in exceptional circumstances where 60:40 ratio between wage and material could not be maintained. The reply of DC was not tenable as the scheme guidelines did not provide for any scope for the diversion of funds, excess expenditure on materials and creation of temporary assets.

6.2.3 Swarnjayanti Gram Swarozgar Yojana

GoI launched a centrally sponsored scheme viz. SGSY in April 1999. The objective of the scheme is to bring the assisted poor families above the poverty line by ensuring appreciable sustainable level of income over a period of time by organizing the rural

poor into Self Help Groups (SHGs) and providing financial assistance through credit and subsidy.

6.2.3.1 Financial Management

The position of receipt and utilization of fund in the District under SGSY is given in Table-31.

Table- 31: Funds received and expenditure incurred during 2007-12 under SGSY Scheme

(₹ in crore)

| Year | Opening balance | Funds received | | Other receipts | Total | Expenditure | Closing balance |
|--------------|-----------------|----------------|-------------|----------------|-------|--------------|-----------------|
| | | GoI | GoA | | | | |
| 2007-08 | 0.31 | 10.83 | 1.89 | 0.18 | 13.21 | 10.87 | 2.34 |
| 2008-09 | 2.34 | 8.43 | 4.26 | 1.15 | 16.18 | 12.44 | 3.74 |
| 2009-10 | 3.74 | 12.49 | 1.41 | 0.44 | 18.08 | 12.22 | 5.86 |
| 2010-11 | 5.86 | 9.14 | 1.61 | 0.26 | 16.87 | 12.95 | 3.92 |
| 2011-12 | 3.92 | 8.73 | - | 0.94 | 13.59 | 13.52 | 0.07 |
| Total | | 49.62 | 9.17 | 2.97 | | 62.00 | |

Source: Departmental figures.

Scrutiny of records revealed that funds remained unutilized during 2007-08 to 2010-11 which affected the implementation of the scheme.

6.2.3.2 Implementation issues

(a) Non maintenance of records

SGSY lays emphasis on the group approach, under which the rural poor are organized into SHGs which 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 2007-12 subsidy and revolving fund amounting to ₹45.71 crore was spent on 6642 SHGs and 3566 individual swarozgaries. No data base or compiled records were produced indicating that SHGs were paid subsidy and revolving funds after they had passed through the three required stages of evolution. Thus, in the absence of compiled records at the District level and at block level, it was not ascertainable whether the subsidy was released to eligible SHGs who passed through the three stages. Further, details of training imparted to SHGs during the period from 2007-12 were also not made available.

(b) Disbursement of subsidy and monitoring

DRDA used to release subsidy to banks for providing loans to the selected SHGs and individual beneficiaries. The banks were required to release subsidy alongwith loan to the beneficiaries without delay.

Scrutiny of records revealed that during 2007-12, an amount of ₹50.11 lakh being the subsidy amount was refunded to DRDA by various banks. This subsidy alongwith bank loan was otherwise payable to bonafide SHGs. Reasons for refund of subsidy by banks were not on record. Thus, failure of the banks to monitor the release of funds to SHGs and individual swarozgaries deprived the beneficiaries from getting the desired benefit as envisaged in the scheme guidelines.

Further, the progress/performance of SHGs/individual swarozgaries in the form of management of assets for generation of incremental income has to be continuously followed up, monitored and evaluated. In the absence of any monitoring mechanism at the district and block level to evaluate the status of economic viability of the projects undertaken by SHGs/individuals, the extent of economic upliftment of SHGs/individual swarozgaries was not possible to be ascertained in audit. No such monitoring by DRDA, Block or Bank was done.

(c) Non maintenance of asset register

Creation of infrastructure is an essential part of SGSY. DRDA releases funds to blocks for creation of infrastructure. During 2007-12, DRDA incurred an expenditure of ₹14.85 crore towards creation of infrastructure. DRDA was required to maintain assets register indicating types of assets created, cost, year of creation of the assets, name of the users to whom these were handed over. No such assets registers were maintained either at block or DRDA level. Physical verification of such assets as a special drive was required to be carried out, which was not done.

(d) Excess expenditure

According to SGSY guideline, 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 (65 per cent of the allocation) |
| (iv) | Subsidy | | |

Scrutiny of records revealed that during 2010-11 against the permissible amount of ₹2.76 crore, the agency incurred an expenditure of ₹4.26 crore on infrastructure. Thus, there was an excess expenditure of ₹1.50 crore on infrastructure, by diverting funds under subsidy which deprived the beneficiaries of the corresponding benefits of the subsidy in terms of the objectives of the scheme.

(e) Inadmissible expenditure

SGSY guidelines, inter alia, stipulated that infrastructure support for the identified activities should be provided so as to enable the Swarozgaries to derive the maximum advantage from their investment. Here, infrastructure means the basic physical and organisational structure needed for the operational entity. It does not include consumable raw materials used for making any saleable products for the entity.

Scrutiny of records revealed that during 2007-08 and 2011-12 the Project Director, DRDA, Sonitpur incurred an expenditure of ₹1.42 crore under SGSY infrastructure towards procurement of Dyed Cotton Yarn and Sewing machine. The materials so procured were issued to blocks for onward distribution to SHGs. Expenditure of ₹76.99 lakh in violation of scheme guideline was, thus, unauthorised and inadmissible.

(f) Non completion of work

During 2007-08, two works *viz.*, construction of chicken hatchery at a cost of ₹18.00 lakh and construction of SHG training centre at a cost of ₹20.00 lakh at Biswanath Chariali were approved and funds were accordingly released to BDO, Biswanath Chariali during 2007-08 and 2009-10. Physical verification (7 June 2012) alongwith departmental officer revealed that though two buildings of the chicken hatchery were constructed, the same were yet to be electrified. Further, parts of the building were also found damaged. No incubator/machinery was installed even after lapse of five years of release of funds. Thus, the hatchery remains non functional as also evident from physical verification and the photographs, below:



Chicken hatchery without electrification and incubator/machinery was not installed at Biswanath Chariali (07/06/2012)

Parts of the building were damaged (07/06/2012)

Further, no information regarding the execution of the work of construction of training hall was made available to audit. No records in respect of utilisation of the amounts released were furnished by the block level office.

(g) Construction of SHG Haat under SGSY infrastructure

Scrutiny of records of the PD, DRDA, Sonitpur revealed that during 2010-11 and 2011-12, construction of 98 SHG Haats at a cost of ₹3.66 crore under SGSY infrastructure at different locations of the district was taken up for execution after obtaining approval of the State Level Selection Committee (SLSC) on SGSY. The infrastructure under SGSY was meant for improving the marketing facility for SHGs.

Physical verification of SHG Haats at Tezpur, Biswanath Chariali, Gohpur revealed that Haats consisted of several rooms which were let out to different shop keepers such as medicine seller, beauty parlour, saloon etc., at fixed monthly rate. Not a single room was used by SHG/individual swarozgaries. It was evident that the Haats were neither at all required nor constructed at proper places, so that these could have helped

SHGs to effectively market their products. Thus, expenditure of ₹3.66 crore incurred for the construction of SHG Haats for commercial utilisation was unauthorised diversion of Central funds.



SHG Haat at Tezpur-11-06-2012



SHG Haat at Biswanath-19-05-2012



SHG Haat at Gohpur-Choiduar Block-03-05-2012



SHG Haat at Gohpur- Pub-Choiduar Block-29-05-2012

In the absence of records regarding training and basis of release of subsidy, it was not possible to ascertain the actual economic upliftment of beneficiaries in 6642 SHGs to whom subsidy and loans were provided. Funds meant for infrastructure did not serve the purpose of promotion of marketing by SHGs.

Recommendations

- The objective of providing security of livelihood to the needy and weaker sections by generating employment should be ensured by the District Administration by reducing administrative expenses, avoiding excess expenditure on material components and diversion of funds for unauthorised purposes.
- Monitoring mechanism should be made effective through timely submission of reports/returns and regular physical verification so as to evaluate the outcomes and ensure economic viability of projects undertaken by SHGs under the scheme.

6.3 Housing scheme

Housing is one of the basic requirements for human survival. For a normal citizen owning a house provides significant economic and social security and status in society. Indira Awas Yojana (IAY) is a flagship scheme of the Ministry of Rural Development to provide houses to the poor in rural areas. The objective of the scheme is primarily to help construction/upgradation of dwelling units of members of Scheduled Castes (SC)/Scheduled Tribes (ST), freed bonded labourers, minorities in the below poverty line category and other below poverty line non SC/ST rural households by providing them financial assistance.

6.3.1 Funding pattern

IAY is funded on cost sharing basis in the ratio 75:25 upto 2009-10 and thereafter in the ratio 90:10 between Central and State Governments. Details of funds received and utilized under the scheme are indicated in Table-32.

Table- 32: Funds received and expenditure incurred during 2007-12 under IAY

(₹ in crore)

| Year | Opening balance | Funds received | | Other receipt | Total funds available | Expenditure incurred | Closing balance (percentage) |
|--------------|-----------------|----------------|--------------|---------------|-----------------------|----------------------|------------------------------|
| | | GoI | GoA | | | | |
| 2007-08 | 0.79 | 21.25 | 5.90 | 0.42 | 28.36 | 26.12 | 2.24 (8) |
| 2008-09 | 2.24 | 49.09 | 9.71 | 0.42 | 61.46 | 17.37 | 44.09 (28) |
| 2009-10 | 44.09 | 33.95 | 6.75 | 1.15 | 85.94 | 74.45 | 11.49 (13) |
| 2010-11 | 11.49 | 41.31 | 7.23 | 0.89 | 60.92 | 48.17 | 12.75 (21) |
| 2011-12 | 12.75 | 41.01 | 2.61 | 0.42 | 56.79 | 55.23 | 1.56 (3) |
| Total | | 186.61 | 32.20 | 3.30 | | 221.34 | |

Source: Departmental figures.

The position of funds received and utilised in the selected blocks is given in Table-33.

Table- 33: Position of funds received and utilised in the selected blocks under IAY

(₹ in crore)

| Year | Opening balance | Funds received | | Other receipt | Total funds available | Expenditure incurred | Closing balance (percentage) |
|--------------|-----------------|----------------|-------------|---------------|-----------------------|----------------------|------------------------------|
| | | GoI | GoA | | | | |
| 2007-08 | 3.51 | 12.48 | 1.69 | 0.05 | 17.73 | 17.48 | 0.25 (1) |
| 2008-09 | 0.25 | 30.22 | 1.93 | 0.12 | 32.52 | 8.95 | 23.57 (72) |
| 2009-10 | 23.57 | 25.89 | 1.33 | 0.62 | 41.51 | 44.72 | 6.69 (16) |
| 2010-11 | 6.69 | 28.43 | 1.52 | 0.29 | 36.93 | 29.50 | 7.43 (20) |
| 2011-12 | 7.43 | 24.29 | 2.95 | 0.27 | 34.94 | 30.99 | 3.95 (11) |
| Total | | 121.31 | 9.42 | 1.35 | | 131.64 | |

Source: Departmental figures.

The above table indicates that utilization of funds during 2007-12 ranged between 62 to 97 per cent in the District whereas in the test checked blocks it ranged between 28 to 99 per cent. Under utilization of funds in the sampled blocks was due to delay in release of funds to blocks by the DRDA and also delay in selection of beneficiaries by

the Gram Sabhas. Further, due to receipt of funds by DRDA from GoI at the fag end of the financial year 2008-09, ₹44.09 crore remained unutilized at the end of the financial year. Thus, non utilization of major source of available funds within the financial year 2008-09 delayed the provision of housing facilities to the beneficiaries to the extent.

6.3.2 Target and Achievement

Physical target and achievement of IAY houses is indicated in Table-34.

Table-34: Physical target and achievement of IAY houses

| Year | Opening balance | Target | Total | Number of houses completed | Percentage | Houses under progress |
|--------------|-----------------|--------------|--------------|----------------------------|------------|-----------------------|
| 2007-08 | - | 9263 | 9263 | 9159 | 99 | 104 |
| 2008-09 | 104 | 15604 | 15708 | 15469 | 98 | 239 |
| 2009-10 | 239 | 10571 | 10810 | 8421 | 78 | 2389 |
| 2010-11 | 2389 | 10976 | 13365 | 13031 | 98 | 334 |
| 2011-12 | 334 | 8994 | 9328 | 3974 | 43 | 5354 |
| Total | | 55408 | 58474 | 50054 | | 8420 |

Source: Departmental figures.

Position of target and achievement in selected blocks is indicated in Table-35.

Table- 35: Target and achievement in selected blocks

| Year | Opening balance | Target | Total | Number of House completed | Percentage | House under progress |
|--------------|-----------------|--------------|--------------|---------------------------|------------|----------------------|
| 2007-08 | 72 | 5503 | 5575 | 5538 | 99 | 37 |
| 2008-09 | 37 | 9953 | 9990 | 8235 | 82 | 1755 |
| 2009-10 | 1755 | 6536 | 8291 | 8108 | 98 | 183 |
| 2010-11 | 183 | 6875 | 7058 | 6538 | 93 | 520 |
| 2011-12 | 520 | 5643 | 6163 | 2775 | 45 | 3388 |
| Total | | 34510 | 37077 | 31194 | | 5883 |

Source: Departmental figures.

The above tables indicate that during 2007-08, 43 to 99 per cent houses were completed in the District whereas 45 to 99 per cent houses were completed in the sampled blocks. 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. Scrutiny of records of selected GPs revealed that GP Secretaries were involved only in selection of beneficiaries and not in construction of the houses. Further, as per norms, funds were to be released to beneficiaries in two instalments. 2nd instalment was released on the basis of UCs furnished by the JE for the 1st instalment, but UCs for the 2nd instalment released to the beneficiaries during 2008-09 to 2011-12 were not received by DRDA from the concerned JEs. After release of funds to beneficiaries, BDOs claimed the houses as having been completed. Thus, without actual UCs and physical supervision by responsible officer, the claim of completion of 40,895 houses during 2008-12 was accepted. Further, slow progress of completion of houses during 2011-12 was due to delay in selection of beneficiaries as

well as delay in release of funds by DRDA to blocks and in turn by blocks to beneficiaries.

Physical verification of IAY houses with departmental officers revealed incomplete houses which were shown as having been completed in the records. Also houses constructed were found below the stipulated specification.



6.3.3 Implementation issues

(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 of beneficiaries 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 Gram Sabha resolution it could not be ascertained in audit whether the selection was authentic and selection process was in consonance with the provision of the guidelines.

During 2007-08 to 2009-10 funds amounting to ₹25.02 lakh were released to the Member Secretary, District Water Sanitation Committee (DSWC) for construction of latrines under TSC for 8401 IAY beneficiaries. Out of 8401 beneficiaries selected by DRDA, DSWC constructed latrines for 3510 beneficiaries only, whose names were detected in the BPL list of the Panchayat and Rural Development department. Thus, 4891 beneficiaries were selected by DRDA from outside the BPL families.

(b) Unauthorised contingent expenditure

IAY guidelines do not have any provision for meeting contingent expenditure out of IAY fund. Contrary to the above provision, six BDOs incurred expenditure of ₹43.87 lakh towards contingent expenses which was irregular and tantamounted to unauthorized diversion of IAY funds.

Admitting the audit observation, PD assured that appropriate action would be taken.

(c) Non construction of Sanitary Latrine

Para 3.2 of IAY guideline provides that construction of sanitary latrine should be taken up with each IAY house. The latrine could also be constructed separately from the IAY house on the site of beneficiary. There should be convergence with activities and funds provided under the total sanitation campaign for providing sanitary latrine in the IAY houses. All efforts should be made to ensure that every IAY house is provided with a sanitary latrine under TSC programme.

During 2007-08 to 2009-10 while releasing IAY fund to the concerned blocks, PD, DRDA, Sonitpur deducted ₹106.31 lakh against 35438 IAY houses (cost of latrine @ ₹300 per house) towards low cost latrine. Out of ₹106.31 lakh, PD released ₹25.20 lakh to the Member Secretary, District Water Sanitation Committee (DWSC) of PHE Department for construction of 8,401 latrines in IAY houses under Total Sanitation Campaign (TSC) Programme. Out of ₹25.20 lakh, DWSC utilised ₹10.53 lakh for construction of only 3510 latrines and refunded (March 2012) ₹12.65 lakh to PD, DRDA while the balance amount of ₹2.02 lakh was retained by DWSC. Thus, total amount of ₹93.76 lakh was retained by PD, DRDA as of March 2012 in addition to which latrines for 31,928 houses were not constructed.

Further, from 2010-11, the PD, while releasing the funds to blocks instructed to deduct ₹300 from each beneficiary being the cost of sanitary latrine and remit the same to VWSC for construction of latrine under TSC for IAY beneficiaries. Scrutiny of records revealed that the BDOs released funds to beneficiaries after deducting ₹300 from each beneficiary and retained ₹32.92 lakh for 10976 houses for 2010-11 in hand without remitting the same to VWSC. Two BDOs (Dhekiajuli and Pub Choiduar) also retained ₹5.87 lakh being the cost of latrine @ ₹300 for 1862 houses for 2011-12. Thus, ₹38.79 lakh was retained by the BDOs as a result of which sanitary latrines for 12,838 beneficiaries were not constructed. Besides, cost of latrines of 7132 houses (₹21.40 lakh) for 2011-12 was also released to beneficiaries by 12 BDOs without linking it to TSC.

It was evident that no firm policy was framed by DRDA for construction of latrines. Non construction of latrines, thus, deprived the beneficiaries of the facility to improve their quality of life through hygienic sanitation besides blocking IAY funds to the tune of ₹132.55²⁹ lakh as of March 2012.

Admitting the audit observation, DC stated (September 2012) that DRDA had decided to construct the latrine by the beneficiaries themselves but did not disclose action initiated to get the benefit by the beneficiaries under TSC for construction of latrine.

(d) Other points

- The Implementing Agencies should have a complete inventory of houses constructed under the IAY with details of date of commencement and date of completion of dwelling unit, name of the village, block, occupation and category of

²⁹ ₹93.76 lakh at DRDA + ₹32.92 lakh in 14 blocks for 2010-11 + ₹5.87 lakh in 2 blocks for 2011-12.

beneficiaries. However, no such inventory of houses was maintained at any level, District, block or GP.

- No action had been initiated either at district level or at the block level for providing free electricity connection, drinking water facility, loans bearing lower rate of interest from banks, insurance benefits to IAY beneficiaries, as required under the scheme.

Thus, targeted number of houses were not completed due to lack of effective supervision at block and GP level despite availability of funds. Besides, beneficiaries were selected outside BPL list and funds were provided to ineligible persons.

Recommendation

- DRDA should ensure selection of beneficiaries only from authorized BPL lists besides, timely completion of the targeted houses, through regular and closure monitoring of progress.

6.4 Energy

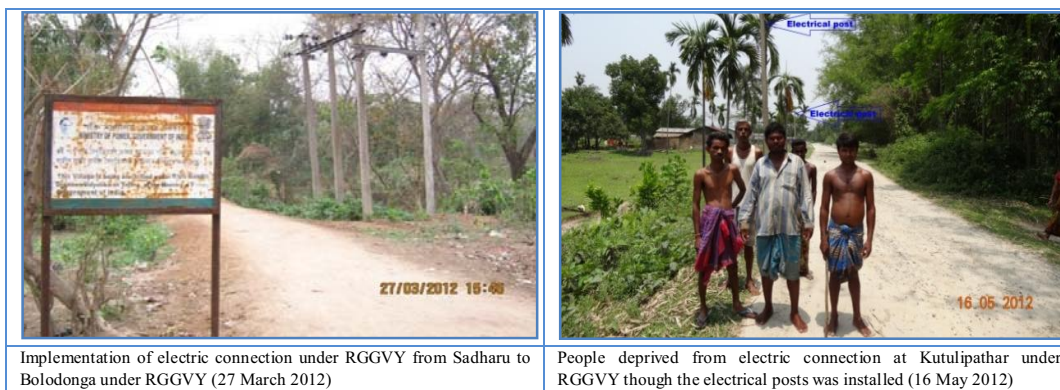
6.4.1 Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

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 Power Generation Corporation Ltd. (APGCL) is the implementing agency in the District. The main objective of the scheme was to:

- electrify 1,481 out of 1,765 villages;
- provide free electric connection and subsequent energisation to 0.79 lakh BPL households; and
- install 1,891 transformers, 23,595 HT poles and 29,381 LT poles.

Audit scrutiny revealed that as of March 2012, out of 1765, only 1365 villages (77 per cent) were electrified and 0.45 lakh BPL households out of targeted 0.79 lakh were covered of which only 0.37 lakh were energized. As APGCL did not complete the works by the stipulated date of March 2010, a revised DPR was submitted (September 2010) to GoI which was yet to be approved. Out of the sanctioned amount of ₹96.48 crore, GoI released ₹91.16 crore (as of June 2012) to APGCL of which ₹90.88 crore was spent till June 2012. The Department stated that due to heavy rain, flood, non receipt of forest clearance and delay in sanction of the DPR, works could not be completed in time.

Thus, delay in completion of the work resulted in denial of intended benefits to the eligible beneficiaries even after lapse of seven years of launching the scheme.



Implementation of the scheme in the District was, thus, partial and the objective of providing electricity to rural households remained unachieved.

Recommendation

- APGCL should put in place a practicable yet time bound action plan in consultation with DC and ensure timely completion of work to avoid further time and cost overrun.

6.5 Transport

6.5.1 Road transport

Public road transport is provided by Assam State Transport Corporation (ASTC) which was mandated to provide efficient and economic road transport. The corporation is under the control of Transport Department. In Sonitpur, one Divisional Superintendent (DS) and nine Station Assistant /Station Superintendents were looking after the activities of the corporation.

6.5.2 Fleet strength and utilisation

The corporation has its own buses and private buses running under the banner of ASTC. Against the increase of passengers by 15 *per cent*, the number of own buses of ASTC remained static. Against the requirement of 40 buses as on 31 March 2012, the corporation has only 26 (65 *per cent*) bus on road. Further, number of private buses under the banner of ASTC also reduced from 144 to 134 during 2007-12.

6.5.3 Revenue earned from private buses and venders

The corporation earned revenue of ₹6.28 crore during 2007-12 against the target of ₹7.66 crore from the private bus operators. Besides, the corporation let out some portion of the buildings for which it earned ₹24.12 lakh from tenants during the same period. Position of earnings from its own buses in the district though called for, was not made available to audit.

6.5.4 Passengers' amenities

According to the information made available from DS, Tezpur the position of passengers' amenities during 2007-12 was as under in Table-36.

Table-36: Passengers' amenities

| Sl. No. | Amenities | Status as on | |
|---------|--------------------------------------|--------------|---------|
| | | 2007-08 | 2011-12 |
| 1 | Booking counters | Yes | Yes |
| 2 | Advance booking facilities | No | Yes |
| 3 | Internet booking | No | No |
| 4 | Bus time table | Yes | Yes |
| 5 | Retiring room | No | No |
| 6 | Waiting room | Yes | Yes |
| 7 | Complain box | Yes | Yes |
| 8 | Refreshment facilities | Yes | Yes |
| 9 | Drinking water facilities | Yes | Yes |
| 10 | Separate toilet for ladies and gents | Yes | Yes |

Physical verification of ASTC bus stations revealed sub standard facilities with regards to waiting room, toilet and drinking water which is also evident from the photographs given below:



Lack of waiting room for passenger at ASTC Bustand, Tezpur-11-06-12



Unhygenic public toilet and urinal at Tezpur ASTC Bustand-14-06-12



Dilapilated condition of ASTC Bus Stand at Jamuguri (24/05/2012)

Thus, the quality of transport services and amenities to the common populace, required substantial improvement.

Chapter 7: General Services

7.1 E-Governance Plan

To bring the benefits of Information and Communication Technology (ICT) and ensure transparent, timely and hassle free delivery of citizen services, GoI initiated National e-Governance Plan (NeGP) in the country. The NeGP consists of establishment of Assam State Wide Area Network (ASWAN), Common Service Centres (CSCs), State Data Center (SDC) and e-District. The CSCs scheme aims at establishing computer kiosks at the rate of one per cluster of six villages. These kiosks are intended to be single window points for Business to Citizen (B2C) and Government to Citizen (G2C) services.

In order to provide G2C Services to the citizens through the CSCs in Assam under NeGP, GoA appointed (August 2009) M/s Assam Electronics Development Corporation Limited (AMTRON) as the State Designated Agency (SDA) for implementation of the CSC project in the State. SDA in turn, selected (March 2008) M/s SREI Infrastructure Finance Ltd., a Kolkata based firm, as the Service Centre Agency (SCA) for the District. A District e-Governance Society ‘e-Sanjog Sonitpur’ was constituted (October 2009) under the Chairmanship of DC, Sonitpur for implementation, monitoring and delivery of G2C services etc.

Audit scrutiny revealed that 242 Village Level Entrepreneurs (VLEs) were appointed as of March 2012 by SCA to run the CSCs at Block/GP/village level against the requirement of 294 CSCs³⁰ as per norms.

7.1.1 Status on implementation of e-governance plan

7.1.1.1 Financial/resource support

To ensure sustainability of e-governance plan, a Minimum Financial Support/Guarantee against Government/citizen services was provided to SCA for rural initiatives and accordingly providing Government and non-Government services. For CSC project, GoI sanctioned fund to the State and accordingly, GoA allocated (2008-09 to 2011-12) ₹8.13 crore³¹ to SDA. Out of ₹8.13 crore, ₹2.84 crore (35 per cent) was utilized during 2008-09 to 2011-12 for payment of resource support leaving a balance of ₹5.29 crore. All 242 CSCs were not rolled out at a time from April 2008 and were made functional only by December 2010 by SCA.

Scrutiny of records, however, revealed that out of utilized fund of ₹2.84 crore, an amount of ₹1.16 crore³² (41 per cent) was paid to SCA without registering/confirming their functional activities through Online Monitoring Tool (OMT).

³⁰ 294 CSC (No. of village: 1765/6 per village)

³¹ No. of CSCs rolled out: 242 nos. x 48 months x ₹7,000 per month per CSC (as per GOI guideline)

³²

| Period | No. of CSCs rolled out | No. of CSCs registered in OMT | Revenue support paid for CSCs (per month @ ₹7,000) | Total revenue support paid (in ₹) |
|----------------------|------------------------|-------------------------------|--|-----------------------------------|
| 04/ 2008 to 03/ 2009 | 81 | -- | 81 | 68,04,000 |
| 04/ 2009 to 06/ 2009 | 93 | -- | 93 | 19,53,000 |
| 07/ 2009 to 09/ 2009 | 133 | -- | 133 | 27,93,000 |
| Total | | | | 1,15,50,000 |

7.1.2 E-District project

The e-District project aims to improve the experience of a citizen while availing G2C services. The effort is to enhance the efficiencies of various departments at the district level to enable seamless service delivery to the citizen. The project envisages establishment of citizen facilitation centers at district, sub-division and block levels. The CSCs will act as front ends for the e-District project at the village level. GoA launched (January 2010) Sonitpur as e-District project, a State Mission Mode Project in which majority of the G2C and G2G services are to be delivered through 242 CSCs and Public Facilitation Centre (PFC) at DC office campus by the District administration.

7.1.2.1 Services

- According to the guidelines framed by GoI, providing of six core categories of services and additional four more services as per the requirement of District administration have to be implemented under e-District Mission Mode Project (MMP) as shown in Table-37.

Table-37: Services to be delivered

| Six Core categories of services | |
|--|---|
| Certificates | 1.Birth & Death Certificate, 2.Income Certificate, Permanent Residence Certificate, 3.SC/ST& OBC Certificate, 4.Senior Citizens Certificate |
| Pension | 5.Old Age, 6.Widow |
| Revenue court cases | 7. Case List, 8. Cause List Generation, 9. Progress Tracking,10. Final Issuance of Order |
| Revenue Dues and recovery | 11. Issue of Recovery Certificates, 12. Tracking of RC, 13. Tracking of Status of Dues, 14. Issue of Notices |
| Ration card/PDS | 15. Issue of new Ration Cards, 16. Issue of Duplicate Ration Cards, 17. Issue of Surrender Certificates, 18. Modification of Ration Cards, 19. Issue of LPG Connections |
| Grievances | 20. Registration of Grievances, 21. Status Tracking, Resolution of Grievances |
| Additional four categories of services | |
| Utility services | 22. Payment of Electricity Bills and 23. Telephone Bills |
| Employment Services | 24. Registration to Employment Exchange, 25. PMRY and SGSY schemes |
| Right To Information (RTI) | 26. Information dissemination under RTI |
| Electoral Services | 27. Updating of Electoral Rolls |

Out of the above 27 mandated services, PFC and CSCs provided only 11 services under G2C as detailed in Table-38.

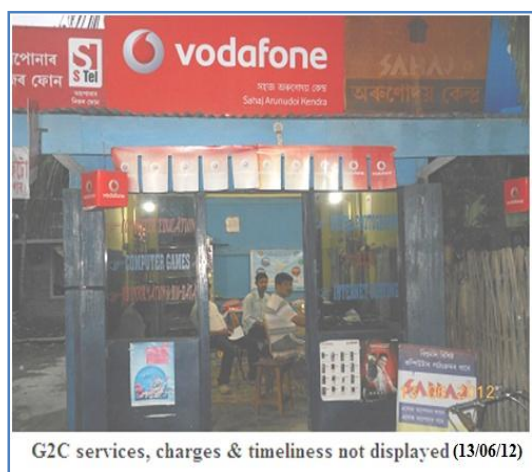
Table-38: Services delivered

| Year | No. of G2C Service provided | | 11 G2C services provided |
|--------------|-----------------------------|---------------|---|
| | By PFC | By CSCs | |
| 2009-10 | 488 | 348 | 1. Permanent Residential Certificate, 2. Senior Citizens Certificate 3. Next to kin certificate, 4. Non creamy layer certificate, 5. Land valuation certificate, 6. Bakijai clearance certificate, 7. Income certificate, 8. Copy of electoral roll, 9. Delayed birth registration, 10. Delayed death certificate & 11. Special events u/s 144 CrPC |
| 2010-11 | 5,885 | 7,911 | |
| 2011-12 | 5,295 | 7,240 | |
| Total | 11,668 | 15,499 | |

Reasons for not providing complete mandated services by CSCs were not on record. During field inspection (May-June 2012), owners of CSCs, however, stated that due to poor infrastructure, poor net connectivity, incomplete digitalization of official records, lack of proper training and innovating ideas from concerned authorities, CSCs failed to provide mandated services and owners were unable to earn their livelihood by running CSC.

- As per GoA's instructions, Service Level Agreement (SLA) was required to be signed between the SCA and the concerned department. SCA/CSCs could then be able to collect Government fee/ charges for services and retain 30 per cent share of such revenue collected by CSCs/SCA which would then be transferred to the e-District society. Further, SCA has to ensure that list of services with charge and timelines to be provided be prominently displayed in the premises of each CSC.

Scrutiny of records revealed that SLA had not been signed between District Administration and SCA/CSC. The fee for providing G2C services was, however, collected by CSCs against 15,499 instances of services so far rendered. In the absence of SLA, the collection of ₹4.65 lakh (15499 x ₹30) by CSCs was unauthorized. Regarding realization of Government share out of collection of fee by CSCs, it was seen that also ₹0.83 lakh was realized while balance ₹0.57 lakh remained to be realized. None of the test checked CSCs displayed list of services to be provided with charges and timelines as would be evident from photographs below:



G2C services, charges & timeliness not displayed (13/06/12)



CSC not displayed G2C services with charge & timeliness (13.6.12)

Thus, allowing CSCs/SCA to collect fees without signing SLA and not displaying list of services with charge and timelines by the District authority, deprived the CSC/SCA the legal right to collect fees and citizens were also not aware of the services to be provided by the CSCs/SCA.

7.1.3 Monitoring of delivery of G2C services

DC has to submit monthly report on the delivery of G2C services to the Information and Technology Department. Scrutiny of records revealed that no monthly report on G2C services since 2009-10 to 2011-12 was submitted to Information and Technology Department or to GoA by the DC. Thus, prescribed monitoring through

reports and returns was lacking in e-District projects and G2C services under e-Governance.

Thus, the implementation of e-Governance in the District could not achieve the intended objective of providing all mandated services as well as additional services as per District's need due to lack of initiative at district level to facilitate digitalization of all records, coupled with poor net connectivity and lack of training to CSC operators.

7.2 Waste Management

Waste represents a threat to environment and human health if not handled properly. There are three types of waste viz., (i) bio medical waste, (ii) municipal waste, and (iii) hazardous waste.

7.2.1 Bio-medical waste

Bio-medical waste is generated by hospitals and other health service providers and consists of discarded drugs, waste materials of biological origin, 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, three CHC, 48 PHCs besides 52 nursing homes/ private hospitals and diagnostic centres/laboratories handling Bio-medical waste. DC and Jt.DHS, Sonitpur did not have any information regarding authorization and system of handling of Bio-medical waste in the District. However, information furnished by the Jt. DHS revealed that no organization except Kanaklata Civil Hospital, Tezpur had an incinerator for disposing Bio-medical waste as per specified norms of the Board. Segregation of waste was also not done in any organization except in CHC, Biswanath.



Unhygienic waste disposal at Sub-divisional Civil Hospital, Biswanath Chariali (26/05/2012)



Unhygienic waste disposal at Kanaklata Civil Hospital, Tezpur (13/06/2012)

Joint physical verification of the selected medical units with departmental officers carried out on 26 May and 13 June 2012 respectively revealed that waste was not disposed of as per prescribed procedure but dumped at different places in hospital premises as evident from the photograph.

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

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 three



Unsystematic /scattered wastes in Tezpur town (28-03-2012)



Wastes are being carried in open Truck (11-05-12)

Municipal Boards (MB)³³ and two Town Committees (TC)³⁴. Approximately 61 tonnes of waste is generated per day in the MBs and TCs areas and none of them had quantified the non-biodegradable waste. Except Tezpur MB, none of the MBs and TCs 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 photographs.

As per information furnished by the Tezpur MB, there is a solid waste disposal plant, financed entirely by GoI, Ministry of Urban Development Department and constructed by the National Building Construction Company. The project was completed (August 2011) and started disposal of solid waste. Physical verification on 5 June 2012 of the project revealed that huge solid waste was piled up in campus area and out side the campus and the plant was not fully in operation due to some technical deficiency. As a result it was unable to handle the increasing loads of solid waste as evident from the photographs.



Solid Waste disposal plant not fully in operation (05/06/2012)



Solid waste piled up as the plant not fully in operation (05/06/2012)

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

³³ (i) Biswanath, (ii) Dhekiajuli, & (iii) Tezpur

³⁴ (i) Gohpur & (ii) Rangapara

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. In Sonitpur district, three MBs and two TCs function as self-governing institutions (Urban Local Bodies) and receive grants and funds from the Government. These institutions also earn revenue through taxes, rents, issue of licenses and car parking etc. The mandate of the local bodies is to utilise these funds for provision of adequate civic amenities for the public.

During 2007-12, the MBs and TCs received ₹6.02 crore under the schemes – Urban Infrastructure Development Scheme for Small & Medium Town (UIDSSMT) and Swarna Jayanti Shahari Rozgar Yojana (SJSRY), out of which ₹4.83 crore was spent by the MBs and TCs during the period. Organised planning initiative to utilize the funds through preparation of AAP was, however, not undertaken by the ULBs.

Audit scrutiny of the records revealed that 22 works of 2008-11 (estimated cost ₹77.02 lakh) under SJSRY, had not been started. The ULB, however, did not furnish any reason for not taking up the works except one work of 2009-10 for which DPR was yet to be approved by DUDA. Funds remained blocked with the ULBs and desired benefits could not be provided to the people.

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

7.3.2 Storm Water Drainage

GoI sanctioned ₹7.23 crore during 2008-09 for development of Storm Water Drainage network at Dhekiajuli town with due date of completion of the project by 27 February 2011. The project was to be executed by the Dhekiajuli MB. Accordingly, GoI and GoA released ₹3.61 crore (GoI 3.25; GoA: 0.36) during March 2009 and July 2010 to Dhekiajuli MB. The ULB submitted (March 2012) UC for the entire amount of ₹3.61 crore and 2nd instalment of ₹1.98 crore (including state share of ₹0.36 crore) was released to ULB on 10 April 2012. Scrutiny of records revealed that slow progress of works by TC, Dhekiajuli delayed the release of funds by GoI and GoA. As a result works remained incomplete (June 2012).

Thus, due to non completion of the works, the drainage problem remained unresolved in the town.



Incomplete project (6.5.12)

7.3.3 Other Amenities/services

GoI decided to provide essential financial services like savings, credit, micro-insurance and facilities for remittance in 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 101 bank branches which cover 373 (21 *per cent*) out of 1,765 villages. Out of total credit of ₹1,162.18 crore, only ₹287.93 crore (25 *per cent*) was provided to 1,41,251 farmers during 2007-12. Thus, the coverage of all villages by banks by 2012 remained unachieved.

➤ Expenditure on police force incurred by SP, Sonitpur for maintaining law and order in the District increased 120 *per cent* (from ₹14.33 crore to ₹31.55 crore) during 2007-08 to 2011-12. Crime cases in the District, however, increased by 13 *per cent* from 3,024 cases as on 31 March 2007 to 3,417 cases as on 31 March, 2012. Major cases of crime increases were Car lifting (213 *per cent*) and kidnapping (106 *per cent*).

Thus, increase in major crimes is a threat to security for common public.

The SP had shortage of manpower. Out of 1219 sanctioned posts in different categories, 116 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 the increase of crime cases in the District.

➤ Information furnished by the District & Session Judge, Sonitpur depicted that 34 to 46 *per cent* cases were disposed of during 2007-12. Out of 14,119 cases, 2,877 cases were pending for more than three years as shown in the Table-39.

Table- 39: 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 |
|--------------|-----------------|----------------------------------|--------------|--------------------------|-----------------|------------------------|
| 2007-08 | 6737 | 8148 | 14885 | 6252 | 8633 | 42 |
| 2008-09 | 8633 | 8294 | 16927 | 7292 | 9635 | 43 |
| 2009-10 | 9635 | 9019 | 18654 | 8137 | 10517 | 44 |
| 2010-11 | 10517 | 8639 | 19156 | 8838 | 10318 | 46 |
| 2011-12 | 10318 | 11050 | 21368 | 7249 | 14119 | 34 |
| Total | | 45150 | 90990 | 37768 | | |

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

➤ Non availability of electricity supply is a cause of concern for common man. The shortage in meeting energy requirement in the District ranged between 17 and 31 *per cent* during 2007-12 whereas shortage during peak demand period ranged between 18 to 41 *per cent*.

➤ The District had 10,096 District exchange lines of which urban connections were 8,782 and rural connections were 1,314 (13 *per cent*). Tele density of the District is 8.89 *per cent* against the State tele-density of 35.88 *per cent* which is substantially behind the State rate.

➤ As per Standing Fire Advisory Council³⁵ (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 six against requirement of 110³⁶ fire stations which are abnormally less than the norms. There were 1052 fire incidents during 2007-12 in which four human lives and property worth ₹4.44 crore were lost. Thus, shortage of fire fighting 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, required bank branches, transportation and communications, drainage system. Besides, there is no Waste management Plan for disposal of both Bio-medical and municipal waste except in Tezpur town in the District.

Recommendations

- DC should chalk out a well coordinated plan with all line departments/agencies to ensure basic civic amenities to uplift quality of life of the general people.
- Waste management plants also need to be developed in an integrated manner to ensure proper management of disposal of solid waste.

³⁵ An Apex body at national level set up by the Ministry of Home Affairs

³⁶ 110 Nos. {Urban: (51.55 / 10 = 5 Nos.) + Rural: (5229.03 / 50 = 105 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 158 Gaon Panchayats regarding their satisfaction level on different parameters. Replies were received from 153 Gaon Panchayats covering 1,692 villages (96 *per cent*) and 16.12 lakh population (97 *per cent*) and their responses are given in Table-40.

Table- 40: Satisfaction level of beneficiaries

| Sl. No. | Parameters | Response |
|---------|--|--|
| 1 | Condition of the roads connecting villages, villages with Block Headquarters and district town | Bad : 16 <i>per cent</i> Require repairing : 84 <i>per cent</i> |
| 2 | Regular bus services between the villages, village and block headquarters and district town | Available : 43 <i>per cent</i> Not available : 57 <i>per cent</i> |
| 3 | Drinking water supply | Available : 20 <i>per cent</i> Not available : 80 <i>per cent</i> |
| 4 | Electricity supply | 0-10 hours : 73 <i>per cent</i> 11-15 hours : 20 <i>per cent</i> 16-20 hours : 7 <i>per cent</i> |
| 5 | Bank branch in the village | Not available : 94 <i>per cent</i> 1 or more branches : 6 <i>per cent</i> |
| 6 | Post office in all villages | Available : 4 <i>per cent</i> Not available : 96 <i>per cent</i> |
| 7 | Supply of cooking gas (LPG) | Regular : 15 <i>per cent</i> Irregular : 85 <i>per cent</i> |
| 8 | Medical facilities at PHC level | Available : 39 <i>per cent</i> Not available : 61 <i>per cent</i> |
| 9 | Education facility (upto class-VIII) | Available : 67 <i>per cent</i> Not available : 33 <i>per cent</i> |

Source: Departmental figure.

The responses indicated 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 in road, water supply, and health sectors, through timely and regular coordination.

Chapter 9: Monitoring Mechanism and Impact Evaluation

9.1 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 -41.

Table-41: Extent of supervision to be carried out at various levels in the District

| 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 Monitoring Committee convened only four meetings during 2007-12. DC held monthly meetings with BDOs and the district departmental heads to review the progress of execution of works/schemes. But 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. Besides, no record regarding supervision and monitoring was maintained at any level in the absence of which, percentage of inspection/supervision actually carried out against the norms could not be ascertained.

9.2 Grievance Redressal

There was no mechanism in the District to redress 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 complaints/grievances was 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. Thus, mechanism for redressal of grievances of the people was not in place and its effectiveness was also not ensured.

9.3 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 corresponding 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 in the district.

9.4 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 6,691 paper clippings to DC and others during 2007-12. Details of action taken by DC on newspaper clippings, though called for, were not made available to Audit.

Further, irregularities like under utilization/ irregular utilisation of scheme funds etc., were mentioned repeatedly in earlier Inspection Reports issued from the Accountant General (Audit) to PD, DRDA, DC, Sonitpur and other departmental heads of the District. Repetition of similar irregularities, thus, indicates that DC and other departmental heads required to be more sensitive to error signals.

Monitoring and Supervision at various levels was deficient for which large 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 was not done. Thus, timeliness of disposal of complaints/ grievances received from the people of the district could not be ascertained.

Recommendation

➤ DC should strengthen monitoring, inspection and supervision through mandatory and properly documented review meetings, submission of periodical reports and returns, physical verification etc., in all the tiers of local administration to ensure that the programmes are executed in time and corrective action is taken timely in the cases of slippages.

Chapter 10: Conclusion

The performance audit of significant socio-economic development schemes/programmes implemented in Sonitpur district revealed that there was improvement in providing basic infrastructure in health, education and coverage of drinking water supply during 2007-12. But, there are few areas where DC needs to focus his attention. Absence of participation of PRIs was noticed in the planning process. Many works/projects under different schemes remained incomplete and funds remained unutilised at district and lower levels due to delay in completion of works, non availability of lands, defective planning and lack of monitoring and supervision. There is multiplicity of programmes and schemes and even more number of implementing/executing agencies, making it difficult for the administration to effectively monitor and supervise the development activities. Absence of experienced manpower with required technical knowledge at PRI level was also the reason for poor implementation of schemes. The District was lacking in civic amenities like good quality roads, sufficient supply of electricity, disposal of wastes etc., and required opening of more bank and post office branches. As a result, improvement in quality of life of the people to reach a minimum standard is yet to be achieved. The State Government/DC need to focus its attention to address these issues in order to achieve the intended development of the district at desired level.

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