



**Report of the  
Comptroller and Auditor General of India  
on  
Social, General and Economic (Non-PSUs) Sectors  
for the year ended 31 March 2016**



**Government of Assam**

*Report No. 1 of 2017*

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

**on**

**Social, General and Economic (Non-PSUs) Sectors**

**FOR THE YEAR ENDED 31 MARCH 2016**

**GOVERNMENT OF ASSAM**  
*Report No. 1 of 2017*



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## ***PREFACE***



## *Preface*

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.
2. This Report presents the results of the audit of the Departments of the Government of Assam under Social, General and Economic (Non-PSUs) Sectors.
3. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2015-16 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2015-16 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



## ***EXECUTIVE SUMMARY***



## Executive Summary

This Audit Report has been prepared in three chapters. Chapters I to III deal with Social, Economic and General Sectors.

This Report contains 31 paragraphs including three general paragraphs, 24 Compliance Audit paragraphs, Compliance Audits of 'Procurement of medicine with special emphasis on quality aspect', 'Water Supply Schemes in Guwahati City', 'Procurement Activities in Agriculture Department', 'Assam Trade Development Fund', and three Performance Audits (one each under Social Sector, Economic Sector and General Sector). The draft audit paragraphs and draft performance audit reports were sent to the Commissioner/Secretary of the Departments concerned with a request to furnish replies within six weeks. However, in respect of 11 paragraphs included in the Report, no replies were received. The audit findings relating to the draft performance audits were discussed with the Commissioners/Secretaries to the State Government and the views of the Government were incorporated wherever appropriate. A synopsis of the important findings contained in the Report is presented below:

### SOCIAL SECTOR

#### Performance Audit

##### *Performance Audit of “Implementation of Right to Education Act”*

Under the Right of Children to Free and Compulsory Education (RTE) Act, 2009, the Government was responsible to provide free and compulsory education to all children of the age of six to 14 years. The performance audit of implementation of the RTE Act in Assam was taken up to evaluate the achievement made in implementing the objectives of the Act in the State. The Sarva Siksha Abhiyan (SSA) acts as the programmatic vehicle for the delivery of the Act. During 2010-16, ₹ 7,621.18 crore was spent by SSA, out of the combined allocation of all the components of SSA. Implementation of the RTE Act included establishing schools in all eligible neighbourhoods, providing requisite infrastructure in these schools, maintaining the prescribed Pupil-Teacher Ratio, distributing Free Text Books etc., so as to increase the enrolment and retention of children in schools. These areas were scrutinized under SSA, in five districts, as well as 19 blocks and 150 schools within these districts selected as sample by audit. During audit, a number of significant issues, viz., non-fulfillment of the provision of 25 *per cent* reservation in unaided private schools for children belonging to weaker sections and disadvantaged groups, lack of infrastructural facilities and disproportionate deployment of teachers in the schools were noticed. Besides, instances of declining trend of enrollment in Government schools together with high dropout rates were observed, which required redressal.

(Paragraph 1.2)



## **Compliance Audit**

### ***1. Compliance Audit of "Procurement of medicine with Special emphasis on quality aspect"***

Timely supply of drugs is necessary for the purpose of ensuring quality medical services to citizens. The Director of Health Services, Government of Assam procures medicines for distribution among the Hospitals, Community Health Centers, Primary Health Centers, Medical College Hospitals, Ayurvedic and Homeopathic Dispensaries, from Small Scale Industry units, through the Assam Small Scale Industry Development Corporation and firms approved by the State Medical Stores Purchase Committee. In emergency situations (epidemics, floods, earthquakes *etc.*), medicines are purchased at the Directorate level. The Drugs Controller of the Department is responsible for overseeing the quality control aspect of procured drugs empowered by the Drugs and Cosmetics Act, 1940 in the State. It was noticed in audit that absence of adequate funding and an established procurement policy, in conjunction with a weak internal control mechanism, resulted in lack of financial discipline, supply of sub-standard and short supply of medicines. Non observance of storage norms, non-receipt/delayed receipt of laboratory test reports, also defeated the purpose of maintaining the quality of drugs being supplied to health care units.

*(Paragraph 1.3)*

### ***2. Compliance Audit of "Water Supply Schemes in Guwahati City"***

The rapid and unplanned growth of Guwahati has led to many challenges and providing drinking water to the residents is amongst the most crucial of these challenges. There are seven mega Water Supply Schemes and 81 Piped Water Supply Schemes (PWSSs) maintained by three agencies *viz.*, Guwahati Municipal Corporation (GMC), Public Health Engineering Department (PHED); and Jalboard, Guwahati. Its population of 1.24 million, residing within an area of 272 square kilometres, requires 243.53 million litres per day (MLD) of potable water presently. Compliance Audit of the Water Supply Schemes showed that the existing water supply systems could cater to the needs of only 29 *per cent* of population of Guwahati City through the completed schemes and regular supply of water could not be ensured even to those populace. The Guwahati Metropolitan Development Authority, under the administrative supervision of Guwahati Development Department has taken up the implementation of three new water supply projects. Audit noticed that the three piped water supply schemes which became non-functional between June 2015 and February 2016, had not been operationalised (November 2016). The water being supplied by the PHED and GMC to their consumers, was found unsafe as the disinfection facilities available in the existing PWSSs in the city were not adequate. New schemes could not be completed on time mainly due to improper planning and as such, the coverage to the 1.24 million population of Guwahati city through the water supply schemes, as had been conceived was remote in the near future.

*(Paragraph 1.4)*

In the absence of basic records in support of procurement and distribution of fruits to indoor patients of Kanaklata Civil Hospital, payment of ₹ 66.68 lakh released on the basis of claims of suppliers, was susceptible to fraud.

***(Paragraph 1.5.1)***

The Store and Workshop Division (PHE), Guwahati, made excess payment of ₹ 3.20 crore towards VAT, to Assam Government Marketing Corporation Limited, for supply of Polyvinyl Chloride (PVC)/Galvanised Iron (GI) pipes, pumps *etc.*, during 2011-14.

***(Paragraph 1.5.2)***

Undue financial benefit of ₹ 1.36 crore was extended to contractors by the Executive Engineer, Guwahati Division-II (PHE) due to wrong computation of item rate of supplying, laying, fitting and fixing of Ductile Iron (DI) and Mild Steel (MS) pipes.

***(Paragraph 1.5.3)***

Failure of the Executive Engineer, Store and Workshop Division (PHE) to avail excise duty exemption resulted in avoidable expenditure of ₹ 10.61 crore on procurement of pipes.

***(Paragraph 1.5.4)***

Extra expenditure of ₹ 8.39 crore was incurred by the Department due to procurement of PVC/GI pipes from Assam Government Marketing Corporation Limited at higher rates, in violation of Government notification and orders.

***(Paragraph 1.5.6)***

Executive Engineer, Store and Workshop Division, Guwahati, incurred inadmissible expenditure of ₹ 9.07 crore, by diverting Operation and Maintenance fund under National Rural Drinking Water Programme.

***(Paragraph 1.5.8)***

The injudicious decision of the Chief Engineer (P) and Chief Engineer (B&S), PHED, Assam to allow enhanced rates resulted in extra expenditure of ₹ 4.77 crore towards procurement of DI pipes by way of extension of undue financial benefit to the supplier.

***(Paragraph 1.5.9)***

Director of Social Welfare, Assam, incurred extra expenditure of ₹ 1.08 crore towards purchase of drawing books of pre-school education kit at exorbitantly higher rate than the prevailing market rates.

***(Paragraph 1.5.10)***

Wilful decision of the Director, Char Areas Development, to award supply order for the purchase of 8685 Hand Tube Wells at a higher rate to a bidding firm, resulted in extension of undue financial benefit of ₹ 95.53 lakh to the supplier.

***(Paragraph 1.5.13)***

Bodoland Territorial Council (BTC) incurred excess expenditure of ₹ 1.47 crore in procurement of biscuits for Morning Snack to the children of Anganwadi Centres.

*(Paragraph 1.5.14)*

Failure of the Panchayat and Rural Development Department, Bodoland Territorial Council to procure spray machines at a lower rate resulted in extra avoidable expenditure of ₹ 1.17 crore.

*(Paragraph 1.5.17)*

Expenditure of ₹ 94.28 lakh was incurred by the Executive Engineer (Agriculture), BTC on payment of fraudulent claims by the owners of tractors for free tractorisation of land belonging to riot affected farmers.

*(Paragraph 1.5.18)*

## **ECONOMIC SECTOR**

### **Performance Audit**

#### ***Performance Audit of “Pradhan Mantri Gram Sadak Yojana”***

To enhance socio-economic development as well as to ensure increased agricultural incomes and productive employment opportunities, the Government of India launched (25 December 2000) the ‘Pradhan Mantri Gram Sadak Yojana’ (PMGSY), a programme aiming to provide all-weather road access to eligible unconnected habitations. The National Rural Road Development Agency, Ministry of Rural Development, Government of India has been entrusted with the task of organizing the programme through State Level Agencies viz., State Rural Road Development Agencies. The PMGSY programme was a 100 per cent Centrally Sponsored Scheme upto the FY 2014-15. The funding pattern was changed to 90:10 from the FY 2015-16. The performance audit of PMGSY, covering the period of 2010-16 was carried out in 13 Project Implementation Units under eight selected districts. The audit revealed a number of irregularities in the implementation of the programme viz., deficiencies in the preparation of Core Network *i.e.*, the network of all the Rural Roads that are necessary to provide basic access to all the Habitations, District Rural Road Plan, Detailed Project Report, non-achievement of targets, non-utilisation of funds in time, submission of fake Bank Guarantees, delayed completion of works; non-maintenance of roads, and inadequacies in quality control.

*(Paragraph 2.2)*

## Compliance Audit

### *Compliance Audit of "Procurement Activities in Agriculture Department, Assam"*

Agriculture forms the backbone of the economy of the State of Assam and accounted for 19.74 *per cent* of the State's income in 2013-14. Out of the total geographical area of 78.50 lakh hectares (ha) in the State, the total cropped area is 41.74 lakh ha (53.17 *per cent*), of which the area under food grains is 26.40 lakh ha (63.25 *per cent* of total cropped area). Various Government schemes, such as the Rashtriya Krishi Vikash Yojana, National Food Security Mission, National Agricultural Extension Programme *etc.*, are being implemented in the state of Assam. For smooth implementation of these schemes, the Department of Agriculture procures and supplies agricultural inputs, equipment and machinery to farmers at subsidised rate. These agricultural inputs, equipment and machinery are purchased in bulk by the Director of Agriculture, Assam for being supplied to the District and Sub Divisional level functionaries. Audit revealed that there were no codified Purchase Manuals containing detailed purchase procedures, guidelines and proper delegation of power in the Directorate, in the absence of which the Directorate could not ensure transparency and economy in procurement. The Procurement Plan should take into account the requirements of the field formations for it to be realistic, which was not being done as was seen in few instances. There was absence of control checks over the quantity and quality of materials delivered at the District levels and payments were found to be released without ensuring the veracity and authenticity of the claims.

*(Paragraph 2.3)*

Lack of proper planning prior to commencement of the work, led to expenditure of ₹ 102.50 lakh remaining unproductive.

*(Paragraph 2.4.1)*

## GENERAL SECTOR

### Performance Audit

#### *Performance Audit of "Management of Prisons"*

The management and administration of prisons falls exclusively under the control of the concerned State Governments which is governed by the Prisons Act, 1894 and Prisoners Act, 1900. The Model Prison Manual, 2003 issued by Government of India contains detailed guidelines for streamlining prison administration and the reform of prisoners. The main purpose of establishing prisons is to confine offenders committing offences under various laws. In Assam, apart from providing custodial care and detention to offenders, the State Government also undertook planned programmes aimed at reforming them, as a part of the process of social reclamation.

As of 31 March 2016, there were 31 prisons in Assam headed by the Superintendents of Jail (30 Jails) and a Magistrate (one Jail).

A performance audit on the Management of Prisons in the State was conducted to assess the efficacy of the management and the administration of Prisons in Assam with reference to relevant provisions of the Prisons Acts and Manuals in vogue. The audit revealed a number of significant issues including those related to prisoners' amenities and prisons safety, weak reform process, instances of delay in execution of civil works, financial mismanagement, overcrowding in jails, existence of a large number of vacancies at the functional level of security staff as well as periodic inspections of prisons not being carried out. Further, the Prison Department did not carry out any survey to identify the thrust areas requiring immediate intervention.

*(Paragraph 3.2)*

## **Compliance Audit**

### ***Compliance Audit of "Assam Trade Development Fund"***

The Assam Trade Development Fund was set up in Assam on 24 July 2008. The Governor of Assam constituted (July 2008) a committee for the administration of the Assam Trade Development Fund (ATDF), which was set up exclusively for the development of infrastructure or amenities to facilitate trade, commerce and intercourse from the proceeds of the Assam Entry Tax, collected by the Commissioner of Taxes, Assam from 2001-02 onwards, within the meaning of Section-10 of the Assam Entry Tax Act, 2008. Implementing departments are to submit proposals, for the development of infrastructure or amenities to facilitate trade, commerce and intercourse, to the Finance (Taxation) Department. Rule 11 of the Assam Entry Tax Rules 2008, stipulates that the tax shall be deposited in a separate, distinct and exclusive Head of Account "0042-106-Tax on Entry of Goods into local area" and the deposit shall constitute the ATDF. Further, the total allocation of the budget proposals made in a financial year shall not be less than the amount collected as Entry Tax minus cost of collection during the year. The funds under ATDF do not lapse and are carried over to the succeeding year. The Committee so formed is required to sit every quarter and examine and recommend sanction and release of funds to the implementing Departments.

The Principal Secretary, Finance (Taxation) Department is to accord administrative sanctions to all proposals recommended by the Committee and funds are to be drawn and disbursed by the Secretary, State Administrative Department (SAD-Accounts). The Departments of Power, Public Works (State & Rural Roads), Public Health Engineering and Urban Local Bodies are the implementing agencies for infrastructure projects sanctioned from ATDF funds.

Audit revealed that financial management of ATDF was deficient as reflected from the drawal and keeping of substantial amount of funds in Revenue Deposits. Neither was any long/short term action plan prepared for implementation of targeted works

nor any assessment of financial returns made leading to ad-hoc decisions being made by the Department. Non-regularisation of funds drawn through Abstract Contingent Bills for longer periods was indicative of lack of financial discipline as non-submission of Detailed Countersigned Contingent Bills, was not only violative of the directives issued by the Finance Department and provisions of the Budget Manual-2012, but was also fraught with the risk of misappropriation of funds. In the absence of any monitoring mechanism at the apex level, monitoring of development schemes was deficient. It was noticed that the ATD Fund was diverted to a Pension Fund by the Assam State Electricity Board and faulty financial sanction orders were issued by the Finance Taxation Department for the purchase of electricity. Instances were also noticed when the ATD Funds were diverted on activities not covered for expenditure under ATDF.

***(Paragraph 3.3)***

Failure of the Deputy Commissioners to deduct 10 *per cent* contractor's profit at the time of payment for works executed through Construction Committees/ Non-Government Organisations resulted in excess payment of ₹ 1.08 crore.

***(Paragraph 3.4.1)***

Alleged transportation of soil through fake carriers, led to fictitious payment of ₹ 16.28 lakh by the Deputy Commissioner, Hailakandi.

***(Paragraph 3.4.2)***

Absence of basic records of demand, supply, delivery, distribution and installation of 3215 Hand Tube Wells, coupled with the payment of ₹ one crore without ensuring the genuineness of the utilization certificate, pointed towards the possibility of misappropriation of the entire amount.

***(Paragraph 3.4.3)***

Lack of effective control and monitoring by the Deputy Commissioner, Morigaon, led to shortage of cash amounting to ₹ 24.41 lakh.

***(Paragraph 3.4.4)***



***CHAPTER-I***

***SOCIAL SECTOR***

***Performance Audit of “Implementation of Right to  
Education Act”***

***COMPLIANCE AUDIT***





# CHAPTER-I

## SOCIAL SECTOR

### 1.1 Introduction

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

During 2015-16, against total budget provision of ₹ 32,668.37 crore (Social sector), total expenditure of ₹ 19,921.42 crore was incurred by 16 departments inclusive of Bodoland Territorial Council (BTC) covered under Welfare of Plain Tribes and Backward Classes (WPT&BC) under Social Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in **Appendix – 1.1**. Hill Areas Department incurred expenditure of ₹ 1,599.91 crore (8.03 *per cent* of the total expenditure – Social Sector) during 2015-16 mainly for sixth schedule areas (North Cachar Hills Autonomous Council and Karbi Anglong Autonomous Council) against budget provision of ₹ 1,712.27 crore (**Appendix – 1.2**) under the Sector.

#### 1.1.1 Planning and conduct of Audit

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

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

The audits were conducted during 2015-16 involving expenditure of ₹ 30,799.39 crore (including expenditure of earlier years) of the State Government under Social Sector. This chapter contains one Performance Audit of “Implementation of Right to Education Act” and 21 paragraphs including Compliance Audits of 'Procurement of medicine with special emphasis on quality aspect', 'Water Supply Schemes in Guwahati City' and 19 Compliance Audit paragraphs.

The major observations made in audit during the year 2015-16 are discussed in succeeding paragraphs.

## Performance Audit

### Elementary Education Department

#### 1.2 Performance Audit of "Implementation of Right to Education Act"

*Under the Right of Children to Free and Compulsory Education (RTE) Act, 2009, the Government was responsible to provide free and compulsory education to all children of the age of six to 14 years. The performance audit of implementation of the RTE Act in Assam was taken up to evaluate the achievement made in implementing the objectives of the Act in the State. The Sarva Siksha Abhiyan (SSA) acts as the programmatic vehicle for the delivery of the Act. During 2010-16, ₹7,621.18 crore was spent by SSA, out of the combined allocation of all the components of SSA. Implementation of the RTE Act included establishing schools in all eligible neighbourhoods, providing requisite infrastructure in these schools, maintaining the prescribed Pupil-Teacher Ratio, distributing Free Text Books etc., so as to increase the enrolment and retention of children in schools. These areas were scrutinized under SSA, in five districts, as well as 19 blocks and 150 schools within these districts selected as sample by audit for detailed examination. During audit, a number of significant issues, viz., non-fulfillment of the provision of 25 per cent reservation in unaided private schools for children belonging to weaker sections and disadvantaged groups, lack of infrastructural facilities and disproportionate deployment of teachers in the schools were noticed. Besides, instances of declining trend of enrollment in Government schools together with high dropout rates were observed, which required redressal. Some significant findings are given below:*

#### **Highlights**

**Government of Assam (GoA) did not prepare any perspective plan incorporating timelines to implement provisions of the RTE Act. Annual Plans at the State and district levels were prepared without ensuring the bottom-up approach.**

*(Paragraph 1.2.8)*

**GoA deprived itself of ₹ 59 crore under the Thirteenth Finance Commission grants due to not meeting the stipulated growth of expenditure on elementary education.**

*(Paragraphs 1.2.9.2)*

**GoA could not establish schools in all eligible neighbourhoods. In four out of the five selected districts, provision of 25 per cent reservation for children of target sections in unaided schools was not implemented at all.**

*(Paragraphs 1.2.10.1 and 1.2.10.2)*

Infrastructural facilities, as prescribed in the schedule of the RTE Act for each school, were not provided within the prescribed period (April 2010 to March 2013) of three years by the State.

*(Paragraph 1.2.11.1)*

949 sanctioned works with estimated value of ₹ 27.90 crore relating to infrastructure development in the schools of the five districts selected for audit, could not be completed.

*(Paragraph 1.2.12)*

Though the Pupil-Teacher Ratio (PTR) was favourable at the State level, the school-wise PTR was not maintained as per the RTE norms due to not rationalising the deployment of teachers. This resulted in single teacher schools, as also schools without any teacher. A significant number of teachers were yet to acquire the requisite academic and professional qualifications.

*(Paragraphs 1.2.14.2, 1.2.14.3, 1.2.14.4 and 1.2.14.5)*

Enrolment in government schools was decreasing and the rate of dropout of students as well as the number of out-of-school children was on the higher side.

*(Paragraphs 1.2.15.1, 1.2.15.3 and 1.2.15.4)*

The existing monitoring and grievance redressal mechanism was inadequate for effective attainment of the objectives of free and compulsory education of specified age group of children conceived as per the RTE Act.

*(Paragraph 1.2.16)*

### **1.2.1 Introduction**

Article 21-A of the Constitution of India, as inserted by the 86<sup>th</sup> Constitutional Amendment, provides for free and compulsory education to all children of the age of six to 14 years. The Right of Children to Free and Compulsory Education Act, 2009 (RTE Act), enacted by Government of India (GoI) became operative in the country on 1 April 2010. The RTE Act provides that every child, in the age group of six to 14 years has the right to free and compulsory elementary education in a neighbourhood school, by March 2013. As per the Act, this means the following:

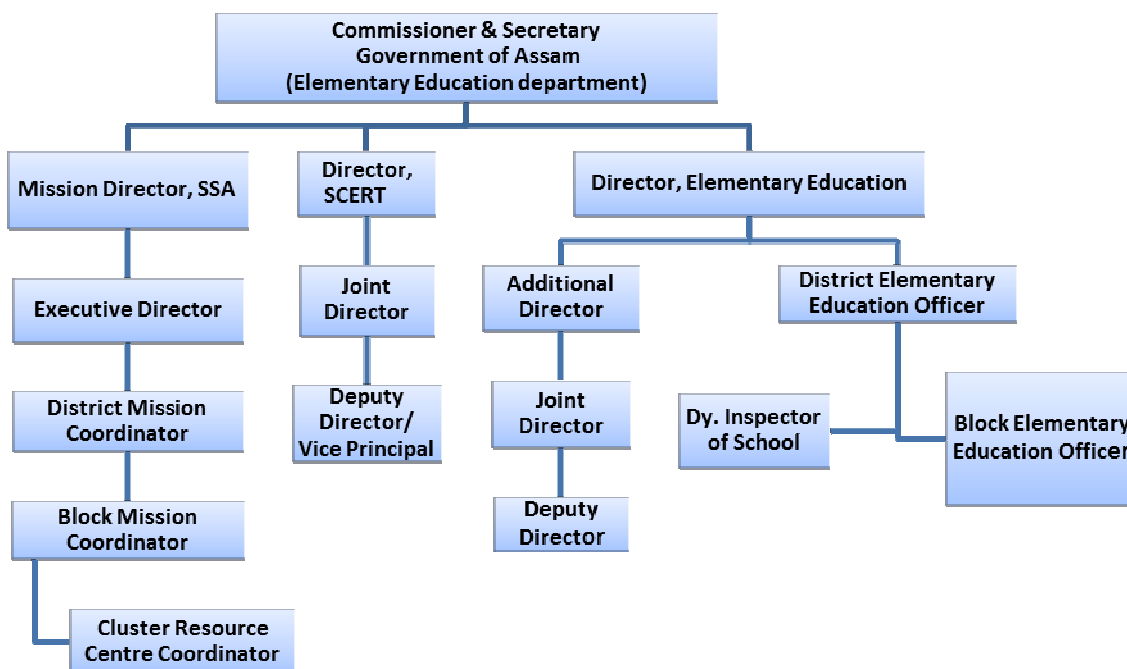
- Elementary Education means the education from 1<sup>st</sup> to 8<sup>th</sup> Class.
- Free education is defined as ‘removal of any financial barrier by the State that prevents a child from completing eight years of schooling’.
- Compulsory education means obligation of the appropriate government to provide free elementary education and ensure compulsory admission, attendance and completion of elementary education to every child in six to 14 years age group.

The key objective of the RTE Act was the universalisation of elementary education which encompasses three major aspects *i.e.*, access, enrolment and retention of children in schools, upto the age group of six to 14 years. The Sarva Siksha Abhiyan (SSA) acts as the programmatic vehicle for the delivery of the Act. The SSA Framework of Implementation and Norms for Intervention have been revised to correspond to the provisions of the RTE Act, including norms for opening new schools as per the neighbourhood norms prescribed under the State RTE Rules, the prescribed pupil-teacher ratio and infrastructure norms.

**1.2.2 Organisational structure**

The Commissioner and Secretary to Government of Assam (GoA), Education Department is the Administrative Head of Elementary and Secondary Education. The Director of Elementary Education, Assam (DEE); Director, State Council of Educational Research and Training (SCERT); and Mission Director (MD), Sarva Siksha Abhiyan (SSA), are the implementing authorities of the RTE in Assam. The DEE is the Head of the Elementary Education Department. The SCERT, the academic authority which lays down the curriculum and evaluation procedure, formulates the relevant and age appropriate syllabus, text books and other learning material and develops in-service teacher training design. SSA is headed by the Mission Director. The organisational structure of the implementing authorities of the RTE Act in Assam is shown in **Chart-1.1**:

**Chart-1.1: Organisational Chart**



*(Source: Information furnished by the Department)*

### 1.2.3 Audit objectives

Performance audit of the implementation of the RTE Act was carried out to verify whether:

- The funds allocated were being utilised in an economic and efficient manner,
- The RTE Act was being implemented and monitored in a planned manner, and
- The RTE Act achieved its objective of making elementary education a Fundamental Right for all children between the age group of six to 14 years within three years *i.e.*, by 31 March 2013.

### 1.2.4 Audit Scope and Methodology

The Performance Audit, covering the period from 2010-11 to 2015-16, commenced with an Entry Conference held on 25 February 2016, wherein the audit objectives, audit criteria and methodology of audit were discussed. The audit was carried out during March to July 2016 through scrutiny of the records of the MD, SSA; the DEE and the Director, SCERT along with records of selected sample of the District Elementary Education Officers (DEEOs) and the respective District Mission Coordinators (DMCs), as also the Block Mission Coordinators and schools at the field level. In addition, responses to audit questionnaires issued to the agencies/departments concerned during the course of audit were analysed. Photographic evidence and physical verification results were also considered to substantiate the audit observations. The draft report was issued to the Government in October 2016 and the audit findings were discussed in the Exit Conference held (15 November 2016) with the Commissioner & Secretary to GoA, Elementary Education and the Mission Director, SSA, wherein the Director of Elementary Education, the Joint Secretary Finance, GoA were also present. Based on the discussion held and the replies to the observations received (November 2016), the responses of the Department have been incorporated in the Report appropriately, wherever applicable.

### 1.2.5 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Sarva Siksha Abhiyan, Assam, Elementary Education Department and the Government of Assam at all levels during the course of conduct of the audit.

### 1.2.6 Audit sampling

Five<sup>1</sup> out of 27 districts of the State were selected using the Probability Proportional to Size without Replacement (PPSWOR) method, with 'size' being measured by the number of schools in the district.

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<sup>1</sup> Lakhimpur, Dhubri, Kokrajhar, Darrang and KarbiAnglong

In each selected district, four Blocks (three Rural and one Urban) were selected by using the Simple Random Sampling without Replacement (SRSWOR) method *i.e.*, 19<sup>2</sup> Block Mission Coordinators.

From each of the selected districts, 30 Schools (20 Government and 10 Aided) out of the selected blocks were selected by the SRSWOR method *i.e.*, a total of 150 schools.

### **1.2.7 Audit Criteria**

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

- Right to Free and Compulsory Education (RTE) Act, 2009;
- Assam Right of Children to Free and Compulsory Education Rules (ARCFER), 2011;
- Various orders, notifications, circulars, instructions issued by MHRD/GoA;
- Annual Work Plans and Budgets prepared by MHRD/various States;
- Assam Financial Rules;
- Evaluation reports of the Act, if available;
- Outcome Budget 2015-16;
- District Information System for Education (DISE);
- Guidelines for Relaxation under section 23 (2) of the Act; and
- Guidelines u/s 35(1) regarding deployment of teachers for elections under section 27 of the Act.

### **Audit Findings**

#### **1.2.8 Planning**

The RTE Act provides timelines for meeting certain prescribed standards laid down therein within the specified period. For example, it provides a three year window for creating and developing the requisite infrastructure as well as ensuring the availability of teachers, while it sets a five year timeline for ensuring that all teachers are professionally qualified. Thus, States, in their Plans were required to reflect how States were planning to meet the timelines for implementation of the RTE Act. The annual plans were to be prepared focusing on the gaps and the available resources (e.g., funds, adequately qualified and experienced human resources, capacities *etc.*) to meet these gaps, within the prescribed timelines.

It was however, observed that the Department<sup>3</sup> neither prepared any perspective plan nor any action plan setting any time frame, yearly or otherwise, within which the prescribed standards of the RTE Act could be met, though it prepared the Annual Work Plans & Budgets (AWP&B) for the years 2010-16. Consequently, the Department failed to adhere to the timelines set for the implementation of the RTE in

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<sup>2</sup> Three Blocks in Darrang District.

<sup>3</sup> DEE and SSA

the State, as discussed in the succeeding paragraphs.

The SSA framework envisages decentralised, need-based and participatory planning with a bottom-up approach. The planning, at the State level was required to be an integration of the district level planning which in turn, was required to be generated from the block and school levels.

At the school level, School Management Committees (SMCs) comprising of parents, local authority and school teachers were expected to prepare School Development Plans [Section 21(2) (b) of RTE Act], on the basis of which grants were to be given to the schools. This micro-level planning constituted the basis on which the annual plans at the district and state levels were to be prepared.

It was observed in audit that out of 150 selected schools, 86 (57.33 per cent) schools did not prepare School Development Plans during 2010-16 indicating that the AWP&B at the district as well as at the State levels were not prepared by taking inputs from all schools, as required. This indicated that the bottom-up approach was not adopted while preparing Annual Plans at the State and district levels.

In reply, the MD, SSA stated (November 2016) that audit observation regarding planning process would be taken into account during preparation of the AWP&B of SSA, Assam for the forthcoming years.

## 1.2.9 Financial Management

### 1.2.9.1 Availability of funds and Expenditure

Under Section 7 (5) of the RTE Act, 2009, State Government is responsible to provide funds for the implementation of the provisions of the Act. SSA, Assam is the programmatic vehicle to meet the object of the Act in the state for which funds are provided. The position of availability of funds, expenditure and closing balance during 2010-11 to 2015-16 for the combined RTE-SSA programme is given in **Table - 1.1:**

**Table - 1.1**  
**Availability and utilization of funds by SSA, Assam, during 2010-16**  
(₹ in crore)

| Year    | Opening balance | Schematic funds | *Other receipt | Total funds available | Expenditure | Closing balance | Percentage of expenditure |
|---------|-----------------|-----------------|----------------|-----------------------|-------------|-----------------|---------------------------|
| 2010-11 | 104.11          | 775.63          | 8.39           | 888.13                | 855.95      | 32.18           | 96.38                     |
| 2011-12 | 32.18           | 1411.06         | 22.60          | 1465.84               | 1329.09     | 136.75          | 90.67                     |
| 2012-13 | 136.75          | 1523.80         | 37.75          | 1698.30               | 1596.80     | 101.50          | 94.02                     |
| 2013-14 | 101.50          | 1477.81         | 17.06          | 1596.37               | 1153.40     | 442.97          | 72.25                     |
| 2014-15 | 442.97          | 1067.25         | 12.53          | 1522.75               | 1497.33     | 25.42           | 98.33                     |
| 2015-16 | 25.42           | 1320.66         | 58.83          | 1404.91               | 1188.61     | 216.30          | 84.60                     |

Source: Annual accounts and information furnished by SSA, Assam

\*Other receipt included bank interest, statutory deduction etc.

The utilisation of funds against the funds available ranged between 84.60 and 98.33 per cent except during 2013-14. However, during 2013-14 only 72.25 per cent of the funds available were utilised by SSA. MD, SSA attributed (November 2016) the



reason for less utilisation of funds to less expenditure under teachers' salary head due to non-engagement of teachers, though the budget provision was made for the same during 2013-14. This indicated that SSA prepared budget proposals without immediate requirement of funds.

#### **1.2.9.2 Release of Grant under the Thirteenth Finance Commission**

The Thirteenth Finance Commission's (XIII FC ) award *inter-alia*, aimed at bridging the gap between the States' provisions as their share for SSA and what the States were required to contribute. It was to be released to the Finance Departments of the respective States for each year (2010-2015) who in turn, were to transfer the entire funds to the State Implementing Society for utilisation under RTE/SSA. The grants were an additional assistance for meeting the current expenditure of the States for Elementary Education. The grants were released with the stipulation that the expenditure (Plan *plus* Non-Plan) under Elementary Education, exclusive of salary by the State, should increase by at least eight *per cent* annually. The XIII FC Award of ₹ 59 crore for the purpose of providing financial assistance to the State to cover the difference between the targeted State share of 50 *per cent* by the terminal year of the Eleventh Plan under SSA was earmarked by GoI during 2014-15.

However, the earmarked amount was not released by GoI as the growth of expenditure on Elementary Education was seven *per cent* during the previous year (against the target of at least eight *per cent* increase) *i.e.*, during 2012-13. Thus, due to not ensuring the said stipulation, GoA deprived itself of ₹ 59 crore grant under the XIII FC award which affected the implementation of programmes under the RTE to that extent.

#### **1.2.10 Implementation of provisions of the RTE Act in Assam**

##### **1.2.10.1 Access to primary and upper primary Schools**

Section 6 of the RTE Act, 2009 stipulates that the appropriate Government and the Local Authority shall establish, within such area of limits of the neighbourhood, a school where it was not established. According to the Assam Right of Children to Free and Compulsory Education Rules (ARCFER), 2011, a Lower Primary (LP) School (class 1<sup>st</sup> to 5<sup>th</sup>) was to be established within a walking distance of one Km of the neighbourhood, with a child population of at least 30 children in normal areas and at least 20 children in a special focus area<sup>4</sup>. Further, an Upper Primary (UP) school was to be established within a walking distance of three Km of the neighbourhood with not less than 45 children within the age group of 11-14 years. The position of neighbourhoods eligible for schools and their coverage at the end of 2015-16 as furnished by SSA is indicated in **Table – 1.2**.

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<sup>4</sup> Comprising of hilly and difficult terrains, tribal dominated areas and areas of high density population.

Table - 1.2

## Neighbourhoods covered by schools in the State and in five selected districts

| State level coverage                |       |   |       |   |     |  |      |
|-------------------------------------|-------|---|-------|---|-----|--|------|
| Neighbourhoods eligible for schools |       | Neighbourhoods having access to schools |       | Neighbourhoods not having access to schools |     | Uncovered neighbourhoods in percentage |      |
| LP                                  | UP    | LP                                      | UP    | LP  | UP  | LP                                     | UP   |
| 40341                               | 13758 | 39875                                   | 13480 | 466   | 278 | 1.16                                   | 2.02 |
| Coverage in five selected districts |       |   |       |   |     |  |      |
| LP                                  | UP    | LP                                      | UP    | LP  | UP  | LP                                     | UP   |
| 8107                                | 4568  | 8037                                    | 4472  | 70  | 96  | 0.86                                   | 2.10 |

*Source: Data furnished by the Department*

The complete list of neighbourhoods identified and covered by schools was not provided, though called for. Only the list of uncovered neighbourhoods was made available. As such, authenticity of the data on neighbourhoods covered by schools remained unascertained in audit.

It can be observed from the above table that a number of neighbourhoods remained uncovered by LP and UP schools, the eligible children in these uncovered neighbourhoods had to walk longer distances to avail of the facility of schooling. Thus, the obligation of the State to establish schools as per RTE norms had not been completely fulfilled.

On this being pointed out, the MD, SSA stated (November 2016) that the survey of unserved neighbourhoods would be conducted during 2016 for providing schooling facility under the RTE.

### 1.2.10.2 Implementation of the provision of 25 per cent reservation in unaided schools

As per Section 12(1) (c), read with Section 2 (n) (iv) of the RTE Act, an unaided school not receiving any kind of aid or grants to meet its expenses from the Government or the local authority, shall admit in Class 1, to the extent of at least 25 per cent of strength of that class, children belonging to weaker sections and disadvantaged groups in the neighbourhood and provide free and compulsory elementary education till its completion. It is further provided that, where such a school imparts pre-school education, the above provision shall apply for admission to pre-school also. Again, as per Section 12(2) of the Act, unaided non-minority schools providing free and compulsory elementary education, are to be reimbursed the expenditure incurred by them to the extent of per child expenditure being incurred by the State, or the actual expenditure, whichever is less. GoA notified the norm of per child cost @ ₹ 13,249 to be reimbursed to the unaided schools from the academic year 2015.

#### *Delay in issuance of Notification*

Notification for implementation of the above provision was issued by GoA belatedly in March 2013, after a lapse of about three years from the date of enforcement of the RTE Act in Assam (1 April 2010). The MD, SSA stated (November 2016) that the

delay in issuance of notification was due to conceptualization and preparedness at the school level.

However, the delay in issue of justification for 25 per cent reservation, indicated lack of proper planning and inaction on part of the Department to implement the provision of the Act in right earnest.

***Shortfall in implementation of 25 per cent reservation in unaided schools***

Even after six years from the date of enforcement of the RTE Act in Assam, out of 3,156 private, unaided and non-minority schools in the State, only 608 (19 per cent) schools admitted 3,242 children of weaker sections and disadvantaged groups as per the information furnished by SSA. The records regarding availability of seats for admission under 25 per cent reservation, information such as number of applicants who had applied for the same and whether such applicants were denied admission by any of the schools, could not be furnished by SSA. Thus, the actual number of students who were deprived of the benefit of 25 per cent reservation could not be ascertained in audit. The status of implementation of 25 per cent reservation, in the selected districts is given in **Table – 1.3**:

**Table – 1.3**

**Implementation of 25 per cent reservation in the Schools of selected districts during 2010-16**

| Name of the districts | Number of schools* and availability of seats |       | Schools which implemented the provision |                             | Shortfall in percentage |       |
|-----------------------|--|-------|---|-----------------------------|-------------------------|-------|
|                       | Number of schools                            | Seats | Number of schools                       | Number of students admitted | Schools                 | Seats |
| Lakhimpur             | 107  | 735   | Nil                                     | Nil                         | 100                     | 100   |
| Dhubri                | 281  | 2415  | Nil                                     | Nil                         | 100                     | 100   |
| Darrang               | 110  | NA    | Nil                                     | Nil                         | 100                     | 100   |
| Karbi Anglong         | 240  | 4871  | Nil                                     | Nil                         | 100                     | 100   |
| Kokrajhar             | 121  | 866   | 10                                      | 25                          | 92                      | 97    |

*Source: Data furnished by the DMCs of selected districts*

\*Private, unaided, non-minority schools

Thus, in four out of the five districts selected for audit, the said provision was not implemented at all. Further, out of 121 schools in Kokrajhar district, only 10 schools admitted 25 students, against the required admission of 54<sup>5</sup> children of weaker sections. On this being pointed out, the MD, SSA stated (November 2016) that the provision laid down under the aforesaid section of the RTE Act, relating to 25 per cent reservation of weaker section of society for their admission would be ensured.

***Collection of fees from children admitted under the 25 per cent reservation quota***

Further, in two out of these 10 schools in Kokrajhar district, six students were admitted under 25 per cent reservation on collection of fees. Thus, free education was not provided to these students under the 25 per cent reservation quota, as envisaged under the RTE Act. In reply the MD, SSA stated (November 2016) that the matter had

<sup>5</sup> These 10 schools had 216 student, hence, 25 per cent of 216=54 seats should have been children belonging to weaker sections and disadvantaged groups

been placed for verification and necessary follow up measures would be taken for strict and proper enforcement of the provision.

### ***Non-supply of school uniforms, books and writing materials free of cost***

Only one, out of these 10 schools supplied uniforms, books and writing material free of cost to one student as required under the Act. The remaining nine schools supplied the materials to 24 students on collection of cost against the provision of the RTE Act, thus defeating the objective of providing free education.

### ***Non-reimbursement of expenditure by Government***

Scrutiny of records of SSA and DMC, Kokrajhar revealed that the schools which admitted (2015-16) students of the weaker and disadvantaged sections, neither submitted any claims in this regard, nor was any reimbursement made by the Department against the per child costs in respect of the students admitted. This indicated lack of action in encouraging schools to admit children under 25 per cent reservation quota and reimbursement of the costs therefor under the provision of the RTE Act. In reply, the MD, SSA stated (November 2016) that action was being initiated for seeking the claims timely and for reimbursement of the cost thereof.

## **1.2.11 Infrastructure**

### **1.2.11.1 School infrastructure**

Section 19 and the Schedule of the RTE Act, 2009 specify infrastructure norms and standards for each school, such as an all-weather building, consisting of:

- at least one class room for every teacher; an office-cum-store-cum-head teacher's room,
- barrier-free access,
- separate toilets for boys and girls,
- safe and adequate drinking water facility for all children,
- a kitchen where mid-day meal is cooked in the school,
- playground; and
- arrangement for securing the school building by boundary wall/fencing.

As per the timeline fixed in RTE Act, 2009, these facilities were to be provided in every school by 31 March 2013.

The availability of infrastructure, as reported by SSA with regard to the State and the selected districts, and also as actually observed during test-check of 150 selected schools, is given in **Table – 1.4**.

Table – 1.4

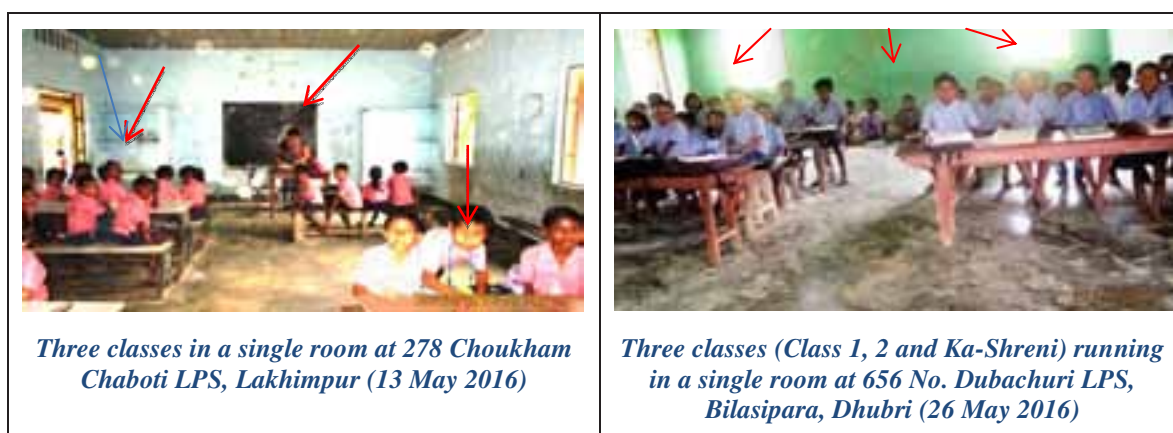
Position of availability of infrastructure

| Infrastructure                         | In Assam<br>(out of 47814 schools) |                  | In five selected districts<br>(out of 10740 schools) |                  | In 150 test-checked<br>schools |                  |
|--|------------------------------------|------------------|--|------------------|--------------------------------|------------------|
|  | In<br>Numbers                      | In<br>Percentage | In<br>Numbers  | In<br>Percentage | In<br>Numbers                  | In<br>Percentage |
| Adequacy of Classrooms                 | 31211                              | 65               | 6823   | 64               | 41                             | 27               |
| Barrier-free access                    | 37377                              | 78               | 7883   | 73               | 49                             | 33               |
| Separate toilets for boys<br>and girls | 47390                              | 99               | 10226  | 95               | 75                             | 50               |
| Safe drinking water<br>facility        | 43706                              | 91               | 9610   | 89               | 44                             | 29               |
| Kitchen-cum store room<br>(KSR)        | 37081                              | 78               | 7427   | 69               | 83                             | 55               |
| Playgrounds                            | 27006                              | 56               | 7801   | 73               | 101                            | 67               |
| Boundary wall/Fencing                  | 13178                              | 28               | 3054   | 28               | 40                             | 27               |

Source: Information furnished by SSA and selected schools.

The above table shows gaps in availability of infrastructure facilities in the State as well as in the selected districts with reference to the infrastructure norms prescribed in RTE Act, 2009. Further, the extent of availability of boundary walls/fencing as revealed from test-check of 150 selected schools was in consonance with the figures furnished by SSA. However, the findings with regard to availability of class rooms, barrier-free access, separate toilets for boys and girls, safe drinking water and KSR for MDM in 150 selected schools differed grossly from the figures reported by SSA in respect of schools in the State and in the selected districts, which was also corroborated with the responses received during beneficiary survey as mentioned in Para-1.2.17. This indicated that the reported achievements by SSA on infrastructural facilities in schools were inflated.

Thus, even after lapse of more than three years from the stipulated date (31 March 2013), the Department failed to provide the requisite infrastructure to the schools as mandated in the RTE Act, 2009. Some of the photographic evidences in support of the deficient infrastructure are as given:



Three classes in a single room at 278 Choukham Chaboti LPS, Lakhimpur (13 May 2016)

Three classes (Class 1, 2 and Ka-Shreni) running in a single room at 656 No. Dubachuri LPS, Bilasipara, Dhubri (26 May 2016)



|   |  |
|---|--|
|                                  |                    |
| <p><i>An unfriendly ramp and rail for CWSN in Fakirpara Dakshinchuba LPS, Dalgaon, Darrang (29 June 2016)</i></p> | <p><i>Inaccessible approach road of Ranganodi MES, Nowboicha, Lakhimpur (13 May 2016)</i></p>        |
|                                  |                    |
| <p><i>Dilapidated girls toilet at Chowguri MES, Gossaigon, Kokrajhar (23 June 2016)</i></p>                       | <p><i>Dilapidated Boys toilet at Vivekananda MES, Gouripur, Dhubri (23 May 2016)</i></p>             |
|                                |                  |
| <p><i>Unsafe drinking water facility at Futkitali LPS, Darrang (28 June 2016)</i></p>                             | <p><i>Unsafe drinking water facility at Ghasbari Sr. Madrassa School, Dhubri (28 May 2016)</i></p>   |
|                                |                  |
| <p><i>MDM rice dumped in a class room of 688 No. Auhut LPS, Bihpuria, Lakhimpur (13 May 2016)</i></p>             | <p><i>MDM cooked in the veranda of 2251 No. J.S.S. LP School, Gouripur, Dhubri (27 May 2016)</i></p> |

In reply, the MD, SSA stated (November 2016) that infrastructure availability reports were provided by schools themselves through DISE capture format. Necessary initiatives would be taken to avoid such misreporting in future.

### 1.2.11.2 Safety of school buildings

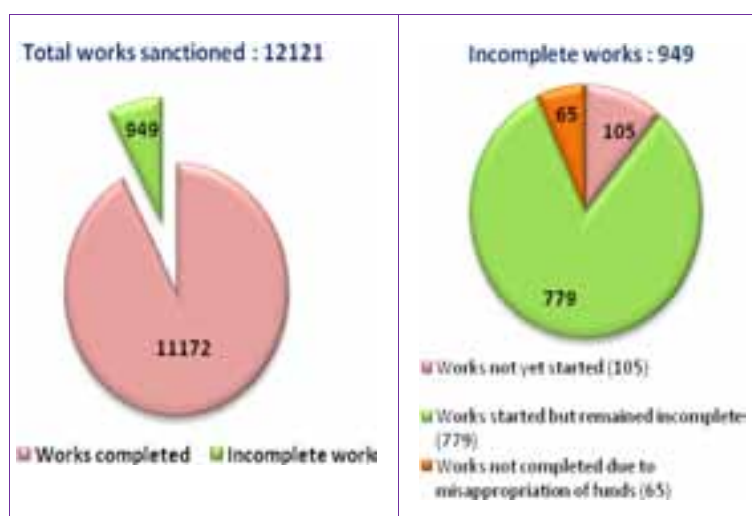
Rule 6.4.7 of the SSA Framework provided that school buildings should incorporate safety features for resistance against hazards to ensure that children receive education in a safe and secure environment. It further provided that structural safety features (against natural hazards such as earthquakes) should be built into the designs of new school buildings and that the existing school buildings should be retrofitted.

Out of the 47,814 Government schools in the State, information relating to assessment of safety features in the structural design of only 16,524 schools under ten districts<sup>6</sup> was furnished by SSA. Scrutiny of information revealed that, out of 16,524 schools assessed by SSA, 11,654 schools (71 per cent) had met the safety norms, while the balance 4,870 (29 per cent) schools did not meet the safety norms. This indicates that a significant number of children were being imparted education in unsafe buildings, which were prone to be affected by hazards. On this being pointed out, the MD, SSA stated (November 2016) that most of the schools not fulfilling the safety norms were old buildings requiring repair and renovation. Necessary technical measures would be taken in consultation with experts and Assam Public Works Department to overcome the situation.

### 1.2.12 Civil Works

During 2010-15, an amount of ₹ 385.11 crore was sanctioned and released to different SMCs in five selected districts for 12,121 civil construction works, such as Additional Class Rooms (ACRs), New School Buildings (NSBs), Toilets, Head Master Rooms etc. Out of these, 11,172 works were completed, while the balance 949 works valued at ₹ 27.90 crore remained incomplete (as of March 2016) (*Appendix – 1.3*).

Chart-1.2: Status of civil construction in five selected districts



#### 1.2.12.1 Incomplete civil works

Out of 949 incomplete works, 779 works had started but remained incomplete, and an expenditure of ₹ 12.55 crore was incurred (as of June 2016) on these works. While

<sup>6</sup> Barpeta, Dhubri, Dibrugarh, Golaghat, Hailakandi, Jorhat, Kamrup(Metro), Morigaon, Sivasagar and Tinsukia

the physical achievements ranged from 10 to 90 *per cent*, delays in completion of the works ranged from one to 48 months. MD, SSA attributed (June 2016) the delays in completion of these works to reasons such as non-settlement of land disputes, court cases, transportation problems and non-supply of pre-engineering structures *etc.* (*Appendix – 1.4*). In reply, the MD, SSA without specifying the status of the works, stated (November 2016) that steps were being taken to complete all the civil works on priority.

#### **1.2.12.2 Blocking of funds**

In respect of 105 works which had not yet commenced (May 2016), an amount of ₹ 1.76 crore as against the sanctioned amount of ₹ 3.79 crore was released between 22 July 2010 and 11 June 2015 to the concerned SMCs of the schools in the five selected districts. The target dates for completion of the works ranged from October 2010 to February 2016. This had resulted in blocking of funds amounting to ₹ 1.76 crore for periods ranging from one to 67 months, from the date of release of the funds to the SMCs (*Appendix – 1.5*).

MD, SSA attributed non-commencement of the works to court cases, land disputes, erosion of proposed site, delay in formation of SMC *etc.*, which pointed towards release of funds without ensuring their proper and timely utilisation.

#### **1.2.12.3 Misappropriation of funds**

In respect of 65 civil works, a total amount of ₹ 2.99 crore was sanctioned and released by SSA to SMCs of 40 schools in the five selected districts. Scrutiny of bank passbooks, cashbooks and vouchers of the respective SMCs and information furnished to Audit by the respective DMCs revealed that out of ₹ 2.99 crore, funds amounting to ₹ 2.91 crore were withdrawn from the bank by the respective SMCs, during November 2012 to March 2016 of which, ₹ 1.21 crore was utilised. Further, as per the information furnished by the respective DMCs, the unutilised balance of ₹ 1.70 crore had been misappropriated by the concerned SMCs. Consequently, due to non-availability of funds for further execution of works, all the 65 works remained incomplete (as of May 2016).

In 37 out of the 65 works, the Department filed FIRs/invoked suspension provisions against the Member Secretaries (MS) of the concerned SMCs. In another nine cases, minor actions such as holding up of salaries of the MSs, issuance of warning letter to MSs *etc.*, were taken. However, no recovery has yet been made. In the remaining 19 cases<sup>7</sup>, no action had been taken by the Department. The reasons for not initiating any action were however, not on records. This indicated inadequate control and monitoring on the part of the Department in the management of funds released to SMCs for the civil construction works. The absence of adequate monitoring of the activities of the SMCs with regard to drawal of funds from the banks concerned based

<sup>7</sup> 65-(37+9)=19



on their actual requirements, as also the proper utilisation of the funds so withdrawn, resulted in embezzlement of the funds and, consequently, deprived the students of vital facilities of adequate infrastructure provided for under the RTE Act (*Appendix- 1.6*).

In reply, the MD, SSA stated (November 2016) that necessary action in this regard had already been initiated and status of action taken would be intimated to Audit, which was awaited

### **1.2.13 Children's entitlements**

#### **1.2.13.1 Transportation arrangements for Children With Special Needs (CWSNs)**

As per the RTE Act, 2009, read with Rule 4 (7) of the ARCFER, 2011, the Government, Autonomous Council or the local authority, as the case may be, are required to endeavour to make appropriate and safe transportation arrangements for CWSNs to attend school and complete elementary education.

Scrutiny of records revealed that no transportation arrangements were made for CWSNs by the Department. Instead, Transport Allowance (TA) ranging from ₹ 2,400 to ₹ 3,000 per year was provided to a limited number of CWSNs. The State-wise position of identification, enrolment and TA provided to CWSNs, is given in **Table - 1.5**:

**Table – 1.5  
Position of Identification, Enrolment and TA provided to CWSNs in Assam**

| Year         | Number of CWSNs identified | Number of CWSNs enrolled | Number of CWSNs provided TA | Shortfall     | Per cent of shortfall in providing TA to CWSNs enrolled |
|--------------|----------------------------|--------------------------|-----------------------------|---------------|---|
| 2010-11      | 99003                      | 79406                    | 26784                       | 52622         | 66.27   |
| 2011-12      | 99476                      | 73220                    | 15497                       | 57723         | 78.84   |
| 2012-13      | 99061                      | 97085                    | 3255                        | 93830         | 96.65   |
| 2013-14      | 103590                     | 83348                    | 5856                        | 77492         | 92.97   |
| 2014-15      | 107168                     | 94794                    | 10600                       | 84194         | 88.82   |
| 2015-16      | 98884                      | 88316                    | Nil                         | 88316         | 100.00  |
| <b>Total</b> | <b>607182</b>              | <b>516169</b>            | <b>61992</b>                | <b>454177</b> |   |

*Source: Information furnished by SSA*

Thus, the shortfall in providing TA to CWSNs in 2012-13 was as high as 96.65 per cent, whereas no TA was provided during 2015-16 due to non receipt of funds from GoI for the purpose.

In respect of 1,31,238 CWSNs identified in the five selected districts, the shortfall in providing TA to CWSNs enrolled in schools ranged from 61.32 to 96.87 per cent during 2010-16, as per the information furnished by SSA.

Further, audit scrutiny revealed that in 150 selected schools, no TA was provided to CWSNs during 2010-16 except in one case out of 75 CWSNs enrolled in these 150 schools.

Thus, the Department neither made appropriate and safe transportation arrangements for CWSNs to attend schools, nor disbursed TA to a majority of the CWSNs. On this

being pointed out, MD, SSA in reply, stated (July 2016) that TA was provided to CWSNs who regularly attended the schools and also achieved excellent academic results. The reply was not tenable as the government was required to ensure that access to schools should not be hindered in case of all CWSNs, by providing appropriate and safe transportation arrangements under the provisions of the RTE, Act.

### 1.2.13.2 Distribution of Free Text Books (FTBs)

Rule 5 of Assam Right of Children to Free and Compulsory Education Rules (ARCFER), 2011 provides that a child attending the Government school, shall be entitled to FTBs, writing materials and uniforms.

Scrutiny in the 150 selected schools revealed that there was shortage of FTBs for distribution to the students in 27 schools, whereas there was surplus of FTBs in 18 schools. However, during beneficiary survey carried out in 50 schools under the five selected districts, all the 456 students stated to have received the FTBs.

Thus, not ensuring rational distribution and availability of FTBs by the authority concerned was a roadblock in the successful implementation of the RTE Act, 2009, which needed to be addressed.

### 1.2.13.3 School Uniforms

As per Rule 5 of ARCFER, 2011, school uniforms are to be provided to all students. Audit scrutiny revealed that the Department provided uniforms (two sets) to all girls, Scheduled Castes (SC), Scheduled Tribes (ST) and Below Poverty Line (BPL) children admitted to Government and Provincialised schools, while uniforms were not provided to students of the General category resulting in shortfall in the distribution of uniforms, as detailed in **Table – 1.6**:

**Table – 1.6**

**Position showing school uniform distributed to students during 2010-16 in Assam**

| Year         | Enrolment       | Number of students provided with school uniforms | Shortfall       | Shortfall (in per cent) |
|--------------|-----------------|--|-----------------|-------------------------|
| 2010-11      | 5886399         | 3546004  | 2340395         | 39.76                   |
| 2011-12      | 5718963         | 3072702  | 2646261         | 46.27                   |
| 2012-13      | 5609846         | 0  | 5609846         | 100                     |
| 2013-14      | 5801322         | 3926124  | 1875198         | 32.32                   |
| 2014-15      | 5853278         | 4506287  | 1346991         | 23.01                   |
| 2015-16      | 5432053         | 0  | 5432053         | 100                     |
| <b>Total</b> | <b>34301861</b> | <b>15051117</b>                                  | <b>19250744</b> | <b>56.12</b>            |

Sources: Data furnished by the Department

No uniforms were distributed in 2012-13 and 2015-16 as no funds were released for procurement of uniforms by MD, SSA, while shortfall in distribution of uniforms ranged from 23.01 to 46.27 per cent in the remaining years.

Test-check of records of 150 schools disclosed that no uniforms were distributed in 50 (33.33 per cent) schools during 2010-16. Further, distribution of uniforms in the schools was not need-based with reference to enrolments. Instances of excess distribution of uniforms ranging from one to 52 sets in 21 schools and short

distribution of uniforms ranging from one to 125 sets in 27 schools, were noticed. However, during beneficiary survey carried out in 50 schools under the five selected districts, 306 out of 456 students (67 per cent) stated to have received the School Uniforms.

Thus, a significant number of students were being deprived of free uniforms, which in turn, undermined the objective of providing free education envisaged as per the RTE Act.

## **1.2.14 Human Resource Management**

### **1.2.14.1 Availability of teachers**

The status of availability of teachers in the State is given in **Table – 1.7:**

**Table – 1.7**  
**Requirement and availability of teachers in the State and in the selected districts**  
**as of March 2016**

| Level                    | Requirement of teachers |    | Availability of teachers |       | Shortage |    |
|--------------------------|-------------------------|----|--------------------------|-------|----------|----|
|                          | LP                      | UP | LP                       | UP    | LP       | UP |
| State level              | 120014                  | NA | 107513                   | 52729 | 12501    | NA |
| Selected districts level | 26591                   | NA | 21177                    | 13166 | 5414     | NA |

*Source: Data furnished by the Department*

Thus, in respect of the LP schools, there was a shortfall of 12,501 (10.41 per cent) teachers whereas in regard to the UP schools, the shortage or excess of teachers with reference to their availability could not be ascertained in audit due to non-furnishing of records relating to requirement of teachers as per RTE norms, by SSA.

Audit scrutiny revealed that, out of 2,111 UP schools in five selected districts, 680 schools (32.21 per cent) did not have science and mathematics teachers (as of March 2016). Similarly, seven (8.33 per cent) schools, out of the selected 84 UP schools<sup>8</sup>, did not have science and mathematics teachers. This indicated that the students of these schools were deprived from quality teaching in mathematics and science for want of posting of teachers of these streams. While accepting the audit observation, the MD, SSA stated (November 2016) the State had already initiated steps to recruit additional teachers to fill up the vacancies of teachers.

### **1.2.14.2 Pupil-Teacher Ratio**

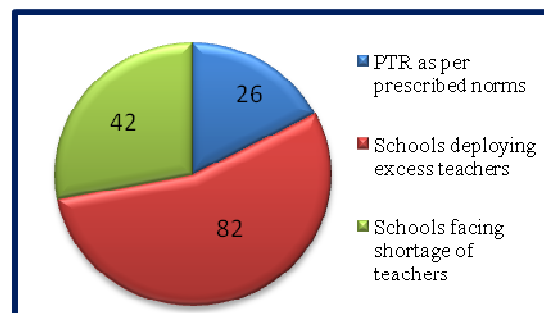
As per Section 25 of the RTE Act, 2009, the appropriate government shall ensure Pupil-Teacher Ratio (PTR) as specified in the Schedule. As per the Schedule, there shall be at least two teachers for LP schools, with the overall PTR not being more than 40:1. Similarly, for UP schools, there shall be at least one teacher per class, so as to have at least one teacher each for (i) Science and Mathematics, (ii) Social Studies; and (iii) Language, with PTR of 35:1.

<sup>8</sup> The selected 150 schools included 66 LP and 84 UP schools

The State had maintained overall favourable PTR, as shown in **Table – 1.8** and **Chart-1.3**:

**Table – 1.8**

| PTR in LP and UP schools of selected districts and Assam for 2015-16 |           |           |
|--|-----------|-----------|
| AREA   | PTR       |           |
|  | LP        | UP        |
| Darrang  | 29        | 17        |
| Dhubri   | 48        | 21        |
| Kokrajhar  | 24        | 17        |
| Lakhimpur  | 23        | 11        |
| KarbiAnglong   | 24        | 13        |
| <b>Assam</b>   | <b>26</b> | <b>16</b> |

**Chart-1.3 : PTR in the selected schools**

Source: Data furnished by the Department

Though PTR was favorable as an average for the State, the school-wise PTRs were not as per prescribed scale. Out of 47,814 Government and Provincialised schools in the State, 14,263 (30 per cent) schools did not have RTE compliant PTRs. Thus, the deployment of teachers was not rationalized in the State.

The average PTR, in the selected districts ranged between 23 and 48 in the case of LP schools and between 11 and 21 in case of UP schools as per the data furnished by SSA.

In 26 (17 per cent) out of the 150 selected schools, teachers were deployed as prescribed under PTR norms. In another 82 (55 per cent) schools, excess teachers ranging from one to six were deployed, while the remaining 42<sup>9</sup> (28 per cent) schools were facing shortage of teachers, ranging from one to five (as of March 2016).

Thus, the deployment of teachers in the schools was not need-based and a number of schools were facing shortage of teachers, as GoA had not rationalized the deployment of teachers as per norms, despite repeated commitments to the Project Approval Board (PAB) of the Ministry of Human Resources Development, GoI. In reply the MD, SSA stated that the state had initiated the process of engagement of teachers and rationalisation of teachers would be initiated on completion of the recruitment process.

#### 1.2.14.3 Single teacher schools

Although, as per the schedule of the RTE Act, 2009, there should be at least two teachers per LP school and three teachers per UP school, 1,097 schools in Assam were imparting education through the services of single teacher (as on March 2016).

<sup>9</sup> 150-(26+82)=42

Audit also noticed that in test checked schools six (four *per cent*) out of the 150 selected schools were running with single teachers.

The existence of single teacher schools despite the favourable PTR, both at the LP and UP levels in the State/selected districts, was indicative of the failure of the State to rationalize the deployment of teachers, thereby hampering the provision of imparting quality education in the schools. In reply, the MD, SSA stated (November 2016) that the State had initiated the process of engagement of teachers which would address the shortage of teachers in schools. However, no justification was given regarding irrational deployment of teachers in the test-checked schools.

#### **1.2.14.4 Schools without any teacher**

In Karbi Anglong district, there were 848 vacant posts of teachers and 116 LP schools were without any teachers (as of March 2016), as a result of which 610 students, enrolled in these 116 schools, were deprived of proper education. In reply, the MD, SSA stated (November 2016) that in Karbi Anglong district, recruitment of teachers was done by the Karbi Anglong Autonomous Council, which had been requested to fill up the vacant posts of teachers.

#### **1.2.14.5 Training of untrained teachers**

As per Section 23 of the RTE Act, 2009, every school teacher shall acquire minimum academic and professional qualifications as laid down by the academic authority. The National Council for Teacher Education (NCTE), being the academic authority had notified (August 2010) the minimum qualifications as under:

- For Classes 1<sup>st</sup> to 5<sup>th</sup>: Senior Secondary (or its equivalent) with at least 50 *per cent* marks and two-year Diploma in Elementary Education.
- For Classes 6<sup>th</sup> to 8<sup>th</sup>: B.A/B.Sc (or its equivalent) and two-year Diploma in Elementary Education (by whatever name known).

The notification also provided for teacher training courses for teachers appointed before the date of the notification (23 August 2010) and for the teachers appointed before and on or after 3 September 2001 *i.e.*, the date on which NCTE regulations, 2001 came into force notifying minimum qualifications for teachers in schools.

As the State did not have adequate institutions offering courses or training in teacher education and also persons possessing minimum qualifications as laid down by the NCTE, were not available in sufficient numbers, GoI relaxed (August 2011) the requirement of the professional qualification for GoA to recruit teachers upto March 2015, subject to the condition that teachers so recruited would acquire the qualifications specified in the Notification within a period of two years from the date of their appointment.

The State level position of qualification of teachers is given in **Table – 1.9:**

**Table – 1.9**  
**Position of teachers at the State level as of March 2016**

| Teachers recruited      | Number of teachers | Teachers with requisite academic qualifications | Teachers without requisite academic qualifications | Teachers with requisite professional qualifications | Teachers without requisite professional qualifications |
|-------------------------|--------------------|---|--|---|--|
| On or before 03.09.2001 | 105355             | 42807   | 62548  | 6991  | 98364  |
| After 03.09.2001        | 56851              | 47320   | 9531   | 21967   | 34884  |
| <b>Total</b>            | <b>162206</b>      | <b>90127</b>                                    | <b>72079</b>                                       | <b>28958</b>  | <b>133248</b>  |

*Source: Data furnished by the Department*

Out of the 56,851 teachers recruited in Assam after 3 September 2001, 21,967 (39 per cent) teachers had requisite professional qualifications and the remaining 34,884 (61 per cent) teachers were yet to acquire the required professional qualifications (till March 2016). Also, out of the total 1,62,206 teachers, 1,33,248 (82.15 per cent) teachers did not possess minimum professional qualifications and 72,079 (44.44 per cent) teachers did not have the minimum academic qualifications, as per the data furnished by SSA.

In the five selected districts, 15,233 (48 per cent) out of 31,498 teachers did not have minimum academic qualifications and 17,782 (56 per cent) teachers did not have requisite professional qualifications.

Out of 836 teachers in the 150 selected schools, 386 teachers were appointed after 3 September 2001, of which 109 (28 per cent) and 291 (75 per cent) teachers were yet to acquire the requisite academic and professional qualifications respectively.

Thus, a number of teachers recruited before 3 September 2001 did not have the requisite academic and/or professional qualifications. Similarly, a significant number of teachers recruited after 3 September 2001, were also yet to acquire the requisite academic and professional qualifications. Thus, the objective of empowering the teachers to enhance the quality of teaching remained unachieved to a large extent.

#### **1.2.14.6 Deployment of teachers for non-educational purposes**

As per Section 27 of the RTE Act, 2009, no teacher shall be deployed for any non-educational purposes other than the decennial population census, disaster relief duties or duties relating to elections to the local authority or the State Legislature or Parliament, as the case may be.

The Department could not furnish the position of deployment of teachers, for any non-educational purposes, in respect of the State.

However, in four<sup>10</sup> out of the five selected districts, 1,675 elementary teachers were engaged in field verification of the National Register of Citizens (NRC) during 2014-15 for unspecified periods, as the process is yet to be completed. The details are shown in **Table – 1.10**:

<sup>10</sup> Records relating to Lakhimpur district were not furnished.

**Table – 1.10**  
**Position of teachers engaged in non educational purposes in four selected districts**

| Name of the districts      | Number of teachers | Number of teachers deployed for non-educational purposes | Percentage  |
|----------------------------|--------------------|--|-------------|
| Dhubri                     | 7875               | 984  | 12.50       |
| Kokrajhar                  | 5465               | 298  | 5.45        |
| Darrang                    | 4632               | 277  | 5.98        |
| KarbiAnglong <sup>11</sup> | 5319               | 116  | 2.18        |
| <b>Total</b>               | <b>23291</b>       | <b>1675</b>  | <b>7.19</b> |

Source: Data furnished by the DMCs of selected districts

The deployment of teachers (seven *per cent* teachers in selected districts) for NRC duties was a non-permissible activity both under the provisions of the RTE Act and GoA Notification issued in February 2014, prohibiting deployment of teachers in non-educational purposes. In reply, the MD, SSA stated (November 2016) that the district authorities had been requested to ensure that no teachers are engaged for non-academic purposes other than the activities specified in the RTE Act, 2009.

### 1.2.15 Enrolment of children in schools

The overall enrolment at the elementary level in the State decreased (7.72 *per cent*), from 58,86,399 in 2010-11, to 54,32,053 in 2015-16. Enrolment decreased significantly (7.20 *per cent*) from 58,53,278 in 2014-15 to 54,32,053 in 2015-16. SSA attributed the decrease in enrolment in 2015-16 to elimination of inflated enrolment, in view of the digitization of the child-wise enrolment data in Government and Government aided schools. Thus, the enrolment data, which the Department had been projecting in the earlier years, was inflated and the school data captured through U-DISE<sup>12</sup> was not reliable.

#### 1.2.15.1 Trend of enrolment in government and private schools

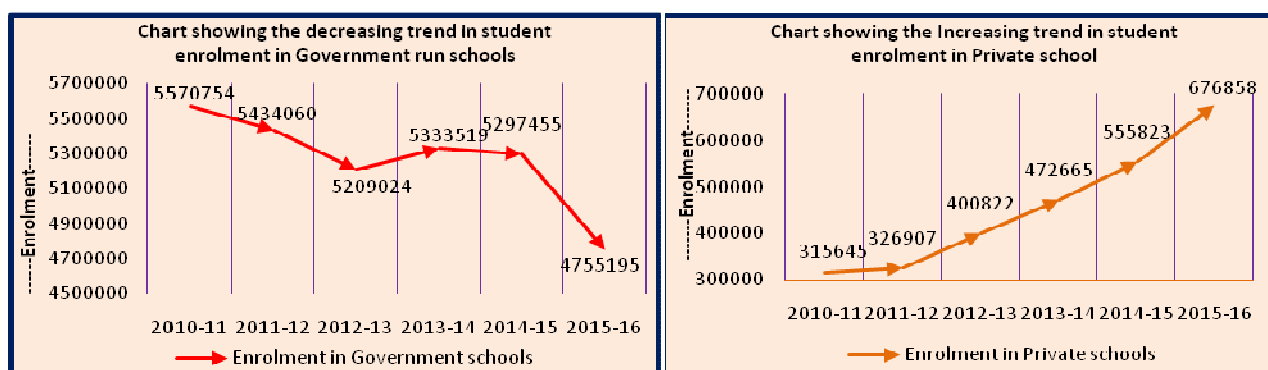
The trend of enrolment in government and private schools, during 2010-16, is depicted in **Chart-1.4** below:

<sup>11</sup> The actual deployment in NRC duties for whole of the district was not furnished. The figure represents Bokajan block only.

<sup>12</sup> Unified District Information System for Education (U-DISE), under which correct and authentic data, based on school registers and other official records, is to be captured.



Chart-1.4



Source: Information furnished by SSA

Though the number of schools<sup>13</sup> in Assam increased (5 per cent) from 58,800 in 2011-12 to 61,985 in 2015-16, the enrolment in Government schools decreased by 13 per cent during 2011-16. In contrast, there had been significant growth (66 per cent) of private schools in the State, leading to sharp increase in enrolment (114 per cent) from 3,15,645 in 2010-11 to 6,76,858 in 2015-16.

In the selected districts also, enrolment in government schools decreased (27.47 per cent) from 12,11,283 in 2010-11, to 8,78,525 in 2015-16, whereas enrolment in private schools recorded an increase of 114 per cent during the corresponding period. In reply the MD, SSA stated (November 2016) that the enrolment of private schools was increasing due to increase in numbers of private schools in the state. Thus the reasons for decrease in enrolment in government schools despite increase in the number of schools may be attributed to mushrooming of private schools in the districts and the preference being given by the parents for enrolling their wards in those schools. This showed that the efforts of the State Government to attain universalisation of elementary education through its schools in the State, had not produced the desired results, as envisaged in the SSA guidelines.

#### 1.2.15.2 Schools without enrolment

The decreasing trend of enrolment eventually rendered some of the government schools without any enrolment. As of March 2016, 238 LP schools and 15 UP schools were 'zero enrolment' schools in the State in which 62 and 26 teachers were posted, respectively. As these teachers were not re-deployed in other schools, they were being paid salaries without carrying out any teaching work. In reply the MD, SSA stated (November 2016) that the state was taking steps for amalgamation of schools.

#### 1.2.15.3 Trend of dropout of students

The main objectives of RTE were to increase enrolments, retain students in educational institutions and reduce the dropout rates.

<sup>13</sup> This included Government, Provincialised, Aided, Recognised schools in the State.



The percentage of dropout students increased significantly from 8.3 *per cent* in 2010-11 to 16.5 *per cent* in 2015-16 in the case of LP schools. However, the dropout rate in UP schools decreased from 15.2 *per cent* in 2010-11 to 12.2 *per cent* in 2015-16.

The percentage of dropout students in the selected districts was, however, found to have increased significantly in respect of both LP and UP schools, except in the case of UP schools in Dhubri, where it reduced from 24.5 to 21.08 *per cent*.

SSA attributed (June 2016) the reasons for the high dropout percentage to lack of education of the parents, migration *etc.* Thus, the objectives of increase in enrolment, retention of students in educational institutions and reducing the dropout rates, remained unachieved.

#### **1.2.15.4 Out of School Children (OoSC)**

Another important objective of the RTE Act is to ensure 100 *per cent* schooling of children and to reduce the number of OoSC to zero, in respect of children of the age group of 6-14 years. The RTE Act and SSA framework lay special emphasis on Special Training for ‘never enrolled’ children, or those who had dropped out before completing their elementary education. The position of OoSC in the State, is given in **Table – 1.11:**

**Table – 1.11  
Position of OoSC in Assam during 2010-16**

| <b>Year</b> | <b>Child population</b> | <b>In schools</b> | <b>OoSC</b> | <b>Percentage of OoSC</b> |
|-------------|-------------------------|-------------------|-------------|---------------------------|
| 2010-11     | 6010976                 | 5886399           | 124577      | 2.07                      |
| 2011-12     | 5837566                 | 5718963           | 118603      | 2.03                      |
| 2012-13     | 5712364                 | 5609846           | 102518      | 1.79                      |
| 2013-14     | 5889838                 | 5801322           | 88516       | 1.50                      |
| 2014-15     | 5950779                 | 5853278           | 97501       | 1.63                      |
| 2015-16     | 5538699                 | 5432053           | 106646      | 1.93                      |

*Source: Information furnished by SSA*

OoSC percentage in Assam decreased from 2.07 *per cent* in 2010-11 to 1.50 *per cent* in 2013-14, which again started increasing and rose to 1.93 *per cent* in 2015-16 as per departmental records. On this being pointed out, the MD, SSA in reply stated (November 2016) that due to correction of inflated enrolment in the schools, the trend of dropout of students was showing high. It was further stated that the dropout would come to a decreasing trend once enrolment is cleaned.

In four<sup>14</sup> out of the five selected districts, 1,70,467 OoSC were identified and provided special training during 2010-16, out of which 1,19,082 (69.86 *per cent*) OoSC were mainstreamed to age appropriate classes in formal schools. The balance 51,385 (30.14 *per cent*) OoSC were not mainstreamed, this being attributed to the reasons, such as late enrolment, their being slow learners, ethnic violence, lack of child tracking system *etc.* Thus, the objective of mainstreaming the OoSC through special training was not achieved to the desired extent.

<sup>14</sup> Darrang district did not furnish information.

As per Rule-3 of ARCFER, SMCs are required to identify children requiring special training, including OoSC, drop out and never enrolled children and to organise such training based on specially designed, age appropriate learning material. In 122 (81 *per cent*) out of 150 selected schools, SMCs neither identified any children for special training, nor organised such training programme, thereby depriving needy children of the special training.

As per guidelines issued (October 2013) by the Ministry of Human Resource Development, GoI, special training should be an essential part of the School Development Plan (SDP) to be prepared by the SMC. Scrutiny of the SDPs of the selected schools revealed that special training part did not find place in the SDPs of any of the schools. This indicated inadequacy in planning for the effective management of OoSC.

#### **1.2.15.5 Special training of minority students**

As part of the Special Training, SSA initiated Secular Education Support (SES) to Religious Madrasas/Maktab Centres where only religious education is imparted to the children of Muslim community to create group of religious priests/scholars. The aim was to establish a partnership with these institutions so that some kind of support could be given to facilitate introduction of subjects of formal education in the already existent set-up. The main objectives of the secular education support were as follows:

- (i) Identification of children belonging to the age group of six-14 years;
- (ii) Imparting training to the identified children to formal education, as age appropriate, in the Religious Centres;
- (iii) Mainstreaming/ back to school in the neighbourhood school, after training in Religious Madrasa Centres.

The Madrasa Management Committee (MMC) was expected to ensure regular evaluation of the children in terms of achievements in the formal education component. The achievements of learners were to be recorded under their Individualised Education Plans and the reports of such achievements were to be submitted to SSA quarterly. The scheme also had the provision of monitoring of post-mainstreaming attendance by MMC, District Quality Manager and SSA.

Scrutiny of records of three<sup>15</sup> selected districts (Darang, Kokrajhar and Dhubri) revealed that 73161 students of religious Madrasa centres were provided support (2010-16) under the scheme and an expenditure of ₹ 5.77 crore was incurred for the purpose. However, evaluations were made in respect of only 48,787 (66.68 *per cent*) students, out of which only 16 students (0.03 *per cent*) were mainstreamed to formal schools.

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<sup>15</sup> For Lakhimpur district, information was not furnished to Audit, while Karbi Anglong district did not implement the scheme.

Thus, the special training provided to students of madrasas did not yield the desired result, as the objective of mainstreaming the students in formal schools remained ineffective, rendering the expenditure of ₹ 5.77 crore incurred in the SES unfruitful. While accepting the audit observation, the MD, SSA stated (November 2016) that learner of religious Madrassas were inclined more to continuation of higher religious studies than being in the formal education and efforts were being taken to include under the scheme those Madrassas willing to mainstream their learners in formal education.

## **1.2.16 Monitoring and Evaluation**

### **1.2.16.1 Constitution of State Advisory Council**

As per Section 34 of the RTE Act, 2009 and Rule 26 of ARCFCER, 2011, GoA was to constitute a State Advisory Council consisting of members having knowledge and practical experience in the field of elementary education and child development. The council was to advise GoA on implementation of the provisions of the Act in an effective manner. It was to meet regularly in a manner such that three months would not intervene between any two meetings.

GoA constituted (February 2014) the Assam State Advisory Council after a delay of more than three years from the date of the RTE coming into force (1 April 2010). During 2014-16, against the requisite eight meetings, only one meeting was held. Delayed constitution of the State Advisory Council and not holding the prescribed number of meetings pointed towards the limited role of the Council in advising GoA on implementation of the provisions of the Act in an effective manner.

On this being pointed out, MD, SSA, without specifying the reasons for not holding regular meetings by the State Advisory Council, stated (November 2016) to take up the matter with GoA for ensuring necessary compliance.

### **1.2.16.2 Monitoring by State Commission for Protection of Child Rights**

The Assam State Commission for Protection of Child Rights (ASCPCR) was mandated under Section 31 of RTE Act, 2009 to perform the following functions:

- Examining and reviewing the safeguards for rights provided by or under the Act and recommending measures for their effective implementation;
- Inquiring into complaints relating to child's right to free and compulsory education; and
- Taking necessary steps, as provided under Sections 15 and 24 of the ASCPCR, for Protection of the Child Rights Act.

During 2010-16, the ASCPCR conducted inspections of schools as planned and reported 356 complaints to MD, SSA relating to non-adherence of different provisions of the RTE Act by different schools who in turn, forwarded the complaints to the concerned district level offices for their redressal. However, no follow-up action to ascertain the action taken by the district level offices was found on record. In reply,

the MD, SSA stated (November 2016) that observation made by Audit would be taken into account and follow up mechanism for the redressal of the complaints would be strengthened.

### **1.2.16.3 Recognition of schools**

Section 18 of the RTE Act, read with Rules 11 and 12 of the ARFCER, 2011, provide that no private school may be established or function without obtaining a certificate of recognition from appropriate authority. Further, every private school established before the commencement of the Act shall make a self-declaration, within a period of three months of the commencement of the Act, to the concerned District Education Officer regarding its compliance or otherwise with the norms and standards prescribed in the Schedule.

The Department could not, however, furnish the status of recognition of the private schools operating in the State.

As per information furnished (June 2016) by the DMCs of the five selected districts, there were 731 private schools. Of these, only 300 schools (41 *per cent*) applied for recognition of which only 110 schools were granted recognition by the Karbi Anglong Autonomous Council on the basis of fulfilment of RTE norms. The balance 431 (59 *per cent*) schools did not apply for recognition. As such, 621 schools out of 731 schools in the five selected districts were functioning without recognition *i.e.*, without ensuring fulfilment of norms and standards prescribed in the Schedule of the RTE Act.

Thus, the Department even after more than five years from the date of enforcement of the RTE Act in Assam, failed to implement the relevant provisions in private schools. In reply, the MD, SSA stated that the Director of Elementary Education, Assam was instructed to expedite the process of recognition/ follow up action.

### **1.2.16.4 Grievance Redressal Mechanism (GRM)**

GoA has notified (September 2014) SSA as the state level grievance redressal authority in respect of RTE related grievances. SSA has been operating one Toll Free Number (TFN) since October 2013 for registration of grievances. The grievances received through the Toll Free number were required to be settled within a maximum period of 30 days. As per SSA records, during 2013-16, out of 989 complaints received, 835 complaints were settled during the stipulated period while the remaining 154 complaints remained unsettled for more than 30 days. SSA asked (January 2015) all the schools to display the TFN at prominent places in the schools for promoting public awareness. However, none of the 150 selected schools took any action to display the TFN.

This indicated towards inadequacies in the monitoring and grievance redressal mechanism for effective implementation of the RTE Act in the State.

In reply, the MD, SSA stated (November 2016) that it would be ensured that the toll free number is displayed in all the school building as well as in district and block offices for promoting better awareness among the people.

**1.2.16.5 Shortfall in holding School Management Committee (SMC) meetings**

As per Rule 4 (iii) of ARCF CER 2011, SMCs should meet at least once every month.

Though all the 150 selected schools had formed SMCs, there was shortfall in holding of the SMC meetings in 144 of the selected schools. As against the required 1800 (12x150) SMC meetings in a year, these schools had held 464 (26 per cent) to 521 (29 per cent) SMC meetings, indicating shortfalls ranging from 1,279 (71 per cent) to 1,336 (74 per cent). The shortfall in SMC meetings pointed towards inadequate monitoring of attendance and working of the schools. In reply, the MD, SSA stated (November 2016) that it would be ensured to hold regular meetings by the SMCs for which instructions had since been issued to the SMCs.

**1.2.17 Beneficiary survey**

A beneficiary survey of 456 students<sup>16</sup> in 50 schools under the five selected districts was carried out to assess the satisfaction level of the beneficiaries on different parameters relevant to imparting education and availability of infrastructural facilities.

The summarised position of responses of the beneficiaries is given in **Table – 1.12**:

**Table – 1.12  
Results of Beneficiary Survey**

| Satisfaction about availability | (in per cent) |    |
|---------------------------------|---------------|----|
|                                 | Yes           | No |
| Free Text Books                 | 100           | -  |
| Mid Day Meals                   | 96            | 4  |
| Uniforms                        | 67            | 33 |
| Safe drinking water             | 8             | 92 |
| Toilets                         | 79            | 21 |
| Playgrounds                     | 66            | 34 |

The response indicates satisfaction among the beneficiary students regarding distribution of FTBs and provision of MDM while a significant number of students expressed dissatisfaction regarding non-availability of basic facilities like safe drinking water, play grounds *etc.*

As per Section 3(2) of the RTE Act, no child shall be liable to pay any kind of fee. However, 11 out of the 456 surveyed students reported payment of fees. In reply, the MD, SSA stated (November 2016) that the matter was being verified and strict enforcement of this provision of the RTE Act would be ensured.

<sup>16</sup> Beneficiary survey of ten students each from 50 selected schools (ten schools each of five selected districts) was planned. However, in 20 schools, students ranging from one to nine, were found present during the survey.

### 1.2.18 Conclusion

After more than six years since the RTE Act, 2009 became operative in the State, a significant number of schools in the State lack the infrastructural facilities prescribed in the Schedule of the Act including classrooms, toilets, safe drinking water facility, KSR for cooking MDM *etc.* All eligible neighbourhoods in the State did not have access to LP and UP schools (as of July 2016). There were instances of disproportionate deployment of teachers, with some schools having excess teachers, some having shortages, some being single teacher schools and some schools being even without deployment of even a single teacher. Even though all teachers were required to be professionally trained by March 2015, around 44 *per cent* of the teachers were yet to acquire the required academic qualifications and 82 *per cent* were to acquire the required professional qualifications. The provision of 25 *per cent* reservation in unaided private schools for children belonging to weaker sections and disadvantaged groups, remained almost unimplemented. The monitoring and grievance redressal mechanism provided for RTE related grievances was inadequate for effective implementation of the RTE Act in the State. The enrolment data, projected through U-DISE till the year 2014-15 was not reliable. There was a declining trend of enrolment in government schools, coupled with a high dropout rate of students. Thus, the objectives of free and compulsory education to all children of six to 14 years age envisaged as per RTE Act, were yet to be achieved in the State.

### 1.2.19 Recommendations

The recommendations are:

- *The State Government may ensure allocation, release and utilization of funds for attaining the intended objectives of RTE in a timely manner.*
- *The State Government may ensure availability of infrastructure as prescribed in the RTE schedule in all Schools and establish schools in all the eligible neighbourhoods.*
- *The State Government may rationalize the deployment of teachers to ensure prescribed PTR for each school. The teachers may acquire the minimum prescribed qualifications in a time bound manner to impart quality education.*
- *The State Government may ensure implementation of 25 per cent reservation in unaided non-minority primary schools for children belonging to disadvantaged groups and weaker sections.*
- *The State Government may ensure an adequate monitoring and grievance redressal mechanism for effective implementation of the RTE Act in the State.*



## Compliance Audit

### Health and Family Welfare Department

#### 1.3 Compliance Audit of "Procurement of medicine with Special emphasis on quality aspect"

##### 1.3.1 Introduction

Timely supply of drugs is necessary for the purpose of ensuring quality medical services to citizens. This involves an efficient procurement and distribution system as well as sound logistics management. The Director of Health Services (DHS), Government of Assam (GoA) procures medicines for distribution among 26 District Hospitals, 13 Sub-Divisional Hospitals, 108 Community Health Centers, 852 Primary Health Centers, 358 Ayurvedic Dispensaries, 75 Homeopathic Dispensaries and six Medical College Hospitals. Medicines are procured from Small Scale Industry (SSI) units through the Assam Small Industries Development Corporation (ASIDC) Ltd., and firms approved by the State Medical Stores Purchase Committee (SMSPC) through a process of open tenders<sup>17</sup> at rates fixed by the Technical Committee and approved by the SMSPC. In emergency situations (epidemics, floods, earthquakes *etc.*), medicines are purchased at the Directorate level at institutional (market) rates.

The Drugs Controller of the Department is responsible for overseeing the quality control aspect of procured drugs through the Drugs and Cosmetics Act, 1940 in the State. The Drugs Controller is assisted by a Joint Drugs Controller, a Deputy Drugs Controller, eight Senior Inspectors and nine Inspectors.

##### 1.3.2 Scope of Audit and Coverage

The Compliance Audit of 'Procurement of medicines with special emphasis on quality aspects', covering the period from 2013-14 to 2015-16 was taken up to analyse the efficiency of the system of procurement and distribution of medicines in Assam.

Audit scrutinized (April and May 2016) records of the offices of the DHS, Guwahati, Director of Medical Education (DME), Guwahati, Superintendents of Gauhati Medical College and Hospital (GMCH), Assam Medical College and Hospital (AMCH), Dibrugarh and Silchar Medical College and Hospital (SMCH), six<sup>18</sup> out of a total of 27 Joint Directors of Health Services (Joint DHS) (including District Drug Ware Houses), Central Drug Ware House (CDWH), Narengi and Drug Controller, Hengrabari, selected on random basis.

<sup>17</sup> This process is carried out once in two years.

<sup>18</sup> (i) Kamrup (Rural), (ii) Kamrup (Metro), (iii) Cachar, Silchar, (iv) Karbi Anglong, Diphu, (v) Kokrajhar and (vi) Dibrugarh

### 1.3.3 Allocation of funds and expenditure

In order to ascertain the actual requirement of medicines, indents are collected by the CDWH from all the Joint DHSs of the districts. The compiled data is submitted annually to DHS for approval and purchase of medicines.

Audit, however, observed from the records of the DHS that, though the actual requirements were assessed, budget estimates for the procurement of medicines were prepared on a lump-sum basis, in an ad-hoc manner by increasing the actual expenditure of the previous year by five to ten *per cent*. This indicated that the budget estimates were prepared without proper analysis of the actual requirements.

Budget allocations for the procurement of medicines in respect of DHS, both under the Plan and Non-Plan heads for the years 2013-16, and expenditure incurred thereagainst, is shown in **Table – 1.13**:

**Table - 1.13**  
**Allocation of funds for the procurement of medicine during 2013-16**

| Year         | Head of A/C     | Budget allocation |                               |               | Release of Fixation of Ceiling (FOC) |                               |               | Expenditure   |                               |               | Short release against allocation (percentage) |
|--------------|-----------------|-------------------|-------------------------------|---------------|--------------------------------------|-------------------------------|---------------|---------------|-------------------------------|---------------|---|
|              |                 | Medicines         | Clearance of past liabilities | Total         | Medicines                            | Clearance of past liabilities | Total         | Medicines     | Clearance of past liabilities | Total         |   |
| 2013-14      | Plan            | 10.00             | -                             | 10.00         | 3.76                                 | -                             | 3.76          | 3.76          | 0                             | 3.76          | 6.24 (62%)                                    |
|              | Non-plan        | 44.60             | 17.50                         | 62.10         | 44.50                                | -                             | 44.50         | 44.49         | 0                             | 44.49         | 17.61 (28%)                                   |
| 2014-15      | Plan            | 6.50              | -                             | 6.50          | 3.43                                 | -                             | 3.43          | 1.50          | 0                             | 1.50          | 3.07 (47%)                                    |
|              | Non-plan        | 45.50             | 0.10                          | 45.60         | 41.28                                | -                             | 41.28         | 38.64         | 0                             | 38.64         | 4.32 (9%)                                     |
| 2015-16      | Plan            | 3.02              | -                             | 3.02          | 1.93                                 | -                             | 1.93          | 1.90          | 0                             | 1.90          | 1.09 (36%)                                    |
|              | Non-plan        | 49.00             | 17.50                         | 66.50         | 31.72                                | 17.50                         | 49.22         | 26.35         | 17.50                         | 43.85         | 17.28 (26%)                                   |
| <b>Total</b> | <b>Plan</b>     | <b>19.52</b>      | <b>-</b>                      | <b>19.52</b>  | <b>9.12</b>                          | <b>-</b>                      | <b>9.12</b>   | <b>7.16</b>   | <b>0</b>                      | <b>7.16</b>   | <b>10.40</b>                                  |
|              | <b>Non-Plan</b> | <b>139.10</b>     | <b>35.10</b>                  | <b>174.20</b> | <b>117.50</b>                        | <b>17.50</b>                  | <b>135.00</b> | <b>109.48</b> | <b>17.50</b>                  | <b>126.98</b> | <b>39.21</b>                                  |

Source: Information furnished by the DHS<sup>19</sup>

From the details in the table, it can be seen that:

- During 2013-16, Government released FOCs<sup>20</sup> which were lower than the budget allocations, by nine to 28 *per cent* under the Non-Plan head of account and by 36 to 62 *per cent* under the Plan head of account. The quantum of funds short released, over this period was: (i) ₹ 39.21 crore against the total budget allocation of ₹ 174.20 crore under the Non-Plan head; and (ii) ₹ 10.40 crore, against the total budget allocations of ₹ 19.52 crore under the Plan head. Reasons for these short releases were, however, not available on record.
- During 2013-14 to 2015-16, expenditure of ₹ 44.49 crore, ₹ 38.64 crore and ₹ 43.85 crore was incurred against FOCs of ₹ 44.50 crore, ₹ 41.28 crore and ₹ 49.22 crore respectively under non-plan, leaving savings of ₹ 0.01 crore, ₹ 2.64 crore and ₹ 5.37 crore respectively. Out of the total savings of ₹ 8.02 crore, savings amounting to ₹ 7.99 crore occurred due to inability to draw funds owing to receipt of FOCs at the

<sup>19</sup> Apart from the above, DHS also received Funds amounting to ₹0.74 crore, from the Mission Director (MD), National Health Rural Mission (NRHM), and utilized them for procurement and distribution of medicines during 2014-15.

<sup>20</sup> Fixation of Ceiling-Sanction of funds



fag end of the financial year, while savings of ₹ 0.03 crore occurred due to shortage of claims from the suppliers.

• In 2014-15 and 2015-16, ₹ 1.50 crore and ₹ 1.90 crore were spent against FOCs of ₹ 3.43 crore and ₹ 1.93 crore respectively under the Plan head, leaving unspent balances of ₹ 1.93 crore and ₹ 0.03 crore. DHS stated that these savings occurred due to inability to draw funds owing to receipt of FOCs at the fag end of the financial year and shortage of claims from suppliers, respectively.

Thus, due to short release of funds, as well as receipt of FOCs at the fag end of the year, there was short procurement of medicines to that extent.

### 1.3.4 Improper assessment of requirements

A) In order to ensure timely supply of requisite quantities of medicines to health care units, finalization of tender processes as well as timely procurement and distribution of medicines to the peripheral units was necessary.

As per the process being followed, the peripheral health care units submit their monthly requirements to the Joint Director of the district, who consolidates the requirements and places an indent with the CDWH for the supply of the medicines. CDWH, in turn, consolidates the same centrally and submits the requirement to DHS, after taking into account the existing stock position.

Test check of the stock registers and requirements of CDWH for the years 2013-14 to 2015-16 in respect of 15 selected<sup>21</sup> essential medicines revealed that medicines were procured in lesser quantities as compared to the actual requirements. The shortfall in procurement ranged between 6 to 99 per cent<sup>22</sup>, as detailed in **Table – 1.14**:

**Table – 1.14**  
**Statement showing inadequate procurement of essential drugs during the years 2013-16**  
(in numbers)

| Sl. No. | Name of Medicines                        | Requirement | Procurement | Earlier Balance | Shortfall | Shortfall in percentage |
|---------|--|-------------|-------------|-----------------|-----------|-------------------------|
| 1       | Tab Acefenofenac 100 mg                  | 17515856    | 0           | 336000          | 17179856  | 98                      |
| 2       | Tab Ciprofloxacin 500 mg                 | 42683756    | 26112995    | 0               | 16570761  | 39                      |
| 3       | Tab Aluminium Hydroxide                  | 35581710    | 13409600    |                 | 22172110  | 62                      |
| 4       | Tab Ranitidine 150 mg                    | 40135516    | 9000000     | 0               | 31135516  | 78                      |
| 5       | Tab Omeprazole 20 mg + Domperidone 10 mg | 18396500    | 1200000     | 0               | 17196500  | 93                      |
| 6       | Cap Omeprazole 20 mg                     | 19326000    | 3000000     | 836000          | 15490000  | 80                      |
| 7       | Tab Calcium Carbonate 500 mg             | 31327056    | 200000      | 54000           | 31073056  | 99                      |
| 8       | Cap Vitamin B Complex                    | 19931500    | 3000000     | 0               | 16931500  | 85                      |
| 9       | Tab Ofloxacin 200 mg                     | 19189700    | 1999600     | 0               | 17190100  | 90                      |
| 10      | Tab Metronidazole 400 mg                 | 25382200    | 9140165     | 80000           | 16162035  | 64                      |
| 11      | Tab Paracetamol 500 mg                   | 73599996    | 65098800    | 4402350         | 4098846   | 6                       |
| 12      | Cap Amoxicillin 250 mg                   | 40219100    | 23875200    | 3200730         | 13143170  | 33                      |
| 13      | Cap Amoxicillin 500 mg                   | 51180604    | 43042000    | 3263900         | 4874704   | 10                      |
| 14      | Paracetamol 60 ml Syrup                  | 5116426     | 3244842     | 36952           | 1834632   | 36                      |
| 15      | Tab Rabeprazole 20 mg                    | 17302000    | 2614500     | 164500          | 14523000  | 84                      |

Source: Information furnished by the CDWH

<sup>21</sup> Selection made based on the highest requirements submitted by the districts for the years 2013-16.

<sup>22</sup> In 10 (ten) cases the shortfall ranged between 62 to 99 per cent and in 5 (five) cases shortfall ranged between 6 to 39 per cent.

Audit observed that the DHS procured medicines on the basis of GoA's sanction and receipt of funds without considering the actual requirements of the peripheral health care units.

Consequent to less procurements at the DHS level, medicines were proportionately received short by the districts also. The district authorities, however, did not take up the matter directly with the DHS. Instead, demands were submitted from time to time to the Central Drug Warehouse, which consolidated the same and submitted the requirements to DHS for necessary procurement. DHS then procured the medicines, subject to availability of funds.

**B)** Scrutiny of records of the test checked<sup>23</sup> field units revealed that supply of medicines from the CDWH to the districts was inadequate. It was observed that the short supply of medicines ranged between 2 to 100 *per cent*<sup>24</sup>.

Similarly, test-check of the health care units (PHCs and CHCs) (detailed in **Table - 1.15**) revealed that the gap periods with regard to supply of essential drugs ranged between three to 40 months in Cachar, eight to 35 months in Kamrup (R), five to 41 months in Karbi Anglong, four to 38 months in Kamrup (M), six to 35 months in Dibrugarh and five to 29 months in Kokrajhar. Thus, due to non-availability of certain medicines for long, the patients attending the health care units in these districts were deprived of essential medicines.

**Table - 1.15**  
**Statement showing the position of gap period in receipt of essential medicines**

| Name of the District | Name of the health institution | No. of essential medicines required | Date on which Stock of essential medicine found NIL | The centre running without essential medicines (till March 2016) |
|----------------------|--------------------------------|-------------------------------------|---|--|
| CACHAR               | S.M. DEV. CIVIL HOSPITAL       | 6                                   | 30.1.13 to 29.9.15                                  | 8 to 40 Months   |
|                      | UDHARBAND BPHC                 | 5                                   | 14.7.14 to 19.11.15                                 | 6 to 22 Months   |
|                      | BIKKAMPUR BPHC                 | 4                                   | 19.7.13 to 24.7.14                                  | 22 to 34 Months  |
|                      | DHOLAI BPHC                    | 7                                   | 10.8.13 to 6.11.15                                  | 6 to 33 Months   |
|                      | BORKHOLA PHC                   | 13                                  | 18.6.13 to 25.02.16                                 | 3 to 35 Months   |
| KAMRUP (R)           | UPARHALI BPHC                  | 5                                   | 6.8.13 to 20.12.14                                  | 17 to 33 Months  |
|                      | HAZO BPHC                      | 1                                   | 31.7.14   | 22 Months  |
|                      | CHAYGAON BPHC                  | 4                                   | 15.6.15 to 10.9.15                                  | 8 to 11 Months   |
|                      | BOKO BPHC                      | 3                                   | 26.6.13 to 10.12.14                                 | 17 to 35 Months  |
| KARBI ANGLONG        | MANJA BPHC                     | 2                                   | 31.12.12 to 16.1.13                                 | 40 to 41 Months  |
|                      | DONKAMOKA CHC                  | 5                                   | 16.6.14 to 24.12.15                                 | 5 to 23 Months   |
| KAMRUP (M)           | PANDU FRU                      | 10                                  | 31.5.13 to 31.1.16                                  | 4 to 38 Months   |
|                      | SONAPUR CIVIL HOSPITAL         | 3                                   | 23.12.15  | 5 Months   |
|                      | SONAPUR BPHC                   | 6                                   | 10.9.13 to 28.4.15                                  | 13 to 32 Months  |
| DIBRUGARH            | SASSONI CHC                    | 4                                   | 12.12.13 to 23.4.14                                 | 23 to 27 Months  |
|                      | PANITOLA BPHC                  | 5                                   | 13.6.13 to 12.8.15                                  | 9 to 35 Months   |
|                      | LAHOWAL PHC                    | 2                                   | 22.7.13 to 29.01.15                                 | 16 to 34 Months  |
|                      | JOINT DHS DIBRUGARH            | 11                                  | 23.3.14 to 17.11.15                                 | 6 to 26 Months   |
| KOKRAJHAR            | KACHUGAON BPHC                 | 4                                   | 3.4.14 to 28.12.15                                  | 5 to 25 Months   |
|                      | GOSSAIGAON BPHC                | 4                                   | 25.12.13 to 13.6.15                                 | 11 to 29 Months  |
|                      | BALAJAN CHC                    | 3                                   | 03.02.14 to 08.8.15                                 | 9 to 27 Months   |

*Source: Records of Health Institutions*

<sup>23</sup> Joint DHSs, Cachar, Dibrugarh, Kamrup (Rural), Kamrup (Metro), Kokrajhar and Karbi Anglong

<sup>24</sup> In Cachar, the shortfall ranged between 5 to 100 *per cent*, in Karbi-Anglong 77 to 100 *per cent*, in Kamrup (M) 13 to 100 *per cent*, in Kamrup (R) 2 to 100 *per cent*, in Dibrugarh 74 to 100 *per cent* and in Kokrajhar 72 to 100 *per cent*.

The DHS while accepting the fact, stated (August 2016) that the essential medicines demanded by the health institutions were either delayed or not supplied due to paucity of funds.

### **1.3.5 Irregular creation of liability by the Medical College and Hospitals**

Scrutiny revealed that Superintendents, GMCH and AMCH procured medicines worth ₹ 8.79 crore<sup>25</sup> during the period 2013-16 without the sanction of GoA and no payment had been made to the suppliers.

On this being pointed out, the Superintendents stated (May 2016) that the medicines procured were essential for distribution among inpatients of the hospital and had already been utilized. It was further stated that the liability had been created for want of sanction of supplementary demand/receipt of FOC as per budget allotment by GoA. However, such procurement of medicines, without sanction was irregular.

Reasons for short release of funds against budget provision were not made available, though called for.

### **1.3.6 Avoidable payment of ₹ 17.17 crore with further liability of ₹ 38.24 crore**

Audit observed that one SSI Unit<sup>26</sup> filed 16 money suits (during 1993 to 1994) in the Hon'ble Gauhati High Court due to non-payment of his outstanding bills by the Department for medicines supplied (prior to 1993). Though the total claimed amount involved in the suit was ₹ 0.33 crore, the Department was liable to pay (till March 2015) interest of ₹ 55.41 crore (including cost of suit) also.

Scrutiny revealed that in response to the Court's decree (March 2015) directing GoA to deposit an amount of ₹ 17.50 crore (out of the total decreed amount of ₹ 55.74 crore), as part payment towards the claim of the supplier, the DHS deposited<sup>27</sup> the said amount with the Court on 8 May 2015. The said payment consisted of the principal amount of ₹ 0.33 crore and interest of ₹ 17.17 crore and the balance amount was yet to be paid (May 2016).

In reply, the DHS stated (May 2016) that, as requisite sanction by the Government could not be accorded, payment of the supplier's bills could not be made in time.

Thus, not making the payment of supplier's bill of ₹ 0.33 crore in time, resulted in creation of liability of ₹ 55.41 crore towards interest, of which ₹ 17.17 crore had already been paid leaving an outstanding liability of ₹ 38.24 crore till date (May 2016), besides accrual of further interest liability, if any.

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<sup>25</sup> GMCH: ₹2.86 crore + AMCH: ₹5.93 crore crore.

<sup>26</sup> M/s JD Pharmaceuticals, Guwahati.

<sup>27</sup> Through RTGS against A/c No. 10823646863, in favour of Registrar General, Gauhati High Court, on 8 May 2015.

### 1.3.7 Delay in sanction of funds

The DHS, Assam submitted (June, 2014) a proposal for procurement of 151 different medicines (68 general medicines, 37 psychiatric medicines, 34 anti-cancer medicines and 12 nephrology medicines) involving sanction of an amount of ₹ 22.14 crore during 2014-15, to GoA. The sanction was accorded in February 2015.

Audit observed that, during the intervening period (June 2014 to February 2015), the stock of the specified medicines in the CDWH, Narengi, was nil. As a result, distribution of vital medicines to different health care units did not take place for eight months, thereby jeopardizing the treatment of patients.

### 1.3.8 Extra expenditure

As per the Assam Preferential Stores Purchase (APSP) Act, 1989, the price of any SSI products under the Act should be fixed by a Technical Committee constituted by the ASIDC and medicines are to be procured as per the rates approved by the Technical Committee. A further commission @ 5 per cent over the fixed price is also applicable for being paid to ASIDC.

Test check of records of the DHS, Assam revealed that Ciprofloxacin 500 mg, an APSP product, was on the list of approved medicines for the period 2012-14 (extended up to 30 September 2014) for supply at the rate of ₹ 1.22 per tablet (exclusive of excise duty, ASIDC's commission and VAT). Records of the DHS also revealed that the stock position of Ciprofloxacin 500 mg tablets was NIL from 7 August 2013 to 4 January 2015. Accordingly, GoA had authorised (2 June 2014) the DHS to procure medicines at the existing rate till 30 September 2014, with the direction to float fresh tenders by 12 June 2014 for all procurements under the control of the DHS and to complete the entire process by 30 September 2014. Audit observed that DHS was neither able to make the procurement of Ciprofloxacin 500 mg tablets during the extended date of validity nor could it complete the fresh tender process within the stipulated date.

Audit further observed that DHS received a request (26 June 2014) from the Managing Director, ASIDC for procuring the Ciprofloxacin 500 mg tablets from it, through two registered SSI units<sup>28</sup>, for which a provisional rate (owing to pending approval by the Technical Committee) of ₹ 2.237 per tablet (exclusive of excise duty, ASIDC's commission and VAT) was intimated by the ASIDC to the DHS on 24 September 2014, i.e., after a delay of three months. Instead of initiating procurement at the approved rate of ₹ 1.22 per tablet, DHS issued supply orders (December 2014), based on the provisional rate for supply of 99,99,995 tablets of Ciprofloxacin 500 mg tablets, with one of the firms<sup>29</sup> for a total value of ₹ 223.70 lakh (excluding excise duty of ₹ 13.82 lakh, VAT ₹ 11.88 lakh, ASIDC's commission ₹ 11.88 lakh). The rate (₹ 2.237 per tablet) was ultimately approved by the Technical

<sup>28</sup> M/S Ghanashyam Pharmaceutical & M/S GRD Pharmaceutical

<sup>29</sup> M/S Ghanashyam Pharmaceutical

Committee in August 2015 by which time the supply had already been made (January 2015). No justification for procurement of the medicine at the unapproved higher rate was available with the DHS.

Thus, the delayed procurement of medicines at the unapproved rate of ₹ 2.237 per tablet in December 2014, despite lower rates having been available from April 2012 till September 2014, resulted in extra expenditure of ₹ 101.70 lakh<sup>30</sup>, besides depriving the beneficiaries of availability of the medicine from August 2013 onwards.

### **1.3.9 Storage of Medicines**

As per paragraph 27 of the guidelines on ‘Procurement Procedure for Health Sector Goods and Services’, pharmaceuticals in the form of tablets, capsules, syrups *etc.*, remain stable, if protected from light and direct heat and stored in a well ventilated environment.

During physical verification of stores of Kamrup (Rural) and Karbi Anglong districts, it was observed that medicines were kept in a haphazard manner on the floor and verandas of the stores. The rooms were also not well-ventilated.



Thus, due to storing of medicines without observing proper storage norms, the possibility of issue of such medicines, which have lost their potential medicinal value due to improper storage to the patients could not be ruled out.

### **1.3.10 Delay in Quality testing of drugs**

In Assam, the Regional Drug Testing Laboratory (RDTL), Guwahati conducts post-purchase testing of drugs on the basis of random collection of samples by the Drugs Controller, Assam, immediately after receipt of the consignment of the medicines in the CDWH.

The result of tests conducted on the procured medicines, with respect to their quality is summarized in **Table – 1.16**:

<sup>30</sup> Cost of 9999995 Tab Ciprofloxacin 500 mg @ ₹2.237 per Tab.= ₹223.70 lakh  
 Less Cost of 9999995 Tab Ciprofloxacin 500 mg @ ₹1.22 per Tab.= ₹122.00 lakh  
 Excess expenditure= ₹101.70 lakh

Table – 1.16

| Year         | No. of Samples drawn | No. of reports received | No. of reports pending | No. of samples found substandard ( <i>percentage</i> ) |
|--------------|----------------------|-------------------------|------------------------|--|
| 2013-14      | 215                  | 180                     | 35                     | 15 (8)   |
| 2014-15      | 221                  | 169                     | 52                     | 21 (12)  |
| 2015-16      | 463                  | 182                     | 281                    | 6 (3)  |
| <b>Total</b> | <b>899</b>           | <b>531</b>              | <b>368</b>             | <b>42 (8)</b>  |

*Source: Drugs Controller*

It can be observed from the details above that, on an average, 8 *per cent* of the medicine samples tested was found to be sub-standard. It was also noticed that the time taken in receipt of laboratory reports ranged between one and seven months after issue of the medicines from CDWH to the peripheral health centres in the districts. Reasons for such delays were neither available on records, nor were they stated, either by the Drugs Controller or by the Director, Regional Drug Testing Laboratory (RDTL). As per the reply of Drugs Controller, the responsibility for testing of drugs and submission of test reports in time lies with the RDTL.

Further, in respect of Joint DHS, Karbi Anglong, and DHS, Kokrajhar who procure medicines by themselves as well as in respect of Joint DHS, Kamrup (Metro), who receives medicines from the CDWH, no samples of drugs were collected by the Drug Inspectors, for laboratory tests during 2013-16.

On this being pointed out, the Drugs Controller replied (24 August 2016) that samples were not collected due to shortage of Drug Inspectors, with one Drug Inspector being required to cover more than three districts. The reply of the Drugs Controller was not tenable, as no sample was collected from the above mentioned three districts during the last three years.

Thus, the purpose of testing the medicines was defeated due to delayed release of test reports and the possibility of sub-standard medicines being distributed to the beneficiaries could not be ruled out, as discussed in the following paragraph.

### 1.3.11 Supply of sub-standard drugs due to late receipt of test reports

Scrutiny of records of the CDWH revealed that 44 samples of drugs declared sub-standard by RDTL during January 2013 and March 2016, were reported to CDWH, after periods ranging between one and 19 months since collection of samples. Due to delays in submission of the test reports, all the sub-standard medicines (except in the case of two items<sup>31</sup>, where balance medicines remained in stock as on 30 June 2016) had already been issued from the CDWH to the districts, for onward distribution.

31

| Sl. No. | Name of the medicine   | Name of the supplier from whom received | Balance stock at CDWH (in number) (30.06.2016) |
|---------|------------------------|---|--|
| 1       | Tab Paracetamol 500 mg | Mehsan Pharmaceuticals                  | 11,000   |
|         |                        | Veejay Laboratory                       | 70,000   |
| 2       | Tab Norfloxacin 400 mg | Ghanashyam Pharmaceuticals              | 1,19,800                                       |
|         |                        | Veejay Laboratory                       | 9,800  |



Of the total liability of ₹ 70.49 lakh in respect of procurement and supply of such sub-standard drugs, it was observed that an amount of ₹ 55.86 lakh had already been paid (between March 2013 to October 2015) to the suppliers. However, no action was found to have been taken by the Department against the defaulting firms in this respect.

Thus, delay in receipt of laboratory reports frustrated the purpose of quality control of drugs before their distribution besides putting the lives of the patients at risk.

### **1.3.12 Conclusion**

Absence of adequate funding and an established procurement policy, in conjunction with a weak internal control mechanism, resulted in lack of financial discipline and short supply of medicines, as also supply of sub-standard medicines. Not-observing of storage norms, non-receipt/delayed receipt of laboratory test reports, also defeated the purpose of maintaining the quality of drugs being supplied to health care units.

### **1.3.13 Recommendations**

In order to ensure provision of the required quantities of good quality medicines for achieving the objective of providing comprehensive health care services for all, the following recommendations may be considered by the State Government:

- *Budgeting should be done based on realistic requirement of medicines.*
- *Procurement manuals to guide procurement and distribution of quality medicines should be established and followed.*
- *Timely quality testing of drugs before procurement as well as during distribution and storage should be ensured and action taken against the erring suppliers.*

## **Guwahati Development Department and Public Health Engineering Department**

### **1.4 Compliance Audit of "Water Supply Schemes in Guwahati City"**

#### **1.4.1 Introduction**

The rapid and unplanned growth of Guwahati has led to many challenges, and providing drinking water to the residents is most crucial amongst the challenges. Its population of 1.24 million, residing within an area of 272 square kilometres, requires 243.53 million litres per day (MLD) of potable water presently. The requirement is estimated to increase to 423.17 MLD in the year 2025, which would further go up to 600.93 MLD in the year 2040, with the pace of growth in population.

There are three agencies, viz., (i) Guwahati Municipal Corporation (GMC), (ii) Public Health Engineering Department (PHED); and (iii) Jalboard, Guwahati, which provide water supply in the City. There are seven mega Water Supply Schemes (WSSs) and 81 (including two ongoing schemes) Piped Water Supply Schemes (PWSSs), based on Deep Tube Wells (DTWs) maintained by these three agencies vide details in the table.

| Name of the agency | No. of Mega schemes | No of PWSS | Completed prior to 2010-11 |           | Completed during 2011-12 to 2015-16 |           | Ongoing PWSS | Installed capacity (In MLD) | Production capacity (In MLD) |
|--------------------|---------------------|------------|----------------------------|-----------|-------------------------------------|-----------|--------------|-----------------------------|------------------------------|
|                    |                     |            | Mega schemes               | PWSS      | Mega schemes                        | PWSS      |              |                             |                              |
| GMC                | 3                   | 9          | 3                          | 9         | -                                   | -         | -            | 74.57                       | 45.57                        |
| PHED               | 3                   | 72         | 3                          | 24        | -                                   | 46        | 2            | 18.55                       | 15.63                        |
| JALBOARD           | 1                   | 0          | 1                          | -         | -                                   | -         | -            | 12.60                       | 9.60                         |
| <b>Total</b>       | <b>7</b>            | <b>81</b>  | <b>7</b>                   | <b>33</b> | <b>-</b>                            | <b>46</b> | <b>2</b>     | <b>105.72</b>               | <b>70.80</b>                 |

Presently, the total production capacity of potable water is 70.80 MLD, which is 67 per cent of the total installed capacity (105.72 MLD) of the above three agencies. The water supply presently caters to the needs of only 29 per cent of the population/24 per cent of the total households of Guwahati and that too was inadequate due to irregular supply of water. Moreover, the disinfection facilities available in the existing PWSSs in the city were also not adequate.

The Guwahati Metropolitan Development Authority (GMDA) under the administrative supervision of Guwahati Development Department (GDD), Government of Assam (GoA), has taken up the implementation of three new water supply projects to cater to the increasing water demands of the growing population of the city. Compliance audit was conducted during April-June 2016 to assess the status of the existing, as well as ongoing water supply schemes in Guwahati city. The observations made during the audit have been discussed in the succeeding paragraphs.

#### 1.4.2. Existing Water Supply Schemes

Detailed study of the seven mega WSSs and 81 (including two ongoing) PWSSs maintained by GMC, PHED and Jalboard, Guwahati, revealed the following:

##### 1.4.2.1 Shortfall in achievement of household connections

64 PWSSs implemented by two PHE Divisions (63 PWSSs) and the Jalboard (one PWSS), out of 88 WSSs and PWSSs being implemented by the three agencies could not cover the targeted households by providing house water connections. Against the target of 33,642 households, only 15,337 (46 per cent) could be covered by water connections. Reasons for shortfall in achievements were neither on records, nor could be stated by the Agencies concerned.

##### 1.4.2.2 Defunct and non-functional schemes

As per records of the implementing agencies, all the 86 completed WSSs and PWSSs were functioning. During joint physical verification by Audit alongwith the representatives of the implementing agencies, it was, however, found that the Borgosthal-Giripath PWSS (₹ 42.89 lakh), Bhagaduttapur PWSS (₹ 22.00 lakh) and Lalganesh Banikpara PWSS (₹ 15.43 lakh) had not been functioning since September 2015, February 2016 and June 2015 respectively due to technical defects and low levels of ground water.



In respect of Borgosthal-Giripath PWSS, the matter of lowering of ground water level was intimated (August 2014) to the concerned Executive Engineer (EE) by the Users' Committee<sup>32</sup> with a request to take necessary corrective steps. In response, the EE instructed (August 2014) the concerned Assistant Executive Engineer (AEE) to submit a detailed report after field verification. Steps taken by the AEE and follow up action, if any, were however, not found available in the records of the Division.

Regarding Bhagaduttapur PWSS, the Users' Committee tried to repair the defects on their own but could not succeed. The matter was intimated (March 2016) to the concerned EE by the Users' Committee. In response, the EE prepared and submitted (July 2016) an estimate worth ₹ 39.69 lakh for strengthening of the scheme to the Superintending Engineer (SE), PHE, Guwahati Circle for approval. Approval of SE was however, awaited (October 2016).

Further, regarding Lalganesh Banikpara PWSS, the GMC stated (October 2016) that the scheme became non-functional due to blockage of the well and the process of clearing the blockage was going on.

The concerned 316 beneficiary households (connected with these three schemes), however, remained deprived of piped drinking water supply since then as these PWSSs were still non-functional (November 2016).

The Hirapara Lapatul PWSS (under Guwahati PHE Divn-II) was completed in March 2008 with a target for coverage of 203 households with water connections. Till date (November 2016), however, only two household connections were provided water connections due to non-receipt of demand from the local residents. Thus, the scheme remained non-functional since completion for want of requirement of water connections. It was, therefore, evident that the scheme was conceived without assessing local demand, rendering the expenditure of ₹ 20.59 lakh incurred towards completion of the scheme largely unfruitful.

#### **1.4.2.3 Supply of untreated water**

Audit observed that in 10 PWSSs (GMC: 9 and PHED: 1) raw water from Deep Tube Well (DTW) was being supplied directly to the consumers through pipelines without any treatment or purification by the respective agencies. During joint physical verification, the consumers stated that the water contains heavy iron and therefore, was not fit for drinking. The water quality test conducted by District Level laboratories also reflected availability of iron, fluoride and turbidity in the water being supplied to the consumers.

On this being pointed out, the Superintending Engineer, Water Works, GMC stated that treatment facilities alongwith reservoirs were not constructed due to fund constraints and non-availability of space.

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<sup>32</sup> Committee formed by the users for running and maintenance of the scheme.

#### 1.4.2.4 Water Quality

Scrutiny of water quality test reports of the functional schemes revealed that water having iron (32 schemes), fluoride (seven schemes) and turbidity (14 schemes) contents beyond the permissible limits was being supplied by PHED as well as by GMC to the consumers as shown in **Table -1.17**:

**Table - 1.17**

| Iron/fluoride/turbidity content  | Number of schemes      |                         |     |       |
|--|------------------------|-------------------------|-----|-------|
|  | Guwahati Divn-I (PHED) | Guwahati Divn-II (PHED) | GMC | Total |
| Iron between 0.32 and 5.2 mg/ltr<br>(against the permissible limit of 0.30 mg/ltr) | 17                     | 08                      | 07  | 32    |
| Fluoride between 1.69 and 6.38<br>(against the permissible limit of 1-1.5 mg/ltr)  | 01                     | 06                      | --  | 07    |
| Turbidity between 7 and 53 NTU<br>(against the permissible limit of 1-5 NTU)       | 06                     | 04                      | 04  | 14    |

Source: Departmental records.

Remedial action taken, if any, towards mitigation of iron/fluoride/turbidity contents, in the water being supplied through the above schemes was not found on records of the agencies concerned.

Thus, supply of untreated/non-potable water to the consumers was fraught with the risk of serious health hazards warranting immediate attention to overcome the situation.

#### 1.4.2.5 Sufficiency of supply water

With a view to ascertain the sufficiency of water being supplied to the consumers, joint physical verification was conducted by Audit alongwith the departmental representatives in 73 out of 86 completed PWSSs. It was seen that, out of 69 functional PWSSs<sup>33</sup>, 34 PWSSs (49 per cent) were supplying sufficient water to the consumers. Supply of water by the remaining 35 PWSSs (51 per cent) was irregular and the quantity of water being supplied by them was also not sufficient to meet the requirements of the consumers. The frequency of water supply by these PWSSs is shown in **Table - 1.18**:

**Table - 1.18**

| Frequency of water supply         | Duration of supply (in minutes) | No. of schemes | Sufficient | Insufficient |
|-----------------------------------|---------------------------------|----------------|------------|--------------|
| Daily (two times)                 | 50 - 360                        | 11             | 10         | 01           |
| Daily (one time)                  | 10 - 180                        | 41             | 22         | 19           |
| Every alternate day               | 05 - 60                         | 12             | 02         | 10           |
| 3-4 days in a week                | 05 - 10                         | 01             | -          | 01           |
| 2 days in a week                  | 07 -15                          | 01             | -          | 01           |
| Once in every 3 <sup>rd</sup> day | 20                              | 01             | -          | 01           |
| Once in every 4 <sup>th</sup> day | 35                              | 01             | -          | 01           |
| Once in every 8 <sup>th</sup> day | 30                              | 01             | -          | 01           |
| Defunct/non-functional schemes    | --                              | 04             | -          | -            |
| <b>Total</b>                      | --                              | <b>73</b>      | <b>34</b>  | <b>35</b>    |

<sup>33</sup> Four schemes were defunct/non-functional.

In reply the EE (PHE), Guwahati Division-II stated (October 2016) that the irregular and insufficient supply of water was due to poor maintenance by the Users' Committees. It was also stated that all the schemes were handed over to the Users' Committees after completion and that the PHE Department was not liable for running and maintenance of the schemes. It was, however, observed that in other cases of completed and handed over schemes in the State, the department was incurring the maintenance expenditure.

### **1.4.3 New Water Supply Projects**

To provide safe potable water and to cater the increasing water demands of the growing population of the city, the Chief Executive Officer (CEO), GMDA under the administrative supervision of GDD, initiated (December 2008) implementation of the following three Water Supply Projects in Guwahati through two Project Implementation Units (PIUs) viz., PIU, Japan International Cooperation Agency (JICA) and PIU, Assam Urban Infrastructure Investment Programme (AUIIP) and one Project Implementation Agency (PIA), i.e., Jawaharlal Nehru National Urban Renewal Mission (JNNURM). The area-wise distribution of responsibilities was as under:

- (i) South Guwahati West Water supply project with financial support under JNNURM through PIA, JNNURM,
- (ii) South Central and North Guwahati Water Supply Project with financial support (in the form of loan) from JICA through PIU, JICA; and
- (iii) South East Guwahati Water Supply Project, under loan assistance from the Asian Development Bank (ADB) through PIU, AUIIP.

The area and population coverage as well as designed water demand, including estimated costs and up to date expenditure of these new Water Supply Projects, have been given in **Table - 1.19**.

**Table – 1.19**

| Particulars                         | Year | South Guwahati West Water Supply Project (JNNURM) | South Central and North Guwahati Water Supply Project (JICA) |                    | South East Guwahati Water Supply Project (ADB) | Total   |
|-------------------------------------|------|---|--|--------------------|--|---------|
|                                     |      | West Zone   | North Zone   | South Central Zone | South East Zone                                |         |
| Area (Sq. Km.)                      | --   | 100.95  | 27.90  | 75.97              | 67.64  | 272.46  |
| Population (Number)                 | 2010 | 324666  | 79429  | 597359             | 244628   | 1246082 |
|                                     | 2025 | 582749  | 147809   | 1004604            | 445121   | 2180283 |
|                                     | 2040 | 895977  | 239530   | 1401601            | 694569   | 3231677 |
| Designed Water Demand (MLD)         | 2010 | 62.00   | 20.00  | 114.00             | 47.00  | 243.00  |
|                                     | 2025 | 107.00  | 38.00  | 192.00             | 88.00  | 425.00  |
|                                     | 2040 | 166.00  | 57.00  | 259.00             | 126.00   | 608.00  |
| Estimated cost (₹ in crore)         | --   | 389.53  | 1427.00  |                    | 681.00   | 2497.53 |
| Up to date expenditure (₹ in crore) | --   | 357.66  | 416.56   |                    | 11.86  | 786.08  |

*Source: Detailed Project Reports and departmental data*

Audit findings on implementation of the new Water Supply projects have been discussed in the succeeding paragraphs.

#### 1.4.3.1 South Guwahati West Water Supply Project under JNNURM

The Ministry of Urban Development (MoUD), Government of India (GoI) sanctioned (11 March 2008) an amount of ₹ 252.85 crore, being 90 per cent of the total project cost of ₹ 280.94 crore under JNNURM for construction of South Guwahati West 107 MLD Water Supply Project. On receipt of the fund, the GDD, GoA accorded (18 December 2008) administrative approval of ₹ 280.94 crore for the project. The project was allotted (18 February 2009) to M/s Gammon India Ltd. (GIL) at a contract price of ₹ 349.70 crore on turnkey basis. The contract agreement which included the payment break-up schedule was executed on 24 March 2009 with M/s GIL with the stipulation to complete the work within 30 months *i.e.*, by September 2011. On the basis of the contract price, GDD accorded (5 December 2009) revised administrative approval of ₹ 355.31 crore. The project was not completed within the target date and the same was extended to December 2015. Further, a revised administrative approval of ₹ 389.53 crore including the cost of engagement of a Project Management Consultant (PMC) and clearance costs towards other agencies like Railway, Assam Power Distribution Company Limited (APDCL) *etc.*, was accorded in February 2016. However, no rescheduled target date of completion was fixed till June 2016. The work commenced on 24 March 2009 and an overall physical progress of 92.64 per cent could be achieved (June 2016) with up to date expenditure of ₹ 357.66 crore after 87 months of commencement.

##### (a) *Improper tendering*

(i) The GMDA invited (27 June 2008) Notice Inviting Tenders (NIT) of the above work on turn-key basis as per cost of the DPR (₹ 280.94 crore). Accordingly, on the basis of the DPR cost, the financial bid was evaluated and on evaluation, the work was awarded (18 February 2009) to M/s Gammon India Ltd., at a tender value of ₹ 349.70 crore. It was, however, seen from the DPR that the cost of ₹ 280.94 crore was derived on the basis of component-wise estimated cost of each item, including contingency (3 per cent) of ₹ 8.14 crore and administrative charges (0.5 per cent) of ₹ 1.36 crore. After exclusion of contingency and administrative charges from the DPR cost, the actual project cost worked out to ₹ 271.44 crore (₹ 280.94 crore – ₹ 9.50 crore). The GMDA, however, invited NIT for ₹ 280.94 crore (including contingency and administrative charges), instead of the actual project cost of ₹ 271.44 crore. As a result, the NIT amount was inflated by ₹ 9.50 crore and thus, invitation of NIT on inflated cost vitiated the whole tender process and the award of work on evaluation of financial bid on the basis of inflated project cost was not proper.

(ii) Out of the actual project cost of ₹ 271.44 crore, a provision of ₹ 185.65 crore was made in the DPR towards the cost of pipes of different specifications. NIT of the work was invited on turn-key basis (including design, execution and supply) and the work was accordingly awarded to M/s Gammon India Ltd. (GIL) at a tender value of ₹ 349.70 crore. M/s GIL was, however, not the manufacturer of the pipes. As such, after receipt of the work order, M/s GIL made purchase agreements with different

pipe manufacturing companies for the supply of Ductile Iron (DI) and Mild Steel (MS) pipes. Audit observed that M/s GIL procured pipes from manufacturing companies at 64 to 195 *per cent* lower rates from the rates allowed to M/s GIL as per DPR, by the GMDA. M/s GIL had procured 4,64,710 RM pipes from the above manufacturing companies at a cost of ₹ 99.51 crore against which the GMDA had made payment of ₹ 204.65 crore to M/s GIL as per contract rates, for supply of the above quantity of pipes. While awarding a project on turn-key basis, the item-wise rates quoted by the contractor should have been evaluated with reference to the rates of the pipe manufacturing companies, as the major expenditure of the project was to be incurred on pipes. Thus, invitation of the NIT on a turn-key basis without prior evaluation of the item-wise rates, resulted in extension of undue benefit to the extent of ₹ 105.14 crore (₹ 204.65 crore *minus* ₹ 99.51 crore) to the contractor, which was avoidable.

**(b) Delay in implementation**

The work was stipulated to be completed by September 2011 but the contractor (M/s GIL) could not complete the work within the stipulated time despite allowance of four extensions up to December 2015. As of June 2016, overall physical progress of 92.64 *per cent* could be achieved with an expenditure of ₹ 357.66 crore. Thus, the progress of work was not satisfactory even after allowing extension of 54 months from the stipulated date of completion. Moreover, the actual physical progress in respect of major components of the project ranged from 46.43 to 94.01 *per cent*, as shown below:

| Component  | Physical Progress as of May 2016<br>(in percentage) |
|--|---|
| Intake Well with approach bridge                             | 78.18   |
| Water Treatment Plant (WTP)                                  | 94.01   |
| Semi Underground Reservoir (SUGR)                            | 87.07   |
| Elevated Service Reservoir (ESR)                             | 88.19   |
| Laying of pipe lines   | 84.24   |
| Erection of Valves, Construction of Thrust block <i>etc.</i> | 46.43   |
| Supply and installation of other items                       | 81.88   |
| Installation of electro-magnetic item <i>etc.</i>            | 77.35   |

*Source: Departmental records*

It was apparent that, without completing these major components, supply of water from the scheme was not possible. The reasons for the poor progress were as under:

**(i) Water Treatment Plant and Service Reservoirs:** The land required for Water Treatment Plant (WTP) and Service Reservoirs was not acquired by GMDA before taking up the project. The required land for WTP was handed over to the contractor in phases, between June 2009 and April 2011, whereas the lands for the Elevated Service Reservoir (ESR) and the Submerged Underground Reservoir (SUGR) were handed over between March 2010 and July 2011 only. As a result, completion of the WTP and Service Reservoirs was delayed.

**(ii) Utility Lines:** The WPT unit layout was prepared without proper survey of the area and as a result, the existence of two active OIL pipes was detected only during

construction of the boundary wall of the unit. Consequently, the entire WPT unit layout had to be redesigned and completion was accordingly delayed.

**(iii) Laying of pipe lines:** Permission required for laying pipe lines through Railway areas and under railway lines (by jack pushing<sup>34</sup>) was not obtained from the Railways prior to implementation of the project. The Railways were approached for Right of Way permission at Boripara only in December 2013 and the permission was granted in the mid of 2014, while permission for the work to be carried out at Gosala Gotanagar had not been accorded by the Railways till June 2016.

Similarly, pipe laying at the National Highway (NH) near Jalukbari Chariali was required to be done by jack pushing. Necessary permission in this regard, from the National Highways Authority of India (NHAI) was obtained very late (February 2015), as a result of which, out of five locations where jack pushing was required to cross the NH, only one work could be completed till date.

Moreover, in 16 locations where culvert crossing was necessary, there was delay in getting clearance from Public Works Department (PWD) which subsequently delayed implementation of the work. No mention was made in the Memorandum of Understanding (MoU) between the GMDA and the PWD regarding laying of pipelines along PWD roads in the context of culvert crossing in those 16 locations, which could have obviated the need for individual clearance for every location from the PWD.

**(iv) Drawal of power lines:** Permission for completion of drawal of 33 KV power line from the Kamakhya Grid Sub- Station to WTP, and Intake via SUGR, was still awaited from the Railways.

**(v) Realignment of primary grid network:** The primary grid network alignment had to be changed, as the Railways, Inland Waterways Authority of India and Gauhati University did not permit laying of the raw and clear water pipelines within their areas. Thus, as the Railway and Inland Waterways Authority of India and Gauhati University were not consulted before preparing the DPR, the alignment had to be changed at the time of execution, resulting in delay in completion of the work.

**(vi) Filling Materials:** Silt for land filling in the pre-setting tank (PST) area (about 40000 m<sup>3</sup>) was not yet available due to which the work of PST was hampered. For collection of river silt, approval was required from Forest Department but GMDA had not taken any action in this regard, except for making correspondence with the Deputy Commissioner, Kamrup, in January 2013 and November 2015 respectively, without being properly followed-up.

Further, the GMDA had not been able to acquire the land for the sludge disposal site till June 2016, reasons for which were neither available on records, nor stated.

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<sup>34</sup> Jack pushing method is used for laying underground pipes (for crossing road, rail line *etc.*) without open excavation.



Thus, the very purpose of allotting the project on turnkey basis was defeated as important components of execution were dependent on departmental action.

Keeping in view the trend of progress of work during the last seven years (March 2009 to June 2016) as well as issues relating to planning as discussed above, the possibility of completion of the scheme in the near future was remote and the population of 3.25 lakh, planned for coverage by piped water supply, remained uncovered so far (November 2016). Moreover, due to delay in completion of the project, funds amounting to ₹ 25.28 crore had not been released by the Central Government till June 2016.

#### **1.4.3.2 South Central and North Guwahati Water Supply Project under JICA**

As per the loan agreement signed (31 March 2009) between the Japan International Cooperation Agency (JICA) and the GoI, JICA was to lend ₹ 1,183 crore for implementation of the Guwahati Water Supply Project against the estimated cost of ₹ 1,427 crore. The final disbursement of the loan was to be made in 10 years from the date of loan agreement and no further disbursement was to be made by JICA thereafter, unless otherwise agreed upon between JICA and the Borrower. The objective of the Project was to provide 24 hour potable water supply with 100 *per cent* coverage of the citizens of the South Central and North Zones of Guwahati City. The project aimed to cover the water demand of the entire estimated population in the year 2025 within the project area and also to meet the water demand of the estimated population of 2040 by upgrading the capacity. As per the Action Plan prepared during discussion between JICA and GDD, the project was split into 20 packages and the target date of completion of all the project components (all construction works and consulting services) was fixed as May 2017.

Test-check of records revealed that, out of 20 packages, work relating to nine packages (Packages one to seven for civil construction, Packages 8(a) and (b) for supply of pipes) was awarded to six contractors between January 2011 and March 2012 at a total contract value of ₹ 836.17 crore, with the stipulation that the work be completed between July 2013 and February 2016. Another two packages i.e., engagement of the (i) Project Management Consultant (PMC); and (ii) Institutional Capacity Development Consultant (ICDC) were awarded in February 2010 and September 2011, at contract values of ₹ 78.50 crore and ₹ 48.50 crore respectively. The works relating to the remaining nine (20-11) packages were not awarded (June 2016). Though the allotted works were to be completed between July 2013 and February 2016, till June 2016, physical progress ranging from five *per cent* to 57 *per cent* in respect of construction works and 58 *per cent* to 94 *per cent* in respect of supply of pipes, could be achieved with overall physical progress of 46 *per cent* and expenditure of ₹ 298.27 crore. The contract package-wise detailed position of works is shown in **Table – 1.20**.

Table – 1.20

| Contract package No. | Details of works allotted                                    | Name of the contractor    | Contract value (₹ in crore) | Target date of completion of work | Physical progress (in percentage) as of 06/2016 | Revised target date |
|----------------------|--|---------------------------|-----------------------------|-----------------------------------|---|---------------------|
| C#01                 | Intake, transmission main, WTP, etc., for North Zone         | JWIL-Ranhil JV            | 71.17                       | 22.02.15                          | 5   | 31.03.18            |
| C#02                 | Distribution network of North Zone                           | VISHWA-BRCCPL (JV)        | 28.69                       | 23.12.13                          | 36  | 31.03.17            |
| C#03                 | Intake, transmission main, WTP, etc., for South Central Zone | JWIL-Ranhil JV            | 138.55                      | 07.02.16                          | 21  | 31.03.18            |
| C#04                 | Raising, transmission & reservoirs for South Central Zone    | Gammon India Ltd.         | 175.72                      | 13.09.13                          | 38  | 31.03.18            |
| C#05                 | Distribution network in Ramsa Hill & Amiya Nagar Zone        | M/s IVRCL                 | 83.06                       | 20.05.14                          | 48  | 31.05.17            |
| C#06                 | Distribution network in Lechubagan&Geetanagar Zone           | -do-                      | 57.20                       | 20.11.14                          | 57  | 31.03.17            |
| C#07                 | Distribution network in Sonaighuli&Narakasur Zone            | -do-                      | 99.45                       | 20.11.14                          | 45  | 30.06.17            |
| C#08(a)              | Supply of DI pipes   | Jindal Saw Ltd.           | 90.10                       | 28.07.13                          | 58  | 31.12.17            |
| C#08(b)              | -do-   | Electrosteel Casting Ltd. | 92.04                       | 28.07.13                          | 94  | 31.08.17            |

*Source: Information furnished by the implementing agency.*

Reasons for the poor (five per cent to 94 per cent) physical progress of the allotted works relating to nine packages, during the seven years from the date of loan agreement (31 March 2009), by the contractors were mainly attributable to non availability of land for the execution of the work due to encroachment, delay in handing over of land, change in location and the non- performance of the contractors etc; as detailed in *Appendix – 1.7*.

Thus, due to absence of proper planning, survey and investigation, as also due to lack of timely action against non-performing contractors, physical progress of only 46 per cent could be achieved in the last seven years under nine packages, while no progress was achieved in respect of the balance nine packages<sup>35</sup>, as these packages were not awarded till date. As such, the possibility of completion of the work within the stipulated date (May 2017), as per the loan agreement with JICA, was remote.

#### **1.4.3.3 South East Guwahati Water Supply Project under ADB**

The Asian Development Bank (ADB) had agreed (02 September 2011) to provide multi-tranche financing facilities to the Government of India for the purposes of financing projects under the Assam Urban Infrastructure Investment Programme (AUIIP). Accordingly, a loan agreement was signed (09 March 2012) between the ADB and the Government of India. As per the loan agreement, ADB agreed to lend ₹ 436.59 crore from its ordinary capital resources with the objective of improving urban services in the cities of Guwahati and Dibrugarh by way of implementation of

<sup>35</sup> Two packages related to the engagement of PMC and ICDC.



the following projects and with the stipulation that the projects be completed by 31 December 2017:

- (i) Water supply (Phase-I) : South East Guwahati Water Supply Scheme, comprising construction of water intake and water diversion structures, water treatment facilities, water transmission system and service reservoirs
- (ii) Drainage improvement in Dibrugarh; and
- (iii) Solid Waste Management Infrastructure in Dibrugarh.

Out of the above three projects, GoA had taken up ‘South East Guwahati Water Supply Scheme’ under the AUIIP to provide 24 hours potable water to the residents of the Guwahati Metropolitan Area (South East Guwahati Zone). The project was to cover an area of around 71 sq. km. having projected populations of 5,08,025 and 8,04,877 in the years 2030 and 2045 respectively. The project was divided into three packages *i.e.*, (i) Construction of intake works, raw water rising main, WTP and pure water pumping station, (ii) Construction of pure water rising main, feeder mains to all storage reservoirs and pipelines; and (iii) Construction of six storage reservoirs, including approach roads. Out of the above three packages, the works of two packages were awarded to the lowest tenderer (M/s IVRCL Ltd.).

Details of these two packages were as under:

**Table – 1.21**

| Particulars                         | Package No. AUIIP/PR-1/GUW/WS/01  | Package No. AUIIP/PR-1/GUW/WS/02  |
|-------------------------------------|---|---|
| Items of work under the package     | Contraction of water supply, transmission, main pipelines and allied work | Construction of storage reservoirs at six locations, approach road and allied works |
| Date of NIT                         | 26 September 2011   | 28 October 2011   |
| Work allotted to                    | M/s IVRCL Ltd.  | M/s IVRCL Ltd.  |
| Value of work                       | ₹ 63.66 crore   | ₹ 40.76 crore   |
| Date of issue of LoA                | 30 April 2013   | 5 June 2012   |
| Date of agreement                   | 29 May 2013   | 1 February 2013   |
| Date of Notice to proceed to work   | 4 June 2014   | 30 May 2013   |
| Target date of completion           | 900 days (20 November 2016)   | 1100 days (4 June 2016)   |
| Mobilisation advance paid           | ₹ 6.37 crore  | ₹ 4.08 crore  |
| Physical progress                   | NIL   | 15 per cent   |
| Action taken against the contractor | Terminated on 7 December 2015   | Terminated on 7 December 2015   |
| Present status                      | Work not yet re-allotted  | Work not yet re-allotted  |

*Source: Departmental records*

In this regard, Audit observed that prior to the contract agreement in September and October 2011 made with M/s IVRCL Ltd., for Packages-1 and 2 respectively, the PIU, JICA had advised (14 August 2012) the Project Director, AUIIP to reconsider the decision regarding award of contract to M/s IVRCL Ltd., as the performance of M/s IVRCL Ltd., had been abysmally poor in the JICA funded Water Supply Project in Guwahati. In spite of such adverse reports from JICA, the other PIU under GDD, the works were awarded by the Project Director, AUIIP, to M/s IVRCL Ltd. The firm, however, did not commence execution of the works despite issue of several notices from AUIIP. As a result, the works of both the packages had to be terminated on

7 December 2015. On termination, M/s IVRCL Ltd., filed petition before the Hon'ble City Civil Court of Hyderabad, upon which the Court granted injunction on encashment of Bank Guarantees. As a result, advances paid to the contractor could not be recovered till date (June 2016).

The works had not been re-allotted till June 2016 even though the process for re-bidding in respect of Package-2 was completed in April 2016. The process for re-bidding in respect of Package-1 had not started till date (June 2016). It was also observed that the lowest bid in respect of Package-2 was ₹ 68.59 crore, which was 68 per cent higher than the price (₹ 40.76 crore) at which the Package was allotted to M/s IVRCL Ltd. As a result, the project cost was likely to increase by ₹ 27.83 crore, necessitating upward revision of water charges to be collected from the consumers, resulting in extra burden to the consumers.

Thus, due to absence of proper planning and poor selection of contractor, physical progress of only 15 per cent could be achieved in over four years in respect of Package-2, whereas there was no progress in respect of Package-1 and the possibility of completion of the project within the stipulated date (31 December 2017) in terms of the loan agreement with ADB, was remote as the work of construction of intake works, raw water, rising main, WTP and pure water pumping station had not yet been allotted (June 2016).

#### 1.4.4 Conclusion

The existing water supply systems in the city run by GMC, PHED and the Jalboard, cater to the needs of only 29 per cent of population/24 per cent of the total households of Guwahati City through 86 completed schemes. Even the water supply to these households remained inadequate due to irregular supply of water by 35 PWSSs. In addition, three piped water supply schemes became non-functional between June 2015 to February 2016 which were yet to be operationalised. Moreover, the water being supplied by the PHED and GMC, to their consumers, was unsafe being the disinfection facilities available in the existing PWSSs in the city were not adequate. New schemes could not be completed on time mainly due to improper planning and lack of timely action against defaulting contractors as per provisions of the contract agreement. As such, the coverage of the 1.24 million population of Guwahati city through piped water supply, as had been conceived was remote in the near future.

#### 1.4.5 Recommendations

The following recommendations may be considered by the Government:

- *Guwahati Metropolitan Development Authority and Guwahati Development Department need to ensure early completion of the South Guwahati West Water supply project.*
- *Works of the remaining nine packages under the South Central and North Guwahati Water Supply Projects need to be taken up on priority for early completion.*
- *Selection of a suitable contractor and award of works in respect of the South East Guwahati Water Supply Project need to be expedited.*

## Health and Family Welfare Department

### 1.5.1 Fraudulent Payment

**In the absence of basic records in support of procurement and distribution of fruits to indoor patients of Kanaklata Civil Hospital, payment of ₹ 66.68 lakh released on the basis of claims of suppliers, was susceptible to fraud.**

Director of Health Services (DHS), Assam, approved the list of dietary articles and the rates for diet supply to the indoor patients of Kanaklata Civil Hospital (KCH), Tezpur. The Joint Director of Health Services (Joint DHS), Sonitpur was responsible for the checking of the quality of the dietary articles supplied.

Scrutiny (November – December 2014) of the Cash Book, contingency bill register and vouchers of the Joint DHS, Sonitpur revealed that, during the period from October 2010 to June 2014, a total amount of ₹ 66.68 lakh was paid to the suppliers for daily supply of fruits to KCH. The fruit items included supply of apples, bananas, guavas, mangoes, pears, papayas, oranges, sweet limes (mausambi) and dates *etc.*

Audit, however, observed that no fruit items were included in the list of dietary articles for diet supply to the indoor patients as approved by the DHS, Assam. Further, the stock and issue register of the Hospital and copy of indents for the supply of fruits for the period of supply (November 2010 to January 2014) could not be furnished to Audit, though called for while the stock and issue register pertaining to the period February to June 2014 was produced to Audit.

The Joint DHS and Superintendent, KCH in reply to an audit query stated (December 2014) that, though the fruit items were supplied as per open market rate, no records *viz.*, quotations, indents, stock registers *etc.*, were however, maintained in this regard. The Superintendent also confirmed that the suppliers supplied the items daily to the kitchen directly without any delivery challans or indents but the same were not further distributed among the patients. Thus, the procurement and receipt of the fruits was doubtful.

In the absence of basic records in support of procurement of the unapproved item of fruits and its distribution to the indoor patients of KCH, the payment shown as released against the suppliers bills of ₹ 66.68 lakh, without verification was susceptible to fraud and needed investigation.

The matter was reported to Government in July and August 2016, their reply had not been received (November 2016).

## Public Health Engineering Department

### 1.5.2 Excess payment

**The Store and Workshop Division (PHE), Guwahati made excess payment of ₹ 3.20 crore towards VAT to AGMC Limited for supply of PVC/GI pipes, specials, pumps etc., during 2011-14.**

Procurement of Polyvinyl Chloride (PVC)/Galvanised Iron (GI) pipes, specials, pumps etc., required for implementation of Piped Water Supply Schemes (PWSS) under different PHE divisions of the Bodoland Territorial Council (BTC) area of Assam, is made from the State Government owned Assam Government Marketing Corporation (AGMC) Ltd. The supply orders are issued by the Chief Engineer (B&S<sup>36</sup>), PHED, Assam, Guwahati (for funds routed through the State Government) and Secretary, PHED, BTC, Kokrajhar (for funds received directly by BTC), to AGMC Ltd., as per AGMC approved rates. On the basis of the supply orders issued by the CE (B&S), the AGMC supplies the materials to the respective divisions and submits bills to the division concerned for certification. The divisions, after certification, forward the bills to the Executive Engineer (EE), Store and Workshop (S&W) Division (PHE), Guwahati for making payment to AGMC for the supply orders issued by the CE (B&S). Bills against the supply orders issued by the Secretary, PHED, BTC are submitted to the Secretary, PHED, BTC who, in turn, forwards the same to the respective divisions for making payment to AGMC and payments are accordingly made to AGMC by the divisions concerned.

Scrutiny (December 2014 - June 2015) of records of the EE, S&W Division (PHE), Guwahati and the EE, Baksa Division (PHE) revealed that in four supply orders issued to AGMC by the Secretary, PHED, BTC, during 2009-12, it was clearly mentioned that approved rates were inclusive of all taxes, transportation, loading/unloading and AGMC administrative charges. Accordingly, on receipt of bills, the division (Baksa PHE Division) made payment to AGMC after deduction of VAT from the bill value. On the other hand, the CE (B&S) while procuring identical materials from AGMC (supplier) at the same rates for BTC area during 2009-12, issued 16 supply orders, mentioning only that the rates were inclusive of transportation and AGMC administrative charges. In respect of taxes, it was mentioned that Value Added Tax/ Assam Government Sales Tax (VAT/AGST) would be paid as admissible under the rule and if the same was to be deducted, it would be deducted from the bills, for depositing to the State Government.

Detailed scrutiny of the 47 bills, preferred against the 16 supply orders of CE (B&S) revealed that the AGMC submitted all bills against the supply orders issued by both, the CE (B&S) and Secretary, PHED, BTC, inclusive of all charges, without charging VAT as extra. The S&W Division, while making payment to AGMC, deducted VAT directly from the bill value in 20 cases, but in the other (27) cases, instead of

<sup>36</sup> Barak Valley and Sixth Schedule Areas.

deducting the VAT amount directly from the bill value, the VAT amount was, instead, added by the Division to the bill value before deduction of the same. Thus, addition of VAT amount of ₹ 3.20 crore to the bill value of 27 bills by the Division before deduction of the same, as detailed in **Appendix – 1.8**, was not justified and resulted in excess payment of ₹ 3.20 crore made to the Agency.

On the matter being reported to the Government in June and October 2016, the Government stated (October 2016) that VAT was added by mistake in 27 bills, before deduction, and therefore steps would be initiated to recover the excess payment.

### **1.5.3 Extension of undue financial benefit to contractors**

**Undue financial benefit of ₹ 1.36 crore was extended to contractors by the Executive Engineer, Guwahati Division-II (PHE) due to wrong computation of item rate of supplying, laying, fitting and fixing of Ductile Iron and Mild Steel pipes.**

The Ministry of Development of North Eastern Region (M/o DoNER) administratively approved (August 2008) the project “Stabilisation of Dispur Water Supply Scheme” for an amount of ₹ 7.30 crore under the Non-Lapsable Central Pool of Resources (NLCPR). The objective of the project was to increase the existing capacity of the Dispur Water Supply Scheme from its present capacity of 2.5 million gallons per day (MGD) to 3.5 MGD. Of the total sanctioned amount, Ministry of Development of North Eastern Region (M/o DoNER) was to fund 90 *per cent* of the project cost as grant while the remaining 10 *per cent* was to be provided by the Government of Assam (GoA). The Planning and Development Department, GoA administratively approved (September 2008) the project stipulating January 2010 as the target date of completion. Technical sanction (TS) for the project was accorded (October 2009) by the Chief Engineer, Public Health Engineering (PHE), Assam for ₹ 7.22 crore. The work commenced in December 2009 and, as of January 2016, remained incomplete with a physical progress of 93 *per cent*, after incurring an expenditure of ₹ 5.90 crore against execution of works amounting to ₹ 6.55 crore.

Scrutiny (January-February 2016) of records of the Executive Engineer (EE), PHE, Guwahati Division-II revealed that the entire project work comprising of 17 items was put to tender in November 2008, which included five items with an estimated cost of ₹ 5.09 crore<sup>37</sup>, comprising of supplying, laying, fitting and fixing of 1451 metres of 350 mm diameter (dia) Ductile Iron (DI) pipes and 4834.65 metres of 400 mm dia Mild Steel (MS) pipes. In response to the Notice Inviting Tender (NIT), tenders of four<sup>38</sup> contractors were found eligible with the lowest rates quoted being 70 *per cent* above the estimated costs, as worked out by the Division, based on analysis of rates. On negotiation, the tenderers agreed to reduce their quoted rates by only five *per cent*.

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<sup>37</sup> ₹1.20 crore for DI pipes and ₹3.89 crore for MS pipes.

<sup>38</sup> M/s. NA Enterprise (650 mtrs. Of 350 mm dia DI pipes), M/s Asomi Construction and Supply Syndicate (801 mtrs of 350 mm DI pipes and 450 mtrs of 400 mm dia MS pipes), Surajit Sinha (2192 mtrs of 400 mm dia MS pipes), and M/s. Zenith Enterprise (2192 mtrs of 400 mm dia MS pipes).



Audit observed that, as per the decision (23 February 2009) of the Tender Committee, further analysis of rates was done by the EE, PHE, Guwahati Division-II and based on the market price, the rates of the MS and DI pipes were fixed at ₹ 11,235 and ₹ 10,716 per running metre (RM) respectively, which were 40 and 30 *per cent* above the estimated costs respectively. The above works were ultimately awarded (12 November 2009) to the four contractors at the new analysed rates by the Superintending Engineer (PHE), Guwahati, with the stipulation to complete the work within 90 days from the date of issue of the work order.

A comparative analysis by Audit, of the rates for the above items of work, however, revealed that the new rates had been erroneously fixed at 40 and 30 *per cent* above the estimated costs. The error occurred due to adoption of an incorrect base price, excess provisions for transportation of material, insurance, octroi and cost of sand filling; as well as double taxation (detailed in *Appendices- 1.9 and 1.10*).

The rates per RM of the pipes worked out by Audit, were ₹ 7,922 (for MS pipes) and ₹ 8,323 (for DI pipes) which were 1.50 *per cent* below and 0.84 *per cent* above the estimated costs respectively.

On this being pointed out in audit, the EE, PHE, Guwahati Division-II while accepting the mistake committed stated (January 2016) that the error was due to oversight and was unintentional.

Thus, incorrect fixation of rates on the basis of faulty analysis, led to extension of undue financial benefit to the contractors. This resulted in an excess payment of ₹ 1.36 crore (detailed in *Appendix-1.11*) to the contractors and needed to be recovered.

The matter was reported to Government in June 2016; their reply had not been received (November 2016).

#### **1.5.4 Extra avoidable expenditure**

**Failure of the Executive Engineer, Store and Workshop Division (PHE) to avail excise duty exemption resulted in avoidable expenditure of ₹ 10.61 crore on procurement of pipes.**

As per Central Excise Notification (1 March 2006, as amended on 1 March 2007 and 4 December 2009) of the Ministry of Finance, Department of Revenue, Government of India, all items of machinery required for setting up of water treatment plants and pipes needed for delivery of water from its source to the treatment plant and from there to the first storage point, including pipes of outer diameter exceeding 10 cm (100 mm) used in the distribution network beyond the first storage point, are exempted from levying the central excise duty, if such pipes are an integral part of the water supply projects. However, pipes which are used at the last mile to provide the consumer connection, the cost of which is either paid by the consumer or recovered from the consumers, do not form part of the project and are not eligible for such exemption. The exemption is subject to the condition that a certificate issued by the Collector/ District Magistrate/Deputy Commissioner of the District in which the water

supply plant is located, is produced to the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise (as the case may be), having jurisdiction, to the effect that such pipes are cleared for the intended use.

Scrutiny (December 2014-June 2015) of records of the Executive Engineers (EE), S&W Division of the Public Health Engineering Department (PHED), Guwahati, revealed that the Additional Chief Engineer, PHED, Guwahati placed (June 2009 and December 2014) supply orders for the procurement of 37,95,681 RM un-plasticised polyvinyl chloride (UPVC) pipes (110 mm to 200 mm dia) from local manufacturing firms for utilization in the scheme “National Rural Drinking Water Programme”. The division procured the entire quantity of pipes, worth ₹ 108.47 crore between June 2009 to December 2014. The division paid ₹ 108.47 crore to the supplying firms, during the above period of supply. The said payment included excise duty, education cess on excise duty and higher education on excise duty of ₹ 10.61 crore, as detailed in (*Appendix – 1.12*). Even though the excise duty on pipes exceeding 100 mm dia was exempted, the EE did not take any steps to avail the benefit of such exemption, before making payment to the suppliers.

On this being reported (June and October 2016), the Government in reply stated (October 2016) that the UPVC pipes were procured by the Department as per the rates fixed by the ASIDC under the Assam Preferential Store Purchase (APSP) Act, 1989. Further, payments were made to the supplier during the period against the actual proof of deposition of excise duty to the Central Excise Department, resulting in no loss to the Government exchequer.

The reply of the Government was not tenable, as the Department had to seek excise duty exemption and was not liable to pay any excise duty on such procurement.

Thus, failure to take appropriate action for availing excise duty exemption by the EE, S&W division, PHED, Guwahati, resulted in extra expenditure of ₹ 10.61 crore, which was avoidable.

### **1.5.5 Extra expenditure**

**Due to not availing of the benefit of Central Sales Tax remission, the Chief Engineer (CE), Public Health Engineering (PHE), Assam, incurred an extra expenditure of ₹ 1.10 crore.**

The Chief Engineer (CE), Public Health Engineering Department (PHED), Assam, invited (September 2009) quotations from manufacturing companies having BIS license for the supply of ISI marked Ductile Iron (DI) Spun Pipes (size: 80 mm to 500 mm dia, of K7 and K9 class). In response, three manufacturing companies<sup>39</sup> offered their rates. The Purchase Committee, after verification of rates offered by each manufacturing company, approved the lowest quoted rates for each specification of pipes, including charges on account of packing, forwarding, loading, unloading,

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<sup>39</sup> (1) Electrosteel Casting Limited, Kolkata, (2) Jindal Saw Limited, New Delhi and (3) Electrotherm (India) Limited, Ahmedabad.



stacking and insurance. All the three companies were approved for the supply of pipes on the basis of lowest quoted rates.

Scrutiny (December 2014-June 2015) of records of the Executive Engineer (EE), S&W Division, (PHE), Guwahati revealed that the CE, PHED, Guwahati placed (July 2010 and February 2011) six supply orders for procurement of 2,31,917 RM<sup>40</sup> DI Spun Pipes worth ₹ 36.86 crore (11 different sizes from 80 mm to 500 mm dia, of K7 and K9 class) from the three manufacturing firms at the lowest quoted rates for Greater Titabor Water Supply Scheme under the “National Rural Drinking Water Programme”. The supplying firms delivered 2,20,633 RM pipes (valued at ₹ 36.08 crore), between August 2010 and November 2011, against the ordered quantity of 2,31,917 RM pipes, to the PHE Store at Titabor, under EE, PHE, Jorhat Division. The S & W Division paid ₹ 36.08 crore to the supplying firms between August 2010 and November 2011.

Further verification of records revealed that out of the above three companies, M/s Electrosteel Casting Ltd., Kolkata, while offering rates of DI pipes, stated that they were enjoying the benefit of Sales Tax remission under the West Bengal Incentive Scheme and therefore, CST would be charged as ‘NIL’ on their bills. Audit observed that, while finalizing the rates and suppliers, the Purchase Committee did not consider this offer and instead added a notional Central Sales Tax (CST) of four *per cent* to the rates quoted by M/s Electrosteel Casting Ltd., Kolkata which was incorrect. The firm was the lowest tenderer in eight categories, while M/s Jindal Saw Ltd., was the lowest tenderer in three categories of pipes excluding of CST. Order was placed on all the participating firms. However, the supply order for M/s Electrosteel Casting Ltd., Kolkata, mentioned ‘NIL’ CST, while the other two had CST of four *per cent* mentioned therein.

As per the offer, M/s Electrosteel Casting Ltd., Kolkata, supplied the material at the lowest approved rates without charging CST in their bills, whereas the other two companies<sup>41</sup> supplied the material at the same rates, charging CST as extra over the bill value and thus, were not the lowest. The procurement of pipes from the above two manufacturing companies without availing benefit of CST remission offered by M/s Electrosteel Casting Limited, Kolkata, was not justified and resulted in extra expenditure of ₹ 1.10 crore<sup>42</sup>.

<sup>40</sup> M/s Electrosteel Casting Limited, Kolkata: 82,553 RM, (2) M/s Jindal Saw Limited, New Delhi: 82,552 RM and (3) M/s Electrotherm (India) Limited, Ahmedabad: 66,812 RM.

<sup>41</sup> (1) M/s Jindal Saw Limited, New Delhi and (2) M/s Electrotherm (India) Limited, Ahmedabad.

<sup>42</sup>

| Name of the Firm                         | CST amount paid     |
|--|---------------------|
| Electrotherm (India) Limited, Ahmedabad. | ₹57,86,894          |
| Jindal Saw Limited, New Delhi            | ₹52,04,096          |
| <b>Total</b>                             | <b>₹1,09,90,990</b> |

On the matter being pointed out (July and October 2016), the Government stated (October 2016) that the exemption of CST by the manufacturer was not considered in the recommendations of the Purchase Committee and accordingly, the supply orders were placed on the suppliers as per the lowest rates, approved by the Purchase Committee. However, the reason for not considering the exemption of CST by the Purchase Committee was not stated.

The reply was not tenable as the extra expenditure of ₹ 1.10 crore could have been avoided had the entire order been placed on the firm which offered rates excluding CST.

### **1.5.6 Extra expenditure towards procurement of PVC and GI pipes**

**Extra expenditure of ₹ 8.39 crore was incurred by the Department due to procurement of PVC/GI pipes from AGMC Ltd., at higher rates in violation of Government notification and orders.**

As per the Assam Preferential Stores Purchase (APSP) Act 1989, all State Government departments and their subordinate authorities, Government organisations and Public Sector Undertakings, shall invariably make purchase of all listed Small Scale Industry (SSI) products from the ASIDC Ltd. Further, vide Office Memorandum (OM) dated 11 August 2010, the Finance Department, Government of Assam disallowed the earlier practice of procurement of materials from the Assam Government Marketing Corporation (AGMC) Ltd., Assam Electronics Development Corporation Limited (AMTRON), Assam Apex Weavers' & Artisans' Cooperative Society Ltd. (ARTFED) *etc.*, directly on single quotation basis, except for procurements made as per the APSP Act, 1989. The OM envisages that the practice of issuing supply orders, based on a single quotation offered by such agencies, violates the statutory provisions contained in Section 7(2) of the Assam Fiscal Responsibility and Budget Management Act, 2005, besides not being in conformity with established financial rules. Industries Department, vide Notification dated 20 February 1992, included Unplasticized Polyvinyl Chloride (UPVC) pipes in the listed items of SSI products, while Galvanised Iron (GI) pipes were already included in the list.

Pipes are essential components of a water supply scheme. In the Public Health Engineering Department (PHED), pipes are procured centrally by the Chief Engineer, (Plain), PHED, Assam for PHE divisions of the plain districts of Assam and by the Chief Engineer, and Secretary (PHED), BTC for all PHE divisions of Barak Valley and Sixth Schedule areas of Assam.

During the period covered by Audit, the Chief Engineer (P), PHED, Assam, had procured (June 2011 to March 2012) UPVC pipes for the plain districts of Assam from ASIDC Ltd.<sup>43</sup> as per the APSP Act 1989 being the item listed as SSI products. ASIDC rates are fixed by a technical committee and are revised from time to time. On the other hand, the CE (B&S), PHED, Assam and Secretary, BTC, Kokrajhar had

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<sup>43</sup> Supplies materials through local SSI units registered under APSP Act.

procured UPVC pipes for Sixth Schedule Areas, from AGMC Ltd., (at two different rates) in contravention of the APSP Act, 1989, and the Finance Department's Memorandum of August 2010. On receipt of the material by the Divisions, against the supply orders issued by the CE (P) and CE (B&S), payments were made to the suppliers by the Executive Engineer (EE), S&W Division, Guwahati. For the material received against the supply orders issued by the Secretary (PHED), BTC, payments were made to the suppliers by the respective Divisions (of BTC area).

Scrutiny (December 2014 - June 2015) of records for the period from 2009-10 to 2013-14 of the EE, Store and Workshop Division (PHE), Guwahati and the EE, Baksa Division (PHE) revealed that the rates of UPVC pipes allowed to AGMC Ltd., by the CE (B&S), PHED, Assam and Secretary, BTC, Kokrajhar were much higher than the rates at which UPVC pipes of same quality and specification were procured by the CE (P), PHED, Assam, from ASIDC Ltd., during 2009-13. Due to procurement of UPVC pipes at higher rates from AGMC Ltd., in violation of Government notification and orders, the Department had incurred an extra expenditure of ₹ 4.82 crore towards procurement of 11,39,163 RM UPVC pipes of different diameters, as detailed in **Table – 1.22:**

**Table - 1.22***(in ₹)*

| Name of item      | Period of procurement | Specification  | Quantity procured (In RM) | Rate allowed to AGMC per RM | ASIDC rate per RM | Difference of rate per RM | Extra expenditure |
|-------------------|-----------------------|----------------|---------------------------|-----------------------------|-------------------|---------------------------|-------------------|
| UPVC pipes        | 12/2011 to 03/2012    | 50 mm          | 36800                     | 75.00                       | 50.32             | 24.68                     | 908224.00         |
|                   |                       | 63 mm          | 55350                     | 92.00                       | 80.42             | 11.58                     | 640953.00         |
|                   |                       | 75 mm          | 66706                     | 132.00                      | 112.09            | 19.91                     | 1328116.00        |
|                   |                       | 90 mm          | 70391                     | 184.00                      | 160.51            | 23.49                     | 1653485.00        |
|                   |                       | 160 mm         | 30565                     | 691.00                      | 497.47            | 193.53                    | 5915244.00        |
|                   | 01/2013 to 02/2013    | 50 mm          | 36600                     | 75.00                       | 55.01             | 19.99                     | 731634.00         |
|                   |                       | 63 mm          | 47300                     | 92.00                       | 87.89             | 4.11                      | 194403.00         |
|                   |                       | 75 mm          | 37400                     | 132.00                      | 122.51            | 9.49                      | 354926.00         |
|                   |                       | 90 mm          | 25500                     | 184.00                      | 175.44            | 8.56                      | 218280.00         |
|                   | 12/2009               | 63 mm          | 172720                    | 92.00                       | 85.82             | 6.18                      | 1067410.00        |
|                   |                       | 75 mm          | 183270                    | 132.00                      | 119.62            | 12.38                     | 2268883.00        |
|                   |                       | 90 mm          | 114460                    | 184.00                      | 171.31            | 12.69                     | 1452498.00        |
|                   | 06/2011 to 10/2011    | 50 mm          | 42650                     | 75.00                       | 51.58             | 23.42                     | 998863.00         |
|                   |                       | 63 mm          | 56651                     | 92.00                       | 82.43             | 9.57                      | 542150.00         |
|                   |                       | 75 mm          | 56400                     | 132.00                      | 114.90            | 17.10                     | 964440.00         |
|                   |                       | 90 mm          | 50400                     | 184.00                      | 164.53            | 19.47                     | 981288.00         |
| 160 mm            |                       | 10900          | 691.00                    | 509.93                      | 181.07            | 1973663.00                |                   |
| UPVC Casing pipes | 12/2011               | 100 mm         | 5000                      | 1125.00                     | 404.63            | 720.37                    | 3601850.00        |
|                   | 01/2013               | 40 mm          | 17500                     | 425.00                      | 132.07            | 292.93                    | 5126275.00        |
|                   |                       | 50 mm          | 20000                     | 815.00                      | 189.81            | 625.19                    | 12503800.00       |
|                   |                       | 200 mm         | 2600                      | 3250.00                     | 1404.17           | 1845.83                   | 4799158.00        |
| <b>Total</b>      | --                    | <b>1139163</b> | --                        | --                          | --                | <b>48225543.00</b>        |                   |

*Source: Departmental records*

Similarly, in contravention of the Finance Department's orders of August 2010, GI pipes for all PHE divisions of Sixth Schedule Areas of Assam were also procured by the CE (B&S), PHED, from AGMC Ltd., at much higher rates than the rates at which GI pipes of the same quality and specifications were procured, during the same

period, by the CE (P), PHED, Assam, from M/s North Eastern Tubes Ltd., (ASIDC approved firm), as per rates fixed by the Secretary of Industries, Assam. The Department had incurred a further extra expenditure of ₹ 3.57 crore towards procurement of 97,505 RM GI pipes of different diameters, as detailed in **Table – 1.23**:

**Table – 1.23**

(in ₹)

| Name of item | Period of procurement | Specification | Quantity procured (In RM) | Rate allowed to AGMC per RM | ASIDC rate per RM | Difference of rate per RM | Extra expenditure  |
|--------------|-----------------------|---------------|---------------------------|-----------------------------|-------------------|---------------------------|--------------------|
| GI pipes     | 01/2012 to 02/2013    | 32 mm         | 3500                      | 520.00                      | 205.15            | 314.85                    | 1101975.00         |
|              |                       | 40 mm         | 10980                     | 515.00                      | 239.52            | 275.48                    | 3024770.00         |
|              |                       |               | 8000                      | 325.00                      | 239.52            | 85.48                     | 683840.00          |
|              |                       |               | 6650                      | 615.00                      | 239.52            | 375.48                    | 2496942.00         |
|              |                       | 50 mm         | 12720                     | 725.00                      | 331.32            | 393.68                    | 5007609.00         |
|              |                       |               | 2580                      | 480.00                      | 331.32            | 148.68                    | 383594.00          |
|              |                       | 65 mm         | 14930                     | 875.00                      | 423.42            | 451.58                    | 6742089.00         |
|              |                       | 80 mm         | 16370                     | 1060.00                     | 559.90            | 500.10                    | 8186637.00         |
|              |                       |               | 1775                      | 950.00                      | 559.90            | 390.10                    | 692427.00          |
|              |                       | 100 mm        | 13000                     | 1280.00                     | 814.40            | 465.60                    | 6052800.00         |
|              |                       |               | 1100                      | 1050.00                     | 814.40            | 235.60                    | 259160.00          |
|              |                       | 150 mm        | 4700                      | 1480.00                     | 1265.86           | 214.14                    | 1006458.00         |
|              |                       |               | 1200                      | 1280.00                     | 1265.86           | 14.14                     | 16968.00           |
| <b>Total</b> |                       | --            | <b>97505</b>              | --                          | --                | --                        | <b>35655269.00</b> |

*Source: Departmental records*

Justification of procurement of UPVC/GI pipes from AGMC Ltd., at higher rates in violation of the APSP Act, 1989 and Government notification/orders, could not be furnished by the CE (B&S), PHED, Assam and Secretary, BTC, Kokrajhar, though called for (January 2015).

On the matter being pointed out (June and October 2016), the Government stated (October 2016) that the procurement of pipes (UPVC and GI) from AGMC Ltd., was done as per the notifications<sup>44</sup> of the Government and BTC.

The reply was not tenable, as the Finance Department, Government of Assam, vide Office Memorandum (OM) dated 11 August 2010 disallowed the earlier practice of procurement of materials from AGMC Ltd., directly on single quotation basis, except for procurements made as per the APSP Act, 1989.

Thus, due to procurement of UPVC and GI pipes at higher rates from AGMC Ltd., in violation of APSP Act 1989 and Government notification/orders, the Department had incurred an extra expenditure of ₹ 8.39 crore (₹ 4.82 crore + ₹ 3.57 crore).

<sup>44</sup> GAG (A) 176/2004/8 dtd 5 August 2004 and BTC/IBA-103/2004/2 dtd. 4 June 2004.

### 1.5.7 Idle expenditure and undue financial benefit to the supplier

**The Department incurred idle expenditure of ₹ 1.84 crore towards procurement of Disinfection Systems, besides extension of undue financial benefit of ₹ 18.41 lakh to the supplier.**

The Chief Engineer (B&S), Public Health Engineering Department (PHED), Assam issued (24 February 2012) work order amounting to ₹ 1.84 crore, to M/s M. D. Associates, Guwahati for the supply, fitting, fixing and commissioning of 123 Silver Ionization Disinfection Systems of different capacities at 123 Piped Water Supply Schemes (PWSS) under the Baksa PHE Division at departmental approved rates. The Work Order stipulated, *inter alia*, for (i) Deposit of earnest money amounting to two *per cent* of the work value and signing of an Agreement within seven days from the date of issue of work order, (ii) supply and commissioning of the systems within 60 days from the date of signing the agreement, and (iii) 90 *per cent* payment being made to the supplier after delivery of the disinfection systems with the balance 10 *per cent* to be paid after commissioning of the systems by the Executive Engineer (EE), Store and Workshop (S&W) Division (PHE), Guwahati. Further, in case of failure to comply with the terms and conditions of the work order, the earnest money would be forfeited and work order would be cancelled. The agreement was signed on 1 March 2012 and thus, the commissioning of 123 disinfection systems should have been completed by 30<sup>th</sup> April 2012.

Scrutiny (May-June 2015) of the records of the Executive Engineer (EE), Baksa Division (PHE) for the period 2009-10 to 2013-14 and information furnished (June 2016) by the Division, revealed that the EE, PHE, Baksa did not place any requirement for supply of the systems to the higher authorities. The supplier had supplied 123 disinfection systems worth ₹ 1.84 crore to the Division on 12 December 2012 based on the work order placed by the CE (B&S), PHED, Assam, as shown in **Table – 1.24:**

**Table – 1.24**

| Capacity of the system      | Quantity supplied<br>(In No.) | Rate (In ₹) | Amount (In ₹)      |
|-----------------------------|-------------------------------|-------------|--------------------|
| 3000 LPH                    | 07                            | 46,000      | 322000             |
| 5000 LPH                    | 06                            | 68,000      | 408000             |
| 10000 LPH                   | 74                            | 1,36,000    | 10064000           |
| 15000 LPH                   | 20                            | 1,46,000    | 2920000            |
| 25000 LPH                   | 07                            | 1,50,000    | 1050000            |
| 50000 LPH                   | 05                            | 2,00,000    | 1000000            |
| 100000 LPH                  | 02                            | 3,20,000    | 640000             |
| 200000 LPH                  | 02                            | 5,80,000    | 1160000            |
| <b>Total</b>                | <b>123</b>                    | <b>---</b>  | <b>17564000</b>    |
| Add VAT @ 5 <i>per cent</i> |                               |             | 878200             |
| <b>Grand Total</b>          |                               |             | <b>1,84,42,200</b> |

*Source: Departmental records*

Out of the total receipt of 123 disinfection systems, 100 systems were lying in store (June 2016) since their receipt. The balance 23 systems were issued to the supplier (10 January 2013) for installation and commissioning, but no report in respect of



installation and commissioning of these systems was submitted to the Division by the supplier till date (June 2016). Further, during physical verification of stores, it was observed that the 100 disinfection systems were lying in the store haphazardly, as shown in the following photographs. The divisional officer accepted the fact that the possibility of damage/deterioration of the systems could not be ruled out, as the systems were lying in store since December 2012.



Though the contractor failed to execute the work till date (June 2016), the Department had not initiated any action against the contractor (November 2016).

Audit observed that Baksa Division (PHE) forwarded (December 2012) the running bill, amounting to ₹ 1.66 crore after deduction of 10 per cent (₹ 18.44 lakh) installation charges as per the work order, from the total bill value of ₹ 1.84 crore, to the EE, S&W Division (PHE), Guwahati for release of payment to the supplier. The EE, S&W Division (PHE), however, made a total payment of ₹ 1.84 crore<sup>45</sup> to the supplier, against the admissible amount of ₹ 1.66 crore, resulting in extension of undue financial benefit of ₹ 18.41 lakh to the supplier.

<sup>45</sup>

| Particulars   | Amount paid (In ₹) | Voucher No. & date              | Cheque No.              |
|---|--------------------|---------------------------------|-------------------------|
| Payment made on Proforma Bill                         | 20,19,000          | Voucher No.50 dated 30.03.2013  | 568926 dated 30.03.2013 |
| Part payment against the running bill of ₹1,65,97,980 | 1,64,20,000        | Voucher No.155 dated 10.09.2013 | 767048 dated 10.09.2013 |
| <b>Total</b>  | <b>1,84,39,000</b> |                                 |                         |

*Source: Departmental records.*

On the matter being reported in June and October 2016, the Government stated (October 2016) that after supply of all 123 disinfection systems to the said division, EE, S&W Division paid ₹ 1.64 crore to the supplier out of the total ₹ 1.84 crore, keeping the balance amount of ₹ 0.20 crore in banker's cheque, which was to be paid after receipt of the installation report. Further, as the banker's cheque had remained in the division for a long period of time, the Chief Engineer (PHE), Water, was compelled to release the same which was adjusted from different bills of the same firm, against the actual supply made to different divisions.

The reply is not tenable in view of the fact that 100 systems were still lying in store, while installation and commissioning reports in respect of the other 23 systems were yet to be received. Further, documentary evidence in support of adjustment of the balance amount from various bills of the firm, for supply to different divisions, was not furnished, though called for.

Thus, besides extension of undue financial benefit of ₹ 18.41 lakh to the supplier, the entire expenditure of ₹ 1.84 crore incurred towards procurement of the disinfection systems remained idle since procurement and the beneficiaries under the proposed PWSSs were deprived of getting the intended benefit of the disinfection systems. Further, due to prolonged (since December 2012) storage of the materials, the possibility of damage/deterioration of the disinfection systems could also not be ruled out.

### **1.5.8 Inadmissible expenditure**

**Executive Engineer, Store and Workshop Division, Guwahati incurred inadmissible expenditure of ₹ 9.07 crore, by diverting Operation and Maintenance fund under NRDWP.**

As per the National Rural Drinking Water Programme (NRDWP) guidelines, the Operation and Maintenance (O&M) fund is meant for expenditure on running, repair and replacement costs of drinking water supply projects. Under the programme, up to 15 per cent of NRDWP funds could be utilised by States/UTs towards O&M. States should devolve the required O&M fund to the Panchayati Raj Institutions (PRIs) for operation and maintenance of schemes managed by them. All water supply schemes within the Gram Panchayat (GP) shall be maintained by the GP. For multi-village or bulk water supply schemes, the source, treatment plants and rising mains *etc.*, shall be maintained by Public Health Engineering Department (PHED) or the concerned agency while the distribution and other components within the village are to be maintained by the GP. State Governments shall endeavour to develop sustainable sources of funding for maintenance of rural water supply schemes and shall ensure that the Central and State Finance Commission and O&M funds released by Ministry of Drinking Water and Sanitation (MDWS) are released to Panchayats. As per the guidelines, NRDWP O&M funds cannot be utilised for providing sanitary or other facilities not related to water supply schemes.

Test-check of records relating to NRDWP in the office of the Executive Engineer (EE), S&W Division, Guwahati revealed that, during 2013-14, an amount of



₹ 255.14 crore was received by the Division under the component 'Coverage, Sustainability and O & M of NRDWP'. Audit observed that, during the period from July 2013 to February 2014, a total of 11,353 Rotationally Moulded Squatting Plates @ ₹ 5,069/- (excluding VAT) per plate were purchased by the EE by diverting the funds from O&M component of NRDWP (details in *Appendix – 1.13*), which was exclusively meant for meeting the expenses necessary for running, repair and replacement costs of drinking water supply projects. These plates are fixed with pan and trap and are fitted on a tank useable as sanitary latrine during natural calamities like flood and ethnic clashes, riots *etc.*, and do not have any connection with the operation and maintenance of water supply schemes. The expenditure was, thus, inadmissible as per the NRDWP guidelines. Approval for the procurement of the plates was accorded by the Deputy/Under Secretary to the Government of Assam, PHED without any recorded reasons while the supply orders were issued by the Chief Engineer (PHE) (B&S) and EE S&W division. Moreover, the material were procured without any demand from the concerned divisions and also without obtaining approval either from the Government of India or from the State Level Scheme Sanctioning Committee (SLSSC), by the EE, S&W, Division, Guwahati.

Further scrutiny revealed that, out of the total procurement of 11,353 plates, only 350 plates could be issued to three PHE Divisions<sup>46</sup> till March 2014. Again, without taking into consideration the trend of consumption during previous year, another quantity of 6,544 plates were procured during 2014-15, though there was an unutilised balance of 11,003 plates lying in the stock (April 2014). Thus, an expenditure of ₹ 9.07 crore<sup>47</sup> was incurred by the EE, S&W Division from O&M components of water supply schemes, in violation of NRDWP guidelines. It was further seen that 4,180 more number of plates were issued to 14 divisions, leaving a balance of 13,367 (11,003 + 6,544 – 4,180) plates in stock.

Audit also observed that the CE (P) and Secretary, Public Health Engineering Department, Assam in his capacity as the Secretary in-charge of Rural Water Supply, Assam while submitting the utilisation certificate (UC) for the year 2013-14 to GoI, assured that the entire funds received during the year were utilised for the purpose for which they were sanctioned and physical and financial progress were achieved according to the programme guidelines despite the fact that an expenditure of ₹ 9.07 crore had been incurred towards procurement of materials (Squatting Plates) beyond the scope of programme guidelines (O&M). Thus, the UC submitted to GOI was incorrect to the extent.

On the matter being pointed out, the Government stated (October 2016) that Rotationally Moulded Squatting Plates were procured by the EE, S&W Division during 2013-14 in order to fulfill the necessity of natural calamities like flood, ethnic clashes, riots as well as other relief works in flood affected area as per the approval of

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<sup>46</sup> *Diphu R, Hojai and Dhing.*

<sup>47</sup>  $(11353 + 6544) \times ₹5069.00 = ₹9.07$  crore

the higher authority. It was further stated that the materials were now being issued to different divisions.

The reply is not tenable as the material were procured in contravention to the NRDWP guidelines and without taking any approval, either from GoI or from the SLSSC.

Thus, an expenditure of ₹ 9.07 crore was incurred towards procurement of 17,897 Rotationally Moulded Squatting Plates during 2013-15 which was inadmissible, by diverting NRDWP O&M fund, resulting in inadequate maintenance of completed water supply schemes and irregular supply of water to the habitants.

### **1.5.9 Undue financial benefit to the supplier**

**The injudicious decision of the Chief Engineer (P) and Chief Engineer (B&S), PHED, Assam to allow enhanced rates, resulted in an extra expenditure of ₹ 4.77 crore incurred towards procurement of DI pipes, by way of extension of undue financial benefit to the supplier.**

Ductile Iron (DI) pipes required for implementation of water supply schemes under different PHE Divisions of Assam, are procured centrally by the Chief Engineer (P<sup>48</sup>) and Chief Engineer (B&S), PHED, Assam directly from the manufacturing companies as per approved rates. Specification-wise rates of DI pipes are approved by the Purchase Committee from time to time after inviting quotations from the manufacturing companies of DI pipes.

Scrutiny (April 2015) of records of the Executive Engineer (EE), Golaghat Division (PHE) for the period from 2009-10 to 2013-14 revealed that, as per estimated provision of the scheme 'Composite WSS for Iron and Arsenic Mitigation under Golaghat Central Development Block', the CE (P), PHED, Assam issued (11 January 2013) supply order to M/s Electrosteel Casting Ltd. (approved supplier) for the supply of 67,813 RM DI Pipes (K-7 and K-9) of different specifications with the stipulation to supply the materials within 60 days from the date of issue of supply order (i.e., within 11 March 2013). As per the terms and conditions of the supply order, if the supplier failed to supply the materials within the stipulated date, the supply order would automatically stand void and the earnest money deposited by the supplier would be forfeited to the State Government. The supplier (M/s Electrosteel), however, did not supply any material within the stipulated date and, without cancelling the supply order or forfeiting the earnest money (₹ 1,00,000), the stipulated date of supply was extended upto 30 September 2013. Against the ordered quantity, the supplier delivered 35,062 RM DI pipes valued at ₹ 11.82 crore between June and November 2013.

Subsequently, the Purchase Committee in its meeting held on 08 May 2014, enhanced the rates of DI pipes (K-7 and K-9) of all specifications which were to be effective from 26 November 2013. After enhancement of rates, i.e., after 1 year 4 months from

<sup>48</sup> Plain Area.

the date of issue (11 January 2013) of the supply order, the supplier (M/s Electrosteel) expressed (26 May 2014) inability to supply the balance materials and requested the CE (P), PHED, Assam to revise the supply order as per the enhanced approved rates. The CE (P), without assigning any reason, accepted the request of the supplier and amended (27 May 2014) the original supply order by allowing revised enhanced rates for the materials supplied or to be supplied on or after 26 November 2013. Later, the balance material was delivered by the supplier and payment was made at revised enhanced rates, resulting in extra expenditure of ₹ 3.89 crore as shown in **Table – 1.25** (details are given in *Appendix – 1.14*):

**Table – 1.25**

| (in ₹)                 |                           |                     |                 |                         |   |
|------------------------|---------------------------|---------------------|-----------------|-------------------------|---|
| Specification of pipes | Quantity supplied (in RM) | Rate allowed per RM | Rate admissible | Allowance of extra rate | Extra expenditure due to allowance of higher rate |
| 80mm (K-7)             | 130.00                    | 1325.10             | 959.36          | 365.74                  | 47546.20  |
| 150mm (K-7)            | 2928.00                   | 1960.44             | 1437.45         | 522.99                  | 1531314.72  |
| 200mm (K-7)            | 78.00                     | 2449.65             | 1817.30         | 632.35                  | 49323.30  |
| 300mm (K-7)            | 24581.50                  | 4171.19             | 3023.41         | 1147.78                 | 28214154.07                                       |
| 350mm (K-7)            | 27.00                     | 5111.57             | 3787.71         | 1323.86                 | 35744.22  |
| 400mm (K-7)            | 43.00                     | 6267.45             | 4549.64         | 1717.81                 | 73865.83  |
| 350mm (K-9)            | 1449.50                   | 6151.86             | 4489.94         | 1661.92                 | 2408953.04  |
| 400mm (K-9)            | 3500.00                   | 7259.24             | 5399.87         | 1859.37                 | 6507795.00  |
| <b>Total</b>           | <b>32737.00</b>           | --                  | --              | --                      | <b>38868696.38</b>                                |

*Source: Departmental records*

The decision of the CE (P) to allow revised enhanced rates to the supplier was not justified as the supplier failed to supply the materials within the stipulated date i.e., within two months from the date of issue of supply order and even after allowance of extensions up to 30 September 2013. Instead of allowance of revised enhanced rates to the supplier, the Department was required to have taken action against the supplier for delay in supply of materials as per the terms and conditions of the supply order.

Thus, the CE (P) extended undue financial benefit to the supplier by way of allowing enhanced rates for the supply of remaining ordered quantity of 32,737 RM DI pipes, resulting in extra expenditure of ₹ 3.89 crore incurred towards procurement at the revised rates. Moreover, due to the delay in supply of DI pipes progress of the work was badly affected and, till September 2016, only 55 per cent physical progress could be achieved after two years of commencement (January 2013) of the scheme.

Similarly, the CE (B&S), PHED, Assam issued (10 January 2013) supply order to the same supplier (M/s Electrosteel Casting Ltd.) for the supply of 23,660 RM DI pipes (K-9) of different specifications for utilisation in Greater Bowerghat PWSS under the Hailakandi Division (PHE) with the stipulation to supply the materials within 60 days from the date of issue of supply order (i.e., within 10 March 2013). The supplier, however, did not supply any quantity of the materials within the stipulated time. The CE (B&S), PHED as well as EE (PHE), Hailakandi did not revoke the supply order preferred due to not supplying the ordered quantity of materials. Only after enhancement of rates (May 2014), i.e., after 1 year 4 months from the date of issue of supply order (10 January 2013), the supplier expressed (26 May 2014) the inability to

supply the materials and requested the CE (B&S) to revise the supply order as per the enhanced approved rates. The CE (B&S) issued (29 May 2014) a fresh supply order, at the enhanced approved rates cancelling the original supply order. Accordingly, 12,129 RM of DI pipes were supplied by the supplier at the enhanced rates, resulting in extra expenditure of ₹ 0.88 crore as shown in **Table – 1.26** (details are given in **Appendix - 1.15**):

**Table – 1.26**

(in ₹)

| Specification of pipes | Quantity supplied (in RM) | Rate allowed per RM | Rate admissible | Allowance of extra rate | Extra expenditure due to allowance of higher rate |
|------------------------|---------------------------|---------------------|-----------------|-------------------------|---|
| 100 mm (K-9)           | 2590.5                    | 1513.44             | 1100.40         | 413.04                  | 1069980.12  |
| 150 mm (K-9)           | 4026.0                    | 2222.52             | 1642.20         | 580.32                  | 2336368.32  |
| 200 mm (K-9)           | 1897.5                    | 2942.93             | 2149.35         | 793.58                  | 1505818.05  |
| 250 mm (K-9)           | 2698.0                    | 3863.97             | 2880.15         | 983.82                  | 2654346.36  |
| 300mm (K-9)            | 917.0                     | 4993.12             | 3622.50         | 1370.62                 | 1256858.54  |
| <b>Total</b>           | <b>12129.0</b>            | --                  | --              | --                      | <b>8823371.39</b>                                 |

Source: Departmental records

Moreover, as a result of the delay in supplying the pipes, the work could not be completed within the stipulated date and only 65 per cent physical progress could be achieved till September 2016. Further, proper implementation of the scheme was also affected as 6,384 RM pipes of different specifications were curtailed from the actual requirement of pipes as per the approved estimated provision for accommodating the enhanced rates. Due to reduction in quantity of DI pipes from the estimated provision, the work could not be done as estimated and planned, resulting in less coverage of habitations/population.

On the matter being pointed out (June and October 2016), the Government stated (October 2016) that the supply order was issued (11 January 2013) at the approved rate of 2011-12, which was unworkable due to considerable increase in the mean time. As a result, the supplier could not supply the material due to which the schemes for Arsenic mitigation could not be implemented and people were at the risk of consuming Arsenic contaminated water. As such, considering the emergent situation and in the interest of the public, new approved rates were allowed to the supplier.

The reply is not tenable, as the material was to be supplied within 60 days (*i.e.*, 11 March 2013) of the issue of the supply order and the rates of the material were enhanced only in May 2014.

Thus, payment at enhanced rates in the above two cases, resulted in extra expenditure of ₹ 4.77 crore (₹ 3.89 crore + ₹ 0.88 crore) by way of extension of undue financial benefit to the supplier.

## Social Welfare Department

### 1.5.10 Extra expenditure

**Director, Social Welfare, Assam incurred extra expenditure of ₹ 1.08 crore towards purchase of drawing books of pre-school education kit at exorbitantly higher rate than the prevailing market rates.**

Rule 21 of the General Financial Rules stipulates that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy. Further, every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Scrutiny (September – October 2015) of records of the Director, Social Welfare (DSW) Assam, revealed that in response to the DSW's short notice inviting tender (7 December 2013) for the supply of Anganwadi material/articles (including, *inter alia*, drawing book<sup>49</sup>) for Joyful Pre School Education under Integrated Child Development Services Scheme during 2014-15, five firms<sup>50</sup> quoted rates varying from ₹ 110 to ₹ 125 each (inclusive of all taxes and FOR destination) for the supply of drawing book<sup>51</sup>. On the recommendation (18 December 2013) of the state level purchase committee for acceptance of the lowest rate, the DSW issued (12 November 2014) supply order to a firm<sup>52</sup> to supply 1,18,280<sup>53</sup> drawing books at the rate of ₹ 110 per drawing book by 31 March 2015. An amount of ₹ 1.30 crore (inclusive of five *per cent* VAT) was paid (between December 2014 and February 2015) to the supplier for 1,18,280 drawing books supplied in November 2014.

Detailed scrutiny, however, revealed that MD, SSA, Assam, purchased (January 2015) drawing books from a Morigaon based supplier<sup>54</sup> at the rate of ₹ 18.99 (inclusive of all taxes and transportation cost) each. There was nothing on record to indicate that efforts had been made by the Directorate to obtain the prevailing market rates of drawing books of the specifications procured in order to ensure economy of expenditure of public money. Thus, bulk purchase of drawing books by the DSW at higher rates than those of similar or better specifications purchased by other

<sup>49</sup> 2 x 10 nos. per Anganwadi Centre (AWC) of desired specification (Size 29 x 21 cm. and Number of pages: 28 pages).

<sup>50</sup> (i) M/s. S. B. Enterprises (₹122), (ii) M/s. M. D. Associates (₹110), (iii) M/s. G. R. Traders (₹115), (iv) M/s. D. R. Traders (₹120) and (v) M/s. G. K. Enterprises (₹125).

<sup>51</sup> Size: 28 cm x 22 cm, 80 GSM containing 56 pages plain.

<sup>52</sup> M/s. M. D. Associates, Guwahati (₹110).

<sup>53</sup> 5914 AWCs x (2 x 10 numbers per AWC)

<sup>54</sup> M/s. Pragati Paper Converter



Government departments, resulted in extra expenditure of ₹ 1.08 crore<sup>55</sup>.

Further, despite irregularity of similar nature being pointed out earlier vide Paragraph 1.2.7 of the Comptroller and Auditor General of India's Report on Social, General and Economic (Non-PSUs) sectors for the year ended March 2013, against the same Directorate, such irregularity still persisted, which suggests that no remedial measures were taken by the Department to avoid recurrence of such lapses in future.

The matter was reported to Government in April 2016; their reply had not been received (November 2016).

## Tea Tribes Welfare Department

### 1.5.11 Avoidable extra expenditure

**Procurement of sewing machines at higher rate in 2013-14 as compared to the procurement rates of machines by other State Department/Board resulted in an extra avoidable expenditure of ₹ 62.70 lakh.**

Government of India decision (i) below Rule 6 of General Financial Rules stipulates that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. Government of Assam (GoA), Finance Department's order (August 2010) further stipulated that open tenders are to be invited by the Government departments for purchase of any item of stores involving public funds of ₹ 50 thousand and above.

Scrutiny (August - September 2015) of records of the Director, Welfare of Tea and Ex-Tea Garden Tribes, Assam revealed that the Finance Committee of the Tea Tribes Welfare Department approved (October 2013) the procurement of sewing machines from M/s. USHA International Ltd.,<sup>56</sup> at the rate of ₹ 6,810 per unit with the stipulation that all expenditure will be incurred by observing all financial rules, procedure, formalities, issue of Notice Inviting Tender (NIT) and Central Vigilance Commission (CVC) Guidelines. The machines were meant for free distribution among selected beneficiaries of Tea and Ex-Tea Garden Tribes living below poverty line of 46 sub-divisions under the Family Oriented Income Generating Scheme (FOIGS) during 2013-14. The Director issued (5 December 2013) supply order to a firm<sup>57</sup> for the supply of 5,139 sewing machines with accessories @ ₹ 6,810 per unit (inclusive of VAT but excluding transportation). However, no tenders were invited as the Director stated that the rate and make of the sewing machine was already

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| Article      | Supplier             | Purchase Rate (incl. all taxes and FOR destination) | Quantity procured | Expenditure incurred | Rate allowed by MD, SSA (incl. all taxes and FOR destination) | Difference | Extra expenditure |
|--------------|----------------------|---|-------------------|----------------------|---|------------|-------------------|
| Drawing Book | M/s. M.D. Associates | ₹110  | 118280            | ₹1,30,10,800         | ₹18.99  | ₹91.01     | ₹1,07,64,663      |

<sup>56</sup> USHA Tailor Foot Sewing Machine.

<sup>57</sup> M/s R.D. Enterprise, Guwahati authorised supplier of M/s USHA International Ltd.

approved by the Government. An amount of ₹ 3.32 crore (excluding VAT) was paid (December 2013) to the firm.

Cross-check by Audit with the records of similar procurement of sewing machines of the same make and model by Assam Khadi and Village Industries Board during 2013-14 revealed that another firm, M/s Shree Shyam Enterprise supplied (July 2013) the machines with accessories @ ₹ 5,590 per unit (including VAT and FOR destination to different district offices). Further, during 2014-15, the Director, Welfare of Tea and Ex-Tea Garden Tribes, Assam procured 976 sewing machines (together with accessories) of the same brand and model through tender @ ₹ 5,121 per unit (including VAT and transportation) from M/s. Shree Shyam Enterprise.

Thus, while sewing machines of USHA Tailor were procured by the Assam Khadi and Village Industries Board during 2013-14 and by the Director, Welfare of Tea and Ex-Tea Garden Tribes, Assam during 2014-15 at ₹ 5,590 and ₹ 5,121 respectively (both inclusive of VAT and FOR), procurement of sewing machines of the same brand and specifications by the Director during 2013-14 at ₹ 6,810 resulted in excess expenditure of ₹ 62.70 lakh<sup>58</sup>, which was avoidable.

On this being pointed out, the Director, stated (May 2016) that no tenders were invited as the maximum retail price of each unit of sewing machine of the specified model was fixed by the Government at ₹ 6,810 which included loading, unloading, transportation, installation, insurance and delivery to 46 sub-divisions of the State. As such, there was no excess expenditure incurred. The fact, however, remained that procurement of sewing machines of the same brand and specifications were procured during the same year (2013-14) at higher rates which resulted in excess expenditure of ₹ 62.70 lakh.

#### **1.5.12 Extra expenditure**

**Procurement of power tillers by the Director, Welfare of Tea and Ex-Tea Garden Tribes at a higher rate resulted in extra expenditure of ₹ 60.27 lakh incurred, which was avoidable.**

The General Financial Rules provide that every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety and should exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

With a view to generating self employment in the agriculture sector, Government of Assam (GoA), Tea Tribes Welfare Department sanctioned and released (March 2015) ₹ 4.65 crore under “Family Oriented Income Generating (special project) Scheme”, for purchase of 280 power tillers with accessories as per rates fixed by the State Purchase Committee, Tea Tribes Welfare Department during 2014-15 for distribution

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<sup>58</sup> (₹6810 - ₹5590) x 5139=₹62,69,580



amongst agro-based below poverty line (BPL) beneficiaries belonging to Tea and Ex-Tea Garden Tribes self help groups (SHGs). The sanction order also stipulated that the Director, Welfare of Tea and Ex-Tea Garden Tribes should ensure the selection of the beneficiaries as per the latest guidelines/procedures by the Sub-Divisional Selection Committee.

Scrutiny (August – September 2015) of records of the Director, Welfare of Tea and Ex-Tea Garden Tribes, Assam revealed that the Director placed (March 2015) order for supply of 280 power tillers (VST Shakti brand, without trailer, 13 HP) with M/s Nikita Marketing Pvt. Ltd., Guwahati @ ₹ 1,65,900 (inclusive of five *per cent* VAT, Income Tax, other forms of taxes *etc.*) per unit. An amount of ₹ 4.65 crore (including VAT) was paid (March 2015) in advance to the supplier against delivery of material made between May and July 2015.

Further scrutiny revealed that, in response to the notice inviting tender (NIT) of the Director (November 2014), four<sup>59</sup> (out of nine) tenders were found to be valid and technically qualified. It was also noticed that though M/s Prince Agro Machinery, Guwahati and M/s J.K. Engineering & Agro Services, Guwahati<sup>60</sup> were the lowest bidders (1<sup>st</sup> and 2<sup>nd</sup> lowest tenderer respectively), they were not considered (February 2015) by the State Purchase Committee of the Tea Tribes Welfare Department, as several complaints were received earlier against power tillers with foreign inputs. Instead, the third lowest bidder was accepted at a higher cost of ₹ 21,525<sup>61</sup> per tiller. The reason attributed for not considering the rates quoted by 1<sup>st</sup> and 2<sup>nd</sup> lowest tenderer was, however, found incorrect as no complaint against the performance of the power tillers with foreign inputs (either SHRACHI or RHINO brands) was received till date (March 2016) and the tillers were performing satisfactorily as per information furnished by various government departments<sup>62</sup>. Further, the power tillers were approved by the Government of India (GoI) in September 2014 and by GoA, Department of Agriculture, for the year 2014-15. Moreover, the lowest tenderer for SHRACHI brand possessed the Central Farm Machinery Training and Testing Institute (CFMTTI) certification.

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(in ₹)

| Sl. No. | Name of the Firm                                   | Rate quoted<br>(incl. of VAT, Income Tax,<br>all other forms of taxes) | Product name                     | Status        |
|---------|--|--|----------------------------------|---------------|
| 1.      | M/s Prince Agro Machinery, Guwahati                | 1,44,375   | SHRACHI<br>(with foreign inputs) | Lowest        |
| 2.      | M.s. J.K .Engineering & Agro Services,<br>Guwahati | 1,47,621   | RHINO<br>(with foreign inputs)   | Second lowest |
| 3.      | M/s Nikita Marketing Pvt. Ltd., Guwahati           | 1,65,900   | VST SHAKTI                       | Third lowest  |
| 4.      | M/s. Chemtrade India Pvt. Ltd., Guwahati           | 1,93,130   | KAMCO                            | Fourth lowest |

<sup>60</sup> Suppliers of SHRACHI and RHINO power tillers with foreign inputs

<sup>61</sup> ₹1,65,900-₹1,44,375=₹21,525

<sup>62</sup> i) Director of Agriculture, Assam ii) Deputy Director, Welfare of Scheduled Castes, Assam iii) Director, Welfare of Plain Tribes and Backward Classes, Assam and iv) Deputy Director of Agriculture (B/A), Directorate of Agriculture, Assam.

As of July 2015, 241 of the 280 power tillers were stated to have been delivered to the specified stations, leaving a balance of 39<sup>63</sup> tillers yet to be delivered. However, neither the beneficiary list nor records in respect of distribution of the power tillers, though stated to have been delivered to the ultimate beneficiaries, could be made available to Audit till date (March 2016), indicating purchase of the power tillers without assessment of actual requirement.

Thus, consideration of the tendered rate (₹ 1,65,900) of the third lowest tenderer, instead of the rate (₹ 1,44,375) of the lowest tenderer on the unsubstantiated ground of complaints against power tillers built with foreign inputs, resulted in an extra expenditure of ₹ 60.27 lakh<sup>64</sup>, which was avoidable. Besides, despite making advance payment, non-delivery of 39 tillers worth ₹ 64.70 lakh, resulted in extension of undue financial benefit to the firm for more than one year.

The matter was reported to Government in June and August 2016; their reply had not been received (November 2016).

## **Welfare of Minorities Development Department**

### **1.5.13 Undue financial benefit**

**Wilful decision of the Director, Char Areas Development (DCAD) to award supply order for the purchase of 8685 HTWs at a higher rate to a bidding firm, resulted in extension of undue financial benefit of ₹ 95.53 lakh to the supplier.**

With the objective of providing pure drinking water facility to the people residing in Char Areas of Assam, the Director, Char Areas Development (DCAD), Assam, implemented (January – February 2014) the developmental scheme “Drinking Water Facilities”, during 2013-14, in 13<sup>65</sup> districts of the State. The DCAD invited (5 August 2013) tenders from manufacturers/authorised dealers/distributors for the supply of 8,685 Hand Tube Wells (HTWs)<sup>66</sup> with accessories. An amount of ₹ 4.69 crore was sanctioned (January 2014) by the Government of Assam, Welfare of Minorities and Development Department, for the procurement of the HTWs.

Scrutiny (January and February 2015) of records of the DCAD revealed that, in response to the notice inviting tender (NIT), four tenders<sup>67</sup> were received and after consideration of their technical bids, the purchase committee<sup>68</sup> decided (11 September 2013) to open the financial bids of all the four tenderers. Upon opening the price bid of the technically qualified tenderers, the purchase committee

<sup>63</sup> Out of 39 power tillers, 29 are meant for Reserve Stock (destinations for which have not been mentioned), six for the Silchar sub-division (which refused to receive the tillers owing to demand of more tillers), two for the Barpeta sub-division and two for the Rangia sub-division.

<sup>64</sup> [₹1,65,900-₹1,44,375=₹21,525]; ₹21,525 x ₹280= ₹60,27,000.

<sup>65</sup> Barpeta, Darrang, Goalpara, Bongaigaon, Dhubri, Jorhat, Marigaon, Nagaon, Nalbari, Kamrup, Sonitpur, Lakhimpur and Dhemaji.

<sup>66</sup> No brand name of the product was specified.

<sup>67</sup> A) M/s. Prakash Enterprise, Guwahati (a registered SSI unit), B) M/s. B. S. Enterprise, Guwahati, C) Shri Dilip Kr. Das, Nalbari and D) M/s. Maa Durga Enterprise, Guwahati, who were the only tendering firms.

<sup>68</sup> Chairman of the Purchase Committee was the DCAD.

commented that the lowest rate of ₹ 4,300 per set (inclusive of all taxes) quoted by M/s B.S. Enterprise, for TATA brand No. 6, was absurd, as it was much lower than the market price of products of similar specifications. It was, however, observed that the Purchase Committee did not mention any market price against which the lowest offer had been benchmarked.

The purchase committee further instructed (12 September 2013) the DCAD to collect the rates of HTWs from the Public Health Engineering (PHE) Department and the Commissioner of Taxes, Assam. The purchase committee subsequently, approved (25 November 2013) the rate of ₹ 5,400 per HTW (set) (inclusive of VAT and other charges, though the rates intimated by the Commissioner of Taxes were excluding taxes and other charges) as the market price for the year 2013-14.

Further scrutiny revealed that DCAD placed (27 February 2014) order with M/s. B.S. Enterprise for the supply of 8,685 HTW sets of TATA brand No. 6 with accessories, as per prescribed specification, to be delivered within ten days @ ₹ 5,400 per set, inclusive of VAT and other charges (FOR). The firm supplied 8,685 HTW sets within one day (28 February 2014), against which payment of ₹ 4.69 crore was made (March 2014) to the firm. There was nothing on record to indicate whether any re-tendering was done by DCAD or any fresh bid proposal was received from M/s B.S. Enterprise for the supply of HTWs.

Thus, the decision of the DCAD to award supply order for the purchase of 8,685 HTW sets of the same brand, at a price higher than the bid price to a bidder whose financial bid had been rejected being absurdly lower than the market price, without going for subsequent re-tendering, resulted in extension of undue financial benefit of ₹ 95.53 lakh<sup>69</sup> to the bidder.

On this being pointed out, the DCAD, who was also the Chairman of the Purchase Committee (30 April 2016) stated that, keeping the quality of the supply in mind, the Purchase Committee, for greater public interest, decided to procure the HTWs @ ₹ 5,400 per set, instead of at the tendered rate of the supplier of ₹ 4,300 per set, as supply at the lower rate would have led to low quality supply, which could not have sustained quality goods.

The reply of the Director was not tenable, as the Purchase Committee had already considered the technical bids in respect of all the four tenders received, including the offer of M/s B.S. Enterprise who had quoted the rates for the same quality of HTW and the Purchase Committee had decided to open the financial bids of all the four tenderers.

Thus, the decision of the Purchase Committee to award the order for supply of 8,685 HTWs to M/s B. S. Enterprise, at a rate higher than the quoted rate of the firm, without justification, led to extension of undue financial benefit of ₹ 95.53 lakh to the supplier, which was avoidable.

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<sup>69</sup> (₹5400 - ₹4300) x 8685 sets= ₹95,53,500.

The matter was reported to Government in March and May 2016; their reply had not been received (November 2016).

## **Welfare of Plain Tribes and Backward Classes Department**

### **1.5.14 Excess expenditure**

**Bodoland Territorial Council incurred excess expenditure of ₹ 1.47 crore in procurement of biscuits for Morning Snack to the children of Anganwadi Centres.**

As part of the implementation of Supplementary Nutritional Programme (SNP) for providing morning snacks in Bodoland Territorial Council (BTC) areas during 2012-13, Government of Assam (GoA) sanctioned (October 2012) ₹ 4.44 crore to the Principal Secretary, BTC, Kokrajhar for providing morning snacks to pre-school children of ages three to six years of 6,719 Anganwadi and 175 mini Anganwadi Centres. The Director, Social Welfare (DSW) Assam released (August 2013) the sanctioned amount to the Principal Secretary, BTC vide nine<sup>70</sup> cheques. The programme included providing morning snacks to the children of the Anganwadis @ ₹ 2 per child per day. A Purchase Committee was constituted (10 September 2013) for finalization of rates of various items under the programme. In its meeting (10 September 2013), the Committee approved the rate of biscuits<sup>71</sup> at its maximum retail price (MRP) inclusive of transportation cost. The rates were effective from 10 September 2013.

Scrutiny (August - October 2015) of records of the Principal Secretary, BTC, revealed that Joint Secretary, Social Welfare Department, BTC incurred (February 2014) ₹ 3.45 crore for the procurement (October 2013) of 4,31,71,300 pieces of Britannia Marie Gold biscuits @ ₹ 0.80 per piece from 37 Non-Governmental Organisations (NGOs)/ Self-Help Groups (SHGs) by issue of 85 supply orders to NGOs/SHGs. Independent market survey (September 2015) by Audit revealed that the prevailing MRP of a 300 gram packet of Britannia Marie Gold biscuit was ₹ 27 and it contained a maximum of 57 pieces. Further, invoices collected from a local Britannia distributor issued during the same period August 2013 revealed that the MRP of a 300 gram packet of the biscuit of the same brand ranged between ₹ 25 (August 2013) and ₹ 26 (December 2013). The price of each biscuit thus, worked out to ₹ 0.46<sup>72</sup> on an average. Thus, there was an excess expenditure incurred by the Department in procuring biscuits from the NGOs/SHGs @ ₹ 0.80 per piece of biscuit if compared to the prevailing market rate.

On this being pointed out, the Government stated (July 2016) that during implementation of the scheme, the concept of single use portable packets meant for distribution was considered so as to avoid contamination. The biscuits were supplied

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<sup>70</sup> Cheques bearing nos. 217201 to 217209 dated 02.07.2013 of State Bank of India, New Guwahati Branch.

<sup>71</sup> Britannia Marie Gold

<sup>72</sup> Average of ₹27/57 pieces, ₹25/57 pieces and ₹26/57 pieces= ₹0.46.

in cartons containing 24 packets (200 gram) per carton and each packet containing 26 biscuits at MRP ₹ 20. The issue rate per piece of biscuit was thus ₹ 0.80, including the transportation cost.

The reply is not acceptable as no documents in support of the supply of biscuits in 200 gram packets, by the supplier containing 26 or less pieces of biscuit per packet or its distribution to the beneficiaries in packets was furnished. Further, all the delivery challans and bills of the suppliers mentioned pieces of biscuits supplied @ ₹ 0.80 per biscuit and not the packets. Moreover, as per approval of the Purchase Committee the biscuits were to be procured at MRP inclusive of transportation tax.

Thus, due to not adhering to the instructions of the Purchase Committee to procure biscuits at MRP BTC had to incur an excess expenditure of ₹ 1.47 crore (detailed in *Appendix- 1.16*).

### **1.5.15 Excess expenditure**

**Bodoland Territorial Council incurred excess expenditure of ₹ 2.40 crore on procurement of Galvanized Corrugated Iron (GCI) sheets at rates, higher than the prevailing market rates.**

Government of India (GoI) decision (i) below Rule 21 of General Financial Rules stipulates that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. As per the instructions of the Central Vigilance Commission (CVC), it is very important to establish the reasonableness of prices on the basis of prevailing market rates, before the award of contract. Further, Government of Assam, Department of Finance Office Memorandum No. FEC (I) 10/2009/2A dated 11 August 2010 directs that, in case of procurement of goods involving public funds of ₹ 50,000 and above, financial procedures including guidelines of the CVC, should be followed.

Scrutiny (August – October 2015) of records of the Principal Secretary, Bodoland Territorial Council (BTC), Kokrajhar revealed that, against a proposal (23 April 2013) of the Additional Principal Chief Conservator of Forest (APCCF) of BTC, the Chief of BTC sanctioned (24 April 2013) ₹ 9.47 crore for improving the economic condition of beneficiary poor villagers residing in 167 sanctioned villages within the forest areas of BTC by providing GCI sheets. In response to the notice inviting tender (NIT) issued (8 March 2013) by the APCCF, calling for supply<sup>73</sup>, transportation and delivery of GCI sheets of TATA make (9ft. x 3 ft. x 0.80 mm thickness) to the identified beneficiaries, a Purchase Committee headed by the Secretary, Forest accepted (17 April 2013) the lowest quoted rate of ₹ 12,456<sup>74</sup> per bundle for supply of TATA Shaktee brand GCI sheets. The APCCF issued supply order (May 2013) to the

<sup>73</sup> Inclusive of VAT of 5 per cent.

<sup>74</sup> M/s. M.Brahma Enterprise, Kokrajhar, hereinafter referred to as the firm.

firm for the supply of 7,600 bundles of TATA Shaktee GCI sheets at the accepted rate (including VAT of 5 per cent). The goods were delivered in May 2013 and the firm was paid (July 2013) an amount of ₹ 9.02 crore after deduction of ₹ 45.08 lakh, being the amount of VAT (5 per cent).

Audit observed that the manufacturer's price (effective from 6 April to 5 July 2013 within the State, including in Kokrajhar) of TATA Shaktee brand GCI sheets (9ft. x 3 ft. x 0.80 mm thickness), during the same period of placing of the order, was ₹ 9,304<sup>75</sup> (inclusive of 5 per cent VAT) per bundle.

On this being pointed out, the Secretary, BTC, in his reply, stated (dated NIL) that 7,600 bundles of GCI sheets of the required specifications were procured from the lowest tenderer at their quoted rate and the same was approved by the Purchase Committee. While accepting that the procurement resulted in excess expenditure, it was stated that the Department was not aware of the manufacturer's price at the time of procurement.

Thus, the BTC incurred an excess expenditure of ₹ 2.40 crore<sup>76</sup> towards the procurement of 7,600 bundles of GCI sheets from the firm at higher rates than the prevailing market rates.

#### **1.5.16 Excess expenditure**

**The Director, Welfare of Scheduled Castes, Assam incurred excess expenditure of ₹ 80.20 lakh on procurement of dyed cotton yarn at higher rate.**

With a view to uplift the economic condition of the families living below the poverty line in the rural areas of the State, the Directorate of Welfare of Scheduled Castes, decided to provide cotton yarn to the selected beneficiaries under the "Self-help scheme for Scheduled Caste women". Out of the total beneficiaries, 70 per cent were selected by the Scheduled Caste Development Board, while the remaining 30 per cent were nominated by the Hon'ble Members of the Legislative Assembly of reserved Scheduled Caste constituencies. An amount of ₹ 4.99 crore was administratively sanctioned (13 March 2013) by GoA for the procurement of 6,666 units of 2/80 count dyed cotton yarn @ ₹ 7,500 per unit (five bundles).

Scrutiny (July – August 2015) of records of the Director, Welfare of Schedule Castes (DWSC), Assam revealed that the rate of 2/80 count dyed cotton yarn (weighing 4.54 kilogram per bundle) for 2012-13 was fixed (13 and 20 January 2012) at ₹ 1,500 per bundle as offered by the Managing Director, Assam Government Marketing Corporation (AGMC) Ltd., by the Departmental Purchase Committee (DPC). The rates were inclusive of administrative charges of AGMC, loading, unloading and transportation upto the destination and other contingencies. The DWSC issued

<sup>75</sup> ₹1,163 per sheet x 8 sheets per bundle.

<sup>76</sup> ₹3,152 x 7600 bundles=₹2,39,55,200



(August 2013) supply order to five suppliers<sup>77</sup> for the supply of 6,599 units of 2/80 cotton yarn within 90 days from the date of issue of the supply orders, against which 6,416 units of yarn were supplied (between September 2013 and February 2014). An amount of ₹ 4.81 crore was paid (February 2014 and October 2014) to the suppliers (detailed in *Appendix - 1.17*) at the rate of ₹ 1,500 per bundle.

Further scrutiny of records revealed that the quoted offer of M/s S. B. Enterprise of ₹ 1,250 per bundle (inclusive of FOR destination, loading and unloading and taxes) was not accepted by the DPC while fixing the rate of procurement of 2/80 dyed cotton yarn. No reasons for not accepting the rate by the DPC were however, found recorded. It was also revealed that the rate of M/s S. B. Enterprise was commensurate with the prevailing market rate, as intimated by the Commissioner of Taxes (₹ 1,000 per bundle).

On the matter being pointed out (July and August 2016), the Government stated (September 2016) in reply that the rate (₹ 1,500 per bundle) was approved by the DPC based on the market study. The rate was also confirmed by the representative of the Handloom and Textile Department. Hence, the DSWC, Assam followed the decision of the DPC while placing the supply orders @ ₹ 1,500 per bundle, subject to the condition of maintaining of the quality which was to be confirmed by the Inspector of Handloom and Textile Department, before receipt of the cotton yarn by the SDWOs concerned.

The reply was not tenable, as the lowest rate offered by M/s S B Enterprise was not accepted by the DPC without recording any reason thereof, although it was found valid as per the approved Comparative Statement by the Director, WPT&BC Department. Further, the prevailing market rate during the period, as certified by the Commissioner of Taxes, Assam, was ₹ 1,000 per bundle of 2/80 dyed count cotton yarn. Thus, for not accepting the lower rate of ₹ 1,250 per bundle of 2/80 dyed cotton yarn by the DPC, the DWSC had to incur an excess expenditure of ₹ 80.20 lakh<sup>78</sup> on procurement of 6,416 units of 2/80 dyed cotton yarn.

### **1.5.17 Extra avoidable expenditure**

**Failure of the Panchayat and Rural Development Department, Bodoland Territorial Council to procure spray machines at a lower rate resulted in extra avoidable expenditure of ₹ 1.17 crore.**

Government of Assam (GoA), Finance (Economic Affairs) Department, sanctioned ₹ 10.24 crore to the Bodoland Territorial Council (BTC), as General Performance Grant/Special Areas Performance Grant of 2012-13 (2<sup>nd</sup> instalment), under the award of the XIII FC (2013-14). Subsequently, with a view to assist farmers of 24 Development Blocks of the Bodoland Territorial Area District (BTAD) through

<sup>77</sup> Managing Director, AGMC, Ltd. (5666 units), M/s. PEE & ES Agency, Guwahati (267 units), M/s Ankur Associates, Guwahati (266 units), M/s Aadnin Associates, Guwahati (267 units) and M/s Pee-Kay Traders & Suppliers, Guwahati (133 units).

<sup>78</sup> (₹1500 per bundle-₹1250 per bundle) x 5 bundles x 6416 units=₹80,20,000.



distribution of spray machines, the Joint Secretary, BTC approved (May 2013) a proposal of the Director, Panchayat and Rural Development (P&RD), BTC for procurement of 36,782 Napsak Spray Lance machines of 16 litre capacity at the approved rate (₹ 2175 per machine) of the Assam Government Marketing Corporation Ltd. (AGMC).

Scrutiny (August – October 2015) of records of the Principal Secretary, BTC, Kokrajhar revealed that, based on the approval (18 June 2013) of a firm<sup>79</sup> by the Purchase Committee on the basis of the lowest quoted rate of ₹ 2175 per machine, the Director (P&RD), BTC issued (July 2013) supply order to it for supply of 36,782<sup>80</sup> NSL machines at its quoted rate within 60 days from the date of issue of the supply order. Further, it was also observed that the Purchase Committee approved (9 October 2013) procurement of Masand Leaf Napsak spray machine (@ ₹ 2170 per machine) and Hymatic Napsak Spray Lance machine (@ ₹ 2175 per machine) on the basis of a petition of the firm (18 September 2013), considering the availability of material. The supplies were completed (between September and October 2013) by the firm and it was paid (October 2013) ₹ 7.84 crore<sup>81</sup>.

Scrutiny also revealed that the Welfare of Plains Tribes and Backward Classes (WPT&BC) Department, BTC had approved (July 2013) the rate of ₹ 1850 per spray machine, of 16 litre capacity for procurement from a different supplier during the same period.

On this being pointed out, the Director, P&RD Department, BTC stated that while the spray machines procured by the Department were of a better quality, no information regarding ability of suppliers to supply spray machines of similar specifications @ ₹ 1850 was available with the Department, leading to inability to compare rates before the procurement. The reply was not tenable, as the District Agricultural Officer, BTC, Kokrajhar and the Executive Engineer, Agriculture, Kokrajhar Division, had both certified that the Masand Leaf and Hymatic Napsak spray machines (16 litres) were the same NSL machine and, thus, were of similar quality.

Thus, it was observed that the Department of P&RD, BTC incurred extra avoidable expenditure of ₹ 1.17 crore<sup>82</sup> as compared to the procurement of spray machines of similar specifications by WPT&BC Department, BTC during the same period. This could have been avoided had there been information sharing between the departments of the BTC regarding the procurements made.

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<sup>79</sup> M/s. M. Brahma Enterprise, Kokrajhar.

<sup>80</sup> Kokrajhar – 12000 machines, Chirang – 7594 machines, Baksa – 9188 machines and Udalguri – 8000 machines.

<sup>81</sup> {₹7,99,58,910 – ₹15,99,178 (being AGMC charge of 2 per cent)} = ₹7,83,59,732.

<sup>82</sup> {28394 x ₹(2175 – 1850)} + {8388 x ₹(2170 – 1850)} – ₹2,38,244 (2% AGMC charge) = ₹1,16,73966.

### 1.5.18 Payment of fraudulent claims

**Expenditure of ₹ 94.28 lakh was incurred by EE (Agriculture), BTC on payment of fraudulent claims by owners of tractors for free tractorisation of land belonging to riot affected farmers.**

With the objective of compensating the loss of income from agricultural produce, in case of riot affected farmers of Kokrajhar and Chirang districts, the Joint Secretary, BTC, Kokrajhar, accorded administrative approval (December 2012) for an amount of ₹ 2.76 crore for tilling of farm land (one bigha<sup>83</sup> each) belonging to 27,368<sup>84</sup> victimized families, free of cost during the year 2012-13. Free tractorisation involved engagement of departmental/hired tractors, under the supervision of Junior Engineers (JEs) of the Office of the Executive Engineer (EE), Agriculture, BTC. The beneficiary list of the affected families was approved by the Director-cum-Council Head of Department (CHD), Agriculture. The amount of ₹ 2.76 crore was released (October 2013) by the BTC authorities to the Executive Engineer (Agriculture), BTC and was paid for the tractorisation work during July-November 2014.

Scrutiny (August – October 2015) of records of the Principal Secretary, BTC, Kokrajhar revealed that four JEs<sup>85</sup> issued work orders for the tractorisation work (between December 2012 and February 2013). However, no measurement books or log books of the vehicles were maintained in support of the actual execution of work. Further, the period of execution of the work by the tractor owners was not mentioned in the bills and there was no authentication available on the passed bills certifying the actual execution of the allotted work. In the absence of the above documents, the actual execution of the work of tractorisation could not be vouchsafed in audit.

On cross-check of the details of the tractors shown in the bills submitted by the tractor owners with those maintained by the Offices of the District Transport Officer (DTO), Kokrajhar and Chirang, it was revealed that, in six instances (detailed in *Appendix-1.18*) the registration numbers of tractors shown in the bills were registration numbers of vehicles other than tractors. In another eight instances (detailed in *Appendix-1.19*), tractors with registration numbers shown to be issued by the DTOs of Kokrajhar and Chirang districts, were confirmed by the respective DTOs not to have been issued by them and therefore, were fake. In 12 other instances (detailed in *Appendix-1.20*), though the work orders were issued, the registration numbers of the tractors shown as used for tractorisation were issued after the date of issue of work orders. In two separate instances (detailed in *Appendix-1.21*), the registration numbers bore DTO/RTO code AS-40, which had not been allotted to the State. Additionally, in 12 instances (detailed in *Appendix-1.22*), the names of owners of the tractors were found to be different from those registered with the DTOs.

<sup>83</sup> 1 bigha = 17,452 sq. ft.

<sup>84</sup> 12114 families in Chirang District and 15254 families in Kokrajhar District.

<sup>85</sup> Shri Raju Bathari, JE, Shri Naba Kr. Mazumdar, JE, Shri Apurba Kr. Roy, JE and Shri Kishan Patar, JE.

The above discrepancies, in conjunction with the facts that no measurement books or log books of the vehicles were maintained in support of the work and also that no authentication by the supervising JEs certifying the actual execution of the allotted work, was available on the passed bills indicate that, while fraudulent claims were preferred by the tractor owners, the Department on its part, failed to verify the genuineness of the claims before making payments against the claims made.

In this regard, the Commissioner and Secretary to the Government of Assam, WPT&BC Department, stated (July 2016) that the registration numbers and names of owners were wrongly entered in haste.

The fact, however, remained that the payments had been made to the persons/vehicle owners whose names appeared in the work orders.

Thus, payments amounting to ₹ 94.28 lakh<sup>86</sup>, released against the bills preferred in these cases, were susceptible to fraud/embezzlement and thus needed to be investigated.

### **1.5.19 Unfruitful expenditure**

**Non-delivery of 26 pick-up vans by the firm, despite advance payment by the Director, Welfare of Scheduled Castes to the firm, defeated the objective of extending the benefits of the scheme to all the selected beneficiaries.**

The Directorate of Welfare of Scheduled Castes, Assam with the objective of generating self-employment among educated unemployed Scheduled Caste (SC) youths proposed (December 2012) to procure 95 pick-up vans of TATA MAGIC (IRISH) BS-III, under the scheme “Self-Help Scheme to SC unemployed Youth” for the year 2012-13. As per the decision (7 September 2012) of the State Level Advisory Council for the welfare of Scheduled Castes and also the Departmental Purchase Committee (DPC) (5 November 2012), the vehicles were to be supplied at 75 per cent subsidy to the beneficiaries. The Government of Assam (GoA) sanctioned (March 2013) an amount of ₹ 2.99 crore for the purpose, which included ₹ 1.50 crore for purchase of 95 TATA MAGIC (IRISH) BS-III pick-up vans.

Scrutiny (July – August 2015) of records of the Director, Welfare of Scheduled Castes (DWSC), Assam revealed that in response to the notice inviting tender (4 October 2012), the DPC approved (9 November 2012) the rate of ₹ 2.10 lakh (inclusive of 13.5 per cent VAT) offered by the lowest tenderer<sup>87</sup>, among four tenderers. Of this amount, ₹ 1.57 lakh was to be paid by GoA per pick-up van, while the balance ₹ 0.53 lakh was to be borne by the beneficiary concerned. Supply order was issued (17 April 2013) to the firm with the stipulation to supply the vehicles to selected beneficiaries at FOR destination. However, neither any agreement was executed with the firm, nor any delivery schedule specified in the supply order. The firm, in its quotation, had, however, stipulated, *inter-alia*, that while 100 per cent payment should be made

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<sup>86</sup> ₹14.37 lakh + ₹20.26 lakh + ₹28.61 lakh + ₹5.21 lakh + ₹25.83 lakh

<sup>87</sup> M/s. Himatsingka Auto Enterprise, Guwahati, hereinafter referred to as the firm.

before the delivery, the prevailing price of the quoted vehicle at the time of delivery would be applicable in the event of price increases by TATA Motors Limited. The firm increased (23 April 2013) the unit rate of the vans by ₹ 16,118, which was acceded and the increased amount of ₹ 16,118 was to be borne by the beneficiaries. Accordingly, DWSC released (29 April 2013) payment of ₹ 1.29 crore<sup>88</sup>, as advance to the firm for 95 vans, being 75 per cent government subsidy, after deduction and deposit of ₹ 20.20 lakh towards VAT. It was also observed by Audit that, with the increase of the overall price of the vehicle, the VAT amount payable to the government exchequer had increased to ₹ 29 lakh<sup>89</sup> and the beneficiary component of the price increased to ₹ 0.69 lakh per unit.

On further scrutiny, it was observed that during the period from July 2013 to April 2014, 69 pick-up vans were delivered to the beneficiaries, leaving a balance of 26 vans to be delivered. An amount of ₹ 14.41 lakh, being the beneficiary component of 21 out of these 26 remaining beneficiaries<sup>90</sup>, had already been paid to the firm through Bank Drafts. On the request of the firm (October 2014), which quoted certain business related constraints, an extended time of delivery till 10 January 2015 was granted by the DWSC. However, no further vehicles have been supplied (May 2016) by the firm.

Thus, payment of ₹ 55.36 lakh<sup>91</sup> made to the firm, against the 26 undelivered vans defeated the objective of extending the benefits of the scheme to the selected SC beneficiaries. This included ₹ 14.41 lakh, being the contribution of the beneficiaries from their own resources, which had been blocked with the firm for more than two years and eight months. Further, against the deduction of VAT amounting to ₹ 29 lakh, only ₹ 20.20 lakh was deducted and deposited into the government exchequer till date (August 2016), resulting in short realisation of government revenue of ₹ 8.80 lakh.

As such, failure of the DWSC in ensuring timely delivery of the vans before making advance payment, by executing agreement with the supplier and incorporating penal provisions therein, to safeguard the interests of the Government, led to unauthorised retention of funds by the firm.

In reply, the DWSC stated (May 2016) that the process of initiation of legal action against the firm was going on. However, no legal notice was issued till November 2016.

<sup>88</sup> vide Cheque No.21489 dated 29.04.2013.

<sup>89</sup> VAT 13.5 per cent of ₹2,26,118 x 95= ₹28,99,963

<sup>90</sup> @ ₹68,618 per beneficiary

<sup>91</sup> {(₹1,57,500 x 26) + (₹68,618 x 21 beneficiary contribution)}=₹55,35,978



***CHAPTER-II***

***ECONOMIC SECTOR***

***Performance Audit of "Pradhan Mantri Gram  
Sadak Yojana"***

***COMPLIANCE AUDIT***





# CHAPTER-II

## ECONOMIC SECTOR

### 2.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2016 deals with the findings on audit of the State Government units under Economic Sector.

During 2015-16, against total budget provision of ₹ 24,221.92 crore, total expenditure of ₹ 10,354.97 crore was incurred by 18 departments under Economic Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in *Appendix-2.1*.

#### 2.1.1 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

After completion of audit of each unit on a test-check basis, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Wherever replies are received, audit findings are either settled based on reply/action taken or further action is required by the audited entities for compliance. Some of the important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for laying on the table of the Legislature.

Test audits were conducted involving expenditure of ₹ 8,856.94 crore (including expenditure of earlier years) of the State Government under Economic Sector. This chapter contains one Performance Audit of "Pradhan Mantri Gram Sadak Yojana (PMGSY)" and two paragraphs including Compliance Audit of 'Procurement Activities in Agriculture Department' and one Compliance Audit paragraph.

### Performance Audit

#### Public Works Department

#### 2.2 Performance Audit of "Pradhan Mantri Gram Sadak Yojana"

*To enhance socio-economic development as well as to ensure increased agricultural incomes and productive employment opportunities, the Government of India launched (25 December 2000) the 'Pradhan Mantri Gram Sadak Yojana' (PMGSY), a programme aiming to provide all-weather road access to eligible unconnected habitations. The National Rural Road Development Agency, Ministry of Rural Development, Government of India (GoI), has been entrusted with the task of*

organizing the programme through State Level Agencies viz., State Rural Road Development Agencies. The PMGSY programme was a 100 per cent Centrally Sponsored Scheme upto the FY 2014-15. The funding pattern was changed to 90:10 from the FY 2015-16. The performance audit of PMGSY, covering the period of 2010-16 was carried out in 13 Project Implementation Units (PIUs) under eight selected districts. The audit revealed a number of irregularities in the implementation of the programme viz., deficiencies in the preparation of Core Network i.e., the network of all the Rural Roads that are necessary to provide basic access to all the Habitations, District Rural Road Plan, Detailed Project Report, non-achievement of targets, non-utilisation of funds in time, submission of fake Bank Guarantees, delayed completion of works; non-maintenance of roads, and inadequacies in quality control. Some of the significant audit findings are as under:

### **Highlights**

**The Online Management and Monitoring System (OMMS) and the District Rural Roads Plans (DRRPs) prepared during the initial stage of implementation of the PMGSY based on the Census Report of 2001 had not been revised/updated.**

*(Paragraph 2.2.7)*

**In violation of the PMGSY Guidelines, the selected Project Implementation Units (PIUs) undertook construction of some roads outside the Core Network<sup>1</sup>, and also executed inadmissible works.**

*(Paragraphs 2.2.7.1, 2.2.7.2 & 2.2.7.3)*

**Defying the National Rural Road Development Agency directive, the State Government transferred PMGSY fund (₹ 658.44 crore/2014-16) to Assam State Road Board (ASRB) with delays ranging from four to 95 days, creating a committed liability of ₹ 8.87 crore, being the interest payable to ASRB by GoA.**

*(Paragraph 2.2.8.2)*

**Against the Central release of ₹ 344.61 crore (2015-16), GoA released only ₹ 263.76 crore to ASRB, resulting in short/non-release by ₹ 80.85 crore.**

*(Paragraph 2.2.8.3)*

**During 2015-16, GoA released only ₹ 18.97 crore, against the State share of ₹ 34.46 crore.**

*(Paragraph 2.2.8.4)*

**There were delays in awarding the road construction Packages<sup>2</sup> ranging from three to 577 days besides delays in execution of works ranged from 30 to 3,440 days resulting in failure to provide the targeted habitations with all-weather roads in time.**

*(Paragraph 2.2.9.9)*

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<sup>1</sup> The Core Network is the network of all the Rural Roads that are necessary to provide basic access to all the Habitations.

<sup>2</sup> A 'Package' comprises of one or more road(s) and/or bridge work(s).

**Routine maintenance of the PMGSY roads during 2010-16 was not carried out, despite availability of funds (₹ 23.92 crore).**

*(Paragraph 2.2.10.1)*

**Due to lack of proper monitoring and not ensuring the authenticity of Bank Guarantees, fake Bank Guarantees, worth ₹ 8.94 crore, were furnished by Contractors/Firms.**

*(Paragraph 2.2.11)*

**Deficiencies such as disintegration, development of potholes, damage of road surface etc., were noticed during joint physical verification of 25 road and bridge works, in eight selected districts.**

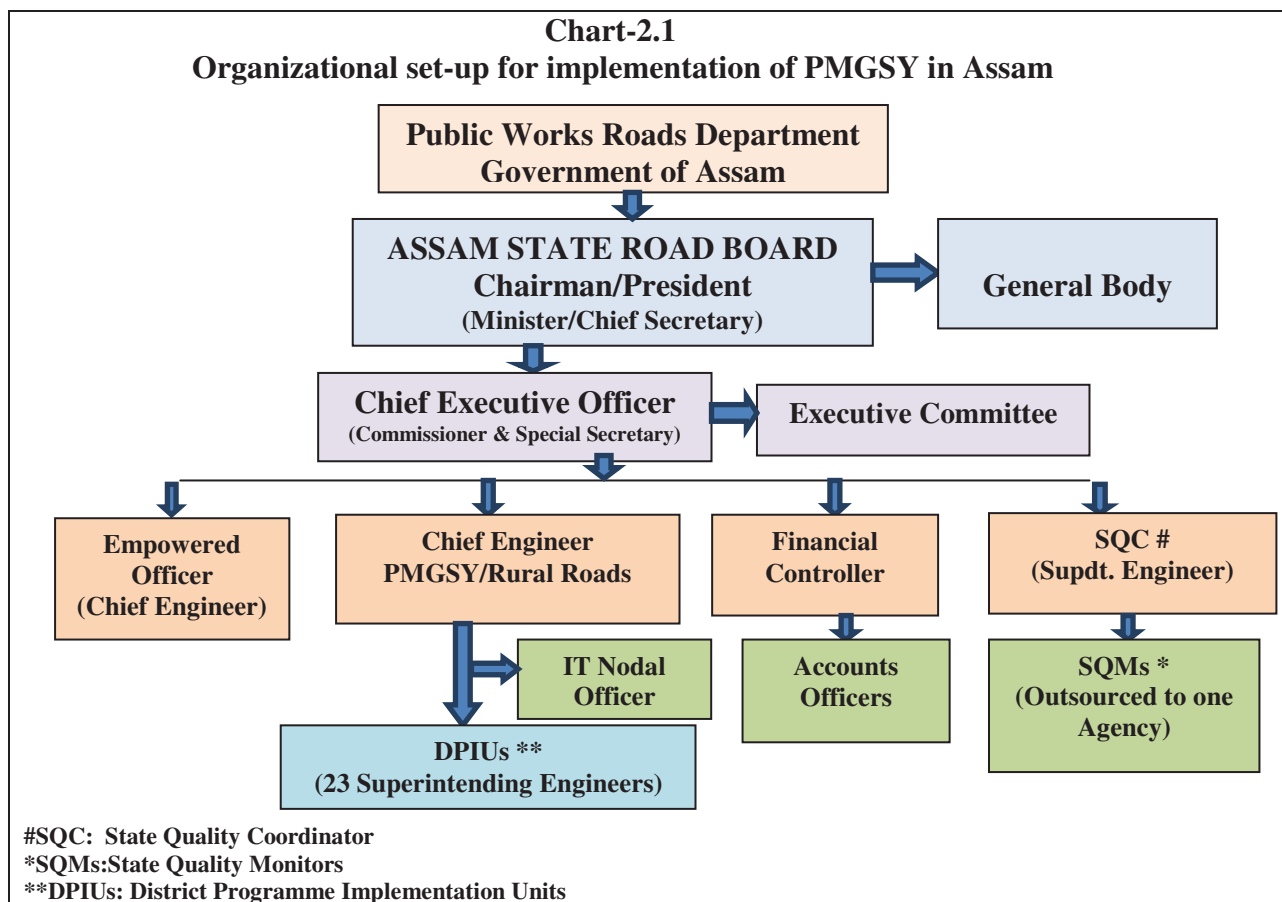
*(Paragraph 2.2.13)*

## **2.2.1 Introduction**

Rural road connectivity is a key component of rural development, promoting access to economic and social services and thereby generating increased agricultural income and productive employment opportunities in rural areas. Government of India (GoI) launched the Pradhan Mantri Gram Sadak Yojana (PMGSY), a 100 per cent Centrally Sponsored Scheme, on 25 December 2000, with an aim to provide all-weather road connectivity to eligible unconnected habitations, in such a way that all unconnected habitations with a population of 500 persons and above, are covered in the plain area. In respect of the Hill States (North-East, Sikkim, Himachal Pradesh, Jammu & Kashmir, Uttarakhand) and the Desert Areas (as identified in the Desert Development Programme), as well as the Tribal (Schedule V) areas, the objective was to connect habitations with a population of 250 persons and above under the scheme. The funding pattern of PMGSY was subsequently changed to 90:10 from the FY 2015-16.

## **2.2.2 Organisational structure**

Assam State Road Board (ASRB) is the Nodal Agency for implementation of PMGSY in Assam. It is headed by the Chief Executive Officer-cum-Commissioner and Special Secretary to the Government of Assam, Public Works Roads Department (PWRD). The organisational set up for the implementation of the scheme in the State is shown in **Chart-2.1**.



Source: Details furnished by the Department

### 2.2.3 Audit objectives

The objectives of the Performance Audit (PA) were to ascertain whether:

- The systems and procedures were in place and adequate for identification/preparation of Core Network (CN) *i.e.*, the network of all the Rural Roads that are necessary to provide basic access to all the Habitations as well as District Rural Road Plan (DRRP) and also conform to the provisions of the programme;
- The allocation and release of funds under the PMGSY were made in an adequate and timely manner to ensure optimum utilization of funds;
- The road works were executed economically, efficiently and effectively; and
- The existing monitoring system and quality control mechanism was adequate and effective for achieving the desired objectives.

### 2.2.4 Audit scope and methodology

The Performance Audit of PMGSY in Assam was aimed at reviewing the efforts of the State Government in the implementation of the Scheme and highlighting the areas and issues of concern, which need to be addressed for the successful achievement of the programme objectives.

Audit was carried out during May-June 2016 through test-check of records maintained in the:

- Office of the Assam State Road Board (ASRB);
- Eight Heads of Project Implementing Units<sup>3</sup> (HPIUs) under eight selected Districts<sup>4</sup>; and
- Thirteen Project Implementing Units (PIUs).

The performance audit covered the period 2010-11 to 2015-16. During the course of audit, various records of 250 selected packages<sup>5</sup> relating to implementation of the PMGSY in the aforesaid units were reviewed and joint physical verifications of the assets created under the programme were also carried out, in association with the nominated Departmental officials.

The performance audit commenced with an entry conference held on 20 April, 2016 with the Administrative Head *i.e.*, the Chief Executive Officer, Assam State Road Board (ASRB)-*cum*-Commissioner and Special Secretary, Public Works Roads Department (PWRD), Government of Assam. The draft report was issued to the Government in October 2016. The exit conference was held on 17 November 2016 with the Commissioner and Special Secretary, PWRD wherein the audit findings were discussed. The replies to the observations received during the course of audit/at the time of exit conference and based on the discussion held, have been suitably incorporated in the Report.

### 2.2.5 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Public Works Roads Department and the Government of Assam at all levels during the course of conduct of the audit.

### 2.2.6 Audit criteria

The main sources of audit criteria were:

- The PMGSY scheme guidelines and subsequent amendments issued from time to time by the Ministry of Rural Development (MoRD), GoI;
- The PMGSY Operations Manual (OM), Accounts Manual, Rural Road Manual etc.; Annual Reports/ Instructions and Guidelines issued by National Rural Road Development Agency (NRRDA);
- Periodical Reports/ Returns, as prescribed by the State Government;

<sup>3</sup> 1. HPIU, Chirang District-*cum*- SE, Western Assam Road Circle, Goalpara; 2. HPIU, Dhubri District-*cum*- SE, Western Assam Road Circle, Goalpara; 3. HPIU, Lakhimpur District-*cum*-SE, Lakhimpur Road Circle, North Lakhimpur; 4. HPIU, Golaghat District-*cum*-SE, Jorhat Road Circle, Jorhat; 5. HPIU, Cachar District-*cum*-SE, Cachar Road Circle, Silchar; 6. HPIU, Karimganj District-*cum*-SE, Cachar Road Circle, Silchar; 7. HPIU, Nagaon District-*cum*- SE Nagaon Road Circle, Nagaon and 8. HPIU, Baksa District-*cum*-SE, Nalbari Road Circle, Nalbari.

<sup>4</sup> Chirang, Dhubri, Lakhimpur, Golaghat, Nagaon, Cachar, Karimganj and Baksa.

<sup>5</sup> Out of 995 packages of eight selected districts.

- Circulars/Instructions, issued from time to time, by the Department of Rural Development, GoI; and
- The three-tier monitoring reports<sup>6</sup>.

## **Audit Findings**

### **2.2.7 Planning**

For sustainable development of rural population by providing all-weather roads, proper Master Plan is required to be prepared to ensure that all activities relating to rural roads such as construction, upgradation and maintenance could be taken up systematically within the framework of the Master Plan. In Assam, no Master Plan was prepared by the ASRB. However, District-wise District Rural Road Plan (DRRP), Core Network (CN)<sup>7</sup> and Comprehensive New Connectivity Priority List (CNCPL)<sup>8</sup> were prepared for implementation of PMGSY in the State.

The PMGSY programme was initially (2000-2001) implemented by the District Rural Development Agency (DRDA) in Assam. Subsequently, in the year 2001 the programme was handed over to the Public Works Department (PWD) by GoA. The data uploaded in the Online Management and Monitoring System (OMMS) and the DRRPs prepared under the auspices of Panchayat & Rural Development (P&RD) department during the initial stage of implementation of the PMGSY based on the Census Report of 2001, had not however, been revised/updated after 2011 Census.

In a district, CN is extracted out of the total Road Network of all the Rural Roads available in the DRRP that are necessary to be provided with basic access to essential Social and Economic Services. Basic access is defined as single all-weather road connectivity to each eligible habitation by way of connecting it to another in such a way that there is access, *inter alia*, to the market centres.

It was seen that all the test-checked PIUs (in the rank of Executive Engineer) had prepared their CNs and uploaded it in the Online Monitoring and Management System (OMMS). However, during scrutiny of the DRRPs and CNs, a number of errors, deficiencies and omissions were noticed, as discussed in the subsequent paragraphs.

#### **2.2.7.1 Execution of works outside the Core Network (CN)**

In four out of the eight selected districts, the PIUs had executed 22 roads under 12 Packages with a road length of 65.145 Km beyond the CNs of the respective districts, incurring an expenditure of ₹ 31.60 crore. The detailed position is given in **Appendix-2.2**, an abstract of which is depicted in **Table-2.1**:

<sup>6</sup> (Reports of District Project Implementing Units (DPIUs); Reports of National Quality Monitors (NQMs), State Quality Monitors (SQMs))

<sup>7</sup> The Core Network is the network of all the Rural Roads that are necessary to provide basic access to all the Habitations

<sup>8</sup> Comprehensive New Connectivity Priority List (Once the Core Network is ready, the States are required to prepare CNCPL, at Block and District levels, of all proposed road links).

**Table-2.1**  
Summarised position of execution of Road works beyond the Core Network

| Name of district | Total Package | Total Road Works | Road length as per MPR <sup>9</sup> (In Km) | Expenditure incurred (₹ in crore) |
|------------------|---------------|------------------|---|-----------------------------------|
| Chirang          | 3             | 3                | 9.320                                       | 6.42                              |
| Dhubri           | 2             | 3                | 7.190                                       | 3.35                              |
| Golaghat         | 6             | 8                | 31.935                                      | 11.61                             |
| Karimganj        | 1             | 8                | 16.700                                      | 10.22                             |
| <b>Total</b>     | <b>12</b>     | <b>22</b>        | <b>65.145</b>                               | <b>31.60</b>                      |

Source: CN-1 and Monthly Progress Report (MPR)

In respect of Karimganj, it was noticed that the road 'Baliala to Kayasthagram' (13.575 Km) was already incorporated as Through Route in the CNCPL of Karimganj District, the execution of which had been completed under PMGSY during 2003-07 and no road length was available for further construction, as per the CNCPL.

On this being pointed out, the Department accepted (November 2016) the fact of execution of the above road works outside the CN and stated that the eight road works under Karimganj District were taken up as per the request of the Hon'ble Member of Parliament and the Member of Legislative Assembly concerned.

#### **2.2.7.2 Execution of excess road length**

Scrutiny of records in 13 test-checked PIUs revealed that six PIUs had executed a total road length of 115.570 Km on 26 roads during 2010-16 against the actual road length of 63.29 Km as per the CN of the respective districts, which resulted in excess execution of 52.28 Km road length and incurring of an additional expenditure of ₹ 25.88 crore, as detailed in *Appendix-2.3*.

Thus, by executing excess road length than the existing road length in the CN, the Department incurred an additional amount of ₹ 25.88 crore from the PMGSY programme fund, thereby depriving other eligible habitations of all-weather road connectivity.

In reply, while accepting the audit observation the Department stated (November 2016) that the excess length executed was as per site requirement. The reply is not tenable, since the site requirement should have been considered before preparation of CN. After approval of CN, any deviation in road length is irregular.

#### **2.2.7.3 Irregular connectivity due to non-compliance of the priority criteria**

In terms of Para 1.6, sub-para 1.6.1 of the PMGSY OM, habitations with a population of 1,000 persons and above are to be covered in the 1st stage.

Scrutiny of records in 13 selected PIUs revealed that nine PIUs had connected habitations with less than 1000 population, incurring an expenditure of more than ₹ 96.01 crore in the first stage irregularly, despite the existence of unconnected eligible habitations with 1000<sup>+</sup> population. Details of connectivity provided to such

<sup>9</sup> Monthly Progress Report



ineligible habitations in the first stage are summarized in **Table-2.2** and detailed in **Appendix-2.4**.

**Table-2.2**

**Summarized position of connectivity to habitations in 1<sup>st</sup> stage with less than 1000 population contrary to the provision**

| Sl. No.      | Name of PIU        | 1st stage connectivity with habitations less than 1000 |  |  |  |
|--------------|--------------------|--|--|--|--|
|              |                    | Total no of irregular connectivity                     | Minimum population against single connectivity | Maximum population against single connectivity | Total expenditure incurred against irregular connectivity (₹ in crore) |
| 1            | NRRD, Nagaon       | 12   | 65   | 898  | 8.07   |
| 2            | KRRD, Jakhlabandha | 04   | 493  | 935  | *  |
| 3            | MR&BD, Musalpur    | 01   | -  | 359  | 0.39**   |
| 4            | SRRD, Silchar      | 08   | 357  | 895  | 8.02   |
| 5            | KRRD, Karimganj    | 04   | 351  | 788  | 4.97   |
| 6            | DRRD, Dhubri       | 05   |  | ***  | 5.99   |
| 7            | LRRD, Lakhimpur    | 14   | 376  | 981  | 47.61  |
| 8            | LSRD, Ghilamara    | 03   | 614  | 840  | 8.42   |
| 9            | GRRD, Golaghat     | 06   | 180  | 708  | 12.54  |
| <b>Total</b> |                    | <b>57</b>  | <b>-</b>                                       | <b>-</b>                                       | <b>More than ₹ 96.01 crore</b>   |

Source: MPR of March 2016

\* Cost of irregular connectivity could not be separated as the expenditure was clubbed with eligible habitation.

\*\*This work is third phase connectivity (less than 500 population and total tendered value was ₹ 90.84 lakh).

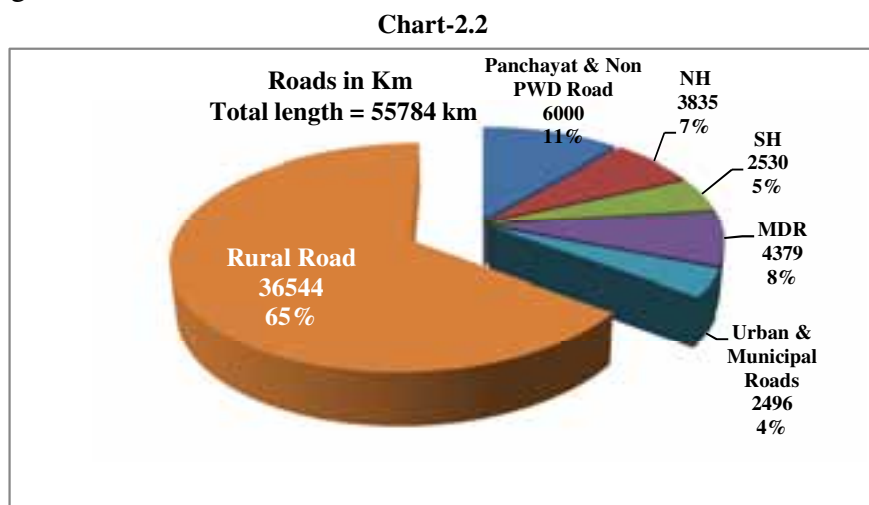
\*\*\* No. of habitation indicated as  $\leq 500 \geq 500$  in the MPR.

Thus, non-fulfilment of priority criteria of providing new connectivity to eligible habitations deprived the habitations with 1000<sup>+</sup> population of all-weather roads.

The Department in its reply stated (November 2016) that incidentally some habitations of 500<sup>+</sup> and 250<sup>+</sup> population were connected while connecting the targeted habitations. The reply of the Department was not tenable as habitations having more than 1000 population remained unconnected.

#### 2.2.7.4 Failure to execute sanctioned road length

The following pie chart depicts the various categories of roads in Assam and their overall length:



Source: Annual Administrative Report, 2014-15 (Public Works Roads Department)

Out of 36,544 Km of rural road length in Assam, the National Rural Road Development Agency (NRRDA) sanctioned 17,596.34 Km for coverage till 2013-14 under the PMGSY since its inception. The ASRB constructed 15,999.76 km of roads under the programme upto March 2016, leaving 1,596.58 km of road length yet to be constructed. During 2010-16, total road length of 3,171.60 km<sup>10</sup> was taken-up for execution in eight selected districts, against which a total road length of 2,490.79 km was completed leaving an incomplete road length of 680.81 km.

On this being pointed out, the Department stated (July 2016) that the reasons for non-execution of 1,596.58 Km of road construction works were due to flood, shifting of habitations, delayed allocation of terminated works, foreclosures, forests and environmental reasons etc. In November 2016 the Department, however, stated that the execution of 16,188 Km road length had been completed as of October 2016.

Thus, 1408.34 Km sanctioned road length were yet to be constructed (November 2016).

## 2.2.8 Fund Management

### 2.2.8.1 Financial Progress

The financial position of the PMGSY Programme Fund<sup>11</sup>, Administrative Fund<sup>12</sup> and Maintenance fund<sup>13</sup>, for the years from 2010-11 to 2015-16, are shown in *Appendix-2.5*, a consolidated abstract of which is given in **Table-2.3**:

**Table-2.3**  
Details of Funds and expenditure for the years 2010-16

| (₹ in crore) |                 |                |                 |               |                |                |                |                 |
|--------------|-----------------|----------------|-----------------|---------------|----------------|----------------|----------------|-----------------|
| Year         | Opening Balance | Allocation     | Central release | State release | Other receipts | Total Fund     | Expenditure    | Closing Balance |
| 1            | 2               | 3              | 4               | 5             | 6              | 7 (2+4+5+6)    | 8              | 9 (7-8)         |
| 2010-11      | 193.88          | 743.13         | 1900.73         | 12.13         | 9.05           | 2115.79        | 1393.05        | 722.74          |
| 2011-12      | 722.74          | 744.49         | 1682.84         | 46.33         | 18.94          | 2470.85        | 1164.93        | 1305.92         |
| 2012-13      | 1305.92         | 749.00         | 154.33          | 128.00        | 52.84          | 1641.09        | 666.20         | 974.89          |
| 2013-14      | 974.89          | 998.72         | 240.49          | 116.71        | 59.04          | 1391.13        | 760.87         | 630.26          |
| 2014-15      | 630.26          | 346.05         | 317.09          | 25.00         | 47.63          | 1019.98        | 575.99         | 443.99          |
| 2015-16      | 443.99          | 351.28         | 348.16          | 71.71         | 38.79          | 902.65         | 489.63         | 413.02          |
| <b>Total</b> | <b>193.88</b>   | <b>3932.67</b> | <b>4643.64</b>  | <b>399.88</b> | <b>226.29</b>  | <b>5463.69</b> | <b>5050.67</b> | <b>413.02</b>   |

Source: Data furnished by ASRB

It can be seen from the above table and *Appendix-2.5* that the Department could not utilize funds optimally during the period covered by audit especially under the Programme and Maintenance Funds.

<sup>10</sup> 1. Chirang: 350.37 km, 2.Dhubri: 45.30 km, 3. Lakhimpur: 200.25 km, 4. Golaghat: 518.86 km, 5. Nagaon: 923.27 km, 6. Cachar: 526.76 km, 7. Karimganj: 249.52 km and 8. Baksa: 357.27 km.

<sup>11</sup> All payments for work related expenses under the programme are made from the programme fund account and released by the MoRD on the recommendation of the NRRDA.

<sup>12</sup> Expenses on administration for items approved by MoRD guidelines such as administration and travel expenses of PIUs and SRRDA etc., are debit to the Administrative Account and released by the MoRD.

<sup>13</sup> Maintenance Fund is used to manage the funding of the maintenance contracts and is released by the State Government from the State Budget for the purpose.

### **2.2.8.2 Delay in transfer of Central Assistance**

As per condition laid down in the fund sanction/release orders of MoRD, the State Government must transfer the funds to ASRB within three working days from the date of receipt of Central funds. In case of non-transfer of funds within three days, the State Government is liable to pay interest @ 12 *per cent* for the period of delay. During 2014-16, MoRD had released ₹ 658.44 crore to GoA for implementation of the PMGSY programme, which was transferred to the ASRB with delays ranging from four to 95 days, thereby creating an additional interest liability of ₹ 8.80 crore on the part of GoA. The interest due had not, however, yet been released (March 2016) to ASRB, by GoA.

In their reply the Department stated (November 2016) that at the initial stage, the State Government was not fully aware of the procedure to be followed in regard to transfer of central assistance to ASRB and the same had been noted for compliance. The reply is not tenable as the instruction for transferring funds within three days is laid down in each sanction.

### **2.2.8.3 Short/non-release of Central Assistance by the State Government**

It was seen that, against the central release of ₹ 344.61 crore by GoI to GoA during 2015-16, the latter released only ₹ 263.76 crore to ASRB, resulting in short/non-release of central assistance of ₹ 80.85 crore (short release: ₹ 20.13 crore + non-release: ₹ 60.72 crore) in violation of the directives of GoI, thereby affecting the implementation of the programme along with the interest liability of ₹ 0.07 crore on the part of GoA.

The Department in their reply (November 2016) stated that due to release of funds by GoI at the fag-end of the financial year, GoA could not transfer the same in time. However, the entire amount of ₹ 80.85 crore was stated to have been released by GoA with a delay, only in May 2016.

### **2.2.8.4 Non-release of matching share by GoA**

Up to 2014-15, GoI financed the PMGSY programme on 100 *per cent* basis. From 2015-16, the funding pattern was modified and the funding ratio between GoI and GoA became 90:10. It was, however, seen that during 2015-16, against GoI share of ₹ 344.61 crore under the programme fund, GoA was required to release ₹ 34.46 crore to ASRB. GoA released only ₹ 18.97 crore as matching share, resulting in a short release of ₹ 15.49 crore.

The Department stated (November 2016) that necessary budget provision of matching share (2015-16) was made only in the year 2016-17. The matching share was, however, yet to be released.

## 2.2.9 Programme implementation

### 2.2.9.1 Physical performance under PMGSY

The physical outcomes of the programme, for the years 2010-16, are shown in the Table-2.4 below:

**Table - 2.4**  
**Details of physical outcomes of PMGSY during 2010-16 in eight selected districts**  
(In number)

| Name of district | Years   | Eligible habitations not connected (Out of sanctioned in previous years as on 1.4.2010) | Eligible habitations sanctioned during 2010-16 | Total habitations to be connected during 2010-16 | Habitations connected during 2010-16 | Habitations remaining unconnected during 2010-16 (as on 31.3.2016) | Percentage of achievement |
|------------------|---------|---|--|--|--------------------------------------|--|---------------------------|
| Cachar           | 2010-16 | 178   | 22   | 200  | 94                                   | 106  | 47                        |
| Dhubri           | 2010-16 | 189   | 17   | 206  | 128                                  | 78   | 62                        |
| Golaghat         | 2010-16 | 325   | 77   | 402  | 269                                  | 133  | 67                        |
| Karimganj        | 2010-16 | 44  | 32   | 76   | 56                                   | 20   | 74                        |
| Lakhimpur        | 2010-16 | 248   | 42   | 290  | 201                                  | 89   | 69                        |
| Nagaon           | 2010-16 | 306   | 87   | 393  | 300                                  | 93   | 76                        |
| Baksa            | 2010-16 | 128   | 39   | 167  | 122                                  | 45   | 73                        |
| Chirang          | 2010-16 | 76  | 28   | 104  | 86                                   | 18   | 83                        |
| <b>Total</b>     |         | <b>1494</b>   | <b>344</b>                                     | <b>1838</b>                                      | <b>1256</b>                          | <b>582</b>   |                           |

Source: Data furnished by Empowered Officer, ASRB

It can be seen from the above details that, in eight selected districts, there were 1,494 eligible unconnected available habitations (as of March 2010). During 2010-16, the NRRDA cleared 344 habitations for new connectivity, raising the number of unconnected habitations to 1,838. However, out of 1,838 available habitations, only 1,256 (68.34 per cent) habitations could be connected, leaving 582 eligible habitations unconnected (as of March 2016) due to various reasons such as flood, delayed awarding of terminated works, foreclosures and environmental issues etc.

In reply the Department stated (November 2016) that the matter of unconnected habitations would be reviewed and process of their connectivity would be expedited.

### 2.2.9.2 Transect walk

PMGSY guidelines envisage that, before the preparation of Detailed Project Report (DPR) the PIU should hold meeting with the local community through the mechanism of the Gram Panchayat in order to determine the most suitable alignment, sort out the issues of land availability (including forest land), moderate any adverse social and environmental impact and elicit necessary community participation in the programme. For this purpose, the PIU is to organise an informal 'Transect walk' with the Panchayats as well as with the local Revenue and Forest officials for remedying all sorts of hindrances and difficulties arising at the time of execution of road works so that no work is left out midway for the reasons of ambiguity amongst the stakeholders.

Scrutiny of records and information collected from 13 selected PIUs in eight Districts, however, revealed that out of 230 Packages sanctioned from 2005-06 onwards, transect walks were not carried out in respect of 186 Packages (80.87 per cent).

The Department stated (November 2016) that transect walk report were now being documented properly.

The fact however, remained that due to not carrying out of transect walks before preparation of the DPRs the instances of dropping/foreclosure of Packages midway due to non-availability of land, protests by the Forest Department/villagers *etc.*, were noticed as discussed in the subsequent paragraphs.

### **2.2.9.3 Non-ensuring availability of land for construction of roads**

As per Sub-para 4.3.5 of the PMGSY OM, it is the responsibility of the State Government/District Panchayat to oversee the availability of dispute free land for taking up the proposed road works under the scheme. In the following cases, the executing authority did not ensure the availability of land before preparation of DPRs:

- In PIU, Dhubri, a road work from “Suapata Pt-III to Nayer Alga Pt-III” (L: 15.50 Km), including Cross Drainage (CD) works (HPC: 10; RCC bridges: 5) under Package No. AS 05-25 was awarded (August 2007) at a tendered value of ₹ 11.62 crore. As of February 2013, road work of 7.80 Km including one RCC bridge, was completed and one of the bridge works was dropped, after incurring an expenditure of ₹ 5.03 crore (upto March 2016) due to non-feasibility of site. In an investigation by National Quality Monitor (NQM) in May 2014, it was stated, *inter-alia*, that most of the road works were damaged due to defective DPRs prepared without taking into account the ground realities. Although the matter was taken up with the district Civil authority by the PIU, the land problem remained unsettled and finally the work was proposed for foreclosure in May 2015 by the ASRB. However, the work was yet to be foreclosed (November 2016).

Thus, due to defective preparation of DPR and non-ensuring of the availability of required land *etc.*, an expenditure of ₹ 5.03 crore incurred against the project was rendered infructuous besides defeating the purpose of providing connectivity to five eligible habitations having 16,661 rural population.

The Department in its reply (November 2016) stated that the road works could not be completed due to heavy damage caused by flood. The reply of the Department was not tenable as the road works were damaged due to non-ensuring the availability of required land before execution of work and defective DPRs as observed by the NRRDA.

- During 2005-13 the NRRDA cleared of 17 packages consisting 19 road works of 78.401 km length to be implemented by the PIU, Silchar RR Division at a tender value of ₹ 39.31 crore. Against the above clearance, the PIU Silchar RR Division could execute only 49.744 km. The balance road length of 28.657 km had to be

dropped/foreclosed on different dates after incurring an expenditure of ₹ 22.37 crore (56.91 *per cent*) due to non-availability of land.

Thus, laxity on the part of the PIU in carrying out proper transect walks, survey/investigation etc., before the preparation of DPRs, led to foreclosure of the works, besides depriving the eligible habitations of all-weather road connectivity.

In reply, (November 2016) the Department accepted the audit observation by stating that the balance road works would be completed from the State's own resources.

#### **2.2.9.4 Non-recovery of Mobilisation/Equipment advance**

The package No.AS 13-40 for construction of Kotamoni Pipla Punji Road (L: 5.200 km) under the PIU, Karimganj was awarded (March 2009) to a firm at a tendered value of ₹ 3.65 crore (construction: ₹ 3.55crore + maintenance: ₹ 0.10 crore), with stipulation to complete the work within 12 months *i.e.*, by March 2010. The PIU granted the mobilisation and equipment advances of ₹ 46.34 lakh<sup>14</sup> to the firm. The firm stopped the work due to constraints of transporting stone materials *etc.*, and also failed to complete the same even within the extended period of time, leading to a fundamental breach of contract. The work was terminated in January 2015. The Department could, however, recover only ₹ 9.19 lakh out of above advances, leaving ₹ 37.15 lakh un-realised for the last five years.

Thus, payment of advances to the contractor without duly safeguarding the interest of the Government, led to a loss of ₹ 37.15 lakh to the State exchequer.

In reply (November 2016), the Department accepted the audit observation by stating that the package was re-allotted to the firm and there was a scope for recovery. Audit may be informed of further progress.

#### **2.2.9.5 Connectivity failure due to non-construction of bridges**

(A) The work of construction of six bridge works along with approach roads (Package No. AS 25-59) under the PIU, Chirang was awarded (October 2009) to a contractor with the scheduled period of completion being 24 months at a tendered value of ₹ 9.33 crore (construction: ₹ 9.30 crore + maintenance: ₹ 0.03 crore). The contractor, however, failed to complete the works within the stipulated period (October 2011) and left four bridges<sup>15</sup> abandoned at the foundation stage since December 2013 and the works of the other two bridges<sup>16</sup> were yet to be started (March 2016). The contractor was paid ₹ 1.39 crore (14.96 *per cent* of tendered value) in February 2013 against the works done. The EE subsequently, rescinded (May 2014) the Package at the risk and cost of the contractor due to fundamental breach of contract. The contractor further submitted (March 2015) an incomplete final bill of ₹ 9.02 lakh, which was pending for payment (as of September 2016). Further,

<sup>14</sup> Mobilisation advance: ₹18.25 lakh and Equipment advance: ₹28.09 lakh.

<sup>15</sup> (Sl. No. 1, 2, 3 and 4 of the Table 2.5 below).

<sup>16</sup> (Sl. No. 5 and 6 of the Table 2.5 below)



as per Final Settlement Account of the contractor, an amount of ₹ 1.35 crore<sup>17</sup> remained recoverable from the contractor.

Details of six RCC bridges, along with approach roads under the above Package and expenditure incurred on already constructed roads under six other Packages<sup>18</sup>, on which the aforesaid bridges were approved, are shown in the **Table-2.5** below:

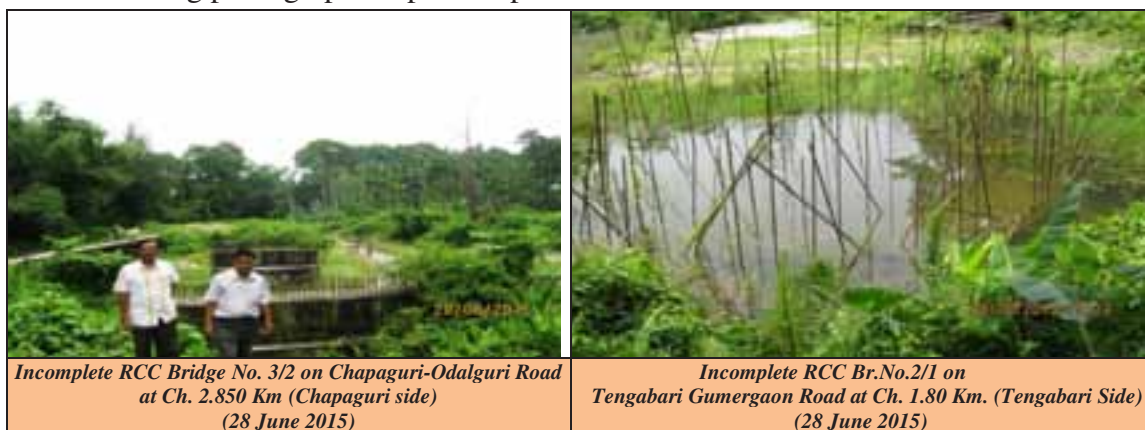
**Table – 2.5**  
**Details of rescinded Package of RCC Bridges under PIU, Chirang**

| (₹ in crore) |                                  |   |   |   |
|--------------|----------------------------------|---|---|---|
| Sl. No.      | Bridge No. and length (In meter) | Name of the PMGSY roads on which RCC Bridges are approved | Proposed length of approach road (In meter) | Expenditure incurred on road works under six other Packages |
| 1            | 2/2 (L: 30 )                     | Dahalpara-Makhnaguri Road                                 | 400   | 6.91  |
| 2            | 7/1 (L: 30 )                     | Patkiguri-Jharbishpani Road                               | 300   | 6.95  |
| 3            | 3/2 (L: 50 )                     | Chapaguri-Odalguri Road                                   | 400   | 5.97  |
| 4            | 2/1 (L: 30 )                     | Tengabari-Gumergaon Road                                  | 400   | 2.85  |
| 5            | 3/1 (L: 30 )                     | Bijni-Panbari Road to Banduguri                           | 300   | 4.88  |
| 6            | 7/1 (L: 30 )                     | Bijni-Amteka Road to Baldi                                | 400   | 7.63  |
| <b>Total</b> |                                  |   | <b>2200</b>                                 | <b>35.19</b>  |

*Source: MPR of March 2016*

Thus, the expenditure of ₹ 36.58 crore<sup>19</sup> incurred on road and bridge works, became infructuous for want of construction of the bridges. Besides, the Department failed to provide connectivity with all-weather roads to 11,020 population under seven eligible habitations.

The following photographs depict the position of these works:



<sup>17</sup> Penalty on balance work ₹156.34 lakh + Other statutory deductions ₹1.35 lakh – Amount due to contractor ₹22.76 lakh.

<sup>18</sup> 1. Dahalpara-Makhnaguri road (AS 25-45), 2. Patkiguri-Jharbishpani road (AS 25-40), 3. Chapaguri-Odalguri road (AS 25-41), 4. Tengabari-Gumergaon Road (AS 25-42), 5. Bijni-Panbari road to Banduguri (AS 25-43) and 6. Bijni-Amteka road to Baldi (AS 25-39).

<sup>19</sup> Roads: ₹35.19 crore + RCC Bridges ₹1.39 crore.





(B) The PIU, Silchar RR Division awarded three<sup>20</sup> left out bridges<sup>21</sup> (Package No. AS 03-123) under Katigorah and Kalain Development Blocks to a contractor at a tendered value of ₹ 3.02 crore with the stipulated date of completion being February 2011. Out of these three bridges, one bridge<sup>22</sup> was constructed (31 January 2014) leaving the remaining two bridges without any physical progress, with the entire work being ultimately withdrawn.

On this being pointed out, the Department accepted (November 2016) the audit observation by stating that the bridge work could not be taken up due to widening of the bridge-gap.

Thus, due to non-construction of two bridges, the objective of providing all-weather roads to the targeted habitations remained unachieved (March 2016).

### **2.2.9.6 Short-execution of cross drainage (CD)**

As per Para 4.3.1 of the PMGSY OM, rural roads constructed under PMGSY must have proper drainage. Adequate number of Cross Drainage (CD) works including causeways where appropriate, are to be provided based on site requirement, ascertained through investigation. Further, as per para 5.9 of the OM *ibid*, one of the most important reasons for rapid loss in the level of serviceability of rural roads in the country is the lack of attention to appropriate drainage. However, during the course of audit instances of short-execution of drainage works were noticed. An illustrative case of short-execution of CDs noticed in audit was as under:

For proper flushing out of the upstream water, the PIU, NRRD, Nagaon was to execute 92 CDs under Package No. AS 19-88. Scrutiny revealed that the contractor had executed only 66 CDs out of the 92 sanctioned CDs, leaving 26 CDs unconstructed. The work was, however, certified as complete in all respects and the entire amount of ₹ 21.06 crore was paid to the contractor though 26 CDs were yet to be constructed.

<sup>20</sup> (i) 1/2 L: 17.120m on 'Sibnarayanpur to Balirbond' road (ii) 1/1 L: 17.120m and (iii) 1/2 L: 50.760m on 'NH-44 at Brahmanaon to Konapara via Pechacherra TE'.

<sup>21</sup> Left out bridge' are those bridges, the length of which are more than 25 to 50 meter and cleared by the NRRDA during 2009-10 onwards under the nomenclature of 'Left out Bridge'.

<sup>22</sup> Br. No. 1/1 L: 17.120 m.

The Department in its reply (November 2016) stated that against 92 CDs, 103 CDs were constructed. The reply was not acceptable as the MPR (March 2016) depicted construction of only 66 CDs.

#### **2.2.9.7 Irregular execution of Road Works**

Two road works under the PIU, Silchar viz., (i) Madhuramukh to Khatilpar (Chapanal: L029<sup>23</sup>); and (ii) NH-54 to Balacharra Grant (L025) under Borkhala Development Block under Package Number AS 03-75 was allotted (October 2009) to a firm at a tendered value of ₹ 8.17 crore. Though the works were started (October 2009) they remained incomplete till March 2016 against the due date of completion in April 2011. However, a public complaint was lodged before the Deputy Commissioner, Cachar (August 2015) against the firm for changing the road alignment and constructing three roads<sup>24</sup> haphazardly located at distances ranging from one to 13 Km from the original sanctioned point (Madhuramukh). In case of road (ii) above, the work started from Daloo ME School instead of NH-54 as per sanction, which was 7 Km away from the NH-54.

The physical verification report submitted (August 2015) by the District Development Commissioner, Cachar also confirmed that the road works were not constructed in conformity with the plan and estimates. Further, the National Quality Monitor (NQM) also confirmed (January 2016) the allegations about change of alignment, inordinate delay in completion of road works and use of inferior quality materials.

In reply (November 2016), the Department accepted the audit observation and assured to get the two roads physically re-verified by the Chief Engineer (Roads). The fact, however, remained that the PIUs failed to execute the road works as per plans and estimates which led to deprivation of all-weather roads for the targeted population of six habitations.

#### **2.2.9.8 Irregular awarding of Package**

(A) Sub-Para 8.1.1 of the PMGSY OM stipulates that after the project proposals are cleared and technical sanction is accorded, the executing agency would invite tender. The well-established procedure for tendering through competitive bidding is to be followed for all works under the PMGSY. However, awarding of works on single bid is considered valid by the NRRDA, in case of PMGSY Packages sanctioned under the financial assistance of Asian Development Bank (ADB).

Against the requisition of records by Audit relating to finalization of tendering process of 62 Packages in eight selected districts, the ASRB had furnished records in respect of 22 Packages (including four ADB Packages). Of the 18 regular PMGSY Packages, the works of eight Packages (44 *per cent*), valued at ₹ 26.21 crore, were awarded during May 2013 to May 2015, based on single bids without re-tendering, in violation of the provisions of NRRDA guidelines.

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<sup>23</sup> 'L029': Denotes 'Link Route' number.

<sup>24</sup> (i) Kalipar to Afar Basti road (L: 1,800 m); (ii) Daloo-Mainerbond road point Nathparato IWP ferryghat (L: 1,100 m) and (iii) Daloo-Mainerbond road to Advallik road (L: 1,600 m).

(B) For the construction of three left out bridges (Package Number AS 03-136), under the PIU, Silchar RR Division, the CE, PWD (Roads) selected a contractor for award of work (being the lowest bidder) on the recommendation of the Executive Committee (EC), ASRB headed by the Commissioner and Special Secretary, PWRD at a tendered value of ₹ 3.92 crore. The Letter of Acceptance (LoA) was issued (11 December 2013) to the said bidder at the above price. However, the lowest bidder neither furnished the Performance Security (PS) nor did sign the agreement within the validity period as LoA and the offer became void.

It was, however observed in audit that without recording any valid reason, a fresh LoA was issued (3 March 2014) to another contractor, at a tendered value of ₹ 3.89 crore, whose tender had already been disqualified (4 December 2013) by the EC on the ground of his non-responsiveness and furnishing of misleading information for the commitment of the said work. Records disclosed that the Commissioner and Special Secretary, ASRB awarded the work unilaterally, without approval of the other four members of the EC.

Although the bridges under the Package were to be completed by March 2016, only 74 per cent of the work could be completed by the contractor as of the stipulated date of completion and after incurring an expenditure of ₹ 77 lakh.

Thus, awarding of the works to a non-responsive bidder without EC's approval was not only irregular/unauthorized but also fraught with risk of compromise with the timeliness and quality of work during its execution and thus, needed to be investigated.

In reply (November 2016), the Department accepted the audit observation by stating that the matter of irregular awarding of package (AS 03-136) was under examination. The outcome in this regard would be awaited in audit.

#### **2.2.9.9 Delay in awarding and completion of works**

Para 8.1.2 and sub-para 1.2.2 of the OM stipulate that awarding of PMGSY works is to be finalized at the State level within 71 days (120 days in case of re-tendering) after clearance by the NRRDA and awarded works are to be completed within 9-12 months so as to provide all-weather connectivity to the intended habitations within minimum time. Scrutiny of MPRs (March 2016) and relevant records in eight selected districts, however, revealed that there were delays, ranging from three to 577 days at the State level (ASRB) in awarding the Packages (calculation made after deducting 71 days)<sup>25</sup>. In addition, delays in completing the works ranged between 30 and 3,440 days as summarized in **Table-2.6** and detailed in **Appendix-2.6**.

<sup>25</sup> Maximum period of 71 days is allowed for awarding Packages as per OM.

**Table – 2.6**  
**Details of delay in awarding and completion of packages**

(in days)

| Name of the PIU | Package under scrutiny | Delay in awarding of package (beyond prescribed 71 days as per Para 8.1.2) |             |         |             | Delay in completion of package beyond the prescribed time schedule |             |         |             |
|-----------------|------------------------|--|-------------|---------|-------------|--|-------------|---------|-------------|
|                 |                        | Minimum  | Package No. | Maximum | Package No. | Minimum  | Package No. | Maximum | Package No. |
| NRRD, Nagaon    | 35                     | 10   | AS 19-37    | 480     | AS 19-88    | 102  | AS 19-39    | 2835    | AS 19-34    |
| NSRD, Nagon     | 07                     | 132  | AS 19-158   | 377     | AS 19-290   | 139  | AS 19-290   | 1202    | AS 19-158   |
| KRRD, Nagon     | 19                     | 42   | AS 19-61    | 259     | AS 19-89    | 30   | AS 19-43    | 2038    | AS 19-117   |
| BR&BD, Musalpur | 23                     | 121  | AS 24-77    | 577     | AS 24-56    | 183  | AS 24-93    | 1595    | AS 24-57    |
| SRRD, Silchar   | 37                     | 17   | AS 03-17    | 571     | AS 03-45    | 357  | AS 03-16    | 3440    | AS 03-26    |
| KRRD, Karimganj | 19                     | 61   | AS 13-22    | 355     | AS 13-105   | 153  | AS 13-102   | 2226    | AS 13-39    |
| Dhubri Dist.    | 22                     | 46   | AS 05-36    | 450     | AS 05-41    | 596  | AS 05-34    | 1217    | AS 05-15    |
| Chirang Dist.   | 12                     | 121  | AS 25-120   | 376     | AS 25-79    | 392  | AS 25-52    | 1415    | AS 25-41    |
| Lakhimpur Dist. | 27                     | 44   | AS 15-31    | 256     | AS 15-24    | 42   | AS 15-71    | 2193    | AS 15-31    |
| Golaghat Dist.  | 35                     | 03   | AS 08-154   | 456     | AS 08-67    | 52   | AS 08-46    | 1649    | AS 08-96    |

Source: Compiled data from MPR 2016

Thus, owing to delays both on the part of the PIUs as well as the Department, the intended all-weather rural road connectivity could not be provided within the prescribed timeframe, as envisaged in the guidelines of the scheme.

In reply (November 2016), the Department while accepting the audit observation stated to make efforts to complete the works within the prescribed time frame in future.

#### 2.2.9.10 Pending recoveries due to termination of Packages

In terms of clauses 52 and 53 of the General Conditions of Contract (GCC), the employer is empowered to terminate the contract, if the contractor commits fundamental breach of the contract. In the event of termination of contract, the engineer issues the certificate for value of work and, if the total amount due to the employer exceeds any payment due to the contractor, the difference is to be recovered from the deposit available with the employer. If any amount is still left unrecovered, it is a debt payable to the employer.

Scrutiny of records relating to 13 PIUs in the eight selected districts revealed that in five PIUs, as many as 15 Packages<sup>26</sup> were terminated due to fundamental breach of GCC. In case of one Package settlement through the dispute redressal system was under process, which was yet to be finalized (March 2016). Against the remaining 14 Packages, the Department imposed penalties amounting to ₹ 12.61 crore out of which only ₹ 1.63 crore could be realised leaving ₹ 10.98 crore unrecovered as of March 2016.

Thus, owing to failure on the part of the Department in taking effective and timely action against the defaulting contractors/firms, programme funds amounting to ₹ 10.98 crore, remained unrecovered. In reply, the Department while accepting (November 2016) the audit observation stated that action had already been initiated to recover the amount from the credit balances of contractors, as pointed out by Audit.

<sup>26</sup> Silchar: 9; Golaghat: 3 ; Lakhimpur: 2 and Dhubri: 1.

### 2.2.9.11 Loss due to non-rectifiable constructions

Records of the Empowered Officer, ASRB revealed that the Joint Secretary (RC, IC & CVO), MoRD intimated the ASRB that three road works<sup>27</sup> executed under the HPIUs<sup>28</sup> Nagaon and Dhubri districts, were rated ‘unsatisfactory’ and ‘non-rectifiable’ by the National Quality Monitor (NQM).

The MoRD deducted/adjusted ₹ 5.19 crore out of the sanctioned fund of ₹ 370.00 crore (1<sup>st</sup> instalment of PMGSY 2011-12), being the expenditure incurred on above mentioned non-rectifiable works executed under the HPIUs Nagaon and Dhubri. This had resulted in loss of PMGSY funds to the State to that extent. The Department, however, stated (November 2016) that action taken reports, after rectification of the defects pointed out by NQM had already been submitted to the NRRDA, but further action on the matter was awaited (November 2016).

This indicated that, due to inadequacy in technical supervision and monitoring during execution of works by the concerned PIUs, the State incurred a loss of ₹ 5.19 crore.

Accepting the audit observation, the Department stated (November 2016) that they had initiated action to get the works rectified by the contractor and submitted the Action Taken Reports (ATRs) to the NRRDA for re-grading.

### 2.2.9.12 Wasteful expenditure in execution of works

(A) The PIU, Silchar RR Division executed (January 2006 to May 2010) 22 road works (Total L: 97.139 Km) including 13 bridge works under 10 Packages<sup>29</sup> through different contractors at a total tendered value of ₹ 54.53 crore. Of which only two road works (L: 7.000 Km) were completed (Package No. AS 03-94) as of March 2016. As such, 20 road works with a total length of 90.139 Km remained abandoned at various stages<sup>30</sup> for periods ranging from four to 10 years. Scrutiny revealed that out of the remaining road length of 90.139 Km, 31.840 Km under seven road works was left without black-topping which was easily susceptible to damage due to their prolonged exposure to sun and rain, flood and vehicular movement etc., rendering the expenditure of ₹ 6.16 crore wasteful.

Thus, the Department could not provide all-weather road connectivity to 49 habitations with 57,527 rural population as planned.

(B) The PIU, Karimganj RR Division executed (July 2007) a road work “Kotamoni-Piplapunji Road” with two bridges under Package No. AS 13-23 through a contractor at the tendered value of ₹ 7.11 crore with the stipulation to complete the work by April 2008. Subsequently, a working estimate was prepared (December 2008) for construction of a causeway (CW) on the river Longai for the transportation

<sup>27</sup> Bhomoraguri II to Udmari Bazar (As 19-41), Kuhumtoli to NH 37 Rangagarah (AS-19-12), Nagaon district and NH-31 at Silkikhata to Kokrajhar district boundary road (AS-05-18), Dhubri district.

<sup>28</sup> Head of Programme Implementing Units.

<sup>29</sup> 1. AS 03-26; 2. AS 03-55; 3. AS 03-56; 4. AS 03-59; 5. AS 03-65; 6. AS 03-67; 7. AS 03-68; 8. AS 03-90; 9. AS 03-93; 10. AS 03-94.

<sup>30</sup> Earth Work: 74.824 km (83%); Granular Sub-base: 63.710 km (70.68%); Water Bound Macadam: 46.743 km (51.86%) Prime Coat & Seal Coat: 25.116 km (27.86%).



of construction materials. However, the SE, Cachar Road Circle, while vetting the proposal, stated that the CW would be functional only in the dry season and would be washed away during the rainy season. In spite of the SE's opinion (June 2008), a CW was constructed at a total cost of ₹ 29.20 lakh, outside the scope of the sanctioned amount, with the concurrence of the CE, PWD (R). The work was stopped due to damage caused to the CW by floods in 2010 and was ultimately terminated (January 2015) with a physical progress of 25 per cent due to fundamental breach of contract. Till March 2016, ₹ 1.10 crore (excluding the cost of CW) was paid to the contractor against the above work.

This had resulted in an infructuous expenditure of ₹ 1.10 crore incurred towards the work. Besides, the objective of providing all-weather road connectivity to seven habitations with a rural population of 5,733 remained unachieved.

### **2.2.10 Maintenance of roads**

Para 14.1 of the PMGSY, OM states that road maintenance is a routine work performed to upkeep pavement, shoulders and other facilities provided for road users as nearly as possible in its constructed condition and at least at an adequate level of serviceability. Periodical maintenance helps in preserving the pavement surface of the road. Under Para 17 of the PMGSY guidelines, State Governments are required to undertake the maintenance of the entire CN, particularly the road works constructed/upgraded under the PMGSY. The State Governments are required to develop sustainable sources of funding for undertaking the maintenance functions. In respect of the PMGSY, five years' 'Routine Maintenance' is contracted out along with the construction itself to the same contractor who is constructing the road. In respect of 'Through Route'<sup>31</sup> subject to PMGSY investment, further maintenance for a period of five years is to be ensured on Zonal contract basis, as per Para 17.3 of the PMGSY guidelines. The issues relating to poor/non-maintenance of roads during Maintenance Contract Period (MCP) noticed during audit have been discussed in the succeeding paragraphs.

#### **2.2.10.1 Non-execution of routine maintenance of roads during MCP**

In 13 selected PIUs under eight test-checked districts, it was observed in audit that the mandatory routine maintenance works of 224 Packages, completed during November 2005 to August 2015 and due for maintenance during 2010-16, had not been carried out within the five years post construction period, despite availability of funds of ₹ 23.92 crore to the PIUs for the purpose of carrying out routine maintenance in violation of the terms and conditions of the contract agreement, as shown in *Appendix-2.7*.

Due to deficiency in the management of maintenance contract, the roads falling within the five year MCP were poorly maintained, with deterioration of road surfaces and approach roads of bridges, development of potholes, rain-cuts, erosion of

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<sup>31</sup> Through routes are the ones which collect traffic from several link roads or a long chain of habitations and lead it to a market centre or a higher category road, i.e., the District Roads or the State or NH.

edges/side-berms, hard crust etc., reducing their intended optimal serviceability, thereby hindering smooth movement of the public and transportation. Deteriorated conditions of the roads due to their non-maintenance within the MCP have been depicted in the photographs below and discussed in the succeeding Paragraph.



### 2.2.10.2 Inadequacy in execution of routine maintenance works during the MCP

Against the amount of ₹ 81.50 crore sanctioned for maintenance of 732 Packages under eight test-checked districts during 2010-16, an expenditure of ₹ 16.76 crore (20.56 per cent) only was incurred, which indicated inadequacy in the execution of maintenance works despite the availability of funds there against as detailed in Table-2.7:

**Table – 2.7**  
**District-wise position of inadequacy in maintenance works during MCP**  
(₹ in crore)

| Sl. No.      | District  | No. of Packages involving maintenance | Total funds available | Expenditure incurred during 2010-16 |
|--------------|-----------|---------------------------------------|-----------------------|-------------------------------------|
| 1            | Chirang   | 66                                    | 6.38                  | 1.36                                |
| 2            | Dhubri    | 42                                    | 6.18                  | 0.25                                |
| 3            | Golaghat  | 129                                   | 12.74                 | 3.03                                |
| 4            | Karimganj | 65                                    | 4.98                  | 0.46                                |
| 5            | Lakhimpur | 87                                    | 11.75                 | 1.97                                |
| 6            | Nagaon    | 192                                   | 21.83                 | 7.00                                |
| 7            | Baksa     | 68                                    | 7.33                  | 2.02                                |
| 8            | Cachar    | 83                                    | 10.31                 | 0.67                                |
| <b>Total</b> |           | <b>732</b>                            | <b>81.50</b>          | <b>16.76</b>                        |

Source: Data furnished by the ASRB

Thus, owing to inadequacy in execution of routine maintenance during the MCP, the constructed roads were gradually deteriorating, causing great hardship in smooth movement and transportation to the rural population of the connected habitations.



On this being pointed out, the Department stated (November 2016) that the PIUs as well as the contractors were now being pressurised by the Department to carry out routine maintenance during the MCP.

### **2.2.10.3 Non-release of funds for post-maintenance of PMGSY roads**

State Governments are to build capacity in the District Panchayats to maintain rural roads, as also to devolve funds and functionaries to the Panchayats to enable them to manage maintenance contracts for the rural roads. The PIUs are to function as technical agencies to operationally manage the contracts with the District Panchayat approving the contracting out of maintenance, on a zonal basis, by prioritising the road works within the maintenance budget allocation.

The PMGSY roads completed till 2005-06, fall under post-maintenance by the State Government, from 2010-11 onwards. During the last six years (2010-16), however, the State Government did not release any funds for post-maintenance of PMGSY roads beyond the MCP.

### **2.2.11 Other points of interest**

#### ***Submission of 'Fake Bank Guarantee'***

In terms of Clause 46.1 of the Contract, the Contractors/Firms/Agencies, to whom the PMGSY works are allotted for execution, are required to deposit performance security (PS) equal to five *per cent* of contract price with the employer. Out of a total PS equal to five *per cent* of contract price, half is to be delivered to the employer not later than the date specified in the letter of acceptance and is to be issued in the form of Bank Guarantee (BG), while the balance/half PS is to be retained from each payment due to the contractor, until completion of the whole work. Further, as per Clause 45 of the Contract, the employer could grant (a) Mobilisation Advance, upto five *per cent* of the contract price; and (b) Equipment Advance, upto 90 *per cent* of the value of new equipment brought to the site.

(A) It was observed that 15 BGs/Short Term Deposit Receipts (STDRs) valued at ₹ 6.56 crore deposited between October 2005 and April 2009 by eight contractors/firms against the PSs, were fake. No recovery had been made from the defaulting contractors/firms (as of March 2016). The Department was contemplating to lodge a title suit in court against one defaulting contractor, while the ASRB directed the concerned PIUs to file FIR against five contractors/firms. In case of two defaulters, the ASRB took necessary steps to recover the amount. However, the amount remained unrealised as of November 2016.

(B) In the PIU, Lakhimpur State Road Division, Ghilamara, Package No. AS 15-65 was allotted to one contractor, who had submitted a fake BG of ₹ 24.53 lakh against Performance Security (PS) in violation of the GCC, which remained unrecovered till date (November 2016).

(C) In the PIU, Lakhimpur Rural Road Division, Package No. AS 15-23 was allotted (February 2006) to one firm, which took an advance of ₹ 23.89 lakh (Equipment Advance: ₹ 15.93 lakh + Mobilisation Advance: ₹ 7.96 lakh) by

submitting BGs of ₹ 24.00 lakh, which were subsequently confirmed to be fake. The work was terminated (January 2009) due to fundamental breach of contract. However, the Department could recover only ₹ 12.10 lakh (as of May 2016), resulting in non-recovery of advance of ₹ 11.79 lakh.

In reply (November 2016), the Department accepted the audit observation and stated that an FIR had been lodged against the defaulting contractor.

**(D)** In the PIU, Silchar Rural Road Division, Package No. AS 03-67 was allotted (February 2009) to a contractor, who took an advance of ₹ 2.60 crore by producing fake BGs. Before termination of the work, the Department could recover only ₹ 58.76 lakh (Mobilisation Advance: ₹ 19.58 + Equipment Advance: ₹ 39.18 lakh) against the above advance, leaving ₹ 2.01 crore yet to be recovered (March 2016).

It is evident from the above that the Department failed to exercise adequate control on financial management and to evolve any preventive measure/procedure to counter/block the submission of fake BGs by the Contractors. In spite of detecting the fact of submission of fake BGs, the authority released payments by extending undue financial benefit to the defaulting contractors at the cost of Government exchequer/scheme fund. Audit further observed that though such instances occurred seven to eleven years back, the Department did not take any corrective measures to avoid repetition of such instances. The Department had filed title suit, FIRs *etc.*, only during 2015 to recover the amount, the finalisation of which was awaited (November 2016).

Thus, failure to confirm the authenticity of the BGs, before allowing advance payments by the ASRB led to a loss of ₹ 8.94 crore<sup>32</sup> to the Government.

While accepting the audit observation the Department stated (November 2016) to have an FIR lodged against the defaulting contractor.

## 2.2.12 Quality Control, Monitoring and Evaluation

### 2.2.12.1 Quality Management

As per Para 15.1 of the PMGSY guidelines and Para 11.3 of the PMGSY OM, the State Government is the implementing authority of PMGSY programme. It is the sole responsibility of the State Government to ensure the quality of the road works for effective supervision as per the general guidelines issued by the NRRDA. All implementing agencies are to maintain a Quality Control Register for each work and to carry out the tests, as prescribed in the Quality Control Hand Book. A site Quality Control Laboratory has to be set up by the contractor for each Package, so that quality control tests can be conducted regularly.

For effective quality management, PMGSY guidelines envisage a three-Tier Quality Control Mechanism (QCM):

**First Tier:** in-house (PIU) quality control system which has crucial responsibility in the quality assurance system in determining the quality standard delivered by the contractors;

<sup>32</sup> ₹6.56 crore (A) + ₹0.25 crore (B) + ₹0.12 crore (C) + ₹2.01 crore (D)

**Second Tier:** an independent quality management unit setup by the State Government to improve the quality and effectiveness of the enforcement process for ensuring that the first tier quality control system is properly functional; carrying out quality tests to verify that the quality control system achieved the intended objectives; taking action to improve the process; and supervising deterrent and punitive measures in respect of the first tier and contractors etc., and

**Third Tier:** the NRRDA engages independent National Quality Monitors (NQMs) whose responsibility is to verify that the State’s quality management is adequate; their role is to guide the quality management team and give feedback on quality management shortcomings to enable systemic improvements.

In this connection it was observed that though the selected PIUs claimed to have performed First Tier Monitoring, no recorded documents in support of the monitoring process by the PIUs could be produced to Audit. Second Tier QCM was found in existence in the ASRB under the charge of one State Quality Coordinator (SQC) of the rank of Superintending Engineer. The responsibility of State Quality Monitor (SQM) was outsourced to one agency (UNISON-MMS). The issues relating to quality management have been discussed in the succeeding paragraphs.

**2.2.12.2 Inadequacies in quality control**

The main functions of the SQC are to co-ordinate and control the activities of the SQM and operationalise the Second Tier of the QM by drawing up programmes for SQM inspections in such a way that every work is inspected at least three times. The first two inspections of every work are to be carried out during the execution of work, spaced at least three months apart, and the last inspection should be carried out on the completion of every work, within one month of its completion.

It was, however, observed in audit that contrary to the above provision, as many as 92 ongoing/completed road works in the State had not been covered under SQM inspection even once, as on 31 March 2016.

Of the above, 37 works were executed by seven out of eight test-checked districts, as detailed in **Table – 2.8**.

**Table – 2.8**  
**Details of works with ‘Nil’ coverage of inspection by SQM**

| Sl. No. | Name of District | Sanction year                | No. of works | Package Nos.   | Status  |
|---------|------------------|------------------------------|--------------|--|---|
| 1       | Cachar           | 2005-06, 2008-09 and 2013-14 | 09           | AS03-23, 18, 142 (2 Nos.), 150 (3 Nos.), 145 and 123 | In progress for <2-12 months, Completed during 2014-15 and 2015-16. |
| 2       | Baksa            | 2013-14                      | 02           | AS 24-84(2Nos.)                                      | In progress for < 2 months.   |
| 3       | Dhubri           | 2006-07,2008-09 and 2013-14  | 05           | AS 14-145(2 Nos.),AS 05-100,AS 05-61 and AS 05-36    | In progress < 2 months to >12months.                                |
| 4       | Lakhimpur        | 2013-14                      | 10           | AS15-112,121,115,114,109,103 (2nos.)118 and117       | In progress for <2 months,2-6 months6-12 months.                    |
| 5       | Nagaon           | 2012-13, 2013-14             | 09           | AS19-334(3Nos.),326,278,230(2Nos.), 245 and 241      | In progress for< 2 months,2-6 months,>12 months.                    |
| 6       | Golaghat         | 2012-13                      | 01           | AS 08-130  | >12 months.   |
| 7       | Karimganj        | 2008-09                      | 01           | AS 13-67   | >12 months.   |
| Total   |                  |                              | 37           |  |   |

Source: OMMAS data/Monitoring Reports

Non-inspection of the above mentioned ongoing and completed works as per the scheme guidelines for periods ranging from two to more than 12 months reflected the deficient quality control management of the SQC, risking the quality of the executed works.

### **2.2.12.3 Action Taken Reports pending against NQM inspections**

In terms of the provisions of Three-Tier set up for quality management envisaged under Chapter 11 of the PMGSY OM, it is the basic duty of the SQC to obtain Action Taken Reports (ATRs) from the PIU within one month of inspection to ensure whether the grading of the inspected work had been communicated by NRRDA or not. Further, in case of communication of grading of a particular work to SQC, the compilation of collected ATRs was to be carried out and sent to the NRRDA within one month of receipt of grading of the work.

However, ATRs against 72 works under eight selected districts inspected by NQM during March 2011 to December 2015 and graded as ‘U’ (Unsatisfactory: 36 works) and ‘RI’ (Required Improvement: 36 works), were pending for submission to NRRDA (as of March 2016) as detailed in *Appendix-2.8*.

Thus, non-submission of ATRs by SQC for periods ranging from three months to five years after the inspection by NQM, reflected the deficient quality control management of the SQC, as also non-adherence to the QC guidelines of the NRRDA.

The Department stated (November 2016) that due to delay in rectification works by the contractors for various reasons; there were delays in submission of ATRs. It was, however, stated that efforts would be made to submit the ATRs at the earliest.

### **2.2.12.4 Quality Control Laboratories**

In terms of Para 11.7 of the PMGSY OM, the State Government is required to establish Field Level Quality Control Laboratories and District Level Laboratories (DLLs) in each district, to ensure the effectiveness of the testing process and accuracy of results of PMGSY works. Further, as per the Rural Road Manual, the DLLs are required to be provided with equipment and trained staff. In this regard, the Department stated that DLLs were established (2002-2007) in six<sup>33</sup> out of eight test-checked districts, except Baksa and Chirang.

Although the DLLs were stated to have been established, evidence of carrying out mandatory tests therein could not be furnished during physical verification of the DLLs, as no records or registers in support of conducting the tests in the DLLs could be produced to Audit. Instead, Quality Control Registers (QCRs) showing tests conducted in the field labs, established and maintained at site by the contractors, were shown to Audit. This indicated that the Department had to depend on Field Labs established and operated by the respective contractors during the execution of works.

<sup>33</sup> Lakhimpur, Golaghat, Dhubri, Nagaon, Silchar and Karimganj.

Further, out of six PIUs under the test-checked districts the periodical trainings in the Road Research Laboratory, Ambari, Guwahati had not been imparted in case of two districts/PIUs<sup>34</sup>, during the period 2010-16.

Thus, inadequate utilisation of the DLLs reflected the inadequacy in quality control mechanism of the Department.

#### **2.2.12.5 Pendency in uploading Lab report of field laboratories on Online Management Monitoring and Accounting System**

As per NRRDA guidelines (August 2010) for Quality Monitoring under the Second Tier, the SQM should check whether the requisite equipment for the testing of various items of ongoing works during their inspection, are available in the laboratory. The guidelines make it compulsory to upload at least one digital photograph on the Online Management Monitoring and Accounting System (OMMAS) of the corresponding field laboratory and its equipment, for each inspected ongoing work. Further, the NRRDA made a provision in OMMAS (July 2015), which requires the PIUs to record the date of establishment of field lab by the contractor and to upload its geo-reference photographs against each Package, which have to be validated by the SQC in OMMAS, through the SQMs during their field visits.

The records from uploaded data in OMMAS, however, revealed that there were 144 Packages<sup>35</sup> in eight selected districts, where uploading the data of lab reports were pending as on date (May 2016), reflecting inadequacy in the quality control mechanism of the Department.

#### **2.2.12.6 Shortfall in conducting pavement condition index survey**

In terms of para 14.9 of OM, pavement condition index (PCI) survey is to be conducted once in two years immediately after the rainy season in order to manage the rural road network for up-gradation and maintenance planning. During the period covered in audit (2010-16), however, the survey was found to be conducted only once during 2014-2015 in the eight test-checked districts.

Non-conducting of the biennial PCI survey reflected inadequacy in proper evaluation of road conditions thereby affecting the development of prioritisation criteria for budgeted maintenance funds.

In reply (November 2016), the Department accepted the audit observation regarding shortfall in conducting of PCI.

#### **2.2.13 Findings of Joint Physical Verification**

Joint Physical Verification (JPV), with departmental officials, of 23 Packages (25 roads and bridge works) executed by 13 PIUs under eight selected districts, were carried out during June to October 2015. Out of 25 road works, the surface of only

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<sup>34</sup> 1. Cachar (SRRD) & 2. Karimganj (KRRD).

<sup>35</sup> 1. Baksa:23, 2.Cachar:24, 3.Chirang:10, 4.Dhubri:30, 5.Golaghat:7, 6.Karimganj:18, 7.Lakhimpur:16 and 8. Nagaon:16.



one road<sup>36</sup> was found to be in good condition while the remaining 24 works (96 per cent) were found to be in poor condition. The major deficiencies noticed within the MCP were as under:

- road surfaces, side berms and edges were found to be disintegrated within the five year 'MCP' of the contractor;
- in many places, potholes had developed where rain water and mud was found accumulated;
- potholes/rain-cuts had developed in bridge approaches. causing hardship to users;
- no plantation work alongside the completed roads, as required under Para 6.9.6 of the OM, was found to be taken up, either departmentally or in convergence with other developmental programmes; and
- PMGSY signboard of permanent brick-masonry/concrete structure, required under Para 8.14 of the OM, was not found to have been erected at both ends of the road after their completion.

Photographic evidence in support of poor condition of some of the roads in the selected districts is given below:



In reply (November 2016), the Department stated that instructions had already been issued to the concerned EEs under test-checked districts to repair the damaged roads immediately.

### 2.2.14 Online Management Monitoring and Accounting System

The NRRDA has prescribed a software for PMGSY, known as the Online Management Monitoring and Accounting System (OMMAS). The OMMAS supports

<sup>36</sup> Construction of 'Road from Gossaigaon to Pakriguri' (Package No. AS 25-52) executed by the PIU Chirang R&B Division, Kajalgaon.



the accounting system and also enables the PIU, SRRDA to upload up-to-date field data for smooth running of the programme. In the process, the PIUs are required to make entry of Agreement details for original Contractors/balance work Contractors in OMMAS immediately after signing of Agreements. Such entries had not, however, been made by the PIUs of 16 districts in regard to 103 cases. In three of the eight test-checked districts, 36 cases (Cachar: 2, Karimganj: 14 and Nagaon: 20) of non-entry of agreement details/DPRs (34.95 per cent) were noticed, owing to which the payment vouchers also could not subsequently be entered in the OMMAS, thereby hampering the finalization of accounts for the State and submission of OMMAS based audit report to NRRDA, which had a direct impact on fund flow to the State.

The deficiencies indicated above were due to inadequate monitoring and supervision and thus, needed to be ensured for entering all the relevant entries relating to the agreements/contracts on the part of the Department for successful application of OMMAS in the State.

### **2.2.15 Conclusion**

The Performance Audit of the PMGSY revealed that in the year 2000, the State Government had initiated the preparation of DRRPs, the main compendium of the existing and proposed road network of a district for the purpose of implementation of the PMGSY. The DRRPs prepared under the auspices of P&RD Department during the initial stage of implementation of PMGSY, based on the Census Report of 2001, had not, however, been revised/updated since the commencement of the PMGSY in the state. Further, the main objective of the PMGSY programme was not achieved as a number of eligible habitations more than 1000 population were yet to be connected. Moreover, in contravention of the main provisions of the PMGSY Guidelines, many habitations below 1000 population had been connected in Stage-I despite the existence of unconnected habitations of 1000<sup>+</sup> populations in the State. In several instances, works were taken up from outside the Core Network and inadmissible works with excess road length were executed. For want of upgradation, assets created between 2000 and 2009, falling under the cycle of routine maintenance, were damaged/disintegrated for want of maintenance by the contractors. The Department failed to utilise the available PMGSY funds optimally and significant funds remained unutilized at the end of every financial year. Fake Bank Guarantees were found to have been deposited by some contractors against whom the Department had failed to take any legal action. The Department was compelled to propose foreclosure/dropping of a number of works, either due to non-availability of required 'Land' or wrong 'Road Alignment'. Owing to laxity on the part of the PIUs, as well as the Department, significant amounts of PMGSY funds, advanced for Mobilization/Equipment to contractors/firms, remained un-recovered. Instances of failure of Departmental officials on verification, inspection, data updation, taking penal action were also noticed during audit. Deficient quality control and monitoring were also observed in the implementation of the programme.

### 2.2.16 Recommendations

The following recommendations may be considered:

- *The Government may review and update the District Rural Road Plans.*
- *The department should take up the construction of roads according to prioritisation and categorisation. Effective steps should be taken to complete the works within the prescribed timelines.*
- *Enforcement of legal obligations on contractors/firms, for timely execution and completion of projects, may be ensured.*
- *The prescribed quality checks, by conducting the requisite inspections through the Three Tier QC Mechanism may be ensured and establishment of District level Laboratories equipped with trained staff/equipment may be considered.*

## Compliance Audit

### Agriculture Department

### 2.3 Compliance Audit of "Procurement Activities in Agriculture Department, Assam"

#### 2.3.1 Introduction

Agriculture forms the backbone of the economy of the State of Assam and accounted for 19.74 *per cent* of the State's income in 2013-14. Out of the total geographical area of 78.50 lakh hectares (ha) in the State, the total cropped area is 41.74 lakh ha (53.17 *per cent*), of which the area under food grains is 26.40 lakh ha (63.25 *per cent* of total cropped area). Various Government schemes, such as the Rashtriya Krishi Vikash Yojana (RKVY), National Food Security Mission (NFSM), National Agricultural Extension Programme (NAEP) *etc.*, are being implemented in the state of Assam. For smooth implementation of these schemes, the Department of Agriculture procures and supplies agricultural inputs, equipment and machinery to farmers at subsidised rate. These agricultural inputs, equipment and machinery are purchased in bulk by the Director of Agriculture (DoA), Assam, for being supplied to the District and Sub Divisional level functionaries.

Compliance Audit of the "Procurement activities in the Agriculture Department" was carried out with the objective of assessing whether:

- Procurement was made in a planned manner according to the requirements.
- Norms of financial propriety were followed during procurement; and
- Quality control over the purchases was effectively implemented.

#### 2.3.2 Scope and Methodology of audit

Records in the Directorate of Agriculture and Directorate of Horticulture and Food Processing, Assam for the period from 2011-12 to 2015-16 were test-checked during March to May 2016. Further, records of four District Agriculture Officers (DAOs), *viz.*, Goalpara, Kamrup (R), Kamrup (M) and Bongaigaon, were also checked for verifying receipt of materials procured.

The audit findings have been discussed in the succeeding paragraphs:

### **2.3.3 Deficiencies in Procurement Planning**

The Department did not prepare any perspective plan for systematic implementation of the schemes. For effective implementation of the schemes, the District Agriculture Officer (DAO) and Sub-Divisional Agriculture Officer (SDAO) were to prepare the Annual Action Plans (AAPs) based on their priorities and potential to execute the programmes. It was revealed that the Director of Agriculture had prepared a consolidated AAP covering the whole State and the AAPs for the period 2013-14 to 2014-15 for implementation of different schemes were prepared without obtaining inputs from the district/sub-divisional level implementing units. Consequently, targets were fixed for the implementing units without assessing field level requirements and feasibility. This resulted in poor progress in the execution of schemes.

Audit also observed that:

- The Directorate of Agriculture (DoA) placed 11 supply orders to the National Seed Corporation (NSC) for supply of 36,332 quintals of Black Gram Seed under NFSM-Pulse for 2015-16, for which the total sowing area required was 1.65 lakh hectares. Whereas, the total existing Pulse Area in Assam was only 1.13 lakh hectares. This indicated that the fixing of district level targets was unrealistic.
- The ideal time for sowing of mustard was middle of October to middle of November<sup>37</sup>. The DoA, however, placed supply order for the supply of mustard seeds under NAEP-III (Mission Double Cropping for the year 2014-15) to the Assam Seed Corporation Limited (ASCL) only on 27 October 2014 with the stipulation that the supply be completed within 13 November 2014. The ASCL supplied 1,064 quintal seeds between 29 November 2014 and 2 January 2015, with delays ranging from two to seven weeks after the sowing season, which indicated lack of planning for efficient implementation of the scheme.

### **2.3.4 Financial Performance**

Procurement of agricultural inputs forms a major component of any agriculture scheme. The Government of India and State Government provide funds for procurement under plan head for implementation of various schemes/ programmes. The details of funds received for implementation of various agricultural schemes, during the period 2011-12 to 2015-16 vis-à-vis expenditure incurred for procurement activities were as under:

| Year         | (₹ in crore)                              |                      |               |
|--------------|---|----------------------|---------------|
|              | Funds received for procurement activities | Expenditure incurred | Savings       |
| 2011-12      | 250.10                                    | 197.32               | 52.78         |
| 2012-13      | 491.19                                    | 449.36               | 41.83         |
| 2013-14      | 358.47                                    | 322.32               | 36.15         |
| 2014-15      | 385.06                                    | 336.81               | 48.25         |
| 2015-16      | 231.09                                    | 194.38               | 36.71         |
| <b>Total</b> | <b>1,715.91</b>                           | <b>1,500.19</b>      | <b>215.72</b> |

Source: Departmental records

<sup>37</sup> Source: 'Package of Practice for crops of Assam' published (2009) by the Assam Agriculture University.

Release of funds at the fag end of each financial year was the main reason for funds remaining un-utilised.

### 2.3.5 Release of payments in violation of Supply Order conditions

Audit observed instances of supplies made to DoA, where terms and conditions of the supply orders had not been observed, resulting in extra expenditure, as indicated in the succeeding paragraphs:

#### (A) Supply of Tractors

As per the scheme guidelines of the Farm Mechanization Programme of Government of Assam (GoA) for procurement of tractors, the selected beneficiaries should first deposit their respective shares to the Dealers concerned, following which the DoA will release the Government subsidy at the rate of ₹ 3.25 lakh per tractor or fifty *per cent* of the cost of the tractor, whichever is less on receipt of documents duly countersigned by the competent authority at district/sub divisional levels. GoA sanctioned (February 2015) ₹ 649.00 lakh for the year 2014-15, out of which the DoA released (March 2015) Government share of ₹ 188.50 lakh to nine firms towards the subsidy for the supply of 58 tractors without obtaining required satisfactory certificate from the president/secretary of the concerned agro service group.

Besides, scrutiny of records pertaining to 16 tractors involving release of Government subsidy of ₹ 52 lakh, which were shown as having been supplied (May 2015) to EE, Agriculture offices by M/s J.K. Engineering & Agro Service, Guwahati revealed that satisfactory certificates in respect of five tractors were issued by the President/Secretary of the concerned agro service group while remaining 11 tractors shown as supplied at two or more different locations in respect of which satisfactory certificates were not available were either bearing the same chassis and engine numbers of the five tractors or duplicate numbers and therefore, release of subsidy (₹ 35.75 lakh) against the 11 tractors (*Appendix-2.9*) to the supplying firm was susceptible to fraud.

On this being pointed out, the DoA ordered for an enquiry into the matter. The report of the enquiry was awaited (November 2016).

#### (B) Supply of Liming materials

Application of ameliorants<sup>38</sup> to treat acidic soil, was one of the components under NFSM. As per the operational guidelines, soil fertility status of the selected field should be known well in advance for deciding the use of fertilizer and soil ameliorants. It was observed that no periodical soil tests were conducted to assess the pH<sup>39</sup> value before taking the decision on the quantity of limes to be used for the treatment of soil. The National Bureau of Soil Survey and Land Utilisation Planning (NBSS & LUP), a research organisation under the Ministry of Agriculture, GoI, had conducted Soil survey before starting the NFSM programme and DoA had fixed the quantity of lime to be used based upon that report. In terms of NFSM Operational

<sup>38</sup> Ameliorants (lime, borax *etc.*) are chemicals which are applied to improve the quality of the soil and thereby improve plant growth.

<sup>39</sup> The pH value of soil gives the indication of the acidity or alkalinity of the soil.

Guidelines regarding application of lime/liming material and micronutrients in rice, an assistance of ₹ 500 per ha or 50 per cent of the cost of lime/liming material, whichever is less, was to be given to the farmers.

Audit observed that DoA placed supply order (September 2014) of liming materials to M/s JKR Enterprise for supply of 18,114 MT @ ₹ 2,760 per MT in 13 selected districts. The total allotment of liming material of 18,114 MT was bifurcated into two categories, as Government and farmers' share of 9,057 MT each. The supply order also specified that the Directorate was liable to pay for the quantity against the Government share only and the farmers' share was to be realised by the firm directly from the farmers, after delivering the full quantity of lime, as per allotment.

A scrutiny in this regard revealed that the firm supplied (September/ October 2014) 8,023 MT of liming materials to the farmers and claimed full value of materials amounting to ₹ 221.44 lakh<sup>40</sup>, instead of ₹ 110.72 lakh due, being 50 per cent of the cost of materials. The DoA paid (January 2015) the claim in full, resulting in excess payment of ₹ 110.72 lakh, made to the supplier.

### **2.3.6 Fraudulent claims settled without proper verification**

Although delivery of materials against the supply orders was required to be verified, both for the quality and quantity, before the payments were released, the same was not done by the DoA in the following cases:

- As mentioned in para 2.3.5 (b) above, M/s JKR Enterprise supplied (September/October 2014) 8,023 MT of liming materials and was paid ₹ 221.44 lakh by the DoA upon delivery shown against the consignments. However, cross check of the challans, with reference to the registration details of the delivery vehicles obtained from the office of District Transport Officer (Registration & License), Kamrup, revealed that, in 12 cases involving materials and transportation costs amounting to ₹ 14.79 lakh, the registration numbers of trucks embodied in the challans actually pertained to motor cycles/auto rickshaws/Taxis/three wheeler, pick up vans. This indicated that the payment of ₹ 14.79 lakh was made against fictitious claims. (*Appendix-2.10*).
- In compliance with supply order placed through Assam Seeds Corporation Limited (ASCL), M/s Lakshya Traders claimed supply of 27 quintals of Tarun jute seeds to the Sub Divisional Agriculture Officer, Pathsala, Barpeta, through a truck with a registration Number of a Maruti Car, rendering the payment of ₹ 2.44 lakh, shown as having been made to the supplier, fictitious as 27 quintals of jute seeds could not be transported through a Maruti car.
- DoA placed (December 2015) supply order to M/s Monsut Chem Industries, Guwahati, for supply of 36,546.80 quintals vermi compost, under the scheme 'Bringing Green Revolution in Eastern India' (BGREI) 2015-16 (Summer Paddy) to 14 District Offices, against which the firm claimed supply of 35,899.80 quintals by

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<sup>40</sup> ₹2,760 x 8,023 MT= ₹221.44 lakh.



trucks to different field offices. Cross verification of the types of vehicles which were shown as having used for the supply with the records of the District Transport Officer (Registration & License), Kamrup, Guwahati revealed that the registration numbers indicated against the 14 trucks, reported to have transported 1,851 quintals of vermi compost valuing ₹ 11.38 lakh were actually pertaining to motor cycles, private cars, three wheelers passenger autos *etc.*, which rendered the veracity of the entire expenditure of ₹ 11.38 lakh doubtful (*Appendix-2.11*).

Government needs to verify all cases of payment to identify fraudulent payments and to initiate action to reduce the weaknesses in the system

### 2.3.7 Purchase of seeds at higher cost

- As per the Memorandum of Understanding between DoA and the Assam Seeds Corporation Limited (ASCL), a State level Public Sector Company, one *per cent* transportation cost and four *per cent* Corporation margin plus five *per cent* Value Added Tax (if applicable) will be provided over and above the lowest tendered rate in the event of purchase of seeds from ASCL. For supply of seeds for the year 2014-15, the Departmental Purchase Committee (DPC) of the DoA selected M/s Lakshya Traders, being the lowest tenderer, for the supply of certified jute seeds (Tarun Variety) at ₹ 7,499 per quintal. As the seeds were being procured through ASCL, the rate should have been fixed at ₹ 8,248.90 (₹ 7,499 + four *per cent* corporation margin + one *per cent* transportation cost + five *per cent* Value Added Tax). Scrutiny of the relevant records revealed that the DoA placed (February 2015) orders for procurement of 3,356.25 quintals jute seeds (Tarun variety) at the rate of ₹ 9,023.11 per quintal, which was higher to the extent of ₹ 774.21 (₹ 9,023.11 - ₹ 8,248.90) per quintal over and above the lowest tendered rate. The ASCL supplied 3,125.50 quintals against the ordered quantity, resulting in expenditure of ₹ 24.20 lakh<sup>41</sup> which was avoidable.

- DoA placed supply order (June 2015) to the National Seeds Corporation Limited (NSC) for supply of 15,316 quintals (Government Share) of High Yielding Variety (HYV) paddy seeds (Swarna Sub-1) within 7 July 2015 at the rate of ₹ 4,500 per quintal. However, NSC could supply only 15,025.70 quintals Swarna Sub-1 seeds within the stipulated time, leaving a balance of 290.30 quintals to be supplied. Scrutiny of records revealed that DoA agreed for supply of another variety of paddy seeds (Naveen) by the NSC against the balance undelivered quantity of Swarna Sub-1. Accordingly, NSC supplied (March 2016) 290.30 quintals HYV (Naveen) paddy seeds through their authorised dealer at the same rate of ₹ 4,500 per quintal. Scrutiny further revealed that the Departmental Purchase Committee (DPC) under the DoA had previously selected (August 2015) two lowest bidders<sup>42</sup> for the supply of HYV (Naveen) paddy seeds for the year 2015-16 at the rate of ₹ 3,500 per quintal. Had the department procured the balance quantity of 290.30 quintal HYV Paddy from the lowest bidders at the rate of ₹ 3,500 per quintal, the department could have saved

<sup>41</sup> (₹774.21 x ₹3,125.50 quintals).

<sup>42</sup> M/s JK Commercial and M/s Trade Line.



₹ 2.90 lakh paid in excess of the prevalent rates for another variety of seeds supplied by the NSC.

### **2.3.8 Avoidable excess expenditure**

While finalising (December 2015) the rates invited through a tender for the procurement of Zinc Sulphate, the Departmental Purchase Committee (DPC) under the DoA found the rate of ₹ 3,720 per quintal quoted by the authorised dealers<sup>43</sup> to be lower than ₹ 4,850 per quintal quoted by the manufacturer M/s Progressive Fertichem, who also participated in the tender process. The DPC however, decided to purchase the product directly from the manufacturer at the higher quoted rate, as the Committee concluded that selecting a rate below the rate offered by the manufacturer or the original source might have an impact on the quality of the supplied goods and therefore, did not consider the lowest tendered offer.

It was further observed that the manufacturer subsequently, expressed inability to supply the Zinc Sulphate and, on its request, the Department purchased (between December 2015 and January 2016) 11,977 quintals of Zinc Sulphate, at the rate quoted by the manufacturer from an authorised dealer, M/s Hitesh Enterprise, who had not even participated in the tendering process though the lowest (M/s BSM Agency) and second lowest (M/s Darjeeling Gardens) bidders were also authorised dealers of the same manufacturer. The entire payment of ₹ 5.81 crore (₹ 4,850 x 11,977 quintals) was made in March 2016.

Since the Department did not purchase the above commodity directly from the manufacturer, the Department should have preferred the lowest tenderer (M/s BSM Agency, the authorized dealer of the same manufacturer) who quoted ₹ 3,720 per quintal, instead of opting to purchase the same from M/s Hitesh Enterprise, a non-participant dealer, at the higher rate of ₹ 4,850 per quintal. This resulted in excess expenditure of ₹ 135.34 lakh (*Appendix-2.12*), which was avoidable.

### **2.3.9 Purchase of Grinding Mills at higher rates without any market survey**

Based on a proposal submitted (July 2015) by the DoA, GoA sanctioned (January 2016) ₹ 474.70 lakh under the scheme 'Women Welfare as Gender Responsive Budget', during 2015-16. The DoA decided to distribute 548 Spice-cum-Pulse Grinding Mills (Pulveriser-2), at 100 *per cent* subsidy to Women Self Help Groups (SHG), under the scheme, through the District Officers. The NIT was floated (December 2014) by the Directorate of Horticulture and Food Processing (DoHFP) and the lowest rate per Pulveriser-2, offered by M/s J.K. Commercial was fixed at ₹ 86,625 (including five *per cent* VAT). The DoA adopted this rate and placed the supply orders (January 2016) on M/s J.K. Commercial for supply of 548 Mills to 26 different districts, at the above rate, without going for fresh tendering. The firm supplied 548 Mills to the districts in March 2016. Accordingly, the DoA paid an amount of ₹ 118.68 lakh (including VAT) for the supply of 137 Mills against the

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<sup>43</sup> M/s BSM Agency (lowest) and M/s Darjeeling Gardens Private Limited (second lowest).

Fixation of Ceiling (FoC) received, while payment for the balance quantity of 411 Mills, worth ₹ 356.03 lakh, was yet to be made (September 2016).

On cross verification (April 2016) of records of the Commissioner of Industries & Commerce, Assam, Audit observed that the Commissioner had procured (March 2015) 42 Grinding Mills (Pulveriser-2) of the same make and specifications at the rate ₹ 33,840 each including all taxes from M/s TFS Tele System. It was revealed that M/s J.K. Commercial also participated in this tender process and offered the rate of ₹ 47,800 each (including VAT) for the Grinding Mill. It was evident that, in the instant case, the rate offered by M/s J.K. Commercial (₹ 86,625), was accepted by the DPC (February 2015) of the DoHFP being the lowest, without any market survey and analysis, although the same item was procured at a much lower rate (₹ 33,840 each, including all taxes), by a sister Department, during the same period.

Thus, the injudicious decision of the department to procure Pulveriser-2 from M/s J.K. Commercial, without assessing the competitiveness of rates, not only resulted in extra avoidable expenditure of ₹ 72.32 lakh<sup>44</sup> on account of payment of 137 units of Pulveriser-2, but also created a further liability of ₹ 356.03 lakh, of which ₹ 216.95 lakh<sup>45</sup> was also avoidable.

### 2.3.10 Additional burden to the beneficiaries

As per the Annual Action Plan 2010-11 of the DoA, Government assistance per “Row Marker (Manual)”<sup>46</sup> to the beneficiaries was ₹ 1,500 per unit. Audit observed that the Chief Engineer (Agriculture) invited (December 2011) tenders for supplying Small Agricultural Implements & Accessories like MB Plough, Row Marker (Manual), spade, sieve, khurpi *etc.*, (13 items). Out of the 18 bidders who participated, 12 responded with the required specifications for supplying the Row Markers (Manual), of which six bidders quoted the lowest rate of ₹ 1,755. The DPC, however, accepted (10 January 2012) the 3<sup>rd</sup> lowest rate (₹ 2,350), which was quoted by M/s Fabricon Structurals without recording any reason for rejecting the lowest rate.

Scrutiny of the records of the DoA revealed that the Director placed (21 February 2012) supply order for 3,546 Row Markers (Manual) at the rate of ₹ 2,350 (3<sup>rd</sup> lowest rate) to five suppliers, including four bidders who had quoted the lowest rate on the personal request (17 February 2012) of these suppliers. Thus, due to rejection of the lowest rate and issue of the supply order at higher rate *i.e.*, at 3<sup>rd</sup> lowest rate, the Department created an additional financial burden of ₹ 21.10 lakh to the beneficiary farmers (**Appendix-2.13**), which could have been avoided had the “Row Marker” been purchased at lowest rates.

No reply had been received in audit (November 2016).

<sup>44</sup> (₹86,625- 33,840)X 137 = ₹72.32 lakh.

<sup>45</sup> (₹86,625- 33,840)X 411 = ₹216.95 lakh.

<sup>46</sup> Row Marker (Manual) is a manually operated agricultural implement which is used to mark the rows in the paddy field for paddy transplantation.

### **2.3.11 Extra subsidy borne by the Government**

#### **(A) Supply of Battery Operated Sprayers**

The Director of Horticulture placed a supply order (November 2014) on M/s Khusboo Enterprises (lowest rate of ₹ 4,250.00 per unit, excluding five *per cent* VAT), for supply of 5,602 Battery Operated Sprayers (BOS) under the sub-scheme 'Bringing Green Revolution to Eastern India (BGREI)', under RKVY during 2014-15 for supply in 25 districts. The material was required to be supplied within 20 days from the date of issue of supply order. As per the scheme guidelines, the subsidy amount should not exceed 50 *per cent* of the cost of the BOS, subject to a maximum of ₹ 3,000 per Sprayer.

Audit observed that the supplier made supplies (November 2014) to only 20 out of the 25 districts. Also, against the total allotment of 4,522 BOSs for the 20 districts, for which subsidy amount was ₹ 100.90 lakh, only 2,261 BOSs were supplied. Scrutiny of the related bills, vouchers, invoices, APRs<sup>47</sup> and duly receipted challans revealed that, as against the 50 *per cent* Government subsidy required to be paid, the DoA paid (January 2015) the entire subsidy of ₹ 100.90 lakh to the supplier, which was tantamount to 100 *per cent* of the total cost of the 2,261 Sprayers. During cross verification with the records of the four DAOs (Goalpara, Kamrup (R), Kamrup (M) and Bongaigaon), it was also found that each DAO had received 100 BOSs against the allotted 200 BOSs and the distribution of the same to the beneficiaries was in progress (January 2015). The district-wise allotments made and actual quantities of BOSs supplied under BGREI 2014-15, have been shown in **Appendix-2.14**.

Thus, due to payment of Government subsidy meant for the full quantity of 4,522 BOSs against the actual supplied quantity of 2,261 BOSs, the DoA incurred an excess expenditure of ₹ 50.45 lakh beyond the prescribed norms.

#### **(B) Supply of water pipes**

As per guidelines of the scheme 'National Food Security Mission-Pulses', maximum financial assistance of ₹ 15,000 per farmer for the purchase of 800 running metre (RM) pipes or 50 *per cent* cost, whichever is less, shall be provided as Government assistance, for carriage of water from the source to the farmers' field. GoI sanctioned (October 2011) ₹ 378 lakh, for implementation of the above scheme, for the year 2011-12, and GoA released (December 2011) the above amount to the DoA.

Audit observed that the DoA issued supply orders (February 2012) to six suppliers, for supply of 1,22,221 RM pipes, to 960 beneficiaries in 10 districts of Assam on the condition that the Director was liable to pay the quantity against the Government share only and the farmers' share was to be realised directly from the farmers, after delivering the full quantity of pipes as per allotment. Further, in cases where a farmer purchases less than 800 RM pipes, the assistance was to be reduced proportionately. The supplier was, however, liable to supply the full quantity (Government share + farmer's share) of materials to the farmers as per admissible quota (Maximum 800

<sup>47</sup> Actual Payee Receipts.

RM pipes per farmer) or their required quantity for availing Government assistance at the rate of ₹ 15,000 per farmer or 50 per cent of the cost of pipes whichever is less.

Scrutiny of records revealed that the DoA made a district-wise allotment of the materials to be supplied under 'Government share' only. The suppliers submitted (March/ April 2012) bills showing supply of Government share only and the District Agriculture Officers (DAOs) also acknowledged the receipt of supplied quantity showing Government share only. This negated any evidence of supply of the farmers' share of pipes, in violation of the stipulation that suppliers were eligible for 50 per cent of the cost of pipes supplied to the beneficiary. The details of supplier's bills preferred by suppliers have been given in **Appendix-2.15**. The DoA, however, instead of paying for the Government share of ₹ 82.50 lakh (50 per cent of the cost of pipe supplied), paid (May/June 2012) ₹ 165.00 lakh against the claims of the suppliers, which resulted in an extra and irregular payment of ₹ 82.50 lakh beyond the norms as per scheme guidelines.

### 2.3.12 Quality control

It was observed that though there were 13 Soil Testing Laboratories located in different districts of the State, no soil tests were being conducted annually to assess the quantity of fertiliser and micronutrient required for the soil. The DoA was using the 'Package of Practice'<sup>48</sup>, prepared by Assam Agriculture University in 2009. On these being pointed out in audit, the DoA stated (May 2016) to enquire into the matter, the outcome of which was awaited (November 2016).

### 2.3.13 Conclusion

There were no codified Purchase Manuals containing detailed purchase procedures, guidelines and proper delegation of power in the Directorate, in the absence of which the Directorate could not ensure transparency and economy in procurement. The Procurement Plan should take into account the requirements of the field formations for it to be realistic, which was not being done as was seen in few instances. To streamline the process, there was a need to adopt e-Procurement plan. No soil tests were being conducted annually to assess the quantity of fertiliser and micronutrient required for the soil. There was absence of control checks over the quantity and the quality of materials delivered at the District levels and payments were found to be released without ensuring the veracity and the authenticity of the claims.

### 2.3.14 Recommendations

- *A codified purchase manual containing detailed purchase procedures, guidelines and proper delegation of power, needs to be prepared.*
- *Steps need to be taken to adopt e-Procurement.*

<sup>48</sup> 'Package of Practices' for Crops of Assam is a book published by the Assam Agriculture University, in an endeavour to change the agriculture economy from a deficit to surplus state thereby improving the quality of life of the farmers of the state. In doing so, production technologies generated by Assam Agricultural University, in particular, and other research organisations, in general, are introduced among the farmers backed by appropriate policy support. A good number of new crop varieties and technologies are incorporated in this book for extension of machinery to farming community to boost up production and productivity.

- *The “Package of Practice” needs to be updated annually, to assess the required quantities of fertiliser and micronutrient.*

## **Public Works Department**

### **2.4.1 Unproductive expenditure**

#### **Lack of proper planning prior to commencement of the work, led to expenditure of ₹ 102.50 lakh remaining unproductive.**

An estimate was prepared by the Public Works Department for construction of a “RCC Bridge over river Bharalu on approach road to proposed cricket stadium at Barsapara, Guwahati from Embankment & Drainage (E&D) Bharalu Road.” The proposed RCC Bridge was to provide facility for movement of 10,000 spectators from western side of the stadium and was to be an integral part of the connectivity to the stadium as well as over all road connectivity network of the comparatively underdeveloped part of the greater Guwahati City.

The administrative approval for the construction of RCC Bridge alongwith approach roads (23 December 2011) and technical sanction (7 September 2012) were accorded for ₹ 148.53 lakh under untied Special Central Assistance (SCA)-Plan for 2011-12. The approved estimates included an amount of ₹ 11 lakh being the lump-sum cost of shifting of electric posts, re-erection and illumination *etc.*, on the approach road of the bridge.

Scrutiny of records (January 2016) of the Executive Engineer (EE), PWD (Roads), Guwahati City-I Division revealed that the department awarded (17 May 2012) the work to a contractor (M/s Modern Construction) at a bid price of ₹ 139.70 lakh with the stipulation to complete the work within nine months from the date of issue of the work order. The contractor commenced the work on 24 May 2012. However, after achieving 75 *per cent* of physical progress with an expenditure of ₹ 102.50 lakh, the contractor stopped (August 2013) the work due to non-shifting of electric poles from the site of the approach road.

Further scrutiny of records revealed that on the request (December 2013) of EE, PWD (R), the Assam Power Distribution Company Limited (APDCL) had submitted an estimates for an amount of ₹ 17.69 lakh for shifting the electrical poles from the alignment of the approach road as Deposit Work. The EE, PWD (R) expressed (July 2014) the department’s inability to bear the cost of shifting due to paucity of funds and made a request to shift the same from APDCL’s own resource. However, till date neither any payment was made by the PWD nor APDCL had shifted the electrical poles from the alignment of the approach road (January 2016).

It was evident that, due to lack of proper planning in handing over of clear work site to the contractor prior to commencement of the work, the bridge could not be put to use for the last three years rendering the expenditure of ₹ 102.50 lakh spent on the construction of the bridge unproductive. Further, the possibility of completion of the

balance work within the original estimate was remote considering the element of cost/price escalation which could not be ruled out.

Thus, intended objective of providing alternate approach to the stadium and strengthening of the overall connectivity of greater Guwahati City could not be achieved despite incurring an expenditure of ₹ 102.50 lakh, which remained unproductive.

The matter was reported to Government in May 2016; their reply had not been received (November 2016).





***CHAPTER-III***

***GENERAL SECTOR***

***Performance Audit of "Management of Prisons"***

***COMPLIANCE AUDIT***



## CHAPTER-III GENERAL SECTOR

### 3.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2016 deals with the findings on audit of the State Government units under General Sector.

During 2015-16, against total budget provision of ₹ 9,912.16 crore, total expenditure of ₹ 4,171.84 crore was incurred by 11 departments under General Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in **Appendix – 3.1**. Moreover, in respect of three more heads of accounts *i.e.*, Pension and other retirement benefits, Public Service Commission; and Loans to Government Servant, the expenditure of ₹ 5,983.32 crore was incurred against the budget provision of ₹ 6,303.73 crore (**Appendix – 3.2**).

#### 3.1.1 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/complexity of activities, level of delegated financial powers, assessment of overall internal controls, *etc.*

After completion of audit of each unit on a test-check basis, Inspection Reports containing audit findings are issued to the heads of the departments. The departments are to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies are received, audit findings are either settled based on reply/action taken or further action is required by the audited entities for compliance. Some of the important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for laying on the table of the Legislature.

The audits were conducted involving expenditure of ₹ 5,467.06 crore (including expenditure of earlier years) of the State Government under General Sector. This chapter contains one Performance Audit of “Management of Prisons” and eight paragraphs including Compliance Audit of 'Assam Trade Development Fund', three general paragraphs and four Compliance Audit paragraphs.

## PERFORMANCE AUDIT

### Home Department

#### 3.2 Performance Audit of "Management of Prisons"

*The management and administration of prisons falls exclusively under the control of the concerned State Governments which is governed by the Prisons Act, 1894 and Prisoners Act, 1900. The Model Prison Manual (MPM), 2003 issued by Government of India (GoI), contains detailed guidelines for streamlining prison administration and the reform of prisoners. The main purpose of establishing prisons is to confine*

*offenders committing offences under various laws. In Assam, apart from providing custodial care and detention to offenders, the State Government also undertook planned programmes aimed at reforming them, as a part of the process of social reclamation. As of 31 March 2016, there were 31 prisons in Assam headed by the Superintendents of Jail (30 Jails) and a Magistrate (one Jail).*

*A performance audit of the Management of Prisons in the State was conducted to assess the efficacy of the management and the administration of Prisons in Assam with reference to relevant provisions of the Prisons Acts and Manuals in vogue. The audit revealed a number of significant issues including those related to prisoners' amenities and prisons safety, weak reform process, instances of delay in execution of civil works, financial mismanagement, overcrowding in jails, existence of a large number of vacancies at the functional level of security staff as well as periodic inspections of prisons not being carried out. Further, the Prison Department did not carry out any survey to identify the thrust areas requiring immediate intervention. Significant findings are as under:*

### ***Highlights***

**Funds aggregating to ₹ 49.15 crore remained unspent during 2011-16, owing to excess provisioning towards salary against vacant posts and release of funds at the fag end of the years.**

*(Paragraph 3.2.9.1)*

**Prison security faced challenges due to acute shortage of guarding staff, non-availability of weapons/antiquated weaponry, insufficient height of boundary walls, as well as in the absence of watch towers and security equipment. 68 escapes were registered during the years 2012 to 2015.**

*(Paragraphs 3.2.11.2 and 3.2.11.3)*

**Management of registered capacity utilisation was imbalanced as there was overcrowding of inmates in 18 jails, while the registered capacity of 12 jails remained unutilised throughout the period of 2012-16.**

*(Paragraph 3.2.12.1)*

**Despite overcrowding of jails, with 60 per cent of the total population of inmates comprising of Under Trial Prisoners (UTPs), Under Trial Review Committees meant for reviewing the duration of imprisonment of UTPs, did not function in 15 jails during the entire period covered by Audit.**

*(Paragraph 3.2.12.3)*

**Against an average of 8,425 inmates each year during 2011-2015, vocational training was imparted only to 349 inmates (4 per cent) and educational training to 1,508 inmates (18 per cent) during each of the last five calendar years ending December 2015.**

*(Paragraph 3.2.14.2)*

**The State Advisory Board, the Prison Development Board and the Board of Work Programme and Vocational Training, required to be constituted with a view to improving the efficiency and functioning of prisons in the State, were yet be constituted.**

*(Paragraphs 3.2.17.2, 3.2.17.3 and 3.2.17.4)*

### 3.2.1 Introduction

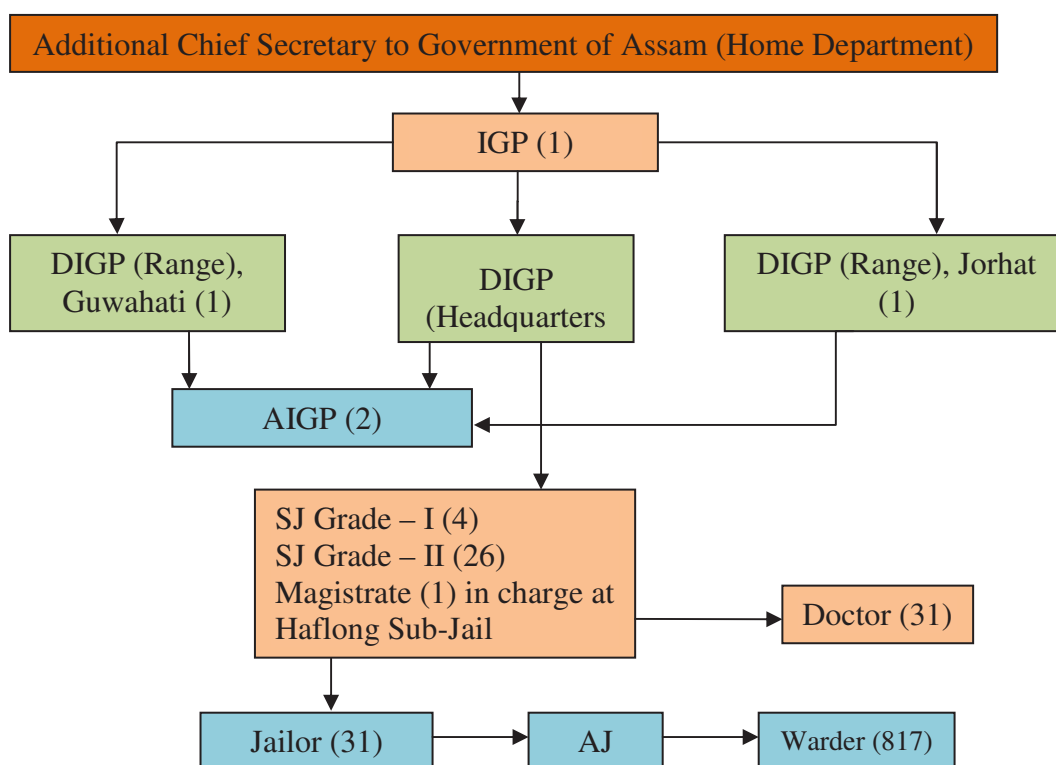
The management and administration of prisons falls exclusively under the control of the concerned State Governments which is governed by the Prisons Act, 1894 and Prisoners Act, 1900. The main purpose of establishing prisons is to confine offenders committing offences under various laws.

As of 31 March 2016, there were 31 prisons (six Central Jails, 22 District Jails, one Special Jail, one Open Air Jail and one Sub-divisional Jail) Of these, 30 jails are headed by the Superintendents of Jail (SJs), while one jail (Haflong Sub-divisional Jail) is headed by a Magistrate in-charge. Category wise strength of jails as per Model Prison Manual issued by GoI *vis-à-vis* actual strength of inmates etc; in various Jails in Assam is given in *Appendix-3.3*.

### 3.2.2 Organisational Set-up

The prisons in the State function under the Home Department, administered by the Additional Chief Secretary to the Government of Assam (GoA). The Inspector General of Prisons (IGP) is the head of prisons in Assam and is assisted by one Deputy Inspector General of Prison, Headquarters (DIGP, Headquarters); two DIGPs (Range), stationed at Guwahati and Jorhat; and two Assistant Inspectors General of Prisons (AIGPs). The Superintendents of Jail (SJs) of each of the 30 jails (other than the Sub-divisional Jail at Haflong), are assisted by Jailors, Assistant Jailors (AJs), Head Warders and Warders, while the Magistrate (in-charge) of the sub-divisional jail at Haflong is assisted by an Assistant Jailer, Jailer and Warders.

#### Organogram



Source: Information furnished by Department



### **3.2.3 Scope of audit**

The Performance Audit covering the period from 2011-12 to 2015-16 was carried out between March and June, 2016, and included detailed check of records pertaining to the Home Department, GoA; Office of the IGP, Assam; records of the works (building of Jails and quarters etc.) relating to the prisons undertaken by the Assam Police Housing Corporation Limited (APHCL) which carries out the construction of building and quarters for the various Government Departments including prisons; and 11 prisons (out of 31) selected from seven districts of the State, with due geographical representation using risk-assessment. The selection of jails was done through Statistical sampling using the Probability Proportional to Size without Replacement (PPSWOR) method, with size being measured by the number of inmates in each jail during the period from 2011-12 to 2015-16<sup>1</sup> (both convicts and the under trials) in each district. In each of the selected districts, all the existing jails were selected for test-check. The selected samples were as follow:

| <u>Districts</u> | <u>Jails</u>  |
|------------------|---|
| Cachar           | : Central Jail, Silchar   |
| Darrang          | : District Jail, Mangoldoi  |
| Jorhat           | : Central Jail, Jorhat, District Jail, Majuli and Open Air Jail, Jorhat |
| Kamrup (M)       | : Central Jail, Guwahati  |
| Karbi Anglong    | : District Jail, Diphu and District Jail, Hamren                        |
| Nalbari          | : District Jail, Nalbari  |
| Tinsukia         | : District Jail, Tinsukia and District Jail, Sadiya                     |

### **3.2.4 Audit Objective**

The objectives of the Performance Audit were to assess whether:

- Planning in respect of prison management and administration was effective in providing safe, secure and adequate accommodation, health cover *etc.*, to the prisoners;
- Financial resources were adequate and were utilized efficiently and effectively;
- The reformative and rehabilitative activities undertaken were sufficient and effective and in conformity with the objective of the Act and the Rules;
- Human Resource Management of the prisons was efficient and effective; and
- The monitoring mechanism and internal controls were effective and functional.

<sup>1</sup> As of 31 December of each year (the Department maintains the records on the basis of calendar year).

### 3.2.5 Audit criteria

Audit findings were benchmarked against the following sources of criteria:

- Prisons Act, 1894, Prisoners Act, 1990, the Prisons (Assam Amendment) Act, 1967 and the Assam Prisons Act, 2013;
- Assam Jail Manual, 1986;
- Model Prison Manual (MPM), 2003 formulated by the Government of India;
- Assam Financial Rules and Assam Treasury Rules;
- Orders of the Supreme Court and Gauhati High Court, Guwahati; and
- Government circulars issued from time to time.

### 3.2.6 Audit Methodology

The Performance Audit commenced with an entry conference held in February 2016, with the Secretary to GoA, Home Department, DIGP (Headquarters) and the Registrar of the O/o the IG Prisons (Headquarters), wherein the scope of audit, audit objectives, criteria and methodology were discussed.

The Audit Methodology used for the purpose included, *inter alia*, (i) discussion with the administrative authorities of the Home (B) Department, including those of selected prisons; (ii) examination of records maintained in prisons; (iii) interviews with the inmates of the selected prisons; (iv) scrutiny of records of the works relating to the construction of building of Jails and quarters etc; undertaken by the APHCL as well as records maintained by the Assam Public Works Department (APWD), which had executed works for the Prison Department; (v) data maintained by the National Crime Research Bureau (NCRB), Ministry of Home Affairs, Government of India (GoI); (vi) data obtained from the Prison Departments of the States of the North Eastern Region; and (vii) Joint physical inspection of works, alongwith Departmental staff.

The draft report was issued to the Government in September 2016 and the audit findings were discussed in the Exit Conference held (October 2016) with the Secretary to GoA, Home Department, IG Prisons (Headquarters) and DIGP (Headquarters). Based on the discussion held and the replies to the observations received (October 2016), the responses of the Department have been incorporated in the Report appropriately, wherever applicable.

### 3.2.7 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Home Department and the Government of Assam at all levels during the course of conduct of the audit.

### 3.2.8 Planning

Planning plays a vital role in effective management of organizations like prisons. Perspective Plan should be prepared taking into consideration the works to be executed for proposed expansion and modernization for strengthening the infrastructure; contingencies and after proper survey identifying the gaps in resources, both in terms of finances and man power. The Perspective Plan should also enable chalking out detail activity and application of controls and checks provided in the Acts, Manuals and Rules in force.

The Department, however, failed to prepare any perspective plan during the period covered by audit. No survey was carried out to identify the thrust areas requiring attention. The activities of the Department are being governed by the Assam Jail Manual, which has not been updated since its formulation and publication in 1986 and has become imprecise due to non-inclusion of the up to date amendments, notifications and the provisions of the MPM.

As a result, weaknesses in major areas, viz., security measures, easing of over-crowding in jails, prolonged detention of Under Trial Prisoners (UTPs), scarcity of space and lack of adequate infrastructure, were noticed in audit. Absence of planning also contributed to major savings as the allotted funds remained unutilized at the end of each financial year. The above deficiencies have been discussed in the succeeding paragraphs.

### 3.2.9 Financial Management

#### 3.2.9.1 Budget provision and expenditure

The Home Department, GoA sanctions funds for the administration of jails in Assam. The budget allocation during the period from 2011-12 to 2015-16 and expenditure incurred thereagainst was as given in **Table – 3.1**:

**Table-3.1**  
Details of budget allocation and expenditure

| Year         | PLAN         |             |              |             |                         | NON-PLAN      |             |               |               |                         | Overall percentage of saving |
|--------------|--------------|-------------|--------------|-------------|-------------------------|---------------|-------------|---------------|---------------|-------------------------|------------------------------|
|              | Allocation   |             |              | Expenditure | Savings over allocation | Allocation    |             |               | Expenditure   | Savings over allocation |                              |
|              | O            | S           | Total        |             |                         | O             | S           | Total         |               |                         |                              |
| 2011-12      | 2.10         | Nil         | 2.10         | 0.30        | 1.80                    | 51.30         | 4.40        | 55.70         | 49.98         | 5.72                    | 13                           |
| 2012-13      | 1.00         | Nil         | 1.00         | 0.70        | 0.30                    | 60.76         | 3.56        | 64.32         | 50.89         | 13.43                   | 21.                          |
| 2013-14      | 1.00         | Nil         | 1.00         | 0.66        | 0.34                    | 63.36         | Nil         | 63.36         | 54.50         | 8.86                    | 14                           |
| 2014-15      | 3.00         | Nil         | 3.00         | 1.00        | 2.00                    | 63.49         | 0.80        | 64.29         | 56.58         | 7.71                    | 14                           |
| 2015-16      | 3.10         | 0.04        | 3.14         | 0.03        | 3.11                    | 63.78         | 0.85        | 64.63         | 58.75         | 5.88                    | 13                           |
| <b>Total</b> | <b>10.20</b> | <b>0.04</b> | <b>10.24</b> | <b>2.69</b> | <b>7.55</b>             | <b>302.69</b> | <b>9.61</b> | <b>312.30</b> | <b>270.70</b> | <b>41.60</b>            | <b>15</b>                    |

Source: Departmental figures. (O: Original, S: Supplementary)

The above details depict that during the financial years 2011-12 to 2015-16, there were savings aggregating to ₹ 49.15 crore. Further, the supplementary provision of ₹ 9.65 crore provided in the budget for these years was proved unnecessary, in view

of the savings of the original provisions amounting to ₹ 39.50 crore<sup>2</sup>. These savings occurred primarily due to poor budgeting, excess provisioning of salary against vacant posts not filled up, receipt of funds at the fag end of the year and failure of the Department to utilize the funds allotted for the construction works in a timely manner.

Scrutiny revealed that out of the total provision of ₹ 322.54 crore (plan: ₹ 10.24 crore and non-plan: ₹ 312.30 crore), 49 per cent (₹ 159.48 crore) was provided towards salary component and the remaining 51 per cent (₹ 163.06 crore) was provided for non-salary components like civil works, prison infrastructure, diet, clothing, medicine etc., for the prisoners. Out of the provision of non-salary components (₹ 163.06 crore), expenditure of ₹ 125.71 crore (77 per cent) was spent during 2011-16 keeping a balance of ₹ 37.35 crore (23 per cent) unutilized.

The Department, while accepting the audit observation mentioned (March 2016), that at various levels, funds were surrendered due to lapse of the budget grants, owing to delays in release of funds by GoA, with the releases being made at the fag-end of these financial years.

### 3.2.9.2 Retention of funds

The scheme “Modernization of Prisons” was launched by GoI in 2002-03 in 27 states<sup>3</sup> on a cost-sharing ratio of 75:25 between the Central and State Governments. The scheme was declared closed on 31 March 2009. Against the total outlay of ₹ 39.17 crore for Assam, GoI released the entire central share of ₹ 29.38 crore in five instalments.

Audit scrutiny in this regard revealed the following:

- GoA sanctioned and released only ₹ 38.01 crore (Central share of ₹ 28.51 crore and State share of ₹ 9.50 crore) till February 2010 against the total outlay of ₹ 39.17 crore. Thereafter, no fund was released by GoA. During scrutiny, it was observed that between November 2012 and August 2015, Prison (Headquarters) surrendered ₹ 0.52 crore (Central share: ₹ 0.39 crore and State share: ₹ 0.13 crore) to GoA. The amount was surrendered by the Prison (Headquarters) owing to insufficiency of the funds to meet its total requirement. It was also observed that, though ₹ 1.28 crore was allocated by GoA belatedly in the budget for the year 2015-16 for construction of 16 staff quarters, no funds were released there against till date (November 2016), resulting in the works remaining incomplete. Thus, as of November 2016, the balance scheme funds amounting to ₹ 1.68 crore<sup>4</sup> (including the Central share of ₹ 1.26 crore) were retained by GoA, beyond the completion of the scheme period (2009).

<sup>2</sup> Original Allotment ₹312.89 crore (Plan: ₹10.20 crore + Non-plan ₹302.69 crore) – Expenditure ₹ 273.39 crore (Plan: ₹2.69 + Non-Plan ₹270.70)= ₹39.50 crore.

<sup>3</sup> Except Arunachal Pradesh.

<sup>4</sup> ₹39.17 crore- ₹37.49 crore (₹38.01crore released - ₹0.52 crore surrendered by the Prison Headquarters) = ₹1.68 crore.

Further, the Ministry of Home Affairs, GoI<sup>5</sup> was reported the unspent balance of the Central Share as being only ₹ 0.96 crore whereas the actual unspent balance lying with GoA was ₹ 1.26 crore (November 2016). This had resulted in a discrepancy of ₹ 0.30 crore, which needs reconciliation.

### **3.2.10 Execution of work**

The scheme 'Modernisation of Prisons' included an allocation of ₹ 20.52 crore (Central share: ₹ 15.39 crore and State share: ₹ 5.13 crore) for the construction of two jails, viz., Central Jail, Guwahati (₹ 15.32 crore) and District Jail, Tinsukia (₹ 5.20 crore). A detailed analysis of construction of the test-checked Central Jail, Guwahati, revealed as discussed in the succeeding paragraphs.

#### **3.2.10.1 Excess expenditure**

An Action Plan for the period 2002-07 was prepared under the scheme with a total outlay equivalent to the estimated amount of ₹ 15.32 crore (Central share: ₹ 11.49 crore; State share: ₹ 3.83 crore) based on the Schedule of Rates (SOR) 2001-02 of the Assam Public Works Department (APWD) for the construction of building a 1,000 capacity Central Jail at Guwahati. The work was entrusted (2004) to the APWD (Building) with the stipulation to complete it within the sanctioned amount by March 2007.

Audit scrutiny revealed that subsequently (November 2006), the work was withdrawn from the APWD due to tardy progress and entrusted (October 2007) to APHCL at the estimated cost of ₹ 19.54 crore (including expenditure of ₹ 0.78 crore already incurred by the APWD). However, no revised targeted date of completion was fixed.

APHCL revised its estimates at regular intervals, due to non-conducting of baseline survey and frequent changes in concepts, designs and projected requirements. As a result, the work was delayed and ultimately completed (February 2011) at a cost of ₹ 23.67 crore<sup>6</sup>. The entire extra expenditure of ₹ 8.35 crore (₹ 23.67 crore minus ₹ 15.32 crore) had to be provided by the State Government from its own resources.

#### **3.2.10.2 Undue benefit to APHCL**

During scrutiny of records of execution of the work of construction of Central Jail, Guwahati, it was observed that 12,439.65 cum hard rock and 38,550.53 cum earth was shown as having been excavated and discarded by APHCL without it having been handed over to the Prison authorities. Further, the Prison Department did not adjust the probable revenue of the disposal value of the items while making payment of dues to APHCL. The APHCL, while remaining silent on the commercial value of the disposable earth, stated that the disposed rocks did not have any commercial value.

The fact, thus, remained that the commercial value of disposed earth, amounting to ₹ 46.26 lakh, calculated at the minimum rate of earth (₹ 120 per cum) prevailing

<sup>5</sup> Reply to unstarred question number 2517 dated 4 August, 2015.

<sup>6</sup> Administrative approval for ₹23.67 crore was accorded in March, 2012.

during the period, was not realized/adjusted from the payment made to APHCL and consequently, APHCL was extended an undue benefit of ₹ 46.26 lakh.

### **3.2.11 Prison Administration**

#### **3.2.11.1 Partial maintenance of History Tickets**

Prisons Act, 1894, provides that history tickets should be maintained, indicating their bio-data, identification number, fortnightly weight, health status on a regular basis, class of labour (according to their state of health) and complaints of sickness of the prisoners along with correctional measures taken by the Medical Officer in respect of all prisoners throughout the period of their confinement in prison. The entries made in the history tickets should be supported by relevant records. This is intended to facilitate proper monitoring of the inmates.

Scrutiny of information provided by the Prison (Headquarters) revealed that in all 31 prisons, history tickets were primarily being maintained only in respect of convicted prisoners. As on March 2016, out of 8,604 inmates<sup>7</sup>, history tickets of only 3,362 prisoners were being maintained leaving 5,242<sup>8</sup> prisoners out of the ambit of monitoring with regard to their state of health and determination of the class of labour befitting their health status. Besides, non-maintenance of history sheets of 5,242 prisoners prevented the Prison authority from prompt retrieval of prisoner details, essential in emergent situations. Reasons for not maintaining the history tickets of UTPs were not available on record.

On this being pointed out, the Department stated (October 2016) that, while the health status *etc.*, of UTPs was duly noted in the Admission Register, necessary instructions were being issued to all SJs to maintain history tickets individually for UTPs henceforth.

#### **3.2.11.2 Lack of basic amenities and security staff**

Spot verification by Audit made in the presence of Departmental staff along with scrutiny of records and information furnished by the Prison (Headquarters) revealed certain deficiencies which indicated that the overall security of the prisons as well as the safety of prisoners had been compromised. The findings have been discussed below:

- Paragraph 4.2 of the MPM states that the numbers of the custodial/ guarding staff are to be determined keeping in view the requirements of security, discipline, programme emphasis, duty posts, workload and distribution of functions. In principle, a ratio of one guarding staff for every six prisoners has been recommended as per MPM.

As of March 2016, on the basis of sanctioned strength, the ratio of warders and prisoners across all 31 jails was 1:11, while as per actual men-in-position, this ratio

<sup>7</sup> Excluding 70 children, who were staying with their mothers.

<sup>8</sup> These 5242 prisoners included 1221 prisoners of the 11 selected jails with a total of 3384 inmates.

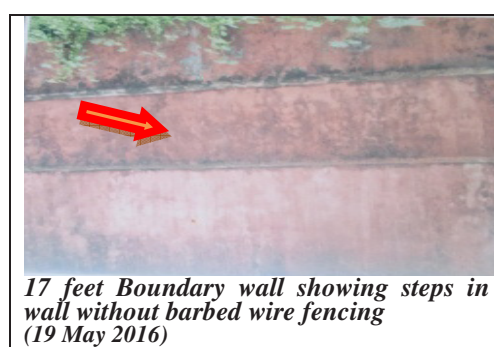
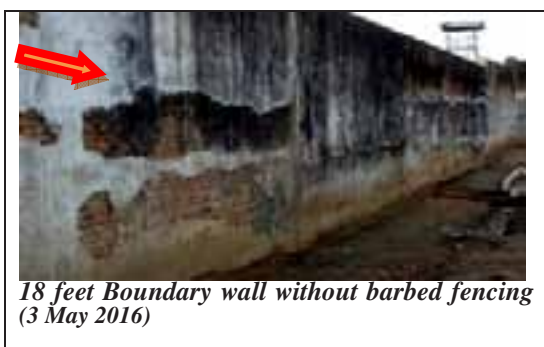
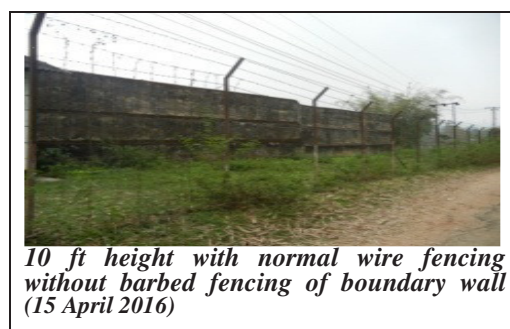
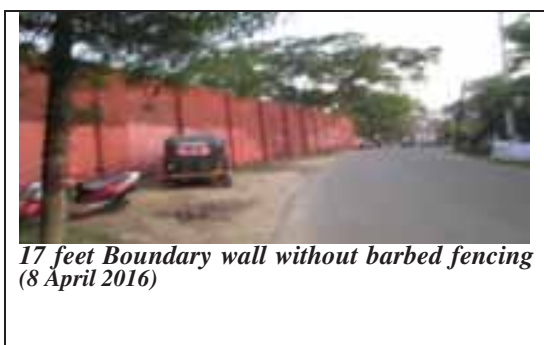


was 1:30. In respect of the 11 selected jails, this ratio (1:13) was, however, better as compared to the overall position across the 31 jails.

Therefore, while the ideal sanctioned strength of custodial/ guarding staff as prescribed under the MPM itself remained to be achieved, the actual position of guarding staff to prisoners was far less than the sanctioned strength.

- Paragraph 23.18 (ii) of the MPM states that the prison armoury should be well-equipped with all types of sophisticated and automatic weapons. It was, however, observed that the armoury did not contain latest and modern weapons.
- Paragraph 23.03 of the MPM provides that prisons should have barbed wire fencing with a thick outer masonry wall (at least 20 feet in height), watch towers both inside and outside the jails, being located at corners, in addition to one central tower within the enclosure.

Information provided by the Prison (Headquarters) revealed that, except for five jails, no other prisons had inside watch towers while eight prisons had been functioning without any watch towers at all. In addition, during joint physical verification which was carried out in the presence of the jail authorities, none of the test-checked jails was found to have a central watch tower. Further, against the standard norm of 20 feet height of security boundary walls, the height of the boundary walls of 20 jails ranged from 10 to 18 feet, while in 26 prisons, walls had no fencing with barbed wires. Some photographs of boundary walls taken during test-check of 11 prisons are shown below:



- Power fencing boundary walls for preventing escape of prisoners from captivity and also ensuring safety of the inmates, as envisaged under Para 5.02 (xviii) of the MPM, were not found in any of the test -checked jails;

- Paragraph 5.02 of the MPM provides for installation of closed circuit television (CCTV) systems to effectively monitor and maintain a close watch on the prisoners, so as to prevent any breach of security inside the prison. It was, however, noticed that CCTVs had not been installed in the jails, nor had any indent in this regard been sent to the Government;
- Security staff posted at the gate to check vehicles entering the prison complex carrying jail supplies were not equipped with instruments for detecting explosive items;
- Installation of communication systems, such as intercom/telephone lines from ward to ward, ward to *deodi* (main entrance to jail) and ward to *chakkar* (control room), as stipulated under Paragraph 5.02 of the MPM was needed to be ensured in all the jails, as their absence could entail the possibility of serious hampering of communications in any emergency situation requiring swift response;
- The MPM also provides for security measures like dog squad teams, X-ray baggage inspection systems, flash lights, binoculars, mobile jammers, night vision devices, alcoholmeter, *etc.* Making availability of these security measures in all the jails was essential and thus, needed to be ensured by the jail authorities;
- As per Paragraph 12.49 of the MPM, it is the responsibility of the prison management to ensure that prisoners are prohibited from getting access to Liquefied Petroleum Gas (LPG). Physical verification of the Central Jail, Guwahati conducted by the audit team revealed that prisoners had access to LPG cylinders as part of the process of cooking by the prisoners themselves. The Department, however, stated (May 2016) that only one post of cook had been sanctioned across all 31 jails.
- It was found that the names and details of visitors were being entered manually in the registers placed at the main gates of all the jail complexes. The system of manual entry does not enable quick generation of records, on the entry and exit of all visitors, at any given point of time. None of the jails was equipped with fax machines which would have helped in ensuring immediate transmission of information/reports to the Headquarters office in emergency situations. Further, though the Headquarters Office was found to have been equipped with one fax machine, it was non-functional since 2010;
- It was observed that none of the convicted prisoners among all the selected jails, had been provided with a uniform dress for the purpose of easily identifying them from the under trial prisoners (UTPs). As such, the differentiating feature between the UTPs and convicts was absent. This had serious implications with regard to special attention on security procedures for convicts.

Admitting the audit observation, the Secretary to GoA, Home Department stated (October 2016) that steps would be initiated to address the deficiencies pointed out by Audit.

### 3.2.11.3 Escape of prisoners

As per Rule 5 of the Prisoners (Attendance in Courts) Act, 1955, apart from custody of prisoners inside the prison, the Officer-in-charge of the prison shall cause prisoners to be taken to the Court and to be detained in custody in or near the Court, until he /she has been examined, or until the Hon'ble Judge or the Presiding Officer of the Court authorises him/her to be taken back to the prison in which he/she was confined.

Information furnished by the Prison (Headquarters) and records of test-checked jails revealed that during the period from January 2012 to December 2015, 41 prisoners managed to escape from jail custody with the patronage of external gangs by scaling the boundary walls/breaking the iron gate, while another 27 prisoners escaped from police custody while they were in transit to Courts. Out of the total 68 escapees<sup>9</sup>, 12 (18 per cent) were however re-apprehended. The escape of the inmates was facilitated owing to major deficiencies in security, such as insufficient height of security enclosures with barbed wire fencing, CCTVs not installed to watch movement of prisoners, acute shortage of guarding staff, insufficient watch towers, absence of binoculars/flash lights and arms and ammunitions and inadequate control over entry of prohibited items viz., ropes, wires etc. The Department, however, did not take any corrective steps to strengthen the security measures to arrest the occurrence of such incidents.

In reply to an audit query (March 2016), the DIGP (Headquarters) confirmed that a monitoring mechanism to prevent escape of prisoners was absent at the Headquarters level. However, sufficient security related equipment with standard height of the boundary walls, would help prevented escapes.

Thus, security concerns need to be addressed on priority by the Department.

### 3.2.11.4 Death and Suicide cases

During the period from 2011-2015 (calendar years), Assam registered a total of 131 natural death cases<sup>10</sup> and seven unnatural deaths of inmates against a total of 46 (41 death cases and 5 unnatural deaths) such cases registered in the other seven states of the North Eastern Region (NER)<sup>11</sup>.

Audit observed that despite significant number of deaths, prisons in Assam still had inadequate medical facilities with only very basic infrastructure, shortage of doctors and nurses and of medicine and insufficient safety and security measures (*Paragraphs 3.2.11.2 and 3.2.13.1 refer*).

Further, unexplained loss or gain in weight as envisaged in Paragraph 7.128 of the MPM, indicate deficiencies in the intake of nutrition or could even be indicative of the inception of some serious disease. In the 11 test-checked jails, it was observed that the fortnightly weight charts as required were not maintained while in all the 31 jails,

<sup>9</sup> including 18 from the 7 test checked jails, i.e. CJs at Guwahati (5), Jorhat (1) and Silchar (2); DJs at Nalbari (1), Diphu (5), Hamren (2) and Tinsukia (2).

<sup>10</sup> Including 57 in 9 selected jails, i.e., CJs at Guwahati (12), Silchar (11) and Jorhat (11); DJs at Nalbari (1), Diphu (9), Tinsukia (8), Sadiya (1), and Mongoldoi (3); and Open Air Jail, Jorhat (1).

<sup>11</sup> Data of 2015 in respect of Tripura and Meghalaya was not available.

weights were not being recorded in the History Sheet of the prisoners. Thus, symptomatic diseases, if any, were likely to remain un-noticed in the inmates at the initial stages. Further, despite the availability of death reports, reasons for such deaths were not being recorded in the reports, thereby reducing the scope for further analysis and implementation of remedial measures to overcome the situation wherever necessary.

In reply to the audit query in this regard, the IGP stated (October 2016) that GoA had been approached for filling up of the existing vacancies of full time doctors in all the jails.

### **3.2.11.5 Unprotected women premises**

There is no exclusive women's jail in the State. Women prisoners are segregated from the male inmates through the construction of a peripheral boundary wall in exclusive enclosures within the prison premises. An appraisal of the safety aspects, as well as the amenities available with regard to the women prisoners of 11 test-checked jails revealed that the height of the peripheral boundary wall of all the test-checked jails<sup>12</sup> ranged between 9 and 18 feet, which was below the minimum criteria of 20 feet. It was also found that the premises had not been secured with permanent security rooms near the entrance for the purpose of keeping constant watch. Interviews conducted with women inmates in the presence of the jail authorities revealed that the inmates of six test-checked jails<sup>13</sup> were suffering from constraints of space, besides non-provisioning of sleeping berths, as a result of which, they were compelled to sleep on the floors. They also stated that no library facility was available in the jails. Women prisoners of three jails<sup>14</sup> stated that doctors and medicines were either not available on a regular basis or not available at all. Inmates of six test-checked<sup>15</sup> prisons stated that no counseling sessions as required under the provisions of Paragraph 24.99 of the MPM, were being conducted by the prisons.

Thus, women prisoners were vulnerable to untoward incidences of forceful intrusions of unauthorized persons. Besides, lack of adequate free space and library facilities for women inmates were not conducive to healthy environment which could have an adverse impact on their mental health and well being.

The Government stated (October 2016) that a separate prison for women was not formed on humanitarian grounds as they were supposed to be kept as far as possible, at places near to their families. However, the matter regarding possibility of infiltration into Women Cells as pointed out by audit, would be looked into.

<sup>12</sup> Except Open air Jail, Jorhat, without women's cell.

<sup>13</sup> DJ, Tinsukia, Nalbari, Mangaldoi, Diphu, Hamren and Central Jail, Jorhat.

<sup>14</sup> DJ, Mangaldoi, Diphu and Hamren.

<sup>15</sup> DJ, Tinsukia, Nalbari, Mangaldoi, Diphu, Hamren and Central Jail, Guwahati.

### 3.2.11.6 Inadequate control over entry of prohibited items

Test-check of the search and seizure registers maintained by SJs/Jailors report revealed that these were being maintained in only three<sup>16</sup> out of the 11 test-checked jails. Further, as per the information provided by the Prison (Headquarters), incidents of entry of prohibited items such as tobacco, drugs, blades, knife, match boxes, cigarettes *etc.*, had been a regular feature during the period covered in audit. The tabulated position of such incidents is given in **Table – 3.2:**

**Table – 3.2**  
Incidents of discovery of prohibited articles during searches

| Sl. No.                   | Name of Jail              | Incidents of discovery of prohibited articles during searches (2011-15) | Type of prohibited item discovered             |
|---------------------------|---------------------------|---|--|
| <b>Test-checked Jails</b> |                           |   |  |
| 1                         | Central Jail, Guwahati    | 52  | Match box, tobacco and cigarette               |
| 2                         | District Jail, Majuli     | 47  | Knife, blade, match box, tobacco and cigarette |
| 3                         | District Jail, Tinsukia   | 44  | 27 knife, 17 wire/rope, iron rod               |
| <b>Non-selected Jails</b> |                           |   |  |
| 4                         | District Jail, Kokrajhar  | 20  | Knife, blade, match box, tobacco and cigarette |
| 5                         | District Jail, Hailakandi | 231   | Knife, blade, match box, tobacco and cigarette |
| 6                         | District Jail Dhemaji     | 32  | Knife, blade, match box, tobacco and cigarette |
| 7                         | Central Jail, Dibrugarh   | 1   | Match box                                      |
| <b>Total</b>              |                           | <b>427</b>  |  |

Source: Departmental records

Out of 11 test-checked jails, eight jails reported discovery of prohibited articles during search as ‘nil’. It was however, observed that in the District Jail, Sadiya (one of the selected jails) one prisoner had hurt himself with a blunt weapon in 2013-14, indicating the presence of prohibited items with the prisoners. In the absence of search and seizure/other related records, Audit could not ascertain the authenticity of information provided by the jails. The seizures in seven jails, as shown in the table above indicated that 427 prohibited items, including knives and wires/ropes, had been discovered in possession with the prisoners.

The number of incidents of seizure point to the need for review and strengthening of the entry and exit procedures both for the prisoners and the visitors.

### 3.2.12 Prisoners’ amenities

#### 3.2.12.1 Overcrowding of prisons

Paragraph (vii) under the chapter ‘Modalities’ of the MPM provides that living conditions such as accommodation, hygiene, sanitation, food, clothing, medical facilities *etc.*, shall in every prison and allied institution for the custody, care, treatment and rehabilitation of offenders, be compatible with human dignity in all aspects. With a view to streamlining the prison management, Para 2.05 (vii) of the MPM also provides that the authorised population/registered capacity of inmates should be 1,000 in each Central Prison and 500 and 300 in each District and Sub-Prison respectively. Rule 701 of the Assam Jail Manual further provides for

<sup>16</sup> CJ at Guwahati, DJs at Majuli and Tinsukia.



accommodation of sleeping wards, with a superficial area of 36 sq. feet<sup>17</sup> (3.34 sq. metres) and lateral ventilation of 540 cubic feet (15.29 cu. metres) per prisoner.

The details of the prisons' capacity and actual population in the jails of the State, at the end of March of the financial years covered in audit have been given in **Table – 3.3:**

**Table - 3.3**  
**Prison strength as per norm and actual capacity**

| As of March | No. of prisons | Strength as per norm of MPM <sup>18</sup> | Registered capacity <sup>19</sup> (percentage of prescribed strength) | Actual population | Excess inmates over registered capacity |
|-------------|----------------|---|---|-------------------|---|
| 2012        | 30             | 17600                                     | 7485 (43)   | 8297              | 812                                     |
| 2013        | 30             | 17600                                     | 7978 (45)   | 8317              | 339                                     |
| 2014        | 31             | 18100                                     | 8105(45)  | 8593              | 488                                     |
| 2015        | 31             | 18100                                     | 8192(45)  | 8903              | 711                                     |
| 2016        | 31             | 18100                                     | 8292 (46)   | 8674              | 382                                     |

Source: Departmental data

It was evident from the above details that during 2012-16, the prison population exceeded the registered capacity by numbers ranging from 339 to 812. This resulted in overcrowding of the prisons. Audit analysis further revealed that the overall strength/registered capacity, of all the 31 jails (as of March 2016), was merely 46 per cent of the norm stipulated under the MPM. Except for the Central Jail, Guwahati, the shortfall in actual strength of the remaining 30 jails ranged between 20 and 92 per cent (**Appendix – 3.3**) of the MPM norms. Thus, in some prisons (10), superficial area per inmate, which ranged from 9 to 32 square feet, was far below the desired level as envisaged in the MPM resulting in keeping of inmates exceeding the authorised strength of the prisons. Thus, management of registered capacity utilisation was imbalanced leading to overcrowding in the jails with consequent unhygienic living conditions.

Overcrowding in 31 jails declined substantially from 812 (March 2012) to 382 (March 2016). It was further observed that, while 18 prisons remained overcrowded (42 to 52 per cent), 12 prisons were underutilized throughout the period 2012-16, as shown in **Table - 3.4:**

**Table – 3.4**  
**Persistent overcrowding and under-utilisation of capacity**

| As of March | Persistent overcrowding in prisons |   | Persistent underutilization in prisons |                                      |
|-------------|------------------------------------|---|--|--------------------------------------|
|             | Number of prisons                  | Excess inmates over capacity in prisons | Number of prisons                      | Underutilization in terms of inmates |
| 2012        | 18                                 | 1385                                    | 12                                     | 613                                  |
| 2013        | 18                                 | 1488                                    | 12                                     | 1111                                 |
| 2014        | 18                                 | 1380                                    | 12                                     | 964                                  |
| 2015        | 18                                 | 1628                                    | 12                                     | 900                                  |
| 2016        | 18                                 | 1365                                    | 12                                     | 1052                                 |

Source: Departmental data

<sup>17</sup> 1 sq. foot= 0.093 sq. metres and 1 cu. ft. =0.03 cu.metres.

<sup>18</sup> 6 Central Jails (1000 each), 22 District Jails (21 jails upto March 2013) (500 each), 1 Special Jail (300 each), 1 Open Air Jail (500 each) and 1 Sub-divisional Jail (300 each).

<sup>19</sup> Registered capacity means the authorized population in terms of inmates, as defined in Para 2.05(vii) of the MPM.



Lack of initiative, on the part of the management to transfer inmates of overcrowded prisons to the under-utilized ones, to ease the overcrowding in terms of Section 29(2) of the Prisoners Act, 1990 was due to absence of planning. The detailed position is shown in **Appendix - 3.4**. As a result of overcrowding (**Appendix - 3.5**) in those 18 jails, on an average 24 square feet superficial area and 272 cubic feet lateral ventilation was available for one person against the stipulated norms of superficial area of 36 sq. feet and lateral ventilation of 540 cubic feet per prisoner.

Test-check of the selected jails revealed that, due to overcrowding coupled with non-availability of sleeping berths, prisoners had to sleep on the floors. Photographs of sleeping berths are shown as under:



*Sleeping berths at District Jail, Majuli  
(19 May 2016)*



*Sleeping berths at District Jail, Diphu  
(3 May 2016)*



*Sleeping berths at Central Jail,  
Silchar (9 April 2016)*

On this being pointed out, the Department stated (October 2016) that steps were being taken for re-construction and expansion of some of the jails, as per requirement.

#### **3.2.12.2 Shortage of toilets**

MPM stipulates a norm of one toilet for every ten prisoners. Audit observed that during the last five years, for an average of 2,437 inmates across nine<sup>20</sup> jails of the State, 11 to 16 prisoners were using one toilet. Thus, the number of toilets was inadequate.

#### **3.2.12.3 Detention of UTPs for prolonged periods**

With a view to resolving the issue of overcrowding by UTPs, the Governor of Assam in consultation with the Hon'ble Gauhati High Court approved the constitution (February 1981) of Under-Trial Review Committees (UTRCs) in each district of Assam<sup>21</sup> by GoA under the chairmanship of the District Magistrates of the concerned districts. The Committees comprised of three members with the Superintendent of the District Jails as the Convener-Secretary. As per the direction of the Ministry of Home Affairs (CS Division), GoI (January 2013), the Committees were reconstituted (June 2013) in all the districts under the chairmanship of District Judge and two members (District Magistrate and Superintendent of Police of the District). It was stipulated that these committees should meet every three months to review the duration of imprisonment of UTPs.

<sup>20</sup> Sl no.8 (12), 13 (16), 14(14), 15(11), 19 (14), 21(11), 22 (13), 28 (12) and 30 (14) of **Appendix 3.3**. (Figure in brackets indicates number of prisoners using one toilet).

<sup>21</sup> Except the district of North Cachar Hills and Karbi Anglong.

Information provided by the Department revealed that, as of March 2016, out of a total of 8,604 inmates (excluding 70 children residing with their mothers), 5,183 UTPs representing 60 per cent of overall jail population were lodged in the prisons (*Appendix – 3.3*).

Audit further observed that, of these 5,183 UTPs, 396 had been under detention for more than two years. These included 139 prisoners<sup>22</sup> awaiting release due to their inability to furnish surety bonds.

It was also observed that a yearly average expenditure (including expenditure on food, medicine and clothes) of more than ₹ 17,000 had been incurred by the prison authorities on the upkeep and maintenance of each inmate during the last five years.

Thus, despite the prisons being grossly overcrowded with UTPs, it was found that the UTRCs were yet to function in 15 jails<sup>23</sup>, thereby the process of reviewing the duration of imprisonment of UTPs as envisaged was absent.

Accepting the audit observation, the Department replied (October 2016) that the UTRCs had recently been formed.

#### **3.2.12.4 Declared Foreign Nationals not deported**

Under the provisions of Section 6A (e) of Citizenship Act, 1955, a person shall be deemed to have been detected to be a foreigner on the date on which a Tribunal constituted under the Foreigner (Tribunals) order, 1964 submits its opinion within the meaning of the Foreigners Act, 1964 to the effect that the person is a foreigner, to the officer or authority concerned. Once a person is declared a foreigner, he/she should be taken into custody and kept in the detention centre, till being pushed back to the country of origin. For deportation, the declared foreigners should be handed over to the Border Security Force (BSF) to take up the matter of such deportation with their counterparts (Border Guards), as well as with the Ministry of External Affairs, GoI.

In Assam, detention camps (six<sup>24</sup>) are setup within the jails under the administration of the Prison Department. Year-wise number of declared foreign nationals and the number of foreigners yet to be deported, at the end of March, 2016 are given in **Table – 3.5**:

**Table – 3.5**  
**Year-wise Foreigner Tribunal Detenues position in the State**

| Year         | Number of declared foreign nationals yet to deported | Yearly average expenditure per head on meals | Yearly avoidable expenditure |
|--------------|--|--|------------------------------|
| 2011-12      | 91   | 0.13   | 11.83                        |
| 2012-13      | 109  | 0.15   | 16.35                        |
| 2013-14      | 129  | 0.13   | 16.77                        |
| 2014-15      | 169  | 0.13   | 21.97                        |
| 2015-16      | 454  | 0.14   | 63.56                        |
| <b>Total</b> |  |  | <b>130.45</b>                |

*Source: Departmental figures*

<sup>22</sup> 80 prisoners from the test-checked Central Jail, Guwahati and District Jail, Tinsukia.

<sup>23</sup> UTRCs are not functioning in CJs at Jorhat, Dibrugarh, Tezpur, DJs at Diphu, Hailakandi, Hamren, Karimganj, Sadiya, Abhayapuri, Majuli, Biswanath Chariali, Nalbari, Sonari, Open Air Jail at Jorhat and Special Jail at Nagaon.

<sup>24</sup> Central Jails at Tezpur, Silchar, Dibrugarh and Jorhat; District Jails at Kokrajhar and Goalpara.

It would be evident from the above details that the number of declared foreign nationals awaiting deportation, increased from 91 in the year 2011-12, to 454 at the end of March 2016. This contributed to an additional expenditure of ₹ 1.31 crore incurred on the diet of such detainees during the last five years by the Department.

### **3.2.12.5 Separate cells not created**

Section 27 of the Prisons Act, 1894 provides for separate cells each with regard to categories of prisoners such as convicts, UTPs, general offenders and young offenders under the age of 21.

Scrutiny of information furnished by the Department and physical verification of 11 test-checked jails revealed that inmates under the three categories (convicts, UTPs and young offenders) were accommodated together, segregating only the male inmates from the female inmates. Thus, the objective of segregation of prisoners, on the basis of the gravity of their crimes committed, was defeated.

Para (xvii) of the MPM under the theme “*Modalities*”, further stipulates that young offenders (between 18 to 21 years) shall not be confined in prisons meant for adult offenders. It is further stipulated that, there shall be separate institutions for them where in view of their young and impressionable age, they shall be given treatment and training suited to their special needs of rehabilitation.

Audit observed that separate institutions had not been established for imparting such treatment and training suited for the special needs of rehabilitation of young offenders between the ages of 18 and 21. Further, the age-wise categorization of prisoners in the State was fixed at 18 to 30 years, instead of 21 and 30 years and above, as detailed in **Table – 3.6:**

**Table – 3.6**  
**Category-wise distribution of prisoners in the State**

| As of March | Age 18 to 30 years |      |       | 30 years and above |      |       | Others including National Security Act (NSA)/Civil | Children residing with mothers | Total |
|-------------|--------------------|------|-------|--------------------|------|-------|--|--------------------------------|-------|
|             | Convicts           | UTPs | Total | Convicts           | UTPs | Total |  |                                |       |
| 2016        | 823                | 3481 | 4304  | 2592               | 1702 | 4294  | 6  | 70                             | 8674  |

*Source: Departmental figures*

In reply to an audit query, the Department stated (March 2016) that the scale was set in the line of report being sent annually (calendar year) to the Director General, NCRB, Ministry of Home Affairs, New Delhi. It was, however, observed that the age-wise categorization was not as per stipulations in the Prisons Act.

As a result, of not maintaining data of different categories of inmates as prescribed, the Department could avoid setting up of the separate cells/institutions as was noticed especially in respect of young offenders (18 to 21 years of age).

### 3.2.13 Medical and correlated facilities

#### 3.2.13.1 Insufficient Medical facilities

Section 39 of the Prisons Act, 1894 read with Paras 7.2 and 7.32 of the MPM, provides that hospital accommodation with sick beds should be provided on the scale of 5 per cent of daily average of inmate population in all jails with the facilities of dental, ophthalmology, minor operation theatre, clinical laboratory, x-ray laboratory, physiotherapy, detoxification and psychiatric units. Scrutiny of records disclosed major deficiencies in this regard as discussed below:

- In six (**Appendix – 3.6**) out of 31 jails, against a yearly average of 542 inmates (requiring 26 sick beds), there was no provision for hospital accommodation. Further, only 230 sick beds were available in 18 jails (average 7,117 inmates per year), against the requirement of 355 beds resulting in short provision of 125 sick beds. However, no shortage was found in the remaining seven<sup>25</sup> jails. Thus, there was a shortage of 151 sick beds in 24 jails (as on March 2016) against the requirement as per the prescribed norms.
- Medical facilities such as dental, ophthalmology, minor operation theatre, clinical laboratory, x-ray labs, physiotherapy, de-toxification and psychiatric units; oxygen tents in cases of difficulty in breathing; and ambulances for quick shifting of the patients to hospitals were not available in any of the jails in the State;
- Paras 7.04 and 7.07 of MPM provide that the Government shall appoint a Chief Medical Officer/ Medical Officer (in-charge) for every prison, who along with his subordinates will be jointly responsible for the healthcare of the prisoners. Para 7.10 of the Manual further prescribes that the Medical Officer shall have to visit the prison daily and shall see sick prisoners every day.

Scrutiny of records revealed that, as of March 2016, only 19 jails<sup>26</sup> had departmental regular doctors while 10 jails<sup>27</sup> were partially covered by part-time doctors in collaboration with the Health Department, GoA. In the remaining two jails covered under the test-check by Audit *viz.*, the District Jails at Sadiya and Hamren, no doctors had been posted during the last five years. Thus, as of March 2016, 93 inmates of these two jails were deprived of medical assistance in times of illness.

As of March 2016, while the overall sanctioned strength and the actual position of nurses was seven<sup>28</sup>, it was observed that the number of nurses was significantly inadequate for catering to the needs of 8,674 inmates of 31 jails. It was also observed that no nurses had been posted in eight<sup>29</sup> of the test-checked jails.

<sup>25</sup> District Jail Kokrajhar, Majuli, Dhemaji, Sonari, Udalguri, Hamren and Mongoldoi.

<sup>26</sup> Central Jails at Guwahati, Nagaon, Tezpur, Dibrugarh, Silchar and Jorhat; District Jails at Nalbari, Barpeta, Abhayapuri, Dhubri, Marigaon, Sivasagar, Sonari, Tinsukia, Dhemaji, Mangaldoi, Hailakandi and Special Jail at Nagaon and Open Air Jail at Jorhat.

<sup>27</sup> District Jails at Kokrajhar, Goalpara, Diphu, Golaghat, Majuli, North Lakhimpur, B. Chariali, Udalguri, Karimganj and Haflong.

<sup>28</sup> Central Jail in Guwahati, Silchar, Jorhat, Dibrugarh, Tezpur, District Jail Barpeta and Special Jail Nagaon.

<sup>29</sup> District Jail Tinsukia, Majuli, Nalbari, Diphu, Sadiya, Hamren, Mongoldoi and Open Air Jail Jorhat.

Thus, in the absence of adequate number of doctors and medical infrastructure, the possibility of premature deaths and shortening of life expectancy of the prisoners could not be ruled out.

While accepting the audit observation, the Department admitted (October 2016) that death cases could have been arrested with the deployment of sufficient doctors and creation of medical infrastructure. It was also stated that the matter had been taken up with the Government for filling-up vacancies of full time Doctors in Jails, which would be watched in audit.

### **3.2.13.2 Non-availability of other facilities**

Para 6.42 of the MPM envisages the need for inspection of food once a week so that quality food in the right quantities reaches the prisoners. The results of such inspections were required to be recorded in a journal. An appraisal of prison facilities, however, revealed the following deficiencies:

- No post of Food Inspection Officer had been sanctioned. As a result, no inspections had been carried out by any agency during the period covered by audit,
- During the last five years, none of the jails had carried out potable water tests for ascertaining the quality of water being supplied to the prisoners,

Thus in the absence of posting of food inspecting officer and periodic quality test of drinking water, the inmates were exposed to the risk of unhygienic food and contaminated water being supplied to them.

On this being pointed out, the Department stated (October 2016) that necessary steps would be taken to ensure availability of Food Inspectors which would be ascertained in subsequent audits.

### **3.2.13.3 Equitable wages not paid**

As per orders (1998) of the Hon'ble Supreme Court of India, the State Government has to ensure that equitable wages are paid to every convict for the work done by him/her at the rate at which a worker is paid outside the jail under the "Minimum Wages Act".

Scrutiny of records revealed that the wage rates for workers outside the jails were being revised by the Labour and Employment Department, GoA every six months with the rates effective from November, 2015 having been fixed at ₹ 350 (skilled) and ₹ 240 (unskilled). The wages of the Prison Department had, however, been last revised in the year 2011 to ₹ 75 (skilled) and ₹ 55 (unskilled), which were well below the minimum daily wages of ₹ 123.60 (skilled) and ₹ 103 (unskilled) under the Minimum Wages Act prevailing during the years 2011-12 (March 2011 onwards) and rates revised periodically thereafter. The Prison Department, however, neither forwarded any proposal to GoA for revision of the wages, nor did GoA make efforts for bringing in parity of the rates of wages paid to the inmates with workers paid outside the jails. Thus, besides being a violation of the orders of the Hon'ble Supreme

Court by GoA, the inmates were deprived of the payment of equitable wages as per law.

The Department stated (October 2016) that the prisoners were paid at the prevailing rate of ₹ 120 for skilled and ₹ 100 for unskilled labours<sup>30</sup> as fixed by GoA, Labour Department for workers employed in agriculture, industries *etc.*, after deducting an amount of ₹ 45 being the estimated per capita daily expenditure towards food, clothing and medical aid.

The reply of the Department was not tenable, as the wage rate payable to inmates were not revised in line with the revision of wages for both skilled and unskilled workers by the Labour and Employment Department since November 2011. Moreover, deduction of ₹ 45 being the estimated per capita daily expenditure towards food, clothing and medical aid was not in conformity with Hon'ble Supreme Court verdict of 1998.

### 3.2.13.4 Diversion of prisoners' wages

Test-check of records revealed that, during the years 2011-12 to 2015-16, out of the wages of ₹ 3.21 crore released by the Prison (Headquarters) to the four test-checked jails (detailed in **Table - 3.7**), ₹ 0.79 crore was incurred towards procurement of medicines and for meeting other emergent expenditures, of which GoA recouped ₹ 0.42 crore till date (June, 2016). It was further observed that out of the balance available fund of ₹ 2.84 crore (₹ 3.21 crore - ₹ 0.79 crore + ₹ 0.42 crore), an amount of ₹ 2.81 crore was disbursed to the prisoners on account of wages. Thus, prisoners' wages of ₹ 0.40 crore (₹ 3.21 crore - ₹ 2.81 crore) remained undisbursed.

**Table – 3.7**  
**Diversion of Wages**

(₹ in lakh)

| Sl. No.      | Name of Jails           | Wages disbursed by Prison (Headquarters) | Expenditure incurred out of wages | Wages recouped | Net Fund available | Wages disbursed | Net diversion after recoupment | Balance in hand with SJ | Undisbursed wages |
|--------------|-------------------------|--|-----------------------------------|----------------|--------------------|-----------------|--------------------------------|-------------------------|-------------------|
| 1            | 2                       | 3  | 4                                 | 5              | 6<br>(3-4+5)       | 7               | 8<br>(4-5)                     | 9<br>(6-7)              | 10<br>(8+9)       |
| 1            | Central Jail, Guwahati  | 158.26                                   | 48.21                             | 18.64          | 128.69             | 127.21          | 29.57                          | 1.48                    | 31.05             |
| 2            | District Jail, Sadiya   | 16.42                                    | 0.67                              | Nil            | 15.75              | 15.50           | 0.67                           | 0.25                    | 0.92              |
| 3            | District jail, Tinsukia | 121.88                                   | 27.77                             | 23.20          | 117.31             | 116.22          | 4.57                           | 1.09                    | 5.66              |
| 4            | Open Air Jail, Jorhat   | 24.73                                    | 2.29                              | Nil            | 22.44              | 21.98           | 2.29                           | 0.46                    | 2.75              |
| <b>Total</b> |                         | <b>321.29</b>                            | <b>78.94</b>                      | <b>41.84</b>   | <b>284.19</b>      | <b>280.91</b>   | <b>37.10</b>                   | <b>3.28</b>             | <b>40.38</b>      |

Source: Departmental figures

<sup>30</sup> Net wage: ₹75 to skilled and ₹55 to unskilled labours.



On this being pointed out, the Department stated (May 2016) that the Superintendent was compelled to incur the expenditure from wages, which could be recouped in due course on availability of funds.

It was, thus, evident that the budgeting process was undisciplined, which resulted in deprivation of the prisoners from the payment of their rightful wages besides unauthorised diversion of funds for other than the purpose for which the funds were released. Further, the Jail authority may be liable to bear the interest accrued, if any, on the undisbursed wages.

### **3.2.14 Reform and Rehabilitation of prisoners**

#### **3.2.14.1 Reform and rehabilitation**

As a part of the reform and rehabilitation process, the MPM provides that a “Board of Work Programme and Vocational Training” under the chairmanship of the IGP, should be set up at the Prison Headquarters. The functions prescribed for the Board *inter-alia*, include planning and implementation of programmes of work and training as well as organising of workshops for the discharged prisoners. The MPM as well as the Prisons Act, 1894 also envisage the provision of various types of vocational training *viz.*, agriculture, handicrafts, weaving, tailoring, cane-work, cultural, recreation *etc.*, for the prisoners. The MPM further provides that education in prisons for at least two hours a day is compulsory for all prisoners with a view to advancing their educational standards.

An appraisal of prison administration on reform and rehabilitation during the last five years revealed the deficiencies discussed in the succeeding paragraphs.

#### **3.2.14.2 Vocational and educational programmes**

Year-wise details of training imparted during the last five years *vis-a-vis* inmates on an average in all the jails of Assam, is tabulated below in **Table – 3.8**:

**Table – 3.8**

**Year-wise details of inmates provided training under Reform and Rehabilitation programmes**

| Position as of | Total number of inmates (excluding children residing with mothers) | Number of inmates trained |                      |            |           |           |             |
|----------------|--|---------------------------|----------------------|------------|-----------|-----------|-------------|
|                |  | Vocational training       | Educational training |            |           |           | Total       |
|                |  |                           | Elementary           | Adult      | Higher    | Computer  |             |
| December 2011  | 8148   | 408                       | 515                  | 1352       | 35        | 12        | 1914        |
| December 2012  | 8271   | 396                       | 576                  | 1423       | 51        | 22        | 2072        |
| December 2013  | 8263   | 335                       | 676                  | 750        | 14        | 30        | 1470        |
| December 2014  | 8346   | 324                       | 564                  | 770        | 9         | 17        | 1360        |
| December 2015  | 9097   | 284                       | 432                  | 226        | 16        | 50        | 724         |
| <b>Average</b> | <b>8425</b>  | <b>349</b>                | <b>553</b>           | <b>904</b> | <b>25</b> | <b>26</b> | <b>1508</b> |

*Source: Information furnished by the Prison (Headquarters)*

From the above table, it would be evident that trainees under the vocational programmes decreased significantly, from 408 (2011) to 284 (2015). Further, the number of inmates under the educational programmes also decreased from 1,914 (2011) to 724 (2015). Thus, during the last five years, on an average, vocational training was imparted to merely 349 (4 *per cent*) inmates, while educational training was provided to 1,508 inmates (18 *per cent*) out of the average inmates of 8,425 annually. In 11 test-checked jails, the number of trainees in receipt of vocational and educational training on a yearly average basis was only one *per cent* and seven *per cent*, respectively.

Further, as of March 2016, while the sanctioned strength of teachers was only 14, the actual persons-in-position were 12. Thus, the ratio of teachers (12) to inmates (8,674), was 1:723, against an ideal ratio of 1:35 prescribed by the Education Department, GoA (August 2011). This had adverse implications for the efficient reform of the inmates. On this being pointed out, the Department stated (January 2016) that Non-Government Organisations (NGOs) conducted reformatory programmes voluntarily. However, conduct of such programmes by NGOs could not be verified in audit for want of related records with the Prisons.

In addition, keeping in view the rural background of most of the prisoners, Paragraph 4.7.8 of the MPM provides for training on development of agriculture in prisons. The Department, however, did not identify the rural prisoners. Also, no agriculture related training was conducted by any of the jails during the last five years in the State. Thus, the objectives of rehabilitation and resettlement as well as the aim of equipping the rural inmates with expertise in their field were frustrated.

### **3.2.14.3 After-care and Rehabilitation**

Paragraph 20.25 of the MPM provides that convicts who are sentenced to five or more years of imprisonment should be brought under the ambit of after-care rehabilitation programmes for providing help in all matters relating to resettlement on their release. On these lines, Rehabilitation Grant (RG) at the rate of ₹ 10,000 each was being released in the State under the State Annual Plan from 2006-07.

Scrutiny of records disclosed that out of 10,433 convicts (who had been confined for more than five years) released since 2008-09 upto 2014-15, RG was provided to 538 life convicts<sup>31</sup> only (5 *per cent*) till March, 2016. Of the remaining 9,895 (10,433-538) convicts awaiting receipt of RG, 5895 were released as early as four years back (March 2012).

In reply to an audit query (April 2016), the Department attributed the reason for not releasing RG to paucity of funds. The reply was not tenable as the department sent the demand for funds to Government only in respect of released life convicts. Thus, 9,895 prisoners were deprived of timely after-care rehabilitation subsequent to their release.

<sup>31</sup> Rule 433 (b) of the Code of Criminal Procedure (CrPC), 1973, provides that a sentence of imprisonment of life should not exceed 14 years imprisonment.

Further, rehabilitation of convicts after release and their re-assimilation into the society are important objectives of prison administration to meet. Paragraph 20.25 of the MPM provides that, post-release from the prison, the case of a released prisoner should be followed up for a period ranging from one to five years as per the requirements of each case by the prison authorities.

Scrutiny of records, however, revealed that the Department did not maintain any field data in this regard. It was noted by Audit that after the release of convicts from prisons, the Department neither made any contact with the convicts nor was any system or mechanism existed to assess that the process of re-assimilation of the convicts into society was complete.

In reply to an audit query, the Department admitted (March 2016) that an after-care monitoring mechanism was absent in the Department. Even though necessary recommendation for framing a suitable plan/mechanism for recidivism of crime, through meaningful rehabilitation, had been submitted to GoA, in December 2015 by the prison authority, further action of the Government in this regard was awaited (November 2016).

Thus, there was failure on the part of the Department to maintain any field data relating to release of convicts and other inmates. Further, in the absence of any system or mechanism for assessing the process of complete re-assimilation of the convicts into the society, the objective of after care and rehabilitation remained unachieved.

#### **3.2.14.4 Work not assigned to prisoners**

Paragraphs 14.17 and 14.30 of the MPM provide that all convicted prisoners should be employed with work. Section 36 of the Prisons Act, 1894, further provides that provision should be made by the Superintendent for the employment of criminal prisoners sentenced to simple imprisonment as long as they desire. Paragraphs 7.67 and 14.20 of the MPM also stipulate that, when the Assistant Surgeon is of the opinion that the health of any prisoner suffers due to employment of any kind or class of labour, he shall record such opinion in the prisoner's sheet and the prisoner should be placed on another kind or class of labour as the Chief Medical Officer may consider suitable for the prisoner.

Information provided by the Prison (Hqr) and records of 11 test-checked jails revealed that, as of March 2016 out of 3,415 convicts, only 2,352 were assigned work.

Reasons for not assigning works to all convicts were attributed by the SJs to ill health of prisoners, unavailability of sufficient works and infrastructure, shortage of security staff. However, no documents in support of the prisoners expressing unwillingness to take up the assignment of work were furnished to Audit. Further, evidence of efforts made to engage sick prisoners on assignments compatible with the status of their health, as envisaged in the MPM were not found available on record by the Audit.

Thus, 1,063 convicts (including 369, out of 1,218 convicts of 11 test-checked jails) were only serving their incarceration terms and had been deprived of their rights of earning through reformatory employment.

**3.2.14.5 Welfare Fund not created**

Paragraph 24.145 of the MPM read with Paragraphs 27.97 and 27.98, provides that a Welfare Fund should be established in each State to chalk out programmes and provide amenities for staff welfare which would include, *inter alia*, relief in case of sudden illnesses, aid for the education of the children of staff and recreational and cultural activities *etc.*

Audit observed that the Department had not created any Welfare Fund required as per MPM (as of March 2016). In reply to an audit query, the Department stated (January 2016) that cultural programmes had been organized through the contribution of the employees of the Department.

The fact however, remained that the Welfare fund envisaged as per MPM was not created and thus, the staff was deprived of welfare activities conceived by creation of Welfare fund.

**3.2.14.6 Entertainment measures**

Paragraph 15.9 (xi) of the MPM states that television (TV) is the biggest entertainer for prisoners and the TV channels as well as their timings should be carefully selected by the Superintendents of Prisons, for viewing by the inmates.

As per information provided, 255 television sets (97 TV sets in 11 test-checked jails) were provided in prisoners' rooms with digital cable connections in 28 jails. These sets were being operated by the prisoners themselves, which allowed them unrestricted access to all programmes.

Thus, besides being a violation of the provisions of the MPM, the provision of television sets to the prisoners with unrestricted access to all programmes was not in keeping with the provisions of Paragraph 15.9 (xi) of the MPM.

**3.2.15 Human Resource Management****3.2.15.1 Shortage of manpower**

As per information furnished by Prison (Headquarters), there were vacancies in key posts of various cadres *viz.*, Doctors, Pharmacists, Jailors/Assistant Jailors and Warders. As of March 2016, the percentages of shortfall *vis-à-vis* sanctioned strength under these cadres ranged from 14 to 65 with an overall shortage of 51 *per cent*.

The details are shown in **Table – 3.9** below:

**Table – 3.9**  
**Sanctioned strength and men in position as of March 2016**

| Category           | Sanctioned strength | Men in position | Shortage  | Percentage of shortage |
|--------------------|---------------------|-----------------|-----------|------------------------|
| <b>A. Medical</b>  |                     |                 |           |                        |
| Doctor             | 33                  | 20              | 13        | 39                     |
| Pharmacist         | 29                  | 25              | 04        | 14                     |
| Lab technician     | 06                  | 06              | 00        | 00                     |
| Radiographer       | 01                  | 01              | 00        | 00                     |
| Nurse              | 07                  | 07              | 00        | 00                     |
| <b>Sub-total A</b> | <b>76</b>           | <b>59</b>       | <b>17</b> | <b>22</b>              |

| Category                               | Sanctioned strength | Men in position | Shortage   | Percentage of shortage |
|--|---------------------|-----------------|------------|------------------------|
| <b>B. Prison Administration</b>        |                     |                 |            |                        |
| Superintendent of Jail                 | 31 <sup>@</sup>     | 31 <sup>@</sup> | -          | -                      |
| Jailor/Assistant Jailor                | 130                 | 100             | 30         | 23                     |
| Warder                                 | 817                 | 289             | 528        | 65                     |
| <b>Sub-total B</b>                     | <b>978</b>          | <b>420</b>      | <b>558</b> | <b>57</b>              |
| <b>C. Civil (Administrative staff)</b> | <b>136</b>          | <b>110</b>      | <b>26</b>  | <b>19</b>              |
| <b>Grand Total</b>                     | <b>1190</b>         | <b>589</b>      | <b>601</b> | <b>51</b>              |

Source: Departmental records

<sup>@</sup> includes post of 1 Magistrate in charge of Sub-jail Haflong.

The shortages of staff in the medical category adversely impacted the medical facilities available to the prisoners, while the shortages of prison staff led to security risks, including risks related to escape of prisoners and entry of prohibited items into the prisons.

### 3.2.15.2 Insufficient training to employees

Under the Chapter 'Modalities', sub-paragraph (xxii) of the MPM provides that prison services should be developed as a professional career service. The Manual also provides that the State should endeavour to develop a well-organized prison cadre based on appropriate job requirements, sound training and proper promotional avenues.

Scrutiny of records revealed that the Department did not prepare any Annual Action Plan for conducting periodical training to staff. Further, no budgetary provision for imparting training had been made except for ₹ 10 lakh in the year 2015-16 of which ₹ 9.28 lakh (93 per cent) had been surrendered in the absence of a perspective training plan.

It was also observed that during the period 2011-16, against 177 slots, only 105 employees at the level of Assistant Jailor, Superintendent and other establishment staff had been trained. Thus, staff training was inadequate and efforts for professional skill development of the staff towards efficient management of prisons were also found to have been lacking.

On this being pointed out, the Department stated (October 2016) that steps would be taken to conduct more training programmes.

The fact, however, remained that shortage of training for the staff deprived the prison staff of acquiring professional skill development required under the provisions of MPM.

### 3.2.16 Feedback of the Department

Feedback from the Superintendents / Magistrate-in-charge of all the 31 jails in the State was obtained through the DIGP (Headquarters), which is summarized as under and needed to be addressed on priority:

- Overcrowding of prisons was a major issue affecting the day-to-day administration of prisons and also placing significant strain both on the resources and the staff;

- Greater attention on the part of the Government towards provision of sufficient infrastructure as well as for ensuring timely flow of funds as per requirements was necessary;
- 30 out of 31 jails were functioning without cooks;
- For strengthening the reform of prisoners, sufficient teachers/instructors, well equipped libraries, community halls, well equipped schools with teachers and facilities for distance learning with audio-visual aids, sports infrastructure, training with modern well-equipped small industry/manufacturing units and creation of a welfare fund to organize cultural programmes, were absolutely necessary;
- Enclosures for female inmates needed to be provided, proportionate to the capacity of the female population with an open area for free movement.
- Besides, in respect of the selected jails, it was stated that the Department should be equipped with modern arms and ammunition with trained security personnel for proper safety, security and preparedness for countering threats, if any.

### **3.2.17 Monitoring**

#### **3.2.17.1 Imprecise Assam Jail Manual**

Paragraph 28.29 of the MPM, 2003 envisages that each State Government should formulate its own State Prison Manual on the lines indicated in the MPM so as to adequately cater to the indigenous conditions, without diluting the concept of basic uniformity in laws and procedures. The Assam Jail Manual, though formulated and published in 1986 had not been updated, as a result of which a number of the jails mentioned in the Manual were those which were part of the erstwhile undivided part of East Pakistan (now Bangladesh), besides including many jails of present day states of Nagaland, Meghalaya and Mizoram. Further, the manual consists of only 19 jails in the State as against the actual 31 and also the categorization of these jails were not current. Upto date amendments, notifications and the provisions of the MPM had also not been incorporated in the existing Manual. Thus, the Assam Jail Manual, in its present form, fails to effectively reflect and address contemporary issues and needed to be updated on priority.

On this being pointed out, the Department stated (October 2016) that a proposal for revising the Assam Jail Manual would be taken up with the Government.

#### **3.2.17.2 Advisory Boards not constituted**

Sections 926 and 936 of the Assam Jail Manual and Sections 28.2 to 28.22 of the MPM, provide that the State Government should constitute a State Advisory Board (SAB) with 10 members under the chairmanship of the Principal Secretary of the Jail Department and a Member-Secretary not below the rank of Deputy Inspector General of Prisons. The Board should hold at least three meetings in a calendar year with a view to reviewing and advising the State Government on Correctional Administration of prisons including reform and rehabilitation of inmates and also reviewing of the sentences of all prisoners who have completed two years' imprisonment or half of



their sentence whichever was greater, with a recommendation to the Government, in the Judicial Department for their conditional release.

It was observed in Audit that no such SAB had yet been constituted. In the absence of the SAB, the State Government was deprived of any assessment of its activities towards correctional administration of prisons, including reform and rehabilitation of inmates.

#### **3.2.17.3 Prison Development Board (PDB) not constituted**

In order to improve and modernise the infrastructural facilities in prisons, Paragraphs 28.23 to 28.25 of the MPM provide that, in each State there should be a high powered Prison Development Board (PDB) under the Chairmanship of the Chief Minister with the Minister of Prisons as its Vice-Chairman. The Board shall be assisted by seven *ex-officio* Directors. The Board is required to examine the living conditions of prisoners in all the prisons with specific reference to their basic needs and provision of facilities compatible with the dignity of human life; to review and suggest measures for the development of programmes for the ‘treatment of prisoners’, including education, vocational training and productive work; and to efficiently manage prisons by inducting modern technology, methods and apparatus. Audit observed that the PDB had not yet been constituted (November 2016).

#### **3.2.17.4 Board of Work Programme and Vocational Training not constituted**

Paragraph 14.04 of the MPM provides that a “Board of Work Programme and Vocational Training” under the chairmanship of the Inspector General of Prisons should be set up at the Prison Headquarters with full fiscal and administrative powers. The functions of the Board include planning and implementation of programmes of work and vocational training as well as organising of workshops in after-care homes for discharged prisoners *etc.*

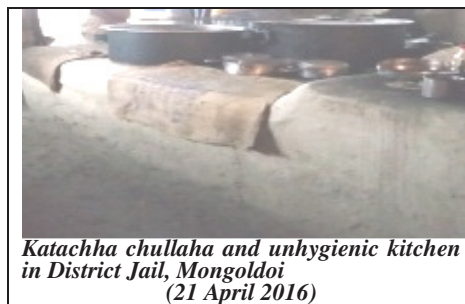
Audit observed that no such Board had been constituted till date (November 2016).

The Department stated (October 2016) that the matter relating to the constitution of Boards (other than the SRB already constituted) would be taken up with the Government at an early date.

#### **3.2.18 Interviews with prisoners**

In each of the 11 test-checked jails, 10-12 prisoners of each jail were randomly chosen for interview. They were interviewed in the presence of the jail authorities to ascertain their day-to-day activities within the jail, the facilities available to them in prison, and deficiencies, if any. The interviews revealed the following:

- Continuous emission of smoke from *Katchha chullahs* of the kitchen were leading to an unhygienic environment. In seven<sup>32</sup> prisons, Audit observed that primitive *katchha chullahs* had been provided in the kitchens;



- Prisoners expressed that the absence of running water facilities in the jail was a major problem for them. In six jails<sup>33</sup>, it was observed that running water facilities were not available. Instead, Deep Tube Wells/ring wells were being used to fetch and carry water;



- Prisoners of four jails<sup>34</sup> reported that frequent breakdowns of power supply was causing immense discomfort due to intolerable heat;
- The inmates of overcrowded jails expressed their difficulties due to scarcity of space arising out of overpopulation;
- Prisoners from all the test-checked jails indicated that due to insufficient stocks, medicines were not reaching them immediately in the hour of need. Audit observed that the medical departments lacked the requisite infrastructure;
- Prisoners of eight jails<sup>35</sup> out of 11, expressed their dissatisfaction regarding the quality of potable water;
- Prisoners of all the test-checked jails stated that they were allowed to enter the kitchen and to use gas/fire wood to cook the food, which was in violation of the MPM guidelines;

<sup>32</sup> Central Jail, Silchar; District Jail Hamren, District Jail, Diphu; District Jail, Sadiya; District Jail, Majuli; District jail, Mongoldoi and District Jail Nalbari.

<sup>33</sup> District Jail, Sadiya; District Jail, Diphu; District Jail, Majuli, District Jail, Nalbari; District Jail, Mongoldoi and District Jail, Tinsukia.

<sup>34</sup> Generator not available: Open Air Jail, Jorhat; District Jail and Hamren District Jail, Majuli; Generator available but often remained shut down due to non-availability of fuel: District jail, Sadiya.

<sup>35</sup> Central Jail, Jorhat; Central Jail, Guwahati, Open Air Jail, Jorhat, District Jail, Majuli, District Jail Diphu, District Jail, Hamren, District Jail, Mongoldoi and District Jail, Sadiya.

- Prisoners of six<sup>36</sup> out of 11 test-checked jails mentioned that prohibited items such as cigarettes/bidi/tobacco were available to them;
- Prisoners of all the 11 test-checked jails mentioned that reform programmes were weak and not being conducted periodically due to which they were deprived of proper rehabilitation;
- Except for the District jails at Tinsukia and Sadiya, UTPs of all the other test-checked jails expressed their apprehension regarding meeting with other inmates, since they were unable to identify the convicts in the absence of any dress code being followed.

### **3.2.19 Conclusion**

Performance audit on Management of Prisons revealed that the management and administration of prisons in Assam was not satisfactory.

Financial management was deficient. Instances of unspent balances, retention of funds, expenditure exceeding the budgetary allocations were noticed. Security of the prisons was found compromised due to shortage of guarding staff, insufficient height of boundary walls, inadequate numbers of watch towers as well as due to unavailability of modern arms and ammunition and equipment such as binoculars, search lights *etc.* Instances of escape of prisoners in the State were the highest among the states of North Eastern Region. Prisoners had easy access to prohibited items. Though the prisons were lacking in basic infrastructure, a Prison Development Board, with a view to efficiently managing prisons in the State, was yet to be constituted. Prisoners' amenities, space for their hygienic living, number of sleeping berths *etc.*, were found inadequate. There was overcrowding of inmates in jails, mainly due to disproportionate allocation of inmates and the detention of UTPs by the Under Trial Review Committees was not monitored due to not functioning of the Committees in 15 jails. Despite the State registering the highest number of death cases during the period as compared to the mortality rate of the rest of the States of the North Eastern Region, adequate medical facilities with basic infrastructure and medical staff were not available.

Convicted prisoners were not provided with any dress code, on the basis of which they could be easily identified and segregated. This led to a situation wherein the UTPs were mixing with the convicts. Reform and Rehabilitation activities for the prisoners were inadequate in the absence of a monitoring mechanism. Further State Advisory Board, Prison Development Boards and Board of Work Programme and Vocational Training to improve the functioning of the prisons were not yet constituted while the Sentence Review Board was constituted in September 2016 at the instance of Audit.

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<sup>36</sup> Central Jail, Guwahati, District jail, Majuli, Open Air jail, Jorhat, District jail, Diphu, District Jail, Hamren and District Jail, Sadiya.

### 3.2.20 Recommendations

Government may consider the following recommendations for better management of prisons in the State:

- *Financial management may be streamlined, by ensuring timely release of funds, in line with actual requirements.*
- *Safety and security of the prisons may be ensured, by deployment of adequate staff, equipped with modern weapons.*
- *Requisite amenities, including medical facilities, may be made available to prisoners.*
- *Constitutions of the State Advisory Board, Prison Development Board and Board of Work Programme and Vocational Training may be expedited, to improve the functioning of the prisons in Assam.*

## Compliance Audit

### Secretariat Administration (Accounts) Department

### 3.3 Compliance Audit of "Assam Trade Development Fund"

#### 3.3.1 Introduction

The Assam Trade Development Fund was set up in Assam on 24 July 2008. The Governor of Assam constituted (July 2008) a committee for the administration of the Assam Trade Development Fund (ATDF), which was set up exclusively for the development of infrastructure or amenities to facilitate trade, commerce and intercourse from the proceeds of the Assam Entry Tax, collected by the Commissioner of Taxes (COT), Assam, from 2001-02 onwards, within the meaning of Section-10 of the Assam Entry Tax (AET) Act, 2008. Implementing departments are to submit proposals, for the development of infrastructure or amenities to facilitate trade, commerce and intercourse, to the Finance (Taxation) Department. Rule 11 of the Assam Entry Tax Rules 2008, stipulates that the tax shall be deposited in a separate, distinct and exclusive Head of Account "0042-106-Tax on Entry of Goods into local area" and the deposit shall constitute the ATDF. Further, the total allocation of the budget proposals made in a financial year shall not be less than the amount collected as Entry Tax minus cost of collection during the year. The funds under ATDF do not lapse and are carried over to the succeeding year. The Committee so formed is required to sit every quarter and examine and recommend sanction and release of funds to the implementing Departments.

The Principal Secretary, Finance (Taxation) Department is to accord administrative sanctions to all proposals recommended by the Committee and funds are to be drawn and disbursed by the Secretary, State Administrative Department (SAD-Accounts). As per Section-10 of the AET Act, the proceeds of the entry tax minus cost of collection shall be utilized exclusively for:

(a) construction, development and maintenance of roads and bridges for linking the market and commercial areas to their hinterlands; and

(b) creation, development and maintenance of infrastructure for supply of electrical energy, water supply and sanitation and other infrastructure for furtherance of trade and commerce and intercourse.

The Departments of Power, Public Works (State & Rural Roads) (PWD), Public Health Engineering (PHE) and Urban Local Bodies (ULB) are the implementing agencies for infrastructure projects sanctioned from ATDF funds.

However, the authority for determining the cost of collection and the process for carrying out such determination has not been enumerated in the Act but the Finance (Taxation) Department works out the cost of entry tax collection proportionally with reference to the cost of collection of revenue earned.

### **3.3.2 Scope and Coverage of Audit**

Audit of ATDF covering the period 2011-16 was conducted from April to June 2016 for assessing the implementation of the schemes *vis-a-vis* the prescribed guidelines. Records of the Departments of Secretariat Administration (Accounts), Finance (Taxation), Power, PWD, PHE and ULBs of seven districts<sup>37</sup> were test checked.

### **3.3.3 Financial management**

The details of collection of Entry Tax, budget estimates and release of funds under ATDF to the implementing agencies during the period 2011-16, are as under:

**Table -3.10**

| Year         | Entry Tax collected | Budget Provision under ATDF |                |                | Funds drawn    | Funds released for execution of works | Funds kept in Revenue Deposit (8443) |
|--------------|---------------------|-----------------------------|----------------|----------------|----------------|---------------------------------------|--------------------------------------|
|              |                     | Plan                        | Non-Plan       | Total          |                |                                       |                                      |
| 2011-12      | 518.75              | 400.00                      | 790.00         | 1190.00        | 885.60         | 449.64                                | 435.96                               |
| 2012-13      | 364.14              | 420.00                      | 200.00         | 620.00         | 524.31         | 370.00                                | 154.31                               |
| 2013-14      | 472.50              | 312.25                      | 67.75          | 380.00         | 379.98         | 330.00                                | 49.98                                |
| 2014-15      | 382.88              | 496.12                      | 149.67         | 645.79         | 355.64         | 355.64                                | Nil                                  |
| 2015-16      | 591.90              | Nil                         | 400.00         | 400.00         | 245.00         | 245.00                                | Nil                                  |
| <b>Total</b> | <b>2330.17</b>      | <b>1628.37</b>              | <b>1607.42</b> | <b>3235.79</b> | <b>2390.53</b> | <b>1750.28</b>                        | <b>640.25</b>                        |

*Source: Departmental figures*

It can be seen that against the budget provision of ₹ 3235.79 crore during the period from 2011-12 to 2015-16 under ADTF, an amount of ₹ 2390.53 crore was drawn, of which ₹ 1750.28 crore (54 *per cent* of budget provision) was released to the implementing Departments.

This indicated that, while the budget provisions were largely unrealistic during the years 2011-14, the Department was also unable to fully utilize the funds drawn towards implementation of the targeted works for want of any long/short term plans.

<sup>37</sup> Kamrup (Metro), Kamrup (Rural), Jorhat, Nagaon, Sonitpur, Barpeta and Kokrajhar.

The Finance Department, in reply to an audit query seeking the details about the procedure adopted by the Department in preparing the budget estimates, did not offer any specific reply. It however, stated (July 2016) that the budget provisions were made on the basis of estimated tax collection for the next year.

It was also noticed that, during the years 2011-14, out of ₹ 1789.89 crore drawn by the Department from ATDF, ₹ 640.25 (36 per cent) crore was kept in Revenue Deposits (8443). Thus, the amount of funds actually utilized for implementation of the targeted schemes/works was ₹ 1149.64 crore (64 per cent) only.

On this being pointed out, the Department did not offer any reason for the basis of such transfer and the consequent blocking of funds.

Thus, the funds collected for the specific purposes provided under the AET Act, were not fully utilized in the manner outlined under the Act.

### 3.3.3.1 Irregular drawal of funds to avoid lapse of budget grant

The GoA, Finance Taxation Department sanctioned funds amounting to ₹ 640.25 crore at the fag end of the financial years 2011-14, for development of infrastructure to facilitate trade, commerce and intercourse to be undertaken for implementation by the PWD, PHED, Guwahati Development Department and Urban Development Department. The funds were drawn and kept under 'Revenue Deposit-8443. Details are shown in the **Table – 3.11**:

**Table – 3.11**

(₹ in crore)

| Year         | Sanction No & date                  | Amount kept in RD | Expenditure incurred | Balance kept in RD |
|--------------|-------------------------------------|-------------------|----------------------|--------------------|
| 2011-12      | FTX.62/2008/Pt-I/170 dt. 27.03.2012 | 100.00            | 54.73                | 45.27              |
|              | FTX.62/2008/144 dt. 20.03.2012      | 235.98            | 207.90               | 28.08              |
|              | FTX.145/2010/201 dt. 27.03.2012     | 50.00             | 24.55                | 25.45              |
|              | FTX.8/2011/23 dt. 19.03.2012        | 2.23              | 0.95                 | 1.28               |
|              | FTX.8/2011/22 dt. 06.03.2012        | 47.75             | 29.19                | 18.56              |
| 2012-13      | FTX.88/2012/Pt/19 dt. 21.03.2013    | 45.50             | 43.05                | 2.45               |
|              | FTX.88/2012/Pt-I/11 dt. 21.03.2013  | 58.81             | 48.89                | 9.92               |
|              | FTX.88/2012/17 dt. 20.03.2013       | 50.00             | 46.59                | 3.41               |
| 2013-14      | FTX.55/2013/29 dt. 29.03.2014       | 49.98             | 19.49                | 30.49              |
| <b>Total</b> |                                     | <b>640.25</b>     | <b>475.34</b>        | <b>164.91</b>      |

Source: Departmental figures

Analysis revealed that scheme money, amounting to ₹ 164.91 crore remained unutilized (till 7 October 2015) and was transferred (8 October 2015) to the Head of Account-“2052- Secretariat General Service-025-Development of Infrastructure to facilitate trade”. The development funds were, thus, blocked for periods ranging between one to five years and expenditure could not be incurred on development, as estimated and planned, during the years 2011-14.

### 3.3.4 Irregular expenses

#### (A) Power Department

- GoA, Finance (Taxation) Department sanctioned (March 2010) an amount of ₹ 371 crore for infrastructure development, of which ₹ 236 crore was for the Power



(Electricity) Department. Of this, ₹ 181 crore was drawn and paid to the Assam State Electricity Board (ASEB) for the purpose of creating, developing and maintaining infrastructure for the supply of electricity, for furtherance of trade, commerce and intercourse.

Audit observed that the entire amount of ₹ 181 crore was diverted by ASEB to the ASEB Employees Pension Fund Investment Trust, instead of spending the same for the purpose it was meant for. Other instances of irregularities noticed are as under:

- With a view to extending financial support for deferment in levying Fuel and Power Purchase Price Adjustment Formula, an amount of ₹ 81.64 lakh was sanctioned by the Finance (Taxation) Department (June 2014) to the Assam Power Distribution Company Limited (APDCL) under ATDF.

Audit observed that, instead of creation of new infrastructure out of the funds released, the same was used for meeting the revenue liabilities of APDCL. This was in violation of the ATDF guidelines.

- Test-check of records revealed that an amount of ₹ 1,006.75 crore was sanctioned (during 2011-16) by the Finance (Taxation) Department for the purchase of power. Thus, the fund was utilised for meeting the revenue expenditure *viz.*, for purchase of power to provide subsidy to the consumers and for tariff determination instead of creation of new infrastructure, which was in violation of the ATDF guidelines.

Further scrutiny revealed that during the period 2011-16, the State generated a daily minimum average of 210 megawatts (MW) against its daily average requirement of 1470 MW, resulting in a deficit of 1260 MW. In order to meet the deficit, APDCL spent an average of ₹ 7.18 crore daily for the purchase of power from various agencies like the North Eastern Electric Power Corporation Limited (NEEPCO), Assam Power Generation Corporation Limited (APGCL) *etc.* This indicated that the State had a constant power deficit during the period, with purchase of power being a routine phenomenon. Further, funds received under ATDF were being utilized to tide over the deficiency and not for infrastructure creation out of the fund received, which was in violation of the ATDF guidelines.

**(B) Public Works Department (PWD)**

GoA, Finance (Taxation) Department sanctioned and released (between 2011-14) ₹ 405.67 crore to PWD Divisions for various works relating to creation of infrastructure development like roads and bridges *etc.*

Audit scrutiny, however, revealed that, in twelve instances, an amount of ₹ 21.70 crore was diverted towards purposes not directly related to trade development and commerce and thus, not covered for expenditure under ATDF, as shown in *Appendix – 3.7.*

**(C) Municipal Boards and Town Committees**

GoA, Finance Taxation Department sanctioned and released (between 2011-12) ₹ 108.72 crore to Urban Local Bodies (ULBs) for development and improvement of infrastructure such as roads, bridges, drains, ghats, bus stands, parking places,

markets, solid waste management system, street lights and water supply systems within the town.

Audit observed that, in six instances ₹ 1.15 crore of the sanctioned amount was spent for purposes other than creation/development and improvement of infrastructure, as shown in **Table - 3.12**:

Table - 3.12

| Sl. No.      | Year    | MB/TC           | Name of the work/scheme  | AA Amount     | Amount Paid   | Vr. No. & Date                    | Remarks   |
|--------------|---------|-----------------|--|---------------|---------------|-----------------------------------|---|
|              |         |                 |  | (₹ in lakh)   |               |                                   |   |
| 1            | 2009-10 | Barpeta MB      | Improvement of NCB park under infrastructure development for trade & commerce                          | 15.48         | 15.44         | NA dt. 13.01.14                   | Park did not fall under the scope of guidelines on infrastructure development issued by the Finance Taxation Department, GOA dated 15.03.2012.  |
| 2            | 2011-12 | Barpeta MB      | Construction of Millennium Park at Ward No 5   | 10.00         | 4.94          | NA dt. 27.02.15                   | As above  |
| 3            | 2009-10 | Howly TC        | Improvement of Mairamara Satra Path at Ward No.-3  | 6.00          | 6.00          | 17 dt.24.01.14 and 1 dt. 24.01.14 | Duplication of the work was also observed in PWD (Rural Roads Division), Barpeta and Municipal Board, Barpeta Road.   |
| 4            | 2009-10 | Howly TC        | Improvement of Thakurbari road at Ward No.-4   | 5.00          | 5.00          | 3 dt. 24.01.14 and 5 dt. 24.01.14 | As above  |
| 5            | 2009-10 | Barpeta Road MB | Construction of RCC ground floor dwelling unit and boundary wall with gate at sweeper colony at ward-9 | 75.33         | 70.52         | NA dt. 07.01.15                   | The verification of records revealed that the construction of RCC ground + 1 <sup>st</sup> Floor and dwelling units were done at the sweeper colony which was beyond the scope of guidelines. |
| 6            | 2010-11 | Rangia MB       | Construction of 1 <sup>st</sup> Floor of Rangia Municipal Board at W.No.3                              | 13.07         | 13.44         | NA dt. 04.09.14                   | Construction of Office Building was not permissible under ATDF  |
| <b>Total</b> |         |                 |  | <b>124.88</b> | <b>115.34</b> |                                   |   |

Source: Departmental records.

Further, test-check of records also revealed the following deficiencies:

- As per ATDF guidelines meant for Urban Local Bodies, the cost of each project /scheme should not be less than ₹ 5 lakh.

Audit, however, observed that, in 47 schemes involving ₹ 1.56 crore undertaken with the ATDF, the cost of each project was below ₹ 5 lakh, which was in contravention of the guidelines.

- The Director, Municipal Administration, Assam, sanctioned ₹ 0.70 crore for eight schemes (1<sup>st</sup> installment of 2009-10) and ₹ 0.79 crore for nine schemes (1<sup>st</sup> installment of 2011-12) relating to the Tezpur Municipal Board.

Test-check revealed that the entire amount of ₹ 1.49 crore was kept by the Tezpur Municipal Board in fixed deposit (₹ 0.79 crore) and in current account (₹ 0.70 crore) in a nationalized bank from the date of receipt of fund (December 2012) till date (March 2016) without taking up any scheme for implementation, thereby frustrating the purpose of the ATDF schemes.

### 3.3.5 Monitoring

The Committee for administration of the ATDF was required to meet four times in a year.

However, information furnished by the Finance (Taxation) Department revealed that during the period from 2011-12 to 2015-16, no Committees were constituted. Resultantly, no meetings were held during the period against the requirement of 20 stipulated meetings. Further, against the budget provision of ₹ 3235.79 crore, ₹ 2390.53 crore was drawn by the Finance (Taxation) Department during 2011-12 to 2015-16 without any recommendation of the Committee as required, due to its non-constitution.

Thus, due to the stipulated meetings of the Committee not being held, the actual status of the works, undertaken by various Departments, remained unmonitored.

### **3.3.6 Conclusion**

Financial management of ATDF was deficient as reflected from the drawal and keeping of substantial amount of funds in Revenue Deposits. Neither was any long/short term action plan prepared for implementation of targeted works nor any assessment of financial returns made leading to ad-hoc decisions being made by the Department. Non-regularisation of funds drawn through AC Bills for longer periods was indicative of lack of financial discipline as non-submission of DCC Bills, was not only violative of the directives issued by the Finance Department<sup>38</sup> and provisions of the Budget Manual-2012, but was also fraught with the risk of misappropriation of funds. In the absence of any monitoring mechanism at the apex level, monitoring of development schemes was deficient. It was noticed that the ATD Fund was diverted to a Pension Fund by the ASEB and faulty financial sanction orders were issued by the Finance Taxation Department for the purchase of electricity. Instances were also noticed when the ATD Funds were diverted on activities not covered for expenditure under ATDF.

### **3.3.7 Recommendations**

The following recommendations may be considered by the Government:

- *Funds should be sanctioned and drawn only for immediate requirements for purposes prescribed under the AET Act, 2008.*
- *Drawal of money through AC Bills from ATDF should be regularized within the prescribed time limit.*
- *An effective monitoring mechanism should be evolved in the Finance (Taxation) Department to closely monitor implementation of schemes by the implementing Departments.*

## **General Administration Department**

### **3.4.1 Excess payment**

**Failure of the Deputy Commissioners to deduct 10 per cent contractor's profit at the time of payment for works executed through Construction Committees/ Non-Government Organisations resulted in excess payment of ₹ 1.08 crore.**

Guidelines of the Central schemes of Member of Parliament Local Areas Development (MPLAD), Border Areas Development Programme (BADP) and Untied

<sup>38</sup> Finance Department, OM No. BW.58/92/Pt-IV/4 dated 25 February 2014.

Fund stipulate, *inter alia*, that, in schemes that are implemented through the Deputy Commissioners (DC) as the nodal authority, if necessary, the works may be executed through the constitution of committees<sup>39</sup> under the supervision of the DC. The main objective of such construction works would be to create durable community assets. The estimates for such works are prepared as per the Assam Public Works Department (APWD) Schedule of Rates (SoR) which include a provision of 10 *per cent* contractor's profit over the cost of material and wages of labourers.

Scrutiny (May 2014 to March 2016) of records of six Deputy Commissioners<sup>40</sup> revealed that 54 works<sup>41</sup> valued at ₹ 10.83 crore, which included the 10 *per cent* contractor's profit, were executed through Construction Committees, without engaging contractors during the period from 2008-09 to 2014-15 (detailed in **Appendix – 3.8**). The DCs, however, failed to deduct the 10 *per cent* contractor's profit at the time of payment which ought to have been deducted as the works were executed without the involvement of contractors.

This resulted in excess payment of ₹ 1.08 crore to the Construction Committees with consequent loss to the Government.

The matter was reported to Government in June 2016; their reply had not been received (November 2016).

### **3.4.2 Fictitious payment**

#### **Alleged transportation of soil through fake carriers led to fictitious payment of ₹ 16.28 lakh by the Deputy Commissioner, Hailakandi.**

The Government of Assam launched the Members of Legislative Assembly Area Development Scheme (MLAADS) in March 1994. In terms of guidelines of the scheme, the works to be taken up should be developmental in nature, catering to the needs of local people emphasising on income generation through creation of durable assets. The Planning and Development Department, Government of Assam is responsible for overall implementation of the scheme in the State. The Deputy Commissioner (DC) shall be the District Nodal Authority to implement the scheme in the district and the DC gets the scheme implemented through local self-government/agencies/NGOs *etc.*

The DC, Haliakandi accorded (January to December 2014) administrative approval and expenditure sanction of ₹ 60.35 lakh<sup>42</sup> for execution of 45 works under the above scheme. The DC, on basis of the approval released ₹ 52.98 lakh<sup>43</sup> to the Block Development Officer (BDO), Lala in January, July and December 2014 respectively for the execution of 44 works.

<sup>39</sup> Non-Government Organisations (NGOs), Panchayati Raj Institutions (PRIs), Local Self Government (LSG), Construction Committees (CC) *etc.*

<sup>40</sup> DCs of Lakhimpur, Barpeta, Dhemaji, Hailakandi, Nalbari and Goalpara.

<sup>41</sup> Construction of roads, Waiting sheds, Community Halls, School buildings *etc.*

<sup>42</sup> 36 works relating to 2012-13: ₹32.50 lakh and nine works relating to 2013-14: ₹27.85 lakh.

<sup>43</sup> ₹24.08 lakh in 2013-14 and ₹28.90 lakh in 2014-15.

Scrutiny (February 2016) of the records of the Deputy Commissioner, Hailakandi revealed irregularities on expenditure incurred towards transportation of soil by trucks. Cross checking of actual payee receipts (APRs)/vouchers with reference to the above works and information obtained from the District Transport Officer (DTO), Hailakandi revealed that registration numbers of the trucks shown as used for transportation of soil and embodied in the APRs in 16 cases were the registration numbers of Maruti-vans/motor cycles/ambulance/auto rickshaws and in 12 cases, the registration numbers were not at all issued by the DTO. This showed booking of fictitious payment of ₹ 16.28 lakh (**Appendix – 3.9**) made for the transport of soil. On this being pointed out in audit, the DC stated (March 2016) that reply would be furnished in due course, which was awaited till November 2016.

Thus, expenditure of ₹ 16.28 lakh shown as incurred by the DC, Hailakandi towards carriage cost of soil in respect of 22 works through fake carriers, was fictitious.

The matter was reported to Government in June 2016; their reply had not been received (November 2016).

### **3.4.3 Probable bogus payment of MPLADS fund**

**Absence of basic records of demand, supply, delivery, distribution and installation of 3,215 Hand Tube Wells, coupled with the payment of ₹ one crore without ensuring the genuineness of the utilization certificate, pointed towards the possibility of misappropriation of the entire amount.**

Guidelines on Members of Parliament Local Area Development Scheme (MPLADS) stipulate that elected Members of Lok Sabha can recommend, within their Constituencies, works of developmental nature with emphasis on the creation of durable community assets based on the locally felt needs. The District Authority shall identify the Implementing Agency capable of executing the eligible work qualitatively, timely and satisfactorily. The District Authority shall follow the established work scrutiny, technical aspect, work estimation, tendering and administrative procedure of the State/UT Government concerned in the matter of work execution, and shall be responsible for timely and effective implementation of such works.

Scrutiny (October – December 2015) of records of the Deputy Commissioner (DC), Jorhat revealed that administrative approval (AA), for the supply and installation of 3,215 Hand Tube Wells (HTWs) @ ₹ 3110 per unit under the MPLADS at Majuli for the year 2013-14 was accorded (January 2014) for ₹ one crore. The AA included, *inter alia*, sanction for the payment of an advance of ₹ 75 lakh to be paid to the supplier<sup>44</sup> on the recommendation of the Hon'ble Member of Parliament (MP), Lakhimpur<sup>45</sup>. It was observed that Cash Book, cheque issue register or the asset register, as stipulated under the above Guidelines was not maintained by the Additional Deputy Commissioner (ADC), Jorhat to record the transactions pertaining to the payments made to the supplier as noticed during the audit. Further, neither any beneficiary list

<sup>44</sup> M/s. Baruah & Sons, Jorhat.

<sup>45</sup> Ms. Ranee Narah, then Minister of State for Tribal Affairs, Government of India.

indicating names of beneficiaries with the installation sites was prepared, nor was the tenders/quotations invited to ensure reasonableness for the supply/installation of the HTWs. No supply order, delivery challans indicating actual delivery of the HTWs, completion certificates or photographs could also be made available to Audit in support of execution/completion of the work. Besides, no physical verification of the work of installation of HTWs (2013-14) by the implementing agency was carried out.

On this being pointed out, in reply, both the Block Development Officers (BDOs) of Ujani Majuli and Majuli stated (7 December 2015) that neither any demand for the HTWs had been submitted by them to the DC, Jorhat during the period from February 2013 to October 2015, nor were any HTWs under MPLADS received during the period. The ADC (Development), Jorhat, however, issued (7 September 2014) utilisation certificate for the entire amount of ₹ one crore under MPLAD scheme of Lakhimpur Parliamentary Constituency stating that all the 3,215 HTWs for the year 2013-14 had been installed through the BDOs. On the other hand, the ADC (Development), Jorhat and District Development Commissioner, Lakhimpur, confirmed (4 December 2015 and 18 April 2016 respectively) that no detailed list identifying the beneficiaries of the HTWs, was available with them.

Further scrutiny revealed that the supplier preferred four un-numbered bills (all dated 20 February 2014) for making payment by the ADC, Jorhat for the supply of 3,215 HTWs. The DC paid the entire amount of ₹ one crore on 4 February 2014 (₹ 75 lakh<sup>46</sup>) and on 24 February 2014 (₹ 25 lakh) to the supplier. It was however, revealed that none of the bills had been passed by the competent authority prior to their payment.

Thus, in the absence of basic records of demand, supply, delivery, distribution and installation of 3,215 HTWs, the expenditure of ₹ one crore was tantamount to bogus payment leading to undue financial benefit to the supplier at the cost of the scheme.

The matter was reported to Government in April 2016; their reply had not been received (November 2016).

#### **3.4.4 Shortage of cash**

##### **Lack of effective control and monitoring by the Deputy Commissioner, Morigaon, led to shortage of cash amounting to ₹ 24,41,205**

According to Rule 95 of Assam Financial Rules (AFR), the Head of office is personally responsible to Government for the due accounting of all moneys received and disbursed and for the safe custody of cash. Each entry in the Cash Book should be verified daily by the Head of the office or by a Gazetted Officer authorised by him. Further, according to Government orders (February 1995), the Drawing and Disbursing Officer (DDO) must ensure regular and up-to-date maintenance of Cash Book besides carrying out surprise physical verification of closing balance and recording the result of such verification in the Cash Book with dated signature.

<sup>46</sup> Cheque nos.: 11085-88 dated 04.02.2014 – ₹ 18,75,000 each and 319807 dated 24.02.2014 – ₹ 25,00,000.



Scrutiny (September-October 2015) of the Cash Book of the Deputy Commissioner (DC), Morigaon (Planning and Development Branch) for the period ending 31 October 2015 revealed that the closing balances exhibited in the Cash Books of four schemes, viz., Member of Parliament Local Area Development Scheme (MPLAD), Member of Legislative Assembly Area Development scheme (MLAADS), Pradhan Mantri Adarsh Gram Yojana (PMAGY) and Untied schemes<sup>47</sup> did not tally with the balances as recorded in the individual saving bank accounts of the schemes. At the instance of Audit, the Cash Books of all the four schemes were updated by including interest earned on the savings accounts, credit of uncashed cheques and accounting of all expenditure, including taxes, till 31 October 2015. This exercise revealed a shortage of cash at bank amounting to ₹ 24,41,205 (balance as per Cash Books: ₹ 6,80,52,727<sup>48</sup> and balance as per bank: ₹ 6,56,11,522), thereby pointing towards suspected misappropriation of funds.

In this regard, audit observed that neither any necessary authentication as a token of check of each entry of the Cash Book was done nor any analysis of daily/monthly closing balances was carried out by the Head of office as required under AFR. Further, the DDO neither ensured that the Cash Book was updated regularly nor conducted any surprise physical verification of closing balances as required under the rules. The irregularities indicated that the internal control existing in the office of the DC, Morigaon (Planning and Development branch) was largely ineffective and rendered the office prone to the risk of financial impropriety.

On this being pointed out, the ADC (who was also the DDO of the Planning and Development branch), while certifying (November 2015) the shortage of cash of ₹ 24,41,205 after updating the four Cash Books, stated that no other cash (in the form of demand draft, deposit-at-call receipt or cash in chest) was lying un-reflected in the Cash Books. Further, ADC also confirmed that no transactions of other branches were reflected in the Cash Books of the schemes of this branch. However, ADC assured Audit to look into the aspect of shortage of cash and to take action accordingly. The outcome of such action taken, if any, was awaited (November 2016).

Thus, shortage of cash amounting to ₹ 24,41,205 at Bank with reference to the Cash Book maintained by the DC, Morigaon was susceptible to misappropriation.

The matter was reported to Government in March 2016; their reply had not been received (November 2016).

<sup>47</sup> 'UNTIED fund' is an earmarked fund for the purpose of encouraging Local Level Planning and placed at the disposal of every district/sub-division. The schemes under UNTIED fund should be of local nature. It is desirable that such schemes help either production or employment generation or both.

<sup>48</sup>

(in ₹)

| Scheme | Balance as per cash book as on 31 October 2015 | Balance as per Bank as on 31 October 2015 | Shortage         |
|--------|--|---|------------------|
| MPLAD  | 64,56,542                                      | 54,12,759                                 | 10,43,783        |
| MLAAD  | 4,05,48,767                                    | 3,93,22,369                               | 12,26,398        |
| PMAGY  | 1,59,35,979                                    | 1,59,34,142                               | 1,837            |
| UNTIED | 51,11,439                                      | 49,42,252                                 | 1,69,187         |
|        | <b>6,80,52,727</b>                             | <b>6,56,11,522</b>                        | <b>24,41,205</b> |

Source: Departmental records.

### 3.5 General

#### 3.5.1 Follow up on Audit Reports

##### *Non-submission of suo-moto Action Taken Notes*

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature, to the PAC with a copy to Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendations.

However, seven *suo-moto* replies/explanatory notes were only received in respect of paragraphs and reviews included in the Audit Report on Social, General and Economic (Non-PSUs) Sectors up to 2014-15 from the respective departments,

As of March 2016, PAC discussed 1,136 out of 1,705 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2013-14<sup>49</sup>. Consequently, 569 audit observations/comments included in those paras/reviews had not been discussed by the PAC as of March 2016.

#### 3.5.2 Action taken on recommendations of the PAC

520 recommendations were made by the PAC in its Fifty fifth to Hundred and thirty sixth Reports with regard to 45 Departments. As of March 2016, only two ATNs relating to two paragraphs pertaining to the years 2004-05 and 2006-07 were furnished by the Home and Water Resources Department respectively. Thus, 518 recommendations were pending settlement as of March 2016 due to non-receipt of Action Taken Notes/Reports from the Government Departments.

#### 3.5.3 Response to audit observations and compliance thereof by senior officials

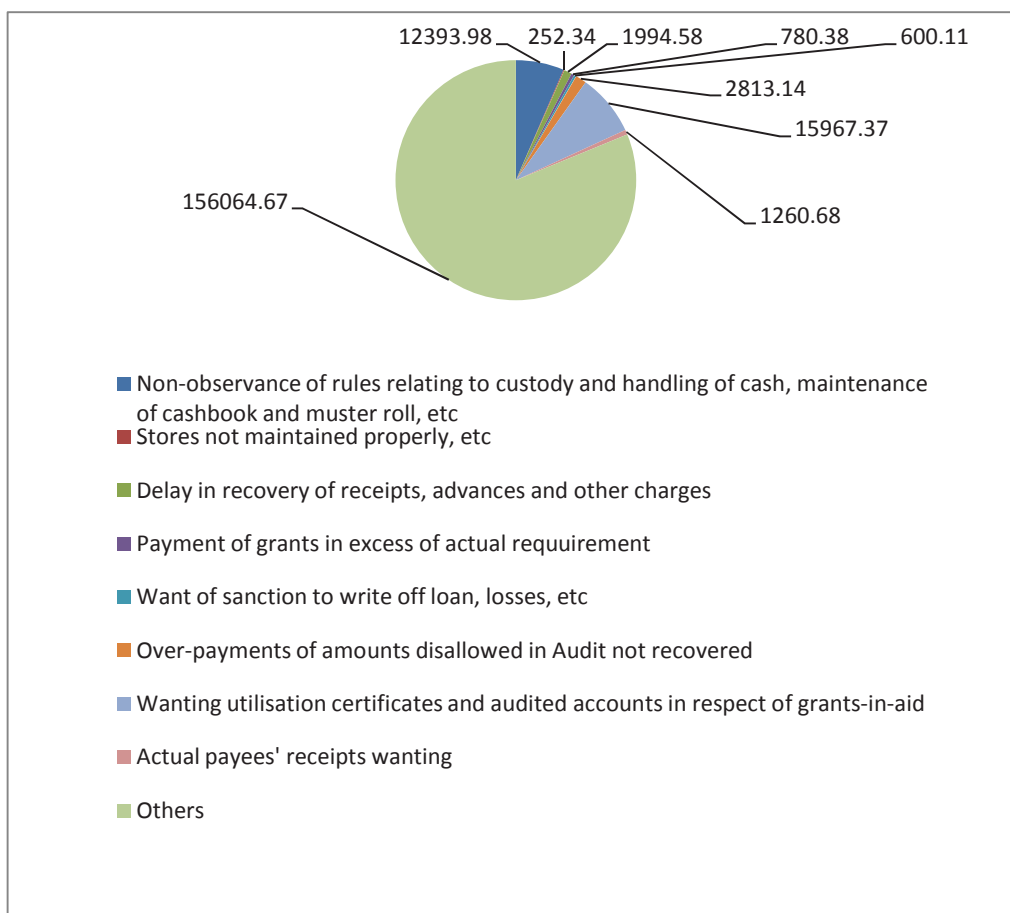
The Accountant General (AG) arranges to conduct periodical inspection of Government Departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned Offices with a copy to the next higher authorities. Orders of the State Government (March 1986) provide for prompt response by the executive to the IRs issued by the AG to ensure rectificatory action in compliance with the prescribed rules and procedures. The authorities of the Offices and Departments concerned were required to examine the observations contained in the IRs in the light of the given rules and regulations and prescribed procedures and rectify the defects and omissions promptly wherever called

<sup>49</sup> The status of paragraphs, reviews and Stand-alone reports for the year 2014-15 not indicated as Audit Reports for the year 2014-15 were placed before the State Legislature on 18 July 2016.

for and report their compliance to the AG. A half-yearly report of pending IRs was sent to the Commissioners and Secretaries of the Departments concerned from time to time to facilitate monitoring of the audit observations in the pending IRs.

IRs issued up to December 2015 pertaining to Civil Departments/Public Health Engineering Department /Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 20,409 paragraphs pertaining to 3,696 IRs were outstanding for settlement at the end of June 2016. Of these, 510 IRs containing 1,546 paragraphs had not been replied to/settled for more than 10 years. Even the initial replies, which were required to be received from the Heads of Offices within six weeks from the date of issue, were not received from 45 Departments in respect of 848 IRs issued between 1994-95 and 2015-16. As a result, serious irregularities commented upon through 20,025 paragraphs involving ₹ 1,92,127.25 crore, had not been addressed as of June 2016 as shown in the **Chart – 3.1.**

**Chart-3.1 (₹ in crore)**



Non-receipt of replies to the IRs in respect of 45 Departments are indicative of the failure on the part of the Heads of Departments (Directors/Executive Engineers) to initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of the Departments concerned, who were


informed of the position through half-yearly reports also failed to ensure prompt and timely action by the officers of the Departments concerned.

The above mentioned facts also indicated inaction against the defaulting officers thereby facilitating continuation of serious financial irregularities and loss to the Government though these were pointed out in Audit.

In view of large number of outstanding IRs and Paragraphs, Audit Objection Committee (AOC) is constituted by the Government every year at State level for consideration and settlement of outstanding audit observations relating to Civil and Works Departments. During 2015-16, the Government had constituted (25 August 2015) one AOC for discussion of the outstanding audit observations of all the three Sectors and 154 meetings (Social Sector: 56; Economic Sector: 82; and General Sector: 16) of the Committee were held, in which, 1,497 IRs and 6,122 Paragraphs were discussed and 165 IRs and 1455 Paragraphs were settled.


It is recommended that Government should review the matter and ensure that effective system exists for (a) sending replies to IRs/Paragraphs/audit observations timely; and (b) action taken to recover loss/outstanding advances/ overpayments in a time bound manner.

**Guwahati**  
**The 21 February 2017**

  
(Deepak Narain)  
Accountant General (Audit), Assam

*Countersigned*

**New Delhi**  
**The 23 February 2017**

  
(Shashi Kant Sharma)  
Comptroller and Auditor General of India



## ***APPENDICES***





**Appendix – 1.1**

*(Reference to paragraph -1.1)*

**Department-wise details of budget provision and expenditure during 2015-16 in respect of Social Sector (₹ in crore)**

| Sl. No.             | Department                                | Grant No. and Name                                | Budget provision                    |             |                 |                | Expenditure                    |           |                 |               |
|---------------------|---|---|-------------------------------------|-------------|-----------------|----------------|--------------------------------|-----------|-----------------|---------------|
|                     |   |   | Charged                             |             | Voted           |                | Charged                        |           | Voted           |               |
|                     |   |   | Revenue                             | Capital     | Revenue         | Capital        | Revenue                        | Capital   | Revenue         | Capital       |
| 1.                  | Co-operation                              | 43- Co-operation                                  | --                                  | --          | 125.77          | 6.79           | --                             | --        | 79.43           | --            |
| 2.                  | Cultural Affairs                          | 27- Art and Culture                               | --                                  | --          | 158.08          | --             | --                             | --        | 29.35           | --            |
|                     |   | 28-State Archives                                 | --                                  | --          | 2.24            | --             | --                             | --        | 1.49            | --            |
| 3.                  | Higher Education                          | 26- Education (Higher Edn.)                       | --                                  | --          | 2164.95         | --             | --                             | --        | 1241.72         | --            |
| 4.                  | Food, Civil Supplies and Consumers Affair | 37 – Food Storage, Warehousing & Civil Supplies   | --                                  | --          | 316.52          | --             | --                             | --        | 83.78           | --            |
| 5.                  | Health and Family Welfare                 | 29- Medical and Public Health                     | 19.49                               | --          | 4046.82         | --             | --                             | --        | 2662.93         | --            |
|                     |   | 24-Aid Materials                                  | --                                  | --          | 0.01            | --             | --                             | --        | 0.01            | --            |
| 6.                  | Labour and Employment                     | 36-Labour and Employment                          | --                                  | --          | 285.24          | --             | --                             | --        | 77.72           | --            |
| 7.                  | Urban Development                         | 31- Urban Development (Town and Country Planning) | --                                  | --          | 283.05          | --             | --                             | --        | 24.18           | --            |
|                     |   | 32-Housing Schemes                                | --                                  | 1.75        | 10.64           | 4.35           | --                             | --        | --              | --            |
|                     |   | 34- Urban Development (Municipal Administration)  | --                                  | --          | 128.64          | 7.05           | --                             | --        | 9.34            | 2.50          |
| 8.                  | Panchayat and Rural Development           | 56 Rural Development (Panchayat)                  | 0.21                                | --          | 1246.97         | --             | 0.17                           | --        | 361.98          | --            |
|                     |   | 57- Rural Development                             | --                                  | --          | 3278.81         | --             | --                             | --        | 2442.92         | --            |
| 9.                  | PHE                                       | 30-Water Supply and Sanitation                    | --                                  | --          | 451.63          | 2146.33        | --                             | --        | 522.16          | 456.39        |
| 10.                 | Social Welfare                            | 39-Social Security, Welfare and Nutrition         | --                                  | --          | 2052.55         | 0.0003         | --                             | --        | 1418.39         | --            |
|                     |   | 40-Sainik Welfare and other Relief Programs       | --                                  | --          | 70.72           | --             | --                             | --        | 50.41           | --            |
|                     |   | 42-Social Services                                | --                                  | --          | 361.22          | --             | --                             | --        | 155.17          | --            |
| 11.                 | Sports and Youth Welfare                  | 74- Sports and Youth Services                     | --                                  | --          | 218.43          | --             | --                             | --        | 34.82           | --            |
| 12.                 | WPT&BC                                    | 38-Welfare of SC, ST and OBC                      | --                                  | --          | 1541.40         | 0.54           | --                             | --        | 91.89           | --            |
|                     |   | 78-Welfare of Plain Tribes and BC (BTC)           | --                                  | --          | 1926.95         | 370.07         | --                             | --        | 1700.34         | 246.92        |
| 13.                 | Guwahati Development                      | 73- Urban Development (GDD)                       | --                                  | --          | 42.98           | 442.91         | --                             | --        | 2.74            | 110.08        |
| 14.                 | Food and Civil Supplies                   | 46-Weights and Measures                           | --                                  | --          | 14.82           | 1.00           | --                             | --        | 9.28            | --            |
| 15.                 | Secondary Education                       | 71- Education (Elementary, Secondary etc.)        | --                                  | --          | 10939.44        | --             | --                             | --        | 8105.31         | --            |
| 16.                 | Elementary Education                      |   |                                     |             |                 |                |                                |           |                 |               |
| <b>Total</b>        |   |   | <b>19.70</b>                        | <b>1.75</b> | <b>29667.88</b> | <b>2979.04</b> | <b>0.17</b>                    | <b>--</b> | <b>19105.36</b> | <b>815.89</b> |
| <b>Grand total:</b> |   |   | <b>Budget provision: ₹32,668.37</b> |             |                 |                | <b>Expenditure: ₹19,921.42</b> |           |                 |               |

Source: Appropriation Accounts 2015-16

**Appendix – 1.2**  
(Reference to paragraph -1.1)

**Department-wise details of budget provision and expenditure during 2015-16 in respect of Hill areas**  
(₹ in crore)

| Department          | Grant No.                            | Budget provision                   |         |                |               | Expenditure                   |         |                |               |
|---------------------|--------------------------------------|------------------------------------|---------|----------------|---------------|-------------------------------|---------|----------------|---------------|
|                     |                                      | Charged                            |         | Voted          |               | Charged                       |         | Voted          |               |
|                     |                                      | Revenue                            | Capital | Revenue        | Capital       | Revenue                       | Capital | Revenue        | Capital       |
| Hill Areas          | 70- Hill Areas                       | --                                 | --      | 15.35          | 4.23          | --                            | --      | 12.39          | 3.80          |
| Hill Areas (KAAC)   | 76- Hill Areas<br>Department (KAAC)  | --                                 | --      | 880.70         | 327.07        | --                            | --      | 659.97         | 448.70        |
| Hill Areas (NCHAC)  | 77- Hill Areas<br>Department (NCHAC) | --                                 | --      | 434.48         | 50.44         | --                            | --      | 372.98         | 102.07        |
| <b>Total</b>        |                                      | --                                 | --      | <b>1330.53</b> | <b>381.74</b> | --                            | --      | <b>1045.34</b> | <b>554.57</b> |
| <b>Grand total:</b> |                                      | <b>Budget provision: ₹1,712.27</b> |         |                |               | <b>Expenditure: ₹1,599.91</b> |         |                |               |

Source: Appropriation Accounts 2015-16

**Appendix – 1.3**  
(Reference to paragraph -1.2.12)  
**Statement showing the overall position of incomplete works**

(₹ in lakh)

| District           | Name of the activity | Sanctioned year | Units sanctioned |                  | Incomplete units |                   |                 |
|--------------------|----------------------|-----------------|------------------|------------------|------------------|-------------------|-----------------|
|                    |                      |                 | Nos.             | Amount           | Nos.             | Sanctioned amount | Amount released |
| Dhubri             | ACR                  | 2010-11         | 780              | 2558.40          | 2                | 6.56              | 6.56            |
|                    |                      | 2011-12         | 1505             | 4936.40          | 4                | 13.12             | 13.12           |
|                    |                      | 2012-13         | 214              | 1027.20          | 22               | 105.6             | 78.24           |
|                    |                      | 2014-15         | 6                | 28.80            | 4                | 19.2              | 14.4            |
|                    | BT                   | 2014-15         | 1740             | 2349.80          | 27               | 35.96             | 35.96           |
|                    | GT                   | 2012-13         | 270              | 337.5            | 2                | 2.2               | 2.2             |
|                    | Barrier Free Toilet  | 2010-11         | 950              | 95.00            | 1                | 0.1               | 0.1             |
|                    | HMR                  | 2012-13         | 803              | 4646.158         | 91               | 526.528           | 526.528         |
|                    | NSB                  | 2010-11         | 108              | 1077.84          | 3                | 29.94             | 29.94           |
| Kokrajhar          | HMR                  | 2012-13         | 180              | 1041.48          | 19               | 109.934           | 5.786           |
|                    | ACR                  | 2012-13         | 203              | 974.40           | 7                | 38.4              | 14.4            |
|                    | GT                   | 2012-13         | 704              | 880.00           | 1                | 1.25              | 1.25            |
|                    | Boys Toilet          | 2014-15         | 779              | 1075.02          | 1                | 1.38              | 1.38            |
|                    | MDM Kitchen          | 2013-14         | 564              | 798.06           | 564              | 798.06            | 545.13          |
| Darrang            | NSB                  | 2011-12         | 125              | 1247.50          | 3                | 29.94             | 29.94           |
|                    |                      | 2010-11         | 125              | 1247.50          | 2                | 19.96             | 19.96           |
|                    | HMR                  | 2012-13         | 273              | 1579.58          | 25               | 144.646           | 144.646         |
|                    | ACR                  | 2012-13         | 288              | 1382.40          | 35               | 168               | 168             |
|                    |                      | 2011-12         | 209              | 1003.20          | 6                | 28.8              | 19.68           |
|                    |                      | 2014-15         | 6                | 28.80            | 2                | 9.6               | 9.6             |
| ACR (Upgradation)  | 2014-15              | 9               | 43.20            | 9                | 43.2             | 43.2              |                 |
| Lakhimpur          | NSB                  | 2011-12         | 63               | 628.74           | 1                | 9.98              | 9.98            |
|                    | HMR                  | 2011-12         | 135              | 607.50           | 1                | 4.5               | 4.5             |
|                    | HMR                  | 2012-13         | 265              | 1533.29          | 2                | 11.572            | 11.572          |
|                    | GT                   | 2012-13         | 362              | 452.50           | 1                | 1.25              | 1.25            |
|                    | ACR                  | 2011-12         | 375              | 1230.00          | 1                | 3.28              | 3.28            |
|                    | ACR                  | 2012-13         | 227              | 1089.60          | 6                | 28.8              | 28.8            |
| Karbi Anglong      | ACR                  | 2012-13         | 694              | 3643.5           | 37               | 194.25            | 194.25          |
|                    | HMR                  | 2012-13         | 90               | 572.76           | 3                | 19.09             | 19.09           |
|                    | NSB                  | 2014-15         | 7                | 69.86            | 7                | 69.86             | 69.86           |
|                    | ACR                  | 2014-15         | 62               | 325.50           | 60               | 315               | 315             |
| <b>Grand Total</b> |                      |                 | <b>12121</b>     | <b>38511.488</b> | <b>949</b>       | <b>2789.96</b>    | <b>2367.602</b> |

Source: Information furnished by the SSA

**Appendix - 1.4**

(Reference to paragraph -1.2.12.1)

**Statement showing the position of works which had started but remained incomplete**

(₹ in lakh)

| District           | Name of the activity | Sanctioned year | Expenditure incurred on incomplete works |                   |                 |                      |                                   |                              |                           |   |
|--------------------|----------------------|-----------------|--|-------------------|-----------------|----------------------|-----------------------------------|------------------------------|---------------------------|---|
|                    |                      |                 | Nos.                                     | Sanctioned amount | Amount released | Expenditure incurred | Physical progress (in percentage) | Date release of fund         | Target date of completion | Delay in completion from target date as on 31.05.16 (In months) |
| Dhubri             | ACR                  | 2012-13         | 15                                       | 72                | 44.64           | 44.64                | 25 to 75                          | 21.09.12                     | 21.12.12                  | 41  |
|                    |                      | 2014-15         | 4  | 19.2              | 14.4            | 14.16                | 70 to 75                          | 30.10.14                     | Jun-16                    | 1   |
|                    | BT                   | 2014-15         | 9  | 12.12             | 30.64           | 4.99                 | 30 to 60                          | 09.03.15                     | 09.05.15                  | 12  |
|                    |                      |                 | 6  | 8.28              |                 | 3.26                 |                                   | 07.05.15                     | 07.07.15                  | 10  |
|                    |                      |                 | 8  | 10.24             |                 | 4.16                 |                                   | 11.06.15                     | 11.08.15                  | 9   |
| HMR                | 2012-13              | 68              | 393.45                                   | 393.45            | 181.97          | 15 to 80             | 21.09.12                          | 21.12.12                     | 41                        |   |
| Kokrajhar          | MDM Kitchen          | 2013-14         | 509                                      | 720.235           | 542.3           | 542.30               | 75                                | 18.10.13                     | 31.03.14                  | 26  |
| Darrang            | NSB                  | 2011-12         | 3  | 29.94             | 29.94           | 26.95                | 10 to 90                          | 16.02.16, 09.03.16           | 05.04.14                  | 25  |
|                    |                      | 2010-11         | 2  | 19.96             | 19.96           | 17.96                | 90                                | 14.03.13                     | 26.05.12                  | 48  |
|                    | HMR                  | 2012-13         | 21                                       | 121.506           | 121.506         | 70.01                | 10 to 90                          | 21.09.12, 30.10.14, 11.03.15 | 27.08.13                  | 33  |
|                    | ACR                  | 2012-13         | 30                                       | 144               | 144             | 83.04                | 10 to 90                          | 11.02.13                     | 18.08.13                  | 33  |
|                    |                      | 2011-12         | 6  | 28.8              | 19.68           | 7.22                 | 10 to 50                          | 14.03.13                     | 21.05.12                  | 48  |
|                    |                      | 2014-15         | 2  | 9.6               | 9.6             | 6.72                 | 50 to 90                          | 30.10.14                     | 16.09.15                  | 8   |
|                    | ACR (Upgradation)    | 2014-15         | 6  | 28.8              | 28.8            | 10.08                | 20 to 50                          | 11.03.15                     | 01.02.16                  | 3   |
| Lakhimpur          | ACR                  | 2012-13         | 4  | 19.2              | 19.2            | 8.90                 | 45 to 80                          | 30.10.14, 31.03.16           | 15.02.15                  | 15  |
| Karbi Anglong      | NSB                  | 2014-15         | 4  | 39.92             | 39.92           | 9.76                 | 20 to 65                          | 06.02.16                     | 22.04.16                  | 1   |
|                    | ACR                  | 2012-13         | 19                                       | 99.75             | 99.75           | 42.01                | 35 to 90                          | 21.09.12                     | 20.12.12                  | 41  |
|                    |                      | 2014-15         | 60                                       | 315               | 315             | 157.5                | 35 to 90                          | 11.03.15                     | 10.06.15                  | 11  |
|                    | HMR                  | 2012-13         | 3  | 19.09             | 19.09           | 19.09                | 35                                | 20.09.12                     | 20.12.12                  | 41  |
| <b>Grand Total</b> |                      |                 | <b>779</b>                               | <b>2111.09</b>    | <b>1891.88</b>  | <b>1254.72</b>       |                                   |                              |                           |   |

Source :Information furnished by the SSA

**Appendix – 1.5**  
(Reference: Paragraph 1.2.12.2)  
**Statement showing the position of Blocking of funds**

(₹ in lakh)

| District           | Name of the activity | Sanctioned year | Nos. Of units not started yet |                   |                 |                          |                           |   |
|--------------------|----------------------|-----------------|-------------------------------|-------------------|-----------------|--------------------------|---------------------------|---|
|                    |                      |                 | Nos.                          | Sanctioned amount | Amount released | Date of release of funds | Target date of completion | Delay in completion from target date as on 31.05.16 (In months) |
| Dhubri             | ACR                  | 2010-11         | 1                             | 3.28              | 3.28            | 22.07.10                 | 22.10.10                  | 67  |
|                    |                      | 2012-13         | 2                             | 9.60              | 9.60            | 21.09.12                 | 21.12.12                  | 41  |
|                    | BT                   | 2014-15         | 1                             | 1.38              | 1.38            | 09.03.15                 | 11.08.15                  | 9   |
|                    |                      |                 | 1                             | 1.28              | 1.28            | 11.06.15                 | 09.05.15                  | 12  |
|                    | GT                   | 2012-13         | 1                             | 1.25              | 1.25            | 21.09.12                 | 21.11.12                  | 41  |
|                    | HMR                  | 2012-13         | 13                            | 75.22             | 75.22           | 21.09.12                 | 21.12.12                  | 40  |
|                    | NSB                  | 2010-11         | 3                             | 29.94             | 29.94           | 28.02.11                 | 28.05.11                  | 60  |
| Kokrajhar          | HMR                  | 2012-13         | 18                            | 104.15            | 0.00            | Not released             | 30.10.13                  | 31  |
|                    | ACR                  | 2012-13         | 5                             | 24.00             | 0.00            | Not released             | 30.03.14                  | 25  |
|                    | MDM Kitchen          | 2013-14         | 53                            | 75.00             | 0.00            | Not released             | NA                        | 1   |
| Darrang            | ACR (Upgradation)    | 2014-15         | 3                             | 14.40             | 14.40           | 11.03.15                 | 01.02.16                  | 3   |
| Lakhimpur          | NSB                  | 2011-12         | 1                             | 9.98              | 9.98            | 02.09.11                 | NA                        |   |
| KarbiAnglong       | NSB                  | 2014-15         | 3                             | 29.94             | 29.94           | 06.02.16                 | 06.05.16                  | 1   |
| <b>Grand Total</b> |                      |                 | <b>105</b>                    | <b>379.411</b>    | <b>176.27</b>   |                          |                           |   |

Source: Information furnished by the SSA



Appendix – 1.6

(Reference: Paragraph 1.2.12.3)

Statement showing the position of Misappropriation of funds

(₹ in lakh)

| District           | Name of the activity | Sanctioned year | Nos. of units for which Misappropriation detected |                   |                 |                  |                    |                |                                   |                           |   |
|--------------------|----------------------|-----------------|---|-------------------|-----------------|------------------|--------------------|----------------|-----------------------------------|---------------------------|---|
|                    |                      |                 | Nos.  | Sanctioned amount | Amount released | Amount withdrawn | Value of work done | Balance        | Physical progress (in percentage) | Target date of completion | Delay in completion from target date as on 31.05.16 (In months) |
| Dhubri             | ACR                  | 2010-11         | 1   | 3.28              | 3.28            | 3.28             | 0                  | 3.28           | 0                                 | 22.10.10                  | 67  |
|                    |                      | 2011-12         | 4   | 13.12             | 13.12           | 13.12            | 5.22               | 7.9            | 39                                | 22.11.11                  | 54  |
|                    |                      | 2012-13         | 5   | 24                | 24              | 24               | 12.04              | 11.96          | 21 to 75                          | 21.12.12                  | 41  |
|                    | BT                   | 2014-15         | 2   | 2.66              | 2.66            | 2.66             | 0.79               | 1.87           | 30                                | 09.05.15                  | 12  |
|                    | GT                   | 2012-13         | 1   | 0.95              | 0.95            | 0.95             | 0.2                | 0.75           | 20                                | 21.11.12                  | 41  |
|                    | Barrier Free Toilet  | 2010-11         | 1   | 0.1               | 0.1             | 0.1              | 0                  | 0.1            | 0                                 | NA                        | NA  |
|                    | HMR                  | 2012-13         | 10  | 57.86             | 57.86           | 54.974           | 14.97              | 40.004         | 0 to 80                           | 21.12.12                  | 40  |
| Kokrajhar          | HMR                  | 2012-13         | 1   | 5.786             | 5.786           | 5.786            | 2.45               | 3.336          | 42                                | 15.08.13                  | 33  |
|                    | ACR                  | 2012-13         | 2   | 14.4              | 14.4            | 14.4             | 0.7                | 13.7           | 0 to 15                           | 28.02.14                  | 27  |
|                    | GT                   | 2012-13         | 1   | 1.25              | 1.25            | 1.25             | 0.18               | 1.07           | 15                                | 30.04.13                  | 37  |
|                    | Boys Toilet          | 2014-15         | 1   | 1.38              | 1.38            | 0.69             | 0.06               | 0.63           | 5                                 | 30.04.13                  | 37  |
|                    | MDM Kitchen          | 2013-14         | 2   | 2.83              | 2.83            | 2.83             | 0                  | 2.83           | 0                                 | 31.03.14                  | 26  |
| Darrang            | HMR                  | 2012-13         | 4   | 23.14             | 23.14           | 20.26            | 1.16               | 19.1           | 0 to 20                           | 22.05.13                  | 36  |
|                    | ACR                  | 2012-13         | 5   | 24                | 24              | 21.6             | 6.72               | 14.88          | 0 to 50                           | 24.05.13                  | 36  |
| Lakhimpur          | HMR                  | 2011-12         | 1   | 4.5               | 4.5             | 4.5              | 2.25               | 2.25           | 75                                | 20.07.12                  | 46  |
|                    | HMR                  | 2012-13         | 2   | 11.572            | 11.572          | 11.572           | 8.64               | 2.932          | 70 to 80                          | 18.01.13                  | 40  |
|                    | GT                   | 2012-13         | 1   | 1.25              | 1.25            | 1.25             | 0                  | 1.25           | 0                                 | 17.01.13                  | 40  |
|                    | ACR                  | 2011-12         | 1   | 3.28              | 3.28            | 3.28             | 2.3                | 0.98           | 85                                | 29.05.12                  | 48  |
|                    | ACR                  | 2012-13         | 2   | 9.6               | 9.6             | 9.6              | 2.929              | 6.671          | 10 to 50                          | 15.02.15                  | 15  |
| Karbi Anglong      | ACR                  | 2012-13         | 18  | 94.5              | 94.5            | 94.5             | 59.93              | 34.57          | 35 to 90                          | 20.12.12                  | 41  |
| <b>Grand Total</b> |                      |                 | <b>65</b>   | <b>299.458</b>    | <b>299.458</b>  | <b>290.602</b>   | <b>120.539</b>     | <b>170.063</b> |                                   |                           |   |

Source of data-Information furnished by the SSA

## Appendix – 1.7

(Reference: Paragraph 1.4.3.2)

## Statement showing reasons for poor physical progress of the works allotted under nine packages and benefits allowed to the contractors

|   |  |
|---|--|
| <p><b>Contract package No.C#01</b><br/> <b>Intake, transmission main, WTP etc., for North Zone</b><br/> Target date of completion: 22 February 2015;<br/> Physical progress as of June 2016: 5 per cent</p>           | <p>The work was awarded on 13 March 2012 but the contractor could start the work on 06 February 2015 due to land encroachment. Thus, work was awarded without (i) ensuring the availability of land; (ii) proper survey; and (iii) investigation, after sanction of the project. Even after commencement of work, only five per cent progress could be achieved in more than one year. The contractor was paid interest-free mobilisation advance of ₹ 7.12 crore on 30 November 2012, without ensuring availability of land. As a result, the contractor earned the benefit of holding the advances of ₹ 7.12 crore for more than two years, as the work could be started only on 6 February 2015. Further, no recovery was made from the contractor till date (June 2016), though the period of recovery had already expired on 22 October 2014.</p> |
| <p><b>Contract package No.C#02</b><br/> <b>Distribution network of North Zone</b><br/> Target date of completion: 23 December 2013<br/> Physical progress as of June 2016: 36 per cent</p>                            | <p>Though the work was scheduled to be completed on 23 December 2013, only 36 per cent physical progress could be achieved till June 2016, due to non-performance of the contractor. The Department however, did not impose any damages for delay or initiate any action against the contractor, in terms of the provisions of the contract.<br/> Moreover, the contractor was extended undue benefit by way of non-recovery of ₹ 1.86 crore, out of the total mobilisation advance of ₹ 2.79 crore, even though the period of recovery had already expired on 23 November 2013.</p>   |
| <p><b>Contract package No. C#03</b><br/> <b>Intake, transmission main, WTP, etc., for South Central Zone</b><br/> Target date of completion: 7 February 2016<br/> Physical progress as of June 2016: 21 per cent</p>  | <p>Though the work was awarded on 05 March 2012, the contractor could start the work only on 8 June 2013, due to delay in handing over of land and till June 2016, only 21 per cent progress could be achieved. This indicated that the Department had not taken up the above project with proper planning, prior survey and investigation and after ensuring availability of land.<br/> Moreover, the contractor was extended undue benefit by way of non-recovery of ₹ 3.40 crore, out of the total mobilisation advance of ₹ 12.22 crore, even though the period of recovery had already expired on 6 June 2015.</p>  |
| <p><b>Contract package No.C#04</b><br/> <b>Raising, transmission &amp; reservoirs for South Central Zone</b><br/> Target date of completion: 13 September 2013<br/> Physical progress as on May 2016: 38 per cent</p> | <p>The work was scheduled to be completed on 13 September 2013. Till May 2016, however, only 38 per cent physical progress could be achieved by the contractor, due to change in location, as the original site was under encroachment. Thus, it was evident that the project was implemented without prior survey, investigation and proper planning and also that the work was awarded without ensuring availability of land.</p>  |

|  |  |
|--|--|
| <p><b>Contract package No.C#05</b><br/>Distribution network in Ramsa Hill &amp; Amiya Nagar Zone;<br/>Target date of completion: 20 May 2014<br/>Physical progress as on May 2016: 48 <i>per cent</i></p> <p><b>Contract package No.C#06</b><br/>Distribution network in Lechubagan&amp;Geetanagar Zone<br/>Target date of completion: 20 November 2014<br/>Physical progress as on May 2016: 57 <i>per cent</i></p> <p><b>Contract package No.C#07</b><br/>Distribution network in Sonaighuli&amp;Narakasur Zone<br/>Target date of completion: 20 November 2014<br/>Physical progress as on May 2016: 45 <i>per cent</i></p> <p><b>Contract package No.C#08(a)</b><br/>Supply of DI pipes<br/>Target date of completion: 28 July 2013<br/>Physical progress as on May 2016: 58 <i>per cent</i></p> <p><b>Contract package No.C#08(b)</b><br/>Supply of DI pipes<br/>Target date of completion: 28 July 2013<br/>Physical progress as on May 2016: 94 <i>per cent</i></p> | <p>Packages 5 to 7 were awarded to M/s IVRCL Ltd. on 6 September 2011, with the target dates of completion lying between 20 May 2014 and 20 November 2014. Due to poor performance of the contractor, however, physical progress, ranging from 45 <i>per cent</i> to 57 <i>per cent</i> only, could be achieved, even after granting 3 time extensions. Though the contractor was responsible for the poor performance, the Department did not impose any damages or initiate any action, in terms of the provisions of the contract. Moreover, the contractor was allowed the benefit of price adjustment for the extended period also.</p> <p>Packages 8(a) and (b) were awarded on 28 January 2011 with the stipulation that the pipes be supplied within 28 July 2013. The contractor failed to supply the pipes within the stipulated date and even after grant of 3 time extensions. Only 58 and 94 <i>per cent</i> pipes were supplied till May 2016. Though the contractor did not complete the supply till date (June 2016), the Department did not impose any damages or initiate any action, in terms of the provisions of the contract.</p> <p>Moreover, the contractor was extended undue benefit by way of non-recovery of ₹ 4.10 crore (Package 8a) and ₹ 1.76 crore (Package 8b), out of the total mobilisation advances of ₹ 9.01 crore and ₹ 9.20 crore respectively, even though the period of recovery had already expired on 27 January 2013.</p> <p>Further, the contractor was paid price adjustment of ₹ 2.13 crore (Package 8a) and ₹ 4.01 crore (Package 8b), beyond the original delivery date (27 January 2013), in violation of the conditions of the terms and contract.</p> |
|--|--|

*Source: Departmental records*

## Appendix – 1.8

*{Reference to paragraph – 1.5.2}*

Statement showing deduction of VAT after addition with the bill value resulting in undue financial benefit to AGMC Ltd.

| Sl. No. | Supply order No. and date                     | Details of payment         |                                  |  |                            |                                    |                           |
|---------|---|----------------------------|----------------------------------|--|----------------------------|------------------------------------|---------------------------|
|         |   | Value claimed by AGMC Ltd. | VAT added while passing the bill | Total bill value after addition of VAT | VAT deducted and deposited | Amount paid after deduction of VAT | Last voucher No. and date |
| 1       | 2   | 3                          | 4                                | 5                                      | 6                          | 7                                  | 8                         |
| 1       | PHE/CE/B&S/PB-30/12-13/8741 dtd.04.02.13      | 13281375.00                | 664069.00                        | 13945444.00                            | 664069.00                  | 13281375.00                        | 17, 25.06.13              |
| 2       | do  | 13281818.00                | 664090.00                        | 13945908.00                            | 664090.00                  | 13281818.00                        | 15, 25.06.13              |
| 3       | PHE/CE/B&S/PB-30/12-13/7880 dtd.24.01.13      | 61366310.00                | 3068315.00                       | 64434625.00                            | 3068315.00                 | 61366310.00                        | 17, 13.05.13              |
| 4       | do  | 49199570.00                | 2459978.00                       | 51659548.00                            | 2459978.00                 | 49199570.00                        | 18, 13.05.13              |
| 5       | PHE/CE/B&S/PB-30/12-13/7900 dtd.24.01.13      | 13939099.00                | 696956.00                        | 14636055.00                            | 696956.00                  | 13939099.00                        | 14, 25.06.13              |
| 6       | -Do-/7890 dtd.24.01.13                        | 1352500.00                 | 67625.00                         | 1420125.00                             | 67625.00                   | 1352500.00                         | 15, 17.12.13              |
| 7       | -Do-/7895 dtd.24.01.13                        | 20034100.00                | 1001705.00                       | 21035805.00                            | 1001705.00                 | 20034100.00                        | 10, 17.12.13              |
| 8       | -Do-/7900 dtd.24.01.13                        | 16192499.00                | 809626.00                        | 17002125.00                            | 809626.00                  | 16192499.00                        | 16, 25.06.13              |
| 9       | -Do-/7890 dtd.24.01.13                        | 33824120.00                | 1691206.00                       | 35515326.00                            | 1691206.00                 | 33824120.00                        | 16, 17.12.13              |
| 10      | do  | 20394520.00                | 1019726.00                       | 21414246.00                            | 1019726.00                 | 20394520.00                        | 17, 17.12.13              |
| 11      | -Do-/7900 dtd.24.01.13                        | 35000845.00                | 1750042.00                       | 36750887.00                            | 1750042.00                 | 35000845.00                        | 13, 04.10.13              |
| 12      | do  | 35000845.00                | 1750042.00                       | 36750887.00                            | 1750042.00                 | 35000845.00                        | 12, 04.10.13              |
| 13      | PHE/CE/B&S/PB-30/12-13/7895 dtd.24.01.13      | 13790020.00                | 689501.00                        | 14479521.00                            | 689501.00                  | 13790020.00                        | 9, 17.12.13               |
| 14      | -Do-/7436 dtd.16.01.13                        | 24760414.00                | 1238021.00                       | 25998435.00                            | 1238021.00                 | 24760414.00                        | 3, 01.02.14               |
| 15      | do  | 24760414.00                | 1238021.00                       | 25998435.00                            | 1238021.00                 | 24760414.00                        | 4, 01.02.14               |
| 16      | PHE/CE/B&S/PB-30/Pt-I/12-13/7363 dtd.10.01.13 | 21133390.00                | 1056669.00                       | 22190059.00                            | 1056669.00                 | 21133390.00                        | 18, 17.12.13              |
| 17      | do  | 32322860.00                | 1616143.00                       | 33939003.00                            | 1616143.00                 | 32322860.00                        | 14, 17.12.13              |
| 18      | do  | 11189200.00                | 559460.00                        | 11748660.00                            | 559460.00                  | 11189200.00                        | 13, 17.12.13              |
| 19      | PHE/CE/B&S/818/11-12/5296 dtd.16.02.12        | 21890350.00                | 1094517.00                       | 22984867.00                            | 1094517.00                 | 21890350.00                        | 7, 04.02.13               |
| 20      | do  | 21788850.00                | 1089442.00                       | 22878292.00                            | 1089442.00                 | 21788850.00                        | 6, 04.02.13               |
| 21      | PHE/CE/B&S/818/11-12/6677 dtd.30.03.12        | 3962491.00                 | 0.00                             | 3962491.00                             | 198125.00                  | 3764366.00                         | 189, 16.10.12             |
| 22      | PHE/CE/B&S/818/11-12/6677 dtd.30.03.12        | 3962491.00                 | 0.00                             | 3962491.00                             | 198125.00                  | 3764366.00                         | 190, 16.10.12             |

*Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016*

| 1   | 2   | 3           | 4                  | 5           | 6          | 7           | 8             |
|---|---|-------------|--------------------|-------------|------------|-------------|---------------|
| 23  | PHE/CE/B&S/818/11-12/5301 dtd.16.02.12      | 16734990.00 | 836750.00          | 17571740.00 | 836750.00  | 16734990.00 | 601, 21.01.13 |
| 24  | do  | 11321199.00 | 0.00               | 11321199.00 | 566060.00  | 10755139.00 | 187, 16.10.12 |
| 25  | PHE/CE/B&S/818/11-12/5296 dtd.16.02.12      | 3509610.00  | 0.00               | 3509610.00  | 175481.00  | 3331129.00  | 334, 31.07.12 |
| 26  | do  | 20363984.00 | 0.00               | 20363984.00 | 1018199.00 | 19345785.00 | 333, 31.07.12 |
| 27  | PHE/CE/B&S/818/11-12/5301 dtd.16.02.12      | 11321199.00 | 0.00               | 11321199.00 | 566059.00  | 10755140.00 | 186, 16.10.12 |
| 28  | -Do-/5296 dtd.16.02.12                      | 16312675.00 | 815633.00          | 17128308.00 | 815633.00  | 16312675.00 | 8, 04.02.13   |
| 29  | -Do-/5167 dtd.14.02.12                      | 5282216.00  | 0.00               | 5282216.00  | 264110.00  | 5018106.00  | 188, 16.10.12 |
| 30  | -Do-/5301 dtd.16.02.12                      | 16734875.00 | 836744.00          | 17571619.00 | 836744.00  | 16734875.00 | 602, 21.01.13 |
| 31  | PHE/CE/B&S/818/11-12/5167 dtd.14.02.12      | 18188653.00 | 0.00               | 18188653.00 | 909433.00  | 17279220.00 | 332, 31.07.12 |
| 32  | do  | 17325615.00 | 0.00               | 17325615.00 | 866280.00  | 16459335.00 | 331, 31.07.12 |
| 33  | PHE/CE/B&S/818/Pt-I/11-12/4445 dtd.07.01.12 | 36095205.00 | 1804760.00         | 37899965.00 | 1804760.00 | 36095205.00 | 302, 18.04.13 |
| 34  | do  | 9406976.00  | 470349.00          | 9877325.00  | 470349.00  | 9406976.00  | 38, 22.02.13  |
| 35  | do  | 36729777.00 | 1836489.00         | 38566266.00 | 1836489.00 | 36729777.00 | 36, 22.02.13  |
| 36  | do  | 24263656.00 | 1213183.00         | 25476839.00 | 1213183.00 | 24263656.00 | 33, 22.02.13  |
| 37  | do  | 21991070.00 | 0.00               | 21991070.00 | 1099553.00 | 20891517.00 | 306, 18.04.13 |
| 38  | PHE/CE/B&S/818/11-12/4019 dtd.13.12.11      | 6985064.00  | 0.00               | 6985064.00  | 349253.00  | 6635811.00  | 46, 11.04.12  |
| 39  | do  | 18373088.00 | 0.00               | 18373088.00 | 918654.00  | 17454434.00 | 243, 16.02.12 |
| 40  | PHE/CE/B&S/818/11-12/4028 dtd.13.12.11      | 17166750.00 | 0.00               | 17166750.00 | 858338.00  | 16308412.00 | 205, 14.02.12 |
| 41  | do  | 10981577.00 | 0.00               | 10981577.00 | 549078.00  | 10432499.00 | 47, 11.04.12  |
| 42  | PHE/CE/B&S/818/11-12/4024 dtd.13.12.11      | 6985569.00  | 0.00               | 6985569.00  | 349278.00  | 6636291.00  | 45, 11.04.12  |
| 43  | do  | 11668645.00 | 0.00               | 11668645.00 | 583432.00  | 11085213.00 | 49, 11.04.12  |
| 44  | do  | 17166750.00 | 0.00               | 17166750.00 | 858338.00  | 16308412.00 | 207, 14.02.12 |
| 45  | PHE/CE/B&S/818/11-12/4019 dtd.13.12.11      | 3221000.00  | 0.00               | 3221000.00  | 161050.00  | 3059950.00  | 242, 16.02.12 |
| 46  | -Do-/4024 dtd.13.12.11                      | 3221000.00  | 0.00               | 3221000.00  | 161050.00  | 3059950.00  | 241, 16.02.12 |
| 47  | -Do-/4032 dtd.13.12.11                      | 10980677.00 | 0.00               | 10980677.00 | 549034.00  | 10431643.00 | 48, 11.04.12  |
| <b>Total extra expenditure due to deduction of VAT after addition with the bill value</b> |   |             | <b>32039062.00</b> |             |            |             |               |

*Source: Departmental records*

**Appendix – 1.9**  
(Reference to paragraph -1.5.3)

**Comparison between analysis of rates for supplying, laying, fitting and fixing of 400 mm MS pipes done by the Department at the time of award of the work to the contractor and analysis done by the Audit**

Provision of ₹8043.00 per RM was made in the approved estimate

| Sl. No. | Analysis of rate done by the department at the time of award of work to the contractor   |      |      |             |                 | Analysis of rate done by Audit on the basis of relevant records  |             |                 |  |
|---------|--|------|------|-------------|-----------------|--|-------------|-----------------|--|
|         | Description of items   | Unit | Qty. | Rate per RM | Amount          | Description of items   | Rate per RM | Amount          | Remarks  |
| 1       | 2  | 3    | 4    | 5           | 6               | 7  | 8           | 9               | 10   |
| 1       | Cost of 400mm dia MS Pipe (8mm) thick Pipe including fabrication   | RM   | 5.00 | 5089.91     | 25449.55        | Cost of 400mm dia MS Pipe (8mm) thick Pipe including fabrication   | 4039.00     | 20195.00        | As per price list of Jindal Industries Ltd.  |
| 2       | CST @ 4% on cost of pipe   |      |      |             | 1017.98         | CST @ 4% on cost of pipe   |             | 807.80          |  |
|         | <b>Total cost of Pipe : (A)</b>  |      |      |             | <b>26467.53</b> | <b>Total cost of Pipe :(A)</b>   |             | <b>21002.80</b> |  |
| 3       | Transportation of materials, Insurance, Octroi, etc. (16.5% of cost of pipe)   |      |      |             | 4367.14         | Transportation of materials, Insurance, Octroi, etc. (10% of cost of pipe)   |             | 2100.28         | As offered by the lowest tenderer (10% of cost of pipe) and analysis of DI pipe was done on the basis of 10% of cost of pipe |
| 4       | Loading and unloading of material (1% of cost of pipe)   |      |      |             | 264.68          | Loading and unloading of material (1% of cost of pipe)   |             | 210.03          | As per Analysis done by the department   |
| 5       | Wrapping with anti-corrossive adhesive after thoroughly cleaning, priming and painting the surface of 400mm dia MS pipe including all labour, materials and T&P materials as directed and specified              | RM   | 5.00 | 400.00      | 2000.00         | Wrapping with anti-corrossive adhesive after thoroughly cleaning, priming and painting the surface of 400mm dia MS pipe including all labour, materials and T&P materials as directed and specified              | 400.00      | 2000.00         | do   |
| 6       | Local carriage of 400mm dia MS pipe manually from stacking at site to the work site of all terrain including placing the same properly including all labour and T&P materials required as directed and specified | RM   | 5.00 | 450.00      | 2250.00         | Local carriage of 400mm dia MS pipe manually from stacking at site to the work site of all terrain including placing the same properly including all labour and T&P materials required as directed and specified | 100.00      | 500.00          | As offered by the lowest tenderer (₹100.00 per RM)   |



**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016**

| 1            | 2  | 3  | 4    | 5       | 6               | 7  | 8       | 9               | 10   |
|--------------|--|----|------|---------|-----------------|--|---------|-----------------|--|
| 7            | Labour charge for laying, fitting and fixing of 400mm MS pipe of 8.00mm thick including necessary earthwork for trenches on Bituminous Road including cutting, bending pipes where required including joining, testing and commissioning the pipeline and providing 300mm thick sand cushioning for the pipeline, construction of valve chambers, fitting, fixing of CI Sluice/Air valves where necessary and sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of works all complete as directed by the department | RM | 5.00 | 1575.00 | 7875.00         | Labour charge for laying, fitting and fixing of 400mm MS pipe of 8.00mm thick including necessary earthwork for trenches on Bituminous Road including cutting, bending pipes where required including joining, testing and commissioning the pipeline and providing 300mm thick sand cushioning for the pipeline, construction of valve chambers, fitting, fixing of CI Sluice/Air valves where necessary and sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of works all complete as directed by the department | 1575.00 | 7875.00         | As per Analysis done by the department                     |
| 8            | Valves, specials (10% of cost of pipe)   |    |      |         | 2646.75         | Valves, specials (5% of cost of pipe)  |         | 1050.14         | As offered by the lowest tenderer (5% of the cost of pipe) |
| 9            | Cost of sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of work   | RM | 5.00 | 454.44  | 2272.20         | Cost of sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of work   |         | 0.00            | The item was already included in the item rate at Sl. No.7 |
|              | <b>Total cost of labour items and values and specials : (B)</b>  |    |      |         | <b>21675.77</b> | <b>Total cost of labour items and values and specials : (B)</b>  |         | <b>13735.45</b> |  |
|              | <b>Total : (A + B) :</b>   |    |      |         | <b>48143.30</b> | <b>Total (A+B) :</b>   |         | <b>34738.25</b> |  |
| 10           | Sundries @ 2%  |    |      |         | 962.87          | Sundries @ 2%  |         | 694.77          |  |
|              | <b>Total :</b>   |    |      |         | <b>49106.17</b> | <b>Total :</b>   |         | <b>35433.02</b> |  |
| 11           | Contractor's profit @ 10%  |    |      |         | 4910.62         | Contractor's profit @ 10% on ₹34625.22 (₹35433.02 - CST ₹ 807.80) except CST   |         | 3462.52         |  |
| <b>Total</b> |  |    |      |         | <b>54016.79</b> | <b>Total</b>   |         | <b>38895.54</b> |  |

| 1                    | 2                                   | 3 | 4 | 5 | 6               | 7   | 8 | 9               | 10  |
|----------------------|-------------------------------------|---|---|---|-----------------|---|---|-----------------|---|
| 12                   | VAT @ 4%                            |   |   |   | 2160.67         | VAT @ 4% on ₹17892.74 (₹38895.54 - ₹21002.80) on labour items except cost of pipe (₹21002.80) |   | 715.71          | CST was already charged on pipes in the item rate at Sl. No.2 as such VAT was not charged again on the cost of pipe |
| <b>Grand Total :</b> |                                     |   |   |   | <b>56177.46</b> | <b>Grand Total :</b>  |   | <b>39611.25</b> |   |
|                      | Rate per RM (₹56,177.46/5.00 RM)    |   |   |   | 11235.49        | Rate per RM (₹39635.75/5.00 RM)   |   | 7922.25         |   |
|                      | <b>Say</b>                          |   |   |   | <b>11235.00</b> | <b>Say</b>  |   | <b>7922.00</b>  |   |
|                      | Increase in % = ₹11,235.00/₹8043.00 |   |   |   | 39.69%          | Increase in % = ₹(7922.00 - 8043)/₹8043.00 x 100  |   | (-)1.50%        |   |
| <b>Say about</b>     |                                     |   |   |   | <b>40%</b>      | <b>Say</b>  |   | <b>below 1%</b> |   |

Source: Departmental records

**Appendix – 1.10**

(Reference to Paragraph – 1.5.3)

**Comparison between analysis of rates for supplying, laying, fitting and fixing of 350 mm DI pipes done by the Department at the time of award of the work to the contractor and analysis done by the Audit**

Provision of ₹8253.95 per RM was made in the approved estimate

| Sl. No | Analysis of rate done by the department at the time of award of work to the contractor  |      |     |             |                 | Analysis of rate done by Audit on the basis of relevant records  |             |                 |  |
|--------|---|------|-----|-------------|-----------------|--|-------------|-----------------|--|
|        | Description of items  | Unit | Qty | Rate per RM | Amount          | Description of items   | Rate per RM | Amount          | Remarks  |
| 1      | 2   | 3    | 4   | 5           | 6               | 7  | 8           | 9               | 10   |
| 1      | Cost of 350mm dia DI pipe of Class K-9  | RM   | 10  | 4683.00     | 46830.00        | Cost of 350mm dia DI pipe of Class K-9   | 4336.00     | 43360.00        | As per price list of Electrosteel Castings Ltd. Excise Duty exempted rate was considered |
| 2      | CST @ 4% on cost of pipe  | RM   | 10  |             | 1873.20         | CST @ 4% on cost of pipe   |             | 1734.40         |  |
|        | <b>Total cost of Pipe : (A)</b>   |      |     |             | <b>48703.20</b> | <b>Total cost of Pipe : (A)</b>  |             | <b>45094.40</b> |  |
| 3      | Transportation of materials, Insurance, Octroi, etc. (10% of cost of pipe)  | RM   | 10  | 487.03      | 4870.32         | Transportation of materials, Insurance, Octroi, etc. (Cost of pipe includes delivery at site)  |             | 0.00            | Rates of pipes inclusive of delivery at site   |
| 4      | Loading and unloading of material (1% of cost of pipe)  | RM   | 10  | 48.70       | 487.03          | Loading and unloading of material (1% of cost of pipe)   | 45.09       | 450.94          | As per Analysis done by the department   |
| 5      | Local carriage of 350mm dia DI pipe manually from stacking at site to the work site of all terrain including placing the same properly including all labour and T&P materials required as directed and specified (5% of cost of pipe) | RM   | 10  |             | 2678.68         | Local carriage of 350mm dia DI pipe manually from stacking at site to the work site of all terrain including placing the same properly including all labour and T&P materials required as directed and specified | 91.00       | 910.00          | As offered by the lowest tenderer (₹91.00 per RM)  |
| 6      | Hire charges for machineries for handling of pipes and specials and supporting structures (5% of cost of pipe)  | RM   | 10  |             | 2678.68         | Hire charges for machineries for handling of pipes and specials and supporting structures (5% of cost of pipe)   | 225.47      | 2254.70         | As per Analysis done by the department   |

| 1              | 2  | 3  | 4  | 5       | 6               | 7  | 8       | 9               | 10                                     |
|----------------|--|----|----|---------|-----------------|--|---------|-----------------|--|
| 7              | Labour charge for laying, fitting and fixing of 350mm DI pipe of K-9 grade including necessary earth work for trenches on Bituminous Road including cutting, bending pipes where required including joining, testing and commissioning the pipeline and providing 200mm thick sand cushioning for the pipeline, construction of valve chambers, fitting, fixing of CI Sluice/Air Valves where necessary all complete as directed by the department | RM | 10 | 1075.00 | 10750.00        | Labour charge for laying, fitting and fixing of 350mm DI pipe of K-9 grade including necessary earth work for trenches on Bituminous Road including cutting, bending pipes where required including joining, testing and commissioning the pipeline and providing 200mm thick sand cushioning for the pipeline, construction of valve chambers, fitting, fixing of CI Sluice/Air Valves where necessary all complete as directed by the department | 1075.00 | 10750.00        | As per Analysis done by the department |
| 8              | Cost of sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of work   |    | 10 | 454.44  | 4544.40         | Cost of sand filling as the trenches cutting on Bituminous Road and restoration of the same to original condition (excluding black topping) for traffic passing immediately after completion of work   | 454.44  | 4544.40         | As per Analysis done by the department |
| 9              | Valves, specials (20% of cost of pipe)   | RM | 10 |         | 9740.64         | Valves, specials (20% of cost of pipe)   |         | 9018.88         | As per Analysis done by the department |
|                | <b>Total cost of labour items and values and specials : (B)</b>  |    |    |         | <b>35749.75</b> | <b>Total cost of labour items and values and specials : (B)</b>  |         | <b>27928.92</b> |  |
|                | <b>Total : (A + B) :</b>   |    |    |         | <b>84452.95</b> | <b>Total : (A + B) :</b>   |         | <b>73023.32</b> |  |
| 10             | Sundries @ 2%  |    |    |         | 1689.06         | Sundries @ 2%  |         | 1460.47         |  |
|                | <b>Total :</b>   |    |    |         | <b>86142.01</b> | <b>Total :</b>   |         | <b>74483.79</b> |  |
| 11             | Contractor's profit @ 10%  |    |    |         | 8614.20         | Contractor's profit @ 10% on ₹72749.39 (₹74483.79 - CST ₹1734.40) except CST   |         | 7274.94         |  |
| <b>Total :</b> |  |    |    |         | <b>94756.21</b> | <b>Total :</b>   |         | <b>81758.73</b> |  |

| 1  | 2  | 3 | 4 | 5 | 6                | 7   | 8 | 9               | 10  |
|----|--|---|---|---|------------------|---|---|-----------------|---|
| 12 | VAT @ 4%                                     |   |   |   | 3790.25          | VAT @ 4% on ₹36664.33 on labour items except cost of pipe (₹45094.00) |   | 1466.57         | CST was already charged on pipes in the item rate at Sl. No.2 as such VAT was not charged again on the cost of pipe |
|    | <b>Grand Total :</b>                         |   |   |   | <b>98546.46</b>  | <b>Grand Total :</b>  |   | <b>83225.30</b> |   |
|    | <i>Contractor's profit @ 10% added again</i> |   |   |   | <b>8614.20</b>   |   |   |                 | <b>In the Departmental analysis, 10% Contractor's profit added twice</b>  |
|    | <b>Total as per analysis of rate</b>         |   |   |   | <b>107160.66</b> |   |   | <b>83225.30</b> |   |
|    | Rate per RM (₹107160.66/10.00 RM)            |   |   |   | 10716.07         | Rate per RM (₹83225.32/10.00 RM)                                      |   | 8322.53         |   |
|    | <b>Say</b>                                   |   |   |   | <b>10716.00</b>  | <b>Say</b>  |   | <b>8,323.00</b> |   |
|    | Increase in % = ₹10716.00/₹8253.95           |   |   |   | 29.83%           | Increase in % = ₹(8,323.00 – 8,253.95)/ ₹8,253.95 x 100               |   | 0.84%           |   |
|    |  |   |   |   | <b>Say</b>       | <b>30%</b>  |   | <b>Say</b>      | <b>1% above</b>   |

Source: Departmental records

**Appendix – 1.11**  
(Reference to Paragraph – 1.5.3)

**Statement showing the excess payment made to the contractors due to wrong analysis and fixation of rates**

| <b>350 mm DI pipes</b>      |   |   |   |   |   |                                |  |                      |
|-----------------------------|---|---|---|---|---|--------------------------------|--|----------------------|
| <b>Sl. No.</b>              | <b>Contractor</b>                           | <b>Qty. to be executed as per W/O (in metres)</b> | <b>Qty. actually executed till date (in metres)</b> | <b>Bill value @ estimated rate of ₹8,253.95</b> | <b>Add 30 per cent allowed above estimated rate</b> | <b>Total bill value (in ₹)</b> | <b>Amount admissible (in ₹) @₹8,323 per RM</b> | <b>Excess (in ₹)</b> |
| 1.                          | M/s NA Enterprise                           | 650   | 600   | 49,52,370                                       | 14,85,711   | 64,38,081                      | 49,93,800                                      | 14,44,281            |
| 2.                          | M/s Asomi Construction and Supply Syndicate | 801   | 640   | 52,82,528                                       | 15,84,758   | 68,67,286                      | 53,26,720                                      | 15,40,566            |
| <b>Excess payment</b>       |   |   |   |   |   |                                |  | <b>29,84,847</b>     |
| <b>400mm MS pipes</b>       |   |   |   |   |   |                                |  |                      |
| <b>Sl. No.</b>              | <b>Contractor</b>                           | <b>Qty. to be executed as per W/O (in metres)</b> | <b>Qty. actually executed till date (in metres)</b> | <b>Bill value @ estimated rate of ₹8,043</b>    | <b>Add 40 per cent allowed above estimated rate</b> | <b>Total bill value (in ₹)</b> | <b>Amount admissible (in ₹) @₹7,922 per RM</b> | <b>Excess (in ₹)</b> |
| 1.                          | Surajit Sinha                               | 2,192   | 1,575   | 1,26,67,725                                     | 50,67,090   | 1,77,34,815                    | 1,24,77,150                                    | 52,57,665            |
| 2.                          | M/s Asomi Construction and Supply Syndicate | 450   | 415   | 33,37,845                                       | 13,35,138   | 46,72,983                      | 32,87,630                                      | 13,85,353            |
| 3.                          | M/s Zenith Enterprise                       | 2,192   | 1,190   | 95,71,170                                       | 38,28,468   | 1,33,99,638                    | 94,27,180                                      | 39,72,458            |
| <b>Excess payment</b>       |   |   |   |   |   |                                |  | <b>1,06,15,476</b>   |
| <b>Total excess payment</b> |   |   |   |   |   |                                |  | <b>1,36,00,323</b>   |

**Appendix – 1.12**

(Reference to Paragraph – 1.5.4)

**Statement showing payment of excise duty to the suppliers against procurement of UPVC pipes during 2009-10 to 2013-14**

(in ₹)

| Year      | Specification-wise UPVC pipes procured during the year under NRDWP (in Diameter) | Total qty. of pipes procured (In RM) | Rate paid per RM as per ASIDC time to time approved rate | Total value of pipes paid to the suppliers | Excise Duty paid to the supplier | Education Cess @ 2 per cent on Excise duty paid to the supplier | Higher Education Cess @ one per cent on Excise duty paid to the supplier | Total value of the pipes paid to the supplier |  |
|-----------|--|--------------------------------------|--|--|----------------------------------|---|--|---|--|
| 1         | 2  | 3                                    | 4  | 5  | 6                                | 7   | 8  | 9   |  |
| 2009-10   | 110mm dia  | 580746                               | 210.59   | 122299300                                  | 9783944                          | 195679  | 97839  | 132376762                                     |  |
|           | 140mm dia  | 67092                                | 344.98   | 23145398                                   | 1851632                          | 37033   | 18516  | 25052579                                      |  |
|           | 160mm dia  | 95383                                | 449.05   | 42831736                                   | 3426539                          | 68531   | 34265  | 46361071                                      |  |
|           | 200mm dia  | 1140                                 | 701.10   | 799254                                     | 63940                            | 1279  | 639  | 865113  |  |
|           | <b>Total (A) :</b>   | <b>744361</b>                        |  | <b>189075688</b>                           | <b>15126055</b>                  | <b>302521</b>   | <b>151261</b>  | <b>204655525</b>                              |  |
| 2010-11   | 110mm dia  | 99684                                | 210.59   | 20992454                                   | 2099245                          | 41985   | 20992  | 23154676                                      |  |
|           | 140mm dia  | 23340                                | 344.98   | 8051833                                    | 805183                           | 16104   | 8052   | 8881172                                       |  |
|           | 160mm dia  | 20134                                | 449.05   | 9041173                                    | 904117                           | 18082   | 9041   | 9972413                                       |  |
|           | 200mm dia  | 2165                                 | 701.10   | 1517882                                    | 151788                           | 3036  | 1518   | 1674223                                       |  |
|           |  | <b>Procurement at revised rate</b>   |  |  |                                  |   |  |   |  |
|           | 110mm dia  | 359124                               | 198.80   | 71393851                                   | 7139385                          | 142788  | 71394  | 78747418                                      |  |
|           | 140mm dia  | 36710                                | 325.65   | 11954612                                   | 1195461                          | 23909   | 11955  | 13185936                                      |  |
|           | 160mm dia  | 52113                                | 423.88   | 22089658                                   | 2208966                          | 44179   | 22090  | 24364893                                      |  |
| 200mm dia | 1130   | 661.80                               | 747834   | 74783                                      | 1496                             | 748   | 824861   |   |  |
|           | <b>Total (B) :</b>   | <b>594400</b>                        |  | <b>145789296</b>                           | <b>14578930</b>                  | <b>291579</b>   | <b>145789</b>  | <b>160805594</b>                              |  |
| 2011-12   | 110mm dia  | 667824                               | 198.80   | 132763411                                  | 13276341                         | 265527  | 132763   | 146438043                                     |  |
|           | 140mm dia  | 79534                                | 325.65   | 25900247                                   | 2590025                          | 51800   | 25900  | 28567973                                      |  |
|           | 160mm dia  | 83057                                | 423.88   | 35206201                                   | 3520620                          | 70412   | 35206  | 38832440                                      |  |
|           | 200mm dia  | 7260                                 | 661.80   | 4804668                                    | 480467                           | 9609  | 4805   | 5299549                                       |  |
|           | <b>Total (C) :</b>   | <b>837675</b>                        |  | <b>198674527</b>                           | <b>19867453</b>                  | <b>397349</b>   | <b>198675</b>  | <b>219138004</b>                              |  |



| 1   | 2                                  | 3                | 4      | 5                   | 6                   | 7                | 8                | 9                    |
|---|------------------------------------|------------------|--------|---------------------|---------------------|------------------|------------------|----------------------|
| 2012-13   | 110mm dia                          | 322409           | 198.80 | 64094909            | 7691389             | 153828           | 76914            | 72017040             |
|   | 140mm dia                          | 53411            | 325.65 | 17393292            | 2087195             | 41744            | 20872            | 19543103             |
|   | 160mm dia                          | 15212            | 423.88 | 6448063             | 773768              | 15475            | 7738             | 7245043              |
|   | 200mm dia                          | 9230             | 661.80 | 6108414             | 733010              | 14660            | 7330             | 6863414              |
|   | <b>Procurement at revised rate</b> |                  |        |                     |                     |                  |                  |                      |
|   | 110mm dia                          | 275269           | 217.28 | 59810448            | 7177254             | 143545           | 71773            | 67203020             |
|   | 140mm dia                          | 88836            | 355.92 | 31618509            | 3794221             | 75884            | 37942            | 35526557             |
|   | 160mm dia                          | 37424            | 463.29 | 17338165            | 2080580             | 41612            | 20806            | 19481162             |
|   | 200mm dia                          | 12560            | 723.33 | 9085025             | 1090203             | 21804            | 10902            | 10207934             |
|   | <b>Total (D) :</b>                 | <b>814351</b>    |        | <b>211896825</b>    | <b>25427619</b>     | <b>508552</b>    | <b>254276</b>    | <b>238087273</b>     |
| 2013-14   | 110mm dia                          | 588347           | 237.70 | 139850082           | 16782010            | 335640           | 167820           | 157135552            |
|   | 140mm dia                          | 159332           | 389.37 | 62039101            | 7444692             | 148894           | 74447            | 69707134             |
|   | 160mm dia                          | 49055            | 506.83 | 24862546            | 2983505             | 59670            | 29835            | 27935556             |
|   | 200mm dia                          | 8160             | 791.32 | 6457171             | 774861              | 15497            | 7749             | 7255278              |
|   | <b>Total (E)</b>                   | <b>804894</b>    |        | <b>233208900</b>    | <b>27985068</b>     | <b>559701</b>    | <b>279851</b>    | <b>262033520</b>     |
| <b>Grand Total</b>  |                                    | <b>37,95,681</b> |        | <b>97,86,45,237</b> | <b>10,29,85,125</b> | <b>20,59,702</b> | <b>10,29,852</b> | <b>108,47,19,916</b> |
| <b>Total excise duty, Edu. cess and Higher Edu. Cess paid to the supplier</b> |                                    |                  |        |                     | <b>10,60,74,679</b> |                  |                  |                      |

Source: Departmental records

**Appendix – 1.13**  
(Reference to Paragraph – 1.5.8)

**Details of procurement of Rotationally Moulded Squatting Plates by charging the expenditure under NRDWP (O&M)**

Name of the supplier: M/s M.D. Associates.

| Sl. No. | Supply order No. and date                       | Qty. procured | Rate per No. | Amount   | VAT    | Total amount | Bill No. and date   | Amount paid | Voucher No. and date | Cheque No. | MB No. and Page No. | Month of receipt |
|---------|---|---------------|--------------|----------|--------|--------------|---------------------|-------------|----------------------|------------|---------------------|------------------|
| (1)     | (2)   | (3)           | (4)          | (5)      | (6)    | (7)          | (8)                 | (9)         | (10)                 | (11)       | (12)                | (13)             |
| 1       | PHE/CE/B&S/PB-31/2013-14/9128 dtd.30.01.14      | 3000          | 5069         | 15207000 | 760350 | 15967350     | MD/GHY/250 dtd. Nil | 15967350    | 56, 31.03.14         | 598554     | 740, P/165-166      | Feb-14           |
| 2       | PHE/CE/B&S/PB-31/2013-14/4207 dtd.12.08.13      | 700           | 5069         | 3548300  | 177415 | 3725715      | MD/GHY/223 dtd. Nil | 3725715     | 2, 02.09.13          | 569724     | 740, P/85-87        | Sep-13           |
| 3       | PHE/CE/B&S/PB-31/2013-14/4207 dtd.12.08.13      | 1300          | 5069         | 6589700  | 329485 | 6919185      | MD/GHY/230 dtd.Nil  | 6919185     | 1. 02.09.13          | 569724     | 740, P/87-89        | Sep-13           |
| 4       | PHEE/S&W/TB-81/Part-I/2012-13/2891 dtd.09.01.14 | 1500          | 5069         | 7603500  | 456210 | 8059710      | MD/GHY/240 dtd.Nil  | 8059710     | 5, 01.02.14          | 264818     | 740, P/150-151      | Jan-14           |
| 5       | PHEE/S&W/TB-81/Part-I/2012-13/2913 dtd.10.01.14 | 1500          | 5069         | 7603500  | 456210 | 8059710      | MD/GHY/241 dtd.Nil  | 8059710     | 6, 01.02.14          | 264818     | 740, P/148-149      | Jan-14           |
| 6       | PHEE/S&W/TB-149/2013-14/282 dtd.13.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/213 dtd.Nil  | 521600      | 20, 27.06.13         | 596707     | 740, P/1-2          | Jul-13           |
| 7       | PHEE/S&W/TB-149/2013-14/288 dtd.13.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/214 dtd.Nil  | 521600      | 21, 27.06.13         | 596707     | 740, P/2-4          | Jul-13           |
| 8       | PHEE/S&W/TB-149/2013-14/294 dtd.13.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/215 dtd.Nil  | 521600      | 22, 27.06.13         | 596707     | 740, P/4-5          | Jul-13           |
| 9       | PHEE/S&W/TB-149/2013-14/306 dtd.13.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/217 dtd.Nil  | 521600      | 23, 27.06.13         | 596707     | 740, P/7-9          | Jul-13           |
| 10      | PHEE/S&W/TB-149/2013-14/315 dtd.14.06.13        | 97            | 5069         | 491693   | 24585  | 516278       | MD/GHY/212 dtd.Nil  | 516278      | 24, 27.06.13         | 596707     | 740, P/9-10         | Jul-13           |
| 11      | PHEE/S&W/TB-149/2013-14/321 dtd.14.06.13        | 97            | 5069         | 491693   | 24585  | 516278       | MD/GHY/211 dtd.Nil  | 516278      | 25, 27.06.13         | 596707     | 740, P/11-12        | Jul-13           |
| 12      | PHEE/S&W/TB-149/2013-14/300 dtd.13.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/216 dtd.Nil  | 521600      | 26, 27.06.13         | 596707     | 740, P/6-7          | Jul-13           |
| 13      | PHEE/S&W/TB-149/2013-14/327 dtd.14.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/210 dtd.Nil  | 521600      | 27, 27.06.13         | 596707     | 740, P/12-14        | Jul-13           |
| 14      | PHEE/S&W/TB-149/2013-14/333 dtd.14.06.13        | 97            | 5069         | 491693   | 24585  | 516278       | MD/GHY/209 dtd.Nil  | 516278      | 28, 27.06.13         | 596707     | 740, P/14-15        | Jul-13           |
| 15      | PHEE/S&W/TB-149/2013-14/339 dtd.14.06.13        | 98            | 5069         | 496762   | 24838  | 521600       | MD/GHY/208 dtd.Nil  | 521600      | 29, 27.06.13         | 596707     | 740, P/16-17        | Jul-13           |
| 16      | PHEE/S&W/TB-149/2013-14/351 dtd.15.06.13        | 96            | 5069         | 486624   | 24331  | 510955       | MD/GHY/207 dtd.Nil  | 510955      | 30, 27.06.13         | 596707     | 740, P/17-18        | Jul-13           |

| (1) | (2)   | (3) | (4)  | (5)    | (6)   | (7)    | (8)                   | (9)    | (10)             | (11)   | (12)         | (13)   |
|-----|---|-----|------|--------|-------|--------|-----------------------|--------|------------------|--------|--------------|--------|
| 17  | PHEE/S&W/TB-149/2013-14/387<br>dtd.17.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/202<br>dtd.Nil | 510955 | 31, 27.06.13     | 596707 | 740, P/26-27 | Jul-13 |
| 18  | PHEE/S&W/TB-149/2013-14/357<br>dtd.15.06.13 | 97  | 5069 | 491693 | 24585 | 516278 | MD/GHY/206<br>dtd.Nil | 516278 | 32, 27.06.13     | 596707 | 740, P/19-20 | Jul-13 |
| 19  | PHEE/S&W/TB-149/2013-14/363<br>dtd.15.06.13 | 97  | 5069 | 491693 | 24585 | 516278 | MD/GHY/205<br>dtd.Nil | 516278 | 33, 27.06.13     | 596707 | 740, P/21-22 | Jul-13 |
| 20  | PHEE/S&W/TB-149/2013-14/369<br>dtd.15.06.13 | 97  | 5069 | 491693 | 24585 | 516278 | MD/GHY/204<br>dtd.Nil | 516278 | 34, 27.06.13     | 596707 | 740, P/22-24 | Jul-13 |
| 21  | PHEE/S&W/TB-149/2013-14/375<br>dtd.15.06.13 | 97  | 5069 | 491693 | 24585 | 516278 | MD/GHY/203<br>dtd.Nil | 516278 | 35, 27.06.13     | 596707 | 740, P/24-26 | Jul-13 |
| 22  | PHEE/S&W/TB-149/2013-14/414<br>dtd.17.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/198<br>dtd.Nil | 510955 | 236,<br>29.07.13 | 596720 | 740, P/34-36 | Aug-13 |
| 23  | PHEE/S&W/TB-149/2013-14/396<br>dtd.17.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/201<br>dtd.Nil | 510955 | 235,<br>29.07.13 | 596720 | 740, P/29-30 | Aug-13 |
| 24  | PHEE/S&W/TB-149/2013-14/408<br>dtd.17.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/199<br>dtd.Nil | 510955 | 237,<br>29.07.13 | 596720 | 740, P/32-34 | Aug-13 |
| 25  | PHEE/S&W/TB-149/2013-14/402<br>dtd.17.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/200<br>dtd.Nil | 510955 | 238,<br>29.07.13 | 596720 | 740, P/31-32 | Aug-13 |
| 26  | PHEE/S&W/TB-149/2013-14/441<br>dtd.18.06.13 | 96  | 5069 | 486624 | 24331 | 510955 | MD/GHY/197<br>dtd.Nil | 510955 | 239,<br>29.07.13 | 596720 | 740, P/36-37 | Aug-13 |
| 27  | PHEE/S&W/TB-149/2013-14/459<br>dtd.18.06.13 | 95  | 5069 | 481555 | 24078 | 505633 | MD/GHY/194<br>dtd.Nil | 505633 | 240,<br>29.07.13 | 596720 | 740, P/41-42 | Aug-13 |
| 28  | PHEE/S&W/TB-149/2013-14/480<br>dtd.20.06.13 | 95  | 5069 | 481555 | 24078 | 505633 | MD/GHY/192<br>dtd.Nil | 505633 | 241,<br>29.07.13 | 596720 | 740, P/44-46 | Aug-13 |
| 29  | PHEE/S&W/TB-149/2013-14/453<br>dtd.18.06.13 | 95  | 5069 | 481555 | 24078 | 505633 | MD/GHY/195<br>dtd.Nil | 505633 | 242,<br>29.07.13 | 596720 | 740, P/39-40 | Aug-13 |
| 30  | PHEE/S&W/TB-149/2013-14/447<br>dtd.18.06.13 | 95  | 5069 | 481555 | 24078 | 505633 | MD/GHY/196<br>dtd.Nil | 505633 | 243,<br>29.07.13 | 596720 | 740, P/38-39 | Aug-13 |
| 31  | PHEE/S&W/TB-149/2013-14/534<br>dtd.21.06.13 | 91  | 5069 | 461279 | 23064 | 484343 | MD/GHY/183<br>dtd.Nil | 484343 | 244,<br>29.07.13 | 596720 | 740, P/59-61 | Aug-13 |
| 32  | PHEE/S&W/TB-149/2013-14/528<br>dtd.21.06.13 | 92  | 5069 | 466348 | 23317 | 489665 | MD/GHY/184<br>dtd.Nil | 489665 | 245,<br>29.07.13 | 596720 | 740, P/58-59 | Aug-13 |
| 33  | PHEE/S&W/TB-149/2013-14/522<br>dtd.21.06.13 | 93  | 5069 | 471417 | 23571 | 494988 | MD/GHY/185<br>dtd.Nil | 494988 | 246,<br>29.07.13 | 596720 | 740, P/56-57 | Aug-13 |
| 34  | PHEE/S&W/TB-149/2013-14/516<br>dtd.21.06.13 | 93  | 5069 | 471417 | 23571 | 494988 | MD/GHY/186<br>dtd.Nil | 494988 | 247,<br>29.07.13 | 596720 | 740, P/54-56 | Aug-13 |
| 35  | PHEE/S&W/TB-149/2013-14/510<br>dtd.21.06.13 | 94  | 5069 | 476486 | 23824 | 500310 | MD/GHY/187<br>dtd.Nil | 500310 | 248,<br>29.07.13 | 596720 | 740, P/53-54 | Aug-13 |
| 36  | PHEE/S&W/TB-149/2013-14/504<br>dtd.20.06.13 | 94  | 5069 | 476486 | 23824 | 500310 | MD/GHY/188<br>dtd.Nil | 500310 | 249,<br>29.07.13 | 596720 | 740, P/51-52 | Aug-13 |

*Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016*

| (1)          | (2)   | (3)          | (4)  | (5)             | (6)            | (7)             | (8)                   | (9)             | (10)             | (11)   | (12)         | (13)   |
|--------------|---|--------------|------|-----------------|----------------|-----------------|-----------------------|-----------------|------------------|--------|--------------|--------|
| 37           | PHEE/S&W/TB-149/2013-14/498<br>dtd.20.06.13 | 94           | 5069 | 476486          | 23824          | 500310          | MD/GHY/189<br>dtd.Nil | 500310          | 250,<br>29.07.13 | 596720 | 740, P/49-51 | Aug-13 |
| 38           | PHEE/S&W/TB-149/2013-14/492<br>dtd.20.06.13 | 95           | 5069 | 481555          | 24078          | 505633          | MD/GHY/190<br>dtd.Nil | 505633          | 251,<br>29.07.13 | 596720 | 740, P/48-49 | Aug-13 |
| 39           | PHEE/S&W/TB-149/2013-14/486<br>dtd.20.06.13 | 95           | 5069 | 481555          | 24078          | 505633          | MD/GHY/191<br>dtd.Nil | 505633          | 252,<br>29.07.13 | 596720 | 740, P/46-47 | Aug-13 |
| 40           | PHEE/S&W/TB-149/2013-14/465<br>dtd.18.06.13 | 95           | 5069 | 481555          | 24078          | 505633          | MD/GHY/193<br>dtd.Nil | 505633          | 253,<br>29.07.13 | 596720 | 740, P/43-44 | Aug-13 |
| <b>Total</b> |   | <b>11353</b> |      | <b>57548357</b> | <b>3029489</b> | <b>60577846</b> |                       | <b>60577846</b> | --               | --     | --           | --     |

*Source: Departmental records*

**Appendix – 1.14**  
(Reference to Paragraph – 1.5.9)

**Statement showing extra expenditure incurred due to allowance of revised higher rates of DI pipes by the CE (P), PHED**

Name of the supplier: Electrosteel Casting Ltd

| Sl. No.  | Supply order No. and date               | Specification-wise procurement of DI pipes (In RM) (K-7) |                   |                 |             |                    |                 |                 | DI pipes (K-9)    |                   | Bill No. and date   | Ref. of Site Account |
|--|---|--|-------------------|-----------------|-------------|--------------------|-----------------|-----------------|-------------------|-------------------|---|----------------------|
|  |   | 80mm   | 150mm             | 200mm           | 250mm       | 300mm              | 350mm           | 400mm           | 350mm             | 400mm             |   |                      |
| 1  | PHE-40/MM/10-11/23913<br>dtd.11.01.2013 | 0.00   | 1344.00           | 0.00            | 0.00        | 4133.50            | 0.00            | 0.00            | 1149.00           | 0.00              | 91041610 & 611,<br>20.08.14   | Aug-14               |
| 2  | do                                      | 0.00   | 0.00              | 0.00            | 0.00        | 4139.50            | 22.00           | 0.00            | 300.50            | 5.50              | 91041808, 07, 888,<br>889, 31.08.14 &<br>04.09.14   | Sep-14               |
| 3  | do                                      | 130.00   | 0.00              | 0.00            | 0.00        | 418.00             | 5.00            | 0.00            | 0.00              | 250.50            | 91040353 & 354,<br>31.05.14   | Jun-14               |
| 4  | do                                      | 0.00   | 792.00            | 0.00            | 0.00        | 918.50             | 0.00            | 0.00            | 0.00              | 0.00              | 91041323, 31.07.14  | Aug-14               |
| 5  | do                                      | 0.00   | 792.00            | 0.00            | 0.00        | 8072.00            | 0.00            | 0.00            | 0.00              | 0.00              | 91041184 & 185,<br>21.07.14   | Jul-14               |
| 6  | do                                      | 0.00   | 0.00              | 78.00           | 0.00        | 6900.00            | 0.00            | 43.00           | 0.00              | 3244.00           | 91037719, 720,<br>31.01.14, 91038288,<br>291, 28.02.14,<br>91038814, 995, 994,<br>26.03.14 & 31.03.14<br>and 91039713, 714,<br>12.04.14 |                      |
| <b>Total</b>   |   | <b>130.00</b>  | <b>2928.00</b>    | <b>78.00</b>    | <b>0.00</b> | <b>24581.50</b>    | <b>27.00</b>    | <b>43.00</b>    | <b>1449.50</b>    | <b>3500.00</b>    |   |                      |
| Rate allowed per RM incl. all taxes (as per revised rate)                |   | <b>1325.10</b>   | 1960.44           | <b>2449.65</b>  | 0.00        | 4171.19            | 5111.57         | 6267.45         | 6151.86           | 7259.24           |   |                      |
| Rate at which pipes to be supplied as per supply order (including taxes) |   | <b>959.36</b>  | 1437.45           | 1817.30         | 0.00        | 3023.41            | 3787.71         | 4549.64         | 4489.94           | 5399.87           |   |                      |
| <b>Allowance of extra rate</b>   |   | <b>365.74</b>  | <b>522.99</b>     | <b>632.35</b>   | <b>0.00</b> | <b>1147.78</b>     | <b>1323.86</b>  | <b>1717.81</b>  | <b>1661.92</b>    | <b>1859.37</b>    |   |                      |
| <b>Extra expenditure due to allowance of higher rate</b>                 |   | <b>47546.20</b>  | <b>1531314.72</b> | <b>49323.30</b> | <b>0.00</b> | <b>28214154.07</b> | <b>35744.22</b> | <b>73865.83</b> | <b>2408953.04</b> | <b>6507795.00</b> |   |                      |
| <b>Grand Total</b>   |   | <b>38868696.38</b>                                       |                   |                 |             |                    |                 |                 |                   |                   |   |                      |

Source: Departmental records

**Appendix – 1.15**

(Reference to Paragraph – 1.5.9)

**Statement showing extra expenditure incurred due to allowance of revised higher rates of DI pipes by the CE (B&S), PHED**

Name of the supplier: Electrosteel Castings Ltd.

| Sl. No.   | Supply order No. and date                    | Specification-wise total qty. of DI (K-9) pipe supplied (In RM) |                   |                   |                   |                   | Invoice/Bill No. and date                   | Date of receipt of materials by the division | MB No., Page No.                  |
|---|--|---|-------------------|-------------------|-------------------|-------------------|---|--|-----------------------------------|
|   |  | 100 mm K-9  | 150 mm K-9        | 200 mm K-9        | 250 mm K-9        | 300 mm K-9        |   |  |                                   |
| 1   | PHE/CE/B&S/TB-20/2011-12/1311 dtd.29.05.2014 | 2590.5  | 275               | 1897.5            | 0                 | 0                 | 91040872 & 91041151 dtd.30.06.14 & 16.07.14 | Jul-14                                       | 1230HD, P/32-38                   |
|   |  | 0   | 3751              | 0                 | 2093              | 0                 | 91042544 dtd.30.09.14                       | Sep-14                                       | 1399HD, P/55-59                   |
|   |  | 0   | 0                 | 0                 | 605               | 917               | 91041771 & 91041328 dtd.31.07.14 & 29.08.14 | Aug & Sep-14                                 | 1399HD, P/42-44 & 1399HD, P/39-41 |
| <b>Total :</b>  |  | <b>2590.5</b>   | <b>4026</b>       | <b>1897.5</b>     | <b>2698</b>       | <b>917</b>        |   |  |                                   |
| Rate allowed per RM incl. all taxes (as per revised rate) |  | 1513.44   | 2222.52           | 2942.93           | 3863.97           | 4993.12           |   |  |                                   |
| Rate at which pipes to be supplied as per supply order    |  | 1100.40   | 1642.20           | 2149.35           | 2880.15           | 3622.50           |   |  |                                   |
| <b>Allowance of extra rate</b>                            |  | 413.04  | 580.32            | 793.58            | 983.82            | 1370.62           |   |  |                                   |
| <b>Extra expenditure due to allowance of higher rate</b>  |  | <b>1069980.12</b>   | <b>2336368.32</b> | <b>1505818.05</b> | <b>2654346.36</b> | <b>1256858.54</b> |   |  |                                   |
| <b>Grand Total</b>  |  | <b>8823371.39</b>   |                   |                   |                   |                   |   |  |                                   |

Source: Departmental records

## Appendix – 1.16

(Reference to Paragraph – 1.5.14)

## Statement showing details of excess expenditure incurred on procurement and supply of Britannia Marie Gold Biscuit under Morning Snacks during 2012-13 by BTC, Kokrajhar

| Sl. No. | Supply order No.                            | Name of NGO/ SHG | Name of Project to whom supplied | Quantity of Britannia Marie Gold Biscuit (in numbers) | Rate per biscuit (₹) | Amount (₹) | Rate of each biscuit (MRP of ₹ 26 per packet of 57 nos. of biscuits) | Excess allowance of rate per biscuit (₹) | Excess expenditure (₹) | Total bill value including Britannia Tiger and Britannia Marie Gold Biscuit (₹) | Cheque No.                |
|---------|---|------------------|----------------------------------|---|----------------------|------------|--|--|------------------------|---|---------------------------|
| 1       | 2   | 3                | 4                                | 5   | 6                    | 7          | 8  | 9  | 10                     | 11  | 12                        |
| 1.      | BTC/SW(SNP/M.S.)10/2 013/98 dtd. 21-10-2013 | Aronai           | Mazbat                           | 716800  | 0.80                 | 573440     | 0.46   | 0.34                                     | 2,43,712               | 7,02,464  | 736413<br>dtd. 06-02-2014 |
| 2.      | BTC/SW(SNP/M.S.)10/2 013/53 dtd. 21-10-2013 | Baba             | Debitola                         | 320000  | 0.80                 | 256000     | 0.46   | 0.34                                     | 1,08,800               | 3,13,600  | 736411<br>dtd. 06-02-2014 |
| 3.      | BTC/SW(SNP/M.S.)10/2 013/91 dtd. 21-10-2013 | Bibar            | Khoirabari                       | 793600  | 0.80                 | 634880     | 0.46   | 0.34                                     | 2,69,824               | 23,89,632   | 736406<br>dtd. 06-02-2014 |
| 4.      | BTC/SW(SNP/M.S.)10/2 013/66 dtd. 21-10-2013 | Bibar            | Tihu Barama                      | 512000  | 0.80                 | 409600     | 0.46   | 0.34                                     | 1,74,080               |   |                           |
| 5.      | BTC/SW(SNP/M.S.)10/2 013/33 dtd. 21-10-2013 | Bibar            | Gossaigaon                       | 460800  | 0.80                 | 368640     | 0.46   | 0.34                                     | 1,56,672               |   |                           |
| 6.      | BTC/SW(SNP/M.S.)10/2 013/29 dtd. 21-10-2013 | Bibar            | Kachugaon                        | 672000  | 0.80                 | 537600     | 0.46   | 0.34                                     | 2,28,480               |   |                           |
| 7.      | BTC/SW(SNP/M.S.)10/2 013/31 dtd. 21-10-2013 | Bibari           | Gossaigaon                       | 486400  | 0.80                 | 389120     | 0.46   | 0.34                                     | 1,65,376               | 12,16,768   | 736424<br>dtd. 06-02-2014 |
| 8.      | BTC/SW(SNP/M.S.)10/2 013/28 dtd. 21-10-2013 | Bibari           | Kachugaon                        | 755200  | 0.80                 | 604160     | 0.46   | 0.34                                     | 2,56,768               |   |                           |
| 9.      | BTC/SW(SNP/M.S.)10/2 013/41 dtd. 21-10-2013 | BLN Society      | Sidli Chirang                    | 608000  | 0.80                 | 486400     | 0.46   | 0.34                                     | 2,06,720               | 12,23,040   | 736420<br>dtd. 06-02-2014 |
| 10.     | BTC/SW(SNP/M.S.)10/2 013/80 dtd. 21-10-2013 | BLN Society      | Jalah                            | 640000  | 0.80                 | 512000     | 0.46   | 0.34                                     | 2,17,600               |   |                           |



*Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016*

| 1   | 2   | 3                               | 4                | 5      | 6    | 7      | 8    | 9    | 10       | 11        | 12                        |
|-----|---|---------------------------------|------------------|--------|------|--------|------|------|----------|-----------|---------------------------|
| 11. | BTC/SW(SNP/M.S.)10/2<br>013/97 dtd. 21-10-2013  | Brahmaputra<br>Society          | Mazbat           | 643200 | 0.80 | 514560 | 0.46 | 0.34 | 2,18,688 | 18,84,736 | 736412<br>dtd. 06-02-2014 |
| 12. | BTC/SW(SNP/M.S.)10/2<br>013/70 dtd. 21-10-2013  | Brahmaputra<br>Society          | Tamulpur         | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 13. | BTC/SW(SNP/M.S.)10/2<br>013/40 dtd. 21-10-2013  | Brahmaputra<br>Society          | Sidli<br>Chirang | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 14. | BTC/SW(SNP/M.S.)10/2<br>013/36 dtd. 21-10-2013  | Daugapu<br>Society              | Hatidhura        | 179200 | 0.80 | 143360 | 0.46 | 0.34 | 60,928   | 1,75,616  | 873226<br>dtd. 06-02-2014 |
| 15. | BTC/SW(SNP/M.S.)10/2<br>013/69 dtd. 21-10-2013  | Gossaigaon<br>Mahila<br>Society | Tamulpur         | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 | 12,54,400 | 736417<br>dtd. 06-02-2014 |
| 16. | BTC/SW(SNP/M.S.)10/2<br>013/27 dtd. 21-10-2013  | Gossaigaon<br>Mahila<br>Society | Dotma            | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 17. | BTC/SW(SNP/M.S.)10/2<br>013/105 dtd. 21-10-2013 | Gwhsrwin                        | Kalaigaon        | 723200 | 0.80 | 578560 | 0.46 | 0.34 | 2,45,888 | 13,35,936 | 736408<br>dtd. 06-02-2014 |
| 18. | BTC/SW(SNP/M.S.)10/2<br>013/100 dtd. 21-10-2013 | Gwhsrwin                        | Bhergaon         | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 19. | BTC/SW(SNP/M.S.)10/2<br>013/26 dtd. 21-10-2013  | Gwjwn                           | Dotma            | 640000 | 0.80 | 512000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 736423<br>dtd. 06-02-2014 |
| 20. | BTC/SW(SNP/M.S.)10/2<br>013/67 dtd. 21-10-2013  | Jangila                         | Tamulpur         | 576000 | 0.80 | 460800 | 0.46 | 0.34 | 1,95,840 | 5,64,480  | 736416<br>dtd. 06-02-2014 |
| 21. | BTC/SW(SNP/M.S.)10/2<br>013/39 dtd. 21-10-2013  | Jangkrao<br>Society             | Sidli<br>Chirang | 636800 | 0.80 | 509440 | 0.46 | 0.34 | 2,16,512 | 6,24,000  | 736419<br>dtd. 06-02-2014 |
| 22. | BTC/SW(SNP/M.S.)10/2<br>013/35 dtd. 21-10-2013  | Januma                          | Hatidhura        | 332800 | 0.80 | 266240 | 0.46 | 0.34 | 1,13,152 | 3,26,144  | 736425<br>dtd. 06-02-2014 |
| 23. | BTC/SW(SNP/M.S.)10/2<br>013/78 dtd. 21-10-2013  | JV Society                      | Nagriju          | 486400 | 0.80 | 389120 | 0.46 | 0.34 | 1,65,376 | 10,22,336 | 736414<br>dtd. 06-02-2014 |
| 24. | BTC/SW(SNP/M.S.)10/2<br>013/65 dtd. 21-10-2013  | JV Society                      | Tihu Barama      | 556800 | 0.80 | 445440 | 0.46 | 0.34 | 1,89,312 |           |                           |
| 25. | BTC/SW(SNP/M.S.)10/2<br>013/101 dtd. 21-10-2013 | Jwogakhang                      | Rowta            | 432000 | 0.80 | 345600 | 0.46 | 0.34 | 1,46,880 | 4,23,360  | 873227<br>dtd. 06-02-2014 |
| 26. | BTC/SW(SNP/M.S.)10/2<br>013/82 dtd. 21-10-2013  | Kalika<br>Society               | Jalah            | 652800 | 0.80 | 522240 | 0.46 | 0.34 | 2,21,952 | 6,39,744  | 873229<br>dtd. 06-02-2014 |

| 1   | 2   | 3                    | 4                | 5       | 6    | 7        | 8    | 9    | 10       | 11        | 12                         |
|-----|---|----------------------|------------------|---------|------|----------|------|------|----------|-----------|----------------------------|
| 27. | BTC/SW(SNP/M.S.)10/2<br>013/24 dtd. 21-10-2013  | Majadi<br>Society    | Dotma            | 806400  | 0.80 | 645120   | 0.46 | 0.34 | 2,74,176 | 7,90,272  | 736422<br>dtd. 06-02-2014  |
| 28. | BTC/SW(SNP/M.S.)10/2<br>013/71 dtd. 21-10-2013  | Nijwm                | Tamulpur         | 512000  | 0.80 | 409600   | 0.46 | 0.34 | 1,74,080 | 9,53,344  | 736418<br>dtd. 06-02-2014  |
| 29. | BTC/SW(SNP/M.S.)10/2<br>013/32 dtd. 21-10-2013  | Nijwra               | Gossaigaon       | 460800  | 0.80 | 368640   | 0.46 | 0.34 | 1,56,672 |           |                            |
| 30. | BTC/SW(SNP/M.S.)10/2<br>013/90 dtd. 21-10-2013  | Nine Star<br>Society | Khoirabari       | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 | 12,54,400 | 736405<br>dtd. 06-02-2014  |
| 31. | BTC/SW(SNP/M.S.)10/2<br>013/30 dtd. 21-10-2013  | Nine Star<br>Society | Kachugaon        | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 |           |                            |
| 32. | BTC/SW(SNP/M.S.)10/2<br>013/104 dtd. 21-10-2013 | Okhapwr              | Kalaigaon        | 665600  | 0.80 | 532480   | 0.46 | 0.34 | 2,26,304 | 6,52,288  | 736407<br>dtd. 06-02-2014  |
| 33. | BTC/SW(SNP/M.S.)10/2<br>013/52 dtd. 21-10-2013  | Sitala<br>Society    | Debitola         | 537600  | 0.80 | 430080   | 0.46 | 0.34 | 1,82,784 | 5,26,848  | 736410<br>dtd. 06-02-2014  |
| 34. | BTC/SW(SNP/M.S.)10/2<br>013/81 dtd. 21-10-2013  | Subham<br>Society    | Jalah            | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873228<br>dtd. 06-02-2014  |
| 35. | BTC/SW(SNP/M.S.)10/2<br>013/79 dtd. 21-10-2013  | Sungkhrang           | Nagrijuji        | 384000  | 0.80 | 307200   | 0.46 | 0.34 | 1,30,560 | 10,03,520 | 736415<br>dtd. 06-02-2014  |
| 36. | BTC/SW(SNP/M.S.)10/2<br>013/42 dtd. 21-10-2013  | Sungkhrang           | Sidli<br>Chirang | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 |           |                            |
| 37. | BTC/SW(SNP/M.S.)10/2<br>013/43 dtd. 21-10-2013  | Suransri             | Sidli<br>Chirang | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 | 16,71,488 | 7364210<br>dtd. 06-02-2014 |
| 38. | BTC/SW(SNP/M.S.)10/2<br>013/99 dtd. 21-10-2013  | Suransri             | Bhergaon         | 1065600 | 0.80 | 852480   | 0.46 | 0.34 | 3,62,304 |           |                            |
| 39. | BTC/SW(SNP/M.S.)10/2<br>013/106 dtd. 21-10-2013 | Udang                | Kalaigaon        | 448000  | 0.80 | 358400   | 0.46 | 0.34 | 1,52,320 | 25,52,704 | 736409<br>dtd. 06-02-2014  |
| 40. | BTC/SW(SNP/M.S.)10/2<br>013/68 dtd. 21-10-2013  | Udang                | Tamulpur         | 576000  | 0.80 | 460800   | 0.46 | 0.34 | 1,95,840 |           |                            |
| 41. | BTC/SW(SNP/M.S.)10/2<br>013/44 dtd. 21-10-2013  | Udang                | Sidli<br>Chirang | 640000  | 0.80 | 512000   | 0.46 | 0.34 | 2,17,600 |           |                            |
| 42. | BTC/SW(SNP/M.S.)10/2<br>013/25 dtd. 21-10-2013  | Udang                | Dotma            | 940800  | 0.80 | 752640   | 0.46 | 0.34 | 3,19,872 |           |                            |
| 43. | BTC/SW(SNP/M.S.)10/2<br>013/75 dtd. 21-10-2013  | Aronai               | Baksa            | 480000  | 0.80 | 3,84,000 | 0.46 | 0.34 | 1,63,200 | 4,70,400  | 873282<br>dtd. 27-02-2014  |
| 44. | BTC/SW(SNP/M.S.)10/2<br>013/85 dtd. 21-10-2013  | BLN Society          | Gobardhana       | 640000  | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873286<br>dtd. 27-02-2014  |

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| 1   | 2   | 3                    | 4          | 5      | 6    | 7        | 8    | 9    | 10       | 11        | 12                        |
|-----|---|----------------------|------------|--------|------|----------|------|------|----------|-----------|---------------------------|
| 45. | BTC/SW(SNP/M.S.)10/2<br>013/89 dtd. 21-10-2013  | Jangila              | Chakchaka  | 44800  | 0.80 | 35,840   | 0.46 | 0.34 | 15,232   | 43,904    | 873289<br>dtd. 27-02-2014 |
| 46. | BTC/SW(SNP/M.S.)10/2<br>013/76 dtd. 21-10-2013  | Jwogakhang           | Baksa      | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873283<br>dtd. 27-02-2014 |
| 47. | BTC/SW(SNP/M.S.)10/2<br>013/47 dtd. 21-10-2013  | Majadi<br>Society    | Borobazar  | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873280<br>dtd. 27-02-2014 |
| 48. | BTC/SW(SNP/M.S.)10/2<br>013/46 dtd. 21-10-2013  | Nine Star<br>Society | Borobazar  | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873279<br>dtd. 27-02-2014 |
| 49. | BTC/SW(SNP/M.S.)10/2<br>013/37 dtd. 21-10-2013  | Okhapwr              | Manikpur   | 636800 | 0.80 | 5,09,440 | 0.46 | 0.34 | 2,16,512 | 6,24,064  | 873277<br>dtd. 27-02-2014 |
| 50. | BTC/SW(SNP/M.S.)10/2<br>013/86 dtd. 21-10-2013  | Sitala<br>Society    | Gobardhana | 620800 | 0.80 | 4,96,640 | 0.46 | 0.34 | 2,11,072 | 6,08,384  | 873288<br>dtd. 27-02-2014 |
| 51. | BTC/SW(SNP/M.S.)10/2<br>013/45 dtd. 21-10-2013  | Subham<br>Society    | Borobazar  | 592000 | 0.80 | 4,73,600 | 0.46 | 0.34 | 2,01,280 | 10,50,560 | 873278<br>dtd. 27-02-2014 |
| 52. | BTC/SW(SNP/M.S.)10/2<br>013/77 dtd. 21-10-2013  | Subham<br>Society    | Baksa      | 480000 | 0.80 | 3,84,000 | 0.46 | 0.34 | 1,63,200 |           |                           |
| 53. | BTC/SW(SNP/M.S.)10/2<br>013/84 dtd. 21-10-2013  | Sungkhrang           | Gobardhana | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873285<br>dtd. 27-02-2014 |
| 54. | BTC/SW(SNP/M.S.)10/2<br>013/74 dtd. 21-10-2013  | Suransri             | Baksa      | 480000 | 0.80 | 3,84,000 | 0.46 | 0.34 | 1,63,200 | 4,70,400  | 873281<br>dtd. 27-02-2014 |
| 55. | BTC/SW(SNP/M.S.)10/2<br>013/83 dtd. 21-10-2013  | Udang                | Gobardhana | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200  | 873284<br>dtd. 27-02-2014 |
| 56. | BTC/SW(SNP/M.S.)10/2<br>013/21 dtd. 21-10-2013  | Gourang              | Kokrajhar  | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 15,68,000 | 783308<br>dtd. 18-03-2014 |
| 57. | BTC/SW(SNP/M.S.)10/2<br>013/23 dtd. 21-10-2013  | Gourang              | Kokrajhar  | 320000 | 0.80 | 2,56,000 | 0.46 | 0.34 | 1,08,800 |           |                           |
| 58. | BTC/SW(SNP/M.S.)10/2<br>013/96                  | Gourang              | Udalguri   | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 59. | BTC/SW(SNP/M.S.)10/2<br>013/110 dtd. 21-10-2013 | Gwhsrwin             | Bechimari  | 134400 | 0.80 | 1,07,520 | 0.46 | 0.34 | 45,696   | 1,31,712  | 783315<br>dtd. 18-03-2014 |
| 60. | BTC/SW(SNP/M.S.)10/2<br>013/72 dtd. 21-10-2013  | Gwjwn                | Dhamdhama  | 768000 | 0.80 | 6,14,400 | 0.46 | 0.34 | 2,61,120 | 17,59,374 | 783305<br>dtd. 18-03-2014 |
| 61. | BTC/SW(SNP/M.S.)10/2<br>013/20 dtd. 21-10-2013  | Gwjwn                | Kokrajhar  | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 |           |                           |
| 62. | BTC/SW(SNP/M.S.)10/2<br>013/54 dtd. 21-10-2013  | Gwjwn                | Rupsi      | 387300 | 0.80 | 3,09,840 | 0.46 | 0.34 | 1,31,682 |           |                           |

| 1   | 2   | 3                   | 4                  | 5      | 6    | 7        | 8    | 9    | 10       | 11       | 12                        |
|-----|---|---------------------|--------------------|--------|------|----------|------|------|----------|----------|---------------------------|
| 63. | BTC/SW(SNP/M.S.)10/2<br>013/63 dtd. 21-10-2013  | Jangila             | Goreswar           | 480000 | 0.80 | 3,84,000 | 0.46 | 0.34 | 1,63,200 | 4,73,400 | 783313<br>dtd. 18-03-2014 |
| 64. | BTC/SW(SNP/M.S.)10/2<br>013/73 dtd. 21-10-2013  | Jangkrao<br>Society | Dhamdhama          | 422400 | 0.80 | 3,37,920 | 0.46 | 0.34 | 1,43,616 | 4,13,952 | 783306<br>dtd. 18-03-2014 |
| 65. | BTC/SW(SNP/M.S.)10/2<br>013/19 dtd. 21-10-2013  | Jougakhang<br>Mixed | Kokrajhar          | 947200 | 0.80 | 7,57,760 | 0.46 | 0.34 | 3,22,048 | 9,28,256 | 783307<br>dtd. 18-03-2014 |
| 66. | BTC/SW(SNP/M.S.)10/2<br>013/94 dtd. 21-10-2013  | Jwogakhang          | Udalguri           | 640000 | 0.80 | 5,12,000 | 0.46 | 0.34 | 2,17,600 | 6,27,200 | 783318<br>dtd. 18-03-2014 |
| 67. | BTC/SW(SNP/M.S.)10/2<br>013/62 dtd. 21-10-2013  | Kalika<br>Society   | Goreswar           | 620800 | 0.80 | 4,96,640 | 0.46 | 0.34 | 2,11,072 | 6,08,384 | 783312<br>dtd. 18-03-2014 |
| 68. | BTC/SW(SNP/M.S.)10/2<br>013/93 dtd. 21-10-2013  | Moon                | Udalguri           | 320000 | 0.80 | 2,56,000 | 0.46 | 0.34 | 1,08,800 | 3,13,600 | 783317<br>dtd. 18-03-2014 |
| 69. | BTC/SW(SNP/M.S.)10/2<br>013/22 dtd. 21-10-2013  | Nijwn               | Kokrajhar          | 320000 | 0.80 | 2,56,000 | 0.46 | 0.34 | 1,08,800 | 4,32,768 | 783309<br>dtd. 18-03-2014 |
| 70. | BTC/SW(SNP/M.S.)10/2<br>013/55 dtd. 21-10-2013  | Nijwn               | Gauripur           | 121600 | 0.80 | 97,280   | 0.46 | 0.34 | 41,344   |          |                           |
| 71. | BTC/SW(SNP/M.S.)10/2<br>013/64 dtd. 21-10-2013  | Nijwra              | Goreswar           | 480000 | 0.80 | 3,84,000 | 0.46 | 0.34 | 1,63,200 | 5,58,208 | 783314<br>dtd. 18-03-2014 |
| 72. | BTC/SW(SNP/M.S.)10/2<br>013/109 dtd. 21-10-2013 | Nijwra              | Pub<br>Mangaldoi   | 89600  | 0.80 | 71,680   | 0.46 | 0.34 | 30,464   |          |                           |
| 73. | BTC/SW(SNP/M.S.)10/2<br>013/61 dtd. 21-10-2013  | Okhapwr             | Borigog<br>Bonbhag | 12800  | 0.80 | 1,02,40  | 0.46 | 0.34 | 4,352    | 2,44,608 | 783304<br>dtd. 18-03-2014 |
| 74. | BTC/SW(SNP/M.S.)10/2<br>013/59 dtd. 21-10-2013  | Okhapwr             | Bihdia<br>Jajikona | 51200  | 0.80 | 40,960   | 0.46 | 0.34 | 17,408   |          |                           |
| 75. | BTC/SW(SNP/M.S.)10/2<br>013/108 dtd. 21-10-2013 | Okhapwr             | Pub<br>Mangaldoi   | 89600  | 0.80 | 71,680   | 0.46 | 0.34 | 30,464   |          |                           |
| 76. | BTC/SW(SNP/M.S.)10/2<br>013/88 dtd. 21-10-2013  | Okhapwr             | Bajali             | 96000  | 0.80 | 76,800   | 0.46 | 0.34 | 32,640   |          |                           |
| 77. | BTC/SW(SNP/M.S.)10/2<br>013/92 dtd. 21-10-2013  | Sitala<br>Society   | Udalguri           | 512000 | 0.80 | 4,09,600 | 0.46 | 0.34 | 1,74,080 | 5,01,760 | 783316<br>dtd. 18-03-2014 |
| 78. | BTC/SW(SNP/M.S.)10/2<br>013/60 dtd. 21-10-2013  | Sungkhrang          | Tihu Barama        | 115200 | 0.80 | 92,160   | 0.46 | 0.34 | 39,168   | 1,12,896 | 783303<br>dtd. 18-03-2014 |

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| 1            | 2   | 3        | 4                    | 5                  | 6    | 7                  | 8    | 9    | 10                 | 11        | 12                        |
|--------------|---|----------|----------------------|--------------------|------|--------------------|------|------|--------------------|-----------|---------------------------|
| 79.          | BTC/SW(SNP/M.S.)10/2<br>013/58 dtd. 21-10-2013  | Suransri | Kamalpur             | 320000             | 0.80 | 2,56,000           | 0.46 | 0.34 | 1,08,800           | 7,52,640  | 783311<br>dtd. 18-03-2014 |
| 80.          | BTC/SW(SNP/M.S.)10/2<br>013/107 dtd. 21-10-2013 | Suransri | Siphajhar            | 12800              | 0.80 | 10,240             | 0.46 | 0.34 | 4,352              |           |                           |
| 81.          | BTC/SW(SNP/M.S.)10/2<br>013/103 dtd. 21-10-2013 | Suransri | Dhalgaon<br>Sialmari | 217600             | 0.80 | 1,74,080           | 0.46 | 0.34 | 73,984             |           |                           |
| 82.          | BTC/SW(SNP/M.S.)10/2<br>013/87 dtd. 21-10-2013  | Suransri | Borsola              | 217600             | 0.80 | 1,74,080           | 0.46 | 0.34 | 73,984             |           |                           |
| 83.          | BTC/SW(SNP/M.S.)10/2<br>013/57 dtd. 21-10-2013  | Udang    | Kamalpur             | 454400             | 0.80 | 3,63,520           | 0.46 | 0.34 | 1,54,496           | 10,97,600 | 783310<br>dtd. 18-03-2014 |
| 84.          | BTC/SW(SNP/M.S.)10/2<br>013/56 dtd. 21-10-2013  | Udang    | Golakganj            | 25600              | 0.80 | 20,480             | 0.46 | 0.34 | 8,704              |           |                           |
| 85.          | BTC/SW(SNP/M.S.)10/2<br>013/95 dtd. 21-10-2013  | Udang    | Udalguri             | 640000             | 0.80 | 5,12,000           | 0.46 | 0.34 | 2,17,600           |           |                           |
| <b>Total</b> |   |          |                      | <b>4,31,71,300</b> |      | <b>3,45,37,040</b> |      |      | <b>1,46,78,242</b> |           |                           |

Source: Departmental records.

**Appendix – 1.17**  
(Reference to paragraph -1.5.16)

**Statement showing payment made to the suppliers for the supply of 2/80 cotton yarns**

| <b>Name of supplier</b> | <b>Unit supplied</b> | <b>Bill No. and date</b> | <b>Bill Amount</b> |
|-------------------------|----------------------|--------------------------|--------------------|
| <b>1</b>                | <b>2</b>             | <b>3</b>                 | <b>4</b>           |
| Pee and ES Agency       | 134                  | 302 dtd. 10/09/2013      | 1005000            |
| AGMC                    | 120                  | 2159 dtd. 06/01/2014     | 900000             |
| AGMC                    | 230                  | 2163 dtd. 10/01/2014     | 1725000            |
| AGMC                    | 140                  | 2162 dtd. 08/01/2014     | 1050000            |
| AGMC                    | 151                  | 2160 dtd. 06/01/2014     | 1132500            |
| AGMC                    | 65                   | 2161 dtd. 06/01/2014     | 487500             |
| AGMC                    | 230                  | 2164 dtd. 10/01/2014     | 1725000            |
| AGMC                    | 120                  | 2165 dtd. 10/01/2014     | 900000             |
| AGMC                    | 20                   | 2166 dtd. 10/01/2014     | 150000             |
| AGMC                    | 230                  | 2167 dtd. 10/01/2014     | 1725000            |
| AGMC                    | 66                   | 2176 dtd. 13/01/2014     | 495000             |
| AGMC                    | 56                   | 2168 dtd. 13/01/2014     | 420000             |
| AGMC                    | 120                  | 2169 dtd. 13/01/2014     | 900000             |
| AGMC                    | 360                  | 2170 dtd. 13/01/2014     | 2700000            |
| AGMC                    | 226                  | 2171 dtd. 13/01/2014     | 1695000            |
| AGMC                    | 95                   | 2173 dtd. 13/01/2014     | 712500             |
| AGMC                    | 175                  | 2172 dtd. 13/01/2014     | 1312500            |
| AGMC                    | 106                  | 2175 dtd. 13/01/2014     | 795000             |
| AGMC                    | 160                  | 2177 dtd. 16/01/2014     | 1200000            |
| AGMC                    | 66                   | 2178 dtd. 17/01/2014     | 495000             |
| AGMC                    | 76                   | 2180 dtd. 20/01/2014     | 570000             |
| AGMC                    | 153                  | 2181 dtd. 20/01/2014     | 1147500            |
| AGMC                    | 360                  | 2179 dtd. 20/01/2014     | 2700000            |
| Ankur Associates        | 130                  | G-34 dtd. 20/01/2014     | 975000             |
| Ankur Associates        | 130                  | G-35 dtd. 20/01/2014     | 975000             |
| AGMC                    | 130                  | 2182 dtd. 20/01/2014     | 975000             |
| AGMC                    | 213                  | 2183 dtd. 21/01/2014     | 1597500            |
| AGMC                    | 360                  | 2184 dtd. 22/01/2014     | 2700000            |
| AGMC                    | 66                   | 2185 dtd. 22/01/2014     | 495000             |
| AGMC                    | 25                   | 2188 dtd. 24/01/2014     | 187500             |
| AGMC                    | 28                   | 2189 dtd. 24/01/2014     | 210000             |
| AGMC                    | 29                   | 2187 dtd. 24/01/2014     | 217500             |
| AGMC                    | 120                  | 2186 dtd. 24/01/2014     | 900000             |
| Pee kay traders         | 9                    | 116 dtd. 23/01/2014      | 67500              |
| Aadnin Associates       | 127                  | AA065 dtd. 23/01/2014    | 952500             |
| Vijoy Commercial        | 133                  | 171 dtd. 24/01/2014      | 997500             |
| AGMC                    | 93                   | 2190 dtd. 24/01/2014     | 697500             |
| AGMC                    | 106                  | 2191 dtd. 24/01/2014     | 795000             |

| <b>1</b>          | <b>2</b>    | <b>3</b>                     | <b>4</b>        |
|-------------------|-------------|------------------------------|-----------------|
| AGMC              | 37          | <b>2192 dtd. 24/01/2014</b>  | 277500          |
| Aadnin Associates | 130         | <b>AA066 dtd. 29/01/2014</b> | 975000          |
| Aadnin Associates | 140         | <b>AA067 dtd. 08/02/2014</b> | 1050000         |
| AGMC              | 53          | <b>2193 dtd. 07/02/2014</b>  | 397500          |
| AGMC              | 502         | <b>2194 dtd. 12/02/2014</b>  | 3765000         |
| AGMC              | 67          | <b>2195 dtd. 13/02/2014</b>  | 502500          |
| AGMC              | 120         | <b>2197 dtd. 15/02/2014</b>  | 900000          |
| AGMC              | 13          | <b>2201 dtd. 13/01/2014</b>  | 97500           |
| AGMC              | 65          | <b>2196 dtd. 15/02/2014</b>  | 487500          |
| AGMC              | 66          | <b>2202 dtd. 24/02/2014</b>  | 495000          |
| AGMC              | 65          | <b>2203 dtd. 04/03/2014</b>  | 487500          |
| <b>Total</b>      | <b>6416</b> |                              | <b>48120000</b> |

*Source: Departmental records*



## Appendix- 1.18

(Reference: Paragraph 1.5.18)

## Statement showing registration numbers of vehicles other than tractors in paid bills used as registration number of tractors

| Sl No.       | Work Order No.  | Regn No. of Tractor shown in the bill | Name of Owner of Tractor | Name of Revenue Circle | Rate (₹) | Total Bigha | Total Amount of the Bill (₹) | Work order date | As per DTO's records                       |  |
|--------------|---|---------------------------------------|--------------------------|------------------------|----------|-------------|------------------------------|-----------------|--|--|
|              |   |                                       |                          |                        |          |             |                              |                 | Name of the owner                          | Type of vehicle actually bearing the registration number |
| 1            | 2   | 3                                     | 4                        | 5                      | 6        | 7           | 8                            | 9               | 10   | 11   |
| 1.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/106 dt.13.12.12 | AS-16-7577                            | Uttam Paul               | Gossaigaon             | 1000     | 251         | 251000                       | 13-12-12        | Hiramba kumar Brahma                       | Yamaha motor cycle                                       |
| 2.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/191 dt.24.02.13 | AS-16-7577                            | Uttam Paul               | Gossaigaon             | 1000     | 105         | 105000                       | 24-02-13        | Hiramba kumar Brahma                       | Yamaha motor cycle                                       |
| 3.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ RB/2012-13/131 dt.13.12.12 | AS-16B-2756                           | Mozafor Ali              | Dotma                  | 1000     | 295         | 295000                       | 13-12-12        | Eunus Ali                                  | Hero Honda – Glamour Motor cycle                         |
| 4.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ RB/2012-13/101 dt.13.12.12 | AS-16B-0044                           | Daneyram Brahma          | Chapor                 | 1000     | 206         | 206000                       | 13-12-12        | Joint Secretary, BTC, Legislative Assembly | Travera, General Motors                                  |
| 5.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/31                   | AS-26-0831                            | Bakkar Ali               | Sidli                  | 1000     | 223         | 223000                       | 13-12-12        | Muktar Fakir                               | Hero Honda Motor cycle                                   |
| 6.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/46                   | AS-26-1711                            | Jatin Hazuary            | Sidli                  | 1000     | 357         | 357000                       | 13-12-12        | Sanjib Kr. Roy                             | Tata Indica Car  |
| <b>Total</b> |   |                                       |                          |                        |          | <b>1437</b> | <b>1437000</b>               |                 |  |  |

Source: Departmental records

**Appendix- 1.19**

(Reference: Paragraph 1.5.18)

**Statement showing fake registration numbers shown to have been issued by DTOs**

| SI No.       | Work Order No.  | Regn No. of Tractor shown in the bill | Name of Owner of Tractor | Name of Revenue Circle | Rate (₹) | Total Bigha | Total amount of the Bill (₹) | Work order date | As per DTO's records   |
|--------------|---|---------------------------------------|--------------------------|------------------------|----------|-------------|------------------------------|-----------------|--|
| 1            | 2   | 3                                     | 4                        | 5                      | 6        | 7           | 8                            | 9               | 10   |
| 1.           | EE/Agri/KOJ/BTC/Relief Tractorisation/AR/2012-13/176              | AS-16C/9421                           | Jakir Ali                | Gossaigaon             | 1000     | 268         | 268000                       | 16-02-13        | Vehicles not registered by the respective DTOs of Kokrajhar and Chirang districts. |
| 2.           | EE/Agri/KOJ/BTC/Relief Tractorisation/AR/2012-13/96               | AS-16C/7432                           | Malsingh Brahma          | Gossaigaon             | 1000     | 251         | 251000                       | 13-12-12        |  |
| 3.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/131              | AS-16-C-7432                          | Malsing Brahma           | Gossaigaon             | 1000     | 260         | 260000                       | 13-12-12        |  |
| 4.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/76                   | AS-16-C-1220                          | Ramfulla SK              | Dotma                  | 1000     | 150         | 150000                       | 13-12-12        |  |
| 5.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/161 dt.15.02.13 | AS-26C-4070                           | Allaudiin Ahmed          | Gossai-gaon            | 1000     | 258         | 258000                       | 15-02-13        |  |
| 6.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ RB/2012-13/21 dt.13.12.12  | AS-26C-0300                           | Bakul Basumatary         | Sidli                  | 1000     | 300         | 300000                       | 13-12-12        |  |
| 7.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/26 dt.13.12.12   | AS-26-C-4070                          | Allauddin Ahmed          | Gossaigaon             | 1000     | 269         | 269000                       | 13-12-12        |  |
| 8.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/36 dt.13.12.12   | AS-16/C-9421                          | Jakir Ali                | Gossaigaon             | 1000     | 270         | 270000                       | 13-12-12        |  |
| <b>Total</b> |   |                                       |                          |                        |          | <b>2026</b> | <b>2026000</b>               |                 |  |

Source: Departmental records

## Appendix- 1.20

(Reference: Paragraph 1.5.18)

## Statement showing date of registration of tractors and actual issue of work orders

| SI No.       | Work Order No.                                       | Regn No. of Tractor shown in the bill | Name of Owner of Tractor | Name of Revenue Circle | Rate (₹) | Total Bigha | Total amount of the bill (₹) | Work order date | Date of registration as per DTO's records | Remarks  |
|--------------|--|---------------------------------------|--------------------------|------------------------|----------|-------------|------------------------------|-----------------|---|--|
| 1            | 2  | 3                                     | 4                        | 5                      | 6        | 7           | 8                            | 9               | 10  | 11   |
| 1.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/61      | AS-16-C-3458                          | Lubudh Ch. Roy           | Kokrajhar              | 1000     | 250         | 250000                       | 13-12-12        | 28.01.2013                                | Vehicles (to be driven in public place) not registered within seven days of purchase of the vehicle as required under Section 39 of MV Act 1988, GoI and Transport Department, GoA |
| 2.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/56      | AS-16-C-3869                          | Manowar Bhuyan           | Kokrajhar              | 1000     | 152         | 152000                       | 13-12-12        | 30.05.2013                                |  |
| 3.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/11  | AS-16-C-4316                          | Kaziruddin SK            | Gossaigaon             | 1000     | 300         | 300000                       | 13-12-12        | 13.12.2013                                |  |
| 4.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/16  | As-16-C-3850                          | Mohammed Ali             | Gossaigaon             | 1000     | 200         | 200000                       | 13-12-12        | 20.05.2013                                |  |
| 5.           | EE/Agri/Koj/BTC/Relief Tractorization/AR/12-13/06    | AS-16-C-3689                          | Subhodh Ch Roy           | Gossaigaon             | 1000     | 230         | 230000                       | 13-12-12        | 06.04.2013                                |  |
| 6.           | EE/Agri/KOJ/BTC/Relief Tractorisation/RB/2012-13/36  | AS-26C/2906                           | Simang Brahma            | Sidli                  | 1000     | 400         | 400000                       | 13-12-12        | 20.11.2013                                |  |
| 7.           | EE/Agri/KOJ/BTC/Relief Tractorisation/NKM/2012-13/86 | AS-26C/2906                           | Simang Brahma            | bijni                  | 1000     | 206         | 206000                       | 24-12-12        | 20.11.2013                                |  |
| 8.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/1       | AS-26-C-2531                          | Naheswar Iswary          | Sidli                  | 1000     | 207         | 207000                       | 13-12-12        | 08.04.2013                                |  |
| 9.           | EE/Agri/BTC/Relief Tractorization/KP/2012-13/91      | AS-26-C-2563                          | Prakash Basumatary       | Sidli                  | 1000     | 260         | 260000                       | 20-01-13        | 26.04.2013                                |  |
| 10.          | EE/Agri/BTC/Relief Tractorization/KP/2012-13/36      | AS-26-C-2563                          | Prakash Basumatary       | Sidli                  | 1000     | 299         | 299000                       | 13-12-12        | 26.04.2013                                |  |
| 11.          | EE/Agri/KOJ/BTC/Relief Tractorisation/RB/2012-13/91  | AS-26C/2376                           | Mostan Ali               | Kokrajhar              | 1000     | 191         | 191000                       | 13-12-12        | 19.02.2013                                |  |
| 12.          | EE/Agri/Koj/BTC/Relief Tractorization/AR/2012-13/71  | AS-26-C-2537                          | Azad SK                  | Gossaigaon             | 1000     | 166         | 166000                       | 13-12-12        | 9.04.2013                                 |  |
| <b>Total</b> |  |                                       |                          |                        |          | <b>2861</b> | <b>2861000</b>               |                 |   |  |

Source: Departmental records

**Appendix- 1.21**  
(Reference: Paragraph 1.5.18)

**Statement showing DTO/RTO code not allotted to the State**

| Sl No.       | Work Order No.  | Regn No. of Tractor shown in the bill | Name of Owner of Tractor | Name of Revenue Circle | Rate (₹) | Total Bigha | Total amount of the bill (₹) | Work order date | As per DTO's records   |
|--------------|---|---------------------------------------|--------------------------|------------------------|----------|-------------|------------------------------|-----------------|--|
| 1.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/146 dt.12.02.13 | AS-40-1449                            | Habruddin SK             | Gossai-gaon            | 1000     | 271         | 271000                       | 12-02-13        | Vehicle registration with DTO/RTO code AS-40 not allotted to the state of Assam. |
| 2.           | EE/Agri/Koj/BTC/Relief Tractorization/ AR/2012-13/51 dt.13.12.12  | AS-40-1449                            | Habruddin SK             | Gossaigaon             | 1000     | 250         | 250000                       | 13-12-12        |  |
| <b>Total</b> |   |                                       |                          |                        |          | <b>521</b>  | <b>521000</b>                |                 |  |

Source: Departmental records

**Appendix- 1.22**  
(Reference: Paragraph 1.5.18)

**Statement showing names of owners of tractors different from those registered with the DTO**

| SI No.       | Work Order No.  | Registration No. of Tractor shown in the bill | Name of Owner of Tractor shown in the bill | Name of Revenue Circle | Rate (₹) | Total Bigha | Total Amount of the Bill (₹) | Name of the owner of the tractor as per DTO's records |
|--------------|---|---|--|------------------------|----------|-------------|------------------------------|---|
| 1            | 2   | 3   | 4  | 5                      | 6        | 7           | 8                            | 9   |
| 1.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/76 dt.13.12.12    | AS-16C-2195                                   | Abdul Jaman                                | Gossaigaon             | 1000     | 218         | 218000                       | Abdul Samad Ali                                       |
| 2.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/181 dt.16.02.13   | AS-16C-2283                                   | Jikir Bhuiyan                              | Gossaigaon             | 1000     | 253         | 253000                       | Nizamuddin  |
| 3.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ RB/2012-13/106 dt.13.12.12   | AS-16B-0455                                   | Hasor Ali                                  | Kokrajhar              | 1000     | 204         | 204000                       | Jahirul Islam   |
| 4.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/41 dt.13.12.12    | AS-16-C-2283                                  | Jikir Bhuyan                               | Gossaigaon             | 1000     | 267         | 267000                       | Nizamuddin  |
| 5.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ AR/2012-13/21 dt.13.12.12    | AS-16-C-2252                                  | Abdul Jaman                                | Gossaigaon             | 1000     | 155         | 155000                       | Abdul Samad Ali                                       |
| 6.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ KP/2012-13/21 dt.13.12.12    | AS-16-C-2066                                  | Deolsing Mushahary                         | Sidli                  | 1000     | 248         | 248000                       | Binod Basumatary                                      |
| 7.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/106 dt.28.12.12 | AS-26C-2106                                   | Pitush Basumatary                          | Bijni                  | 1000     | 246         | 246000                       | Fakaruddin Ahmed                                      |
| 8.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/91 dt. 24.12.12 | AS-26-C-1505                                  | Baman Brahma                               | Bijni                  | 1000     | 303         | 303000                       | Fursali Borgoyari                                     |
| 9.           | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/41 dt. 18.12.12 | AS-26-C-1638                                  | Rakhal Biswas                              | Bijni                  | 1000     | 150         | 150000                       | Akil Biswas   |
| 10.          | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/46 dt. 21.12.12 | AS-26-C-0677                                  | Biswabidya Borgoyari                       | Bijni                  | 1000     | 227         | 227000                       | Somaina JLGS  |
| 11.          | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/51 dt. 21.12.12 | AS-26-C-1353                                  | Chaliha Bargoyari                          | Bijni                  | 1000     | 172         | 172000                       | Bishnu Basumatary                                     |
| 12.          | EE/Agri/KOJ/BTC/Relief Tractorisation/ NKM/ 2012-13/76 dt. 21.12.12 | AS-26-C-1854                                  | Wilson Karjee                              | Bijni                  | 1000     | 140         | 14,000                       | Monisha Basumatary                                    |
| <b>Total</b> |   |   |  |                        |          | <b>2583</b> | <b>2583000</b>               |   |

Source: Departmental records

**Appendix – 2.1**

(Reference to paragraph -2.1)

**Department-wise details of budget provision and expenditure during 2015-16 in respect of Economic Sector (₹ in crore)**

| Sl. No.                               | Department                                 | Grant No. and Name   | Budget provision |                |                |                   | Expenditure    |                                |                |                |
|---------------------------------------|--|--|------------------|----------------|----------------|-------------------|----------------|--------------------------------|----------------|----------------|
|                                       |  |  | Charged          |                | Voted          |                   | Charged        |                                | Voted          |                |
|                                       |  |  | Revenue          | Capital        | Revenue        | Capital           | Revenue        | Capital                        | Revenue        | Capital        |
| 1.                                    | Agriculture                                | 48-Agriculture   | --               | --             | 1586.51        | 138.26            | --             | --                             | 576.58         | --             |
| 2.                                    | Finance                                    | 10-Other Fiscal Services   | --               | --             | 2.19           | --                | --             | --                             | 1.54           | --             |
|                                       |  | 5-Sales Tax & other taxes  | --               | --             | 150.75         | --                | --             | --                             | 95.06          | --             |
|                                       |  | 13-Teresury & Accounts Administration  | --               | --             | 92.24          | --                | --             | --                             | 48.73          | --             |
|                                       |  | 66- Compensation and Assignment to Local Bodies and Panchayat Raj Institutions | --               | --             | 1376.19        | --                | --             | --                             | 375.16         | --             |
|                                       |  | 7- Stamps and Registration   | --               | --             | 30.68          | --                | --             | --                             | 18.18          | --             |
|                                       |  | 8- Excise and prohibition  | --               | --             | 58.46          | --                | --             | --                             | 41.43          | --             |
| 3.                                    | Fishery                                    | 54-Fisheries   | 0.04             | --             | 99.80          | --                | --             | 27.56                          | --             |                |
| 4.                                    | Water Resources                            | 63- Water Resources  | --               | --             | 291.79         | 1718.22           | --             | --                             | 190.45         | 183.24         |
| 5.                                    | Environment and Forest                     | 55- Forestry and Wild Life   | --               | --             | 605.33         | --                | --             | 301.48                         | (-)0.30        |                |
| 6.                                    | Handloom, Textiles and Sericulture         | 59- Sericulture and Weaving  | --               | --             | 427.81         | 4.92              | --             | --                             | 164.65         | 0.24           |
| 7.                                    | Industries and Commerce                    | 58-Industries  | --               | --             | 150.76         | 236.14            | --             | --                             | 19.82          | 68.37          |
|                                       |  | 60-Cottage Industries  | --               | --             | 94.64          | 7.87              | --             | --                             | 26.62          | 6.53           |
| 8.                                    | Irrigation                                 | 49- Irrigation   | --               | --             | 547.90         | 984.80            | --             | --                             | 368.83         | 151.76         |
| 9.                                    | Planning and Development                   | 45-Census, Surveys and Statistics  | --               | --             | 61.07          | --                | --             | --                             | 26.44          | --             |
|                                       |  | 44- North Eastern Council Schemes  | --               | --             | 63.26          | 962.89            | --             | --                             | 1.31           | 220.54         |
| 10.                                   | Power (Electricity), Mines and Minerals    | 61- Mines and Minerals   | --               | --             | 16.60          | 1.56              | --             | --                             | 9.35           | (-)3.78        |
|                                       |  | 62- Power (Electricity)  | --               | --             | 118.58         | 1115.16           | --             | --                             | 6.69           | 310.67         |
| 11.                                   | Public Works Roads                         | 64- Roads Bridges  | --               | --             | 1462.19        | 2170.76           | --             | --                             | 1203.20        | 520.87         |
| 12.                                   | Science and Technology                     | 69- Scientific Services and Research   | --               | --             | 35.52          | --                | --             | --                             | 2.97           | --             |
| 13.                                   | Soil Conservation                          | 51- Soil and Water Conservation  | --               | --             | 205.10         | 11.32             | --             | --                             | 32.19          | 3.50           |
| 14.                                   | Transport and Tourism                      | 9-Transport Services   | --               | --             | 234.69         | 182.32            | --             | --                             | 162.75         | 0.72           |
|                                       |  | 65- Tourism  | --               | --             | 81.89          | 46.94             | --             | --                             | 2.95           | 0.28           |
| 15.                                   | Veterinary                                 | 52-Animal Husbandry  | 0.50             | --             | 346.32         | 68.27             | --             | --                             | 156.67         | 13.78          |
|                                       |  | 53- Dairy Development  | --               | --             | 56.85          | --                | --             | --                             | 2.80           | --             |
| 16.                                   | Information Technology                     | 75-Information Technology  | --               | --             | 1.10           | 78.99             | --             | --                             | --             | 3.17           |
| 17.                                   | Horticulture and Food Processing           | 67- Horticulture Public Debt and Servicing of Debt                             | 2969.59          | 4390.40        | 106.71         | --                | 2775.91        | 1968.90                        | 41.47          | --             |
| 18.                                   | Public Works Building and National Highway | 17-Administrative and Functional Buildings                                     | --               | --             | 196.39         | 555.86            | --             | --                             | 121.04         | 74.38          |
|                                       |  | 21-Guest Houses, Government Hostels etc  | --               | --             | 21.68          | --                | --             | --                             | 14.74          | --             |
|                                       |  | 33-Residential buildings   | --               | --             | 7.37           | 46.74             | --             | --                             | 2.56           | 12.97          |
| <b>Total</b>                          |  |  | <b>2970.13</b>   | <b>4390.40</b> | <b>8530.37</b> | <b>8331.02</b>    | <b>2775.91</b> | <b>1968.90</b>                 | <b>4043.22</b> | <b>1566.94</b> |
| <b>Grand total: Budget provision:</b> |  |  |                  |                |                | <b>₹24,221.92</b> |                | <b>Expenditure: ₹10,354.97</b> |                |                |

Source: Appropriation Accounts 2015-16

## Appendix – 2.2

(Reference to Paragraph: 2.2.7.1 and Table-2.1)

Statement showing the details of execution of road works outside the core network

(₹ in lakh)

| Name of District   | Sl. No.      | Package No. | Name of Road                                | Route Code as shown in the MPR | Name of Dev. Block | Road Length as per MPR (In Km) | Physical Progress | Up-to-date Expenditure |
|--------------------|--------------|-------------|---|--------------------------------|--------------------|--------------------------------|-------------------|------------------------|
| Chirang            | 1            | AS 25-86    | Koptuli to Maneswari                        | Nil                            | Borobazar          | 1.000                          | 100%              | 36.40                  |
|                    | 2            | AS 25-56    | NH-31-C to Padmapur                         | Nil                            | Sidli/Borobazar    | 4.000                          | 100%              | 215.03                 |
|                    | 3            | AS 25-81    | SH-1 to Madhyam Dakhingaon                  | L-053                          | Sidli-Chirang      | 4.320                          | 100%              | 390.69                 |
|                    | <b>Total</b> |             |   |                                |                    |                                | <b>9.320</b>      | <b>--</b>              |
| Dhubri             | 1            | AS-05-49    | Debattar Hashdaha Pt-VI to Dumardaha Road   | L-035                          | Gauripur           | 3.000                          | 100%              | 172.98                 |
|                    | 2            | AS-05-57    | KachuarkhasPt-II to DharamsalaPt-I          | Nil                            | Gauripur           | 2.660                          | 100%              | 95.99                  |
|                    | 3            | AS-05-57    | Rupshi-Sukatikhata Road                     | Nil                            | Rupshi             | 1.530                          | 100%              | 65.93                  |
|                    | <b>Total</b> |             |   |                                |                    |                                | <b>7.190</b>      | <b>--</b>              |
| Golaghat           | 1            | AS-08-36    | Borkachari No.2 to Dhodar Ali               | L-042                          | East Block         | 8.000                          | 100%              | 312.15                 |
|                    | 2            | AS-08-58    | Senchowa to Senchowagaon (Telisal Ali)      | L-038                          | Central            | 2.000                          | 100%              | 86.87                  |
|                    | 3            | AS-08-67    | Circuit House- Kamarbandha Ali              | L-033                          | Central            | 5.160                          | 100%              | 272.30                 |
|                    | 4            | AS-08-117   | NH-37 to Rajabaha Gaon (Asur Ali)           | L-030                          | Central            | 3.900                          | 100%              | 189.96                 |
|                    | 5            | AS-08-117   | Rangoliting to Borpukhuripar Ali            | L-025                          | Central            | 1.950                          | 100%              | 92.12                  |
|                    | 6            | AS-08-117   | Bhabeligaon to Duliagaon                    | L-025                          | Central            | 1.000                          | 100%              | 58.07                  |
|                    | 7            | AS-08-154   | L-028-Rangamati Joraguri Ali                | L-028                          | North              | 0.775                          | 100%              | 43.68                  |
|                    | 8            | AS-08-171   | Henevi to Milongaon(Rengmapani to Homeland) | T-06a                          | South              | 9.150                          | 72%               | 106.18                 |
| <b>Total</b>       |              |             |   |                                |                    | <b>31.935</b>                  | <b>--</b>         | <b>1161.33</b>         |
| Karimganj          | 1            | AS-13-59    | Sri Durganagar to Sri Durga LP School       | No road code available         | North Karimganj    | 0.800                          | Under progress    | 1022.00                |
|                    | 2            |             | Doli Bridge Durganagar Asram                |                                |                    | 2.900                          |                   |                        |
|                    | 3            |             | Sathuragul to Natunbazar                    |                                |                    | 2.500                          |                   |                        |
|                    | 4            |             | Dolgram to Dubri BSF camp                   |                                |                    | 2.500                          |                   |                        |
|                    | 5            |             | Khudamala to Choudhary Tilla                |                                |                    | 2.500                          |                   |                        |
|                    | 6            |             | Dolcherra to Dufabari                       |                                |                    | 1.800                          |                   |                        |
|                    | 7            |             | Promod Nagar to Bagan                       |                                |                    | 1.200                          |                   |                        |
|                    | 8            |             | Doli to Dolgram                             |                                |                    | 2.500                          |                   |                        |
| <b>Total</b>       |              |             |   |                                |                    | <b>16.700</b>                  | <b>--</b>         | <b>1022.00</b>         |
| <b>Grand Total</b> | <b>15</b>    |             |   |                                |                    | <b>65.145</b>                  | <b>--</b>         | <b>3160.35</b>         |

Source: CN-1 and MPR (March 2016)



**Appendix- 2.3**

(Reference to Paragraph: 2.2.7.2)

**Statement showing the details of execution of excess road length**

(₹ in lakh)

| Sl. No             | Name of PIU                         | Package No.  | Tendered amount      | Name of road          |  | Road length as per CN-1 (In km) | Road length executed (In km) | Excess road length executed (In km) | Amount spent | Additional Expd <sup>1</sup> * |
|--------------------|-------------------------------------|--------------|----------------------|-----------------------|--|---------------------------------|------------------------------|-------------------------------------|--------------|--------------------------------|
|                    |                                     |              |                      | From                  | To   |                                 |                              |                                     |              |                                |
| 1                  | CR&BD, Kajalgaon                    | AS 25-52     | 308.961              | Gossaigaon            | Pakriguri                                  | 2.250                           | 5.000                        | 2.750                               | 304.29       | 167.36                         |
| 2                  | Dhubri RR Divn., Dhubri             | AS 05-55     | 383.13<br>(4 works)  | Halongbazar           | Kachua                                     | 2.500                           | 3.290                        | 0.790                               | 104.96       | 25.20                          |
|                    |                                     | AS 05-57     | 539.93<br>(6 works)  | Dharamsala Pt. V      | DharamsalaPt.I                             | 1.000                           | 1.390                        | 0.390                               | 38.75        | 10.87                          |
|                    |                                     |              | -Do-                 | Beparipatti           | Pub Tiamari                                | 0.700                           | 1.110                        | 0.410                               | 41.25        | 15.24                          |
|                    |                                     | AS 05-49     | 993.32<br>(6 works)  | Madhusoul mariiPt-II  | GauripurBashbari                           | 1.500                           | 3.500                        | 2.000                               | 282.90       | 161.66                         |
|                    |                                     | AS05-15      | 363.10               | New Fekamari          | South Bhuwakata                            | 6.500                           | 8.240                        | 1.740                               | 352.78       | 74.49                          |
|                    |                                     | AS05-29      | 359.41               | NH-31                 | Khutabagra                                 | 1.500                           | 2.000                        | 0.500                               | 72.27        | 18.07                          |
|                    |                                     | AS05-36      | 318.72               | Sukhchar              | Gotabari Road                              | 3.500                           | 6.000                        | 2.500                               | 146.65       | 61.10                          |
|                    |                                     | AS05-46      | 661.73<br>(7 works)  | Boulari village       | Tarangajhar village                        | 0.500                           | 2.000                        | 1.500                               | 21.01        | 15.76                          |
| <b>Total</b>       |                                     |              |                      |                       |  | <b>17.70</b>                    | <b>27.53</b>                 | <b>9.83</b>                         |              | <b>382.39</b>                  |
| 3                  | Lakhimpur RR Divn, N/orthLakh impur | AS15-48      | 193.96               | Khonajan              | Khagori                                    | 1.500                           | 2.050                        | 0.55                                | 181.97       | 48.82                          |
|                    |                                     | AS15-78      | 1129.37<br>(3 Works) | Pukhuria              | Balama                                     | 1.73                            | 3.110                        | 1.38                                | 224.21       | 99.49                          |
|                    |                                     | AS15-50      | 405.144<br>(3 works) | Panigaon              | KharkatiAhomoni                            | 4.00                            | 6.670                        | 2.67                                | 307.12       | 122.94                         |
|                    |                                     | <b>Total</b> |                      |                       |  |                                 |                              | <b>7.23</b>                         | <b>11.83</b> | <b>4.60</b>                    |
| 4                  | Sarupathar RR Divn., Sarupathar     | AS 08-169    | 536.08               | Old Subha (Haldibari) | Sonalinagar No.1 (Bidyapur via Chetonapur) | 4.000                           | 8.50                         | 6.320                               | 125.25       | 93.13                          |
|                    |                                     | AS 08-163    | 155.15               | Dagaon No.5           | Bilgaon Station App. Road                  | 1.460                           | 3.150                        | 1.690                               | 34.34        | 18.42                          |
|                    |                                     | <b>Total</b> |                      |                       |  |                                 |                              | <b>5.460</b>                        | <b>11.65</b> | <b>8.010</b>                   |
|                    | Silchar RR Div., Silchar            | AS03-103     | 159.56               | NH 54                 | Medical Collage                            | 2.600                           | 4.250                        | 1.650                               | 148.48       | 57.65                          |
|                    |                                     | AS 03-99     | 438.96               | Kaptanpur XIII        | LRA at Binnakandi                          | 2.000                           | 7.000                        | 5.000                               | 434.89       | 310.64                         |
|                    |                                     | <b>Total</b> |                      |                       |  |                                 |                              | <b>4.600</b>                        | <b>11.25</b> | <b>6.650</b>                   |
| 6                  | Musalpur R&B Divn., Musalpur        | AS 24-31     | 286.40               | Simla                 | Pukhuripam                                 | 2.500                           | 6.500                        | 4.000                               | 281.01       | 172.93                         |
|                    |                                     | AS 24-32     | 289.86               | Bhogpur               | Ouguri                                     | 3.000                           | 4.300                        | 1.300                               | 298.03       | 90.10                          |
|                    |                                     | AS 24-36     | 198.69               | Elengmari             | Narayanguri                                | 1.500                           | 2.700                        | 1.200                               | 180.00       | 80.00                          |
|                    |                                     |              | 470.65               | Gobardhana            | Rajdhakamal                                | 1.000                           | 3.610                        | 2.610                               | 413.95       | 299.28                         |
|                    |                                     |              | 137.16               | Dulgaon               | App. Road                                  | 1.500                           | 3.280                        | 1.780                               | 151.91       | 82.44                          |
|                    |                                     | AS 24-41     | 185.42               | Gobardhana            | Bhakuamari                                 | 3.000                           | 4.000                        | 1.000                               | 148.13       | 37.03                          |
|                    |                                     | AS 24-37     | 480.51               | Katajharpat har       | DhekiajhariGaon                            | 4.000                           | 6.100                        | 2.100                               | 483.84       | 166.57                         |
|                    |                                     | AS 24-46     | 191.11               | Halangbari            | Salbari                                    | 2.000                           | 4.000                        | 2.000                               | 305.03       | 152.52                         |
|                    |                                     |              | 445.36               | Hudukhata             | Nowsali                                    | 3.550                           | 7.500                        | 3.950                               | 348.74       | 183.67                         |
| AS 24-51           | 221.21                              | Baganpara    | Pakhamara            | 4.000                 | 4.500                                      | 0.500                           | 205.47                       | 22.83                               |              |                                |
| <b>Total</b>       |                                     |              |                      |                       |  | <b>26.050</b>                   | <b>46.490</b>                | <b>20.440</b>                       |              | <b>1287.37</b>                 |
| <b>Grand Total</b> |                                     | <b>26</b>    |                      |                       |  | <b>63.29</b>                    | <b>115.57</b>                | <b>52.28</b>                        |              | <b>2588.21</b>                 |

Source: CN&amp; MPR, March 2016.

\*Calculation made on average cost per Km.

## Appendix - 2.4

(Reference to Paragraph: 2.2.7.3 and Table-2.2)

## Statement showing the details of irregular connectivity of below 1000 population in Stage-I

| Sl. No  | Package No. | Name of road                             | Sanctioned year | Sanctioned amount | Tendered cost | Expenditure   | Number of habitations* | Population covered | Priority of connectivity** | Status of road |
|---|-------------|--|-----------------|-------------------|---------------|---------------|------------------------|--------------------|----------------------------|----------------|
| 1   | 2           | 3  | 4               | 5                 | 6             | 7             | 8                      | 9                  | 10                         | 11             |
| <b>A. Nagaon RR Division, Nagaon</b>                  |             |  |                 |                   |               |               |                        |                    |                            |                |
| 1   | AS 19-02    | Road from NH-37 to nibukali              | 2000-01         | 100               | 15.50         | 15.50         | 1                      | 556                | 2nd                        | Completed      |
| 2   | AS 19-03    | Margaon PWD road to Chakalaghat PWD road | 2000-01         | 101               | 24.50         | 24.50         | 1                      | 65                 | 3rd                        | do             |
|   |             | DhingJajari PWD road Kotohguri           |                 |                   | 18.50         | 18.50         | 1                      | 251                | 3rd                        | do             |
| 3   | AS 19-04    | Road from Nakhuti Bazar to Sarkebasti    | 2000-01         | 100               | 17.00         | 17.00         | 1                      | 898                | 2nd                        | do             |
|   |             | Road from Borboha PWD rd. to PubKandura  |                 |                   | 17.00         | 17.00         | 1                      | 780                | 2nd                        | do             |
| 4   | AS 19-06    | Road from Gomuthagaon to Ghagarial       | 2001-02         | 149.97            | 25.00         | 25.00         | 1                      | 794                | 2nd                        | do             |
| 5   | AS 19-07    | Dhing road to Kawaimari                  | 2001-02         | 140.44            | 25.00         | 25.00         | 1                      | 269                | 3rd                        | do             |
| 6   | AS 19-08    | Const.of road of HatibhangaBalulla       | 2001-02         | 114.99            | 25.03         | 25.03         | 1                      | 534                | 2nd                        | do             |
| 7   | AS 19-50    | KachuaTiniali to Bakulguri               | 2005-06         | 137.32            | 52.63         | 52.63         | 1                      | 328                | 3rd                        | do             |
| 8   | AS 19-55    | 1st Km of NH-47 to Barhawar              | 2006-07         | 200.97            | 21.52         | 21.46         | 1                      | 451                | 3rd                        | do             |
| 9   | AS 19-77    | Charring Pather to Choudhury Bazar       | 2006-07         | 343.87            | 163.17        | 157.87        | 1                      | 819                | 2nd                        | do             |
|   |             |  |                 |                   |               |               | 1                      | 833                | 2nd                        | do             |
| 10  | AS 19-78    | Pub-DhaniramPathar to NilbaganHojai      | 2006-07         | 84.78             | 82.18         | 82.18         | 1                      | 358                | 2nd                        | do             |
| 11  | AS 19-93    | Itakhula to Pub-Bhalukmari               | 2007-08         | 246.39            | 226.97        | 226.97        | 1                      | 793                | 2nd                        | do             |
| 12  | AS 19-98    | Jamumandal to Dhalpukhuri                | 2007-08         | 799.91            | 107.03        | 99.00         | 1                      | 410                | 3rd                        | do             |
| <b>Total</b>  |             |  |                 |                   |               | <b>807.64</b> |                        |                    |                            |                |
| <b>B. Kaliabor Rural Road Division, Jakholabandha</b> |             |  |                 |                   |               |               |                        |                    |                            |                |
| 1   | AS 19-89    | Madhatari to Barbhakati Rd.              | 2007-08         | 517.41            | 549.01        |               | 1                      | 797                | 2nd                        | Completed      |
| 2   | AS 19-114   | Road at Oguri                            | 2007-08         | 407.20            | 411.28        |               | 1                      | 789                | 2nd                        | do             |
| 3   | AS 19-127   | Jiajuri TE to KA Rd.                     | 2007-08         | 525.00            | 550.21        |               | 1                      | 493                | 3rd                        | do             |
| 4   | AS 19-184   | Nijorigaon towards NH-37                 | 2008-09         | 841.44            | 755.89        |               | 1                      | 935                | 2nd                        | do             |
| <b>Total</b>  |             |  |                 |                   |               |               |                        |                    |                            |                |
| <b>C. Musalpur R&amp; B Division, Musalpur</b>        |             |  |                 |                   |               |               |                        |                    |                            |                |
| 1   | AS 24-77    | KalpaniKhagrabari via Bijpara            | 2013-14         | 91.32             | 90.84         | 39.39         | 1                      | 359                | 3rd                        | Not completed  |
| <b>Total</b>  |             |  |                 |                   |               | <b>39.39</b>  |                        |                    |                            |                |

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016**

| 1   | 2        | 3  | 4       | 5       | 6         | 7              | 8      | 9                 | 10  | 11          |    |
|---|----------|--|---------|---------|-----------|----------------|--------|-------------------|-----|-------------|----|
| <b>D. Silchar RR Division, Silchar</b>        |          |  |         |         |           |                |        |                   |     |             |    |
| 1   | AS 03-01 | SrikonaMohanbari Road  | 2000-01 | 131.21  | 117.80    | 117.80         | 1      | 895               | 2nd | Completed   |    |
| 2   | AS 03-03 | Kathal Rd. via 6 <sup>th</sup> APBN Rd.                          | 2000-01 | 80.62   | 34.25     | 34.24          | 1      | 887               | 2nd | Completed   |    |
| 3   | AS 03-21 | SJ Road to Ganirgam Rd.  | 2005-06 | 658.23  | 68.70     | 68.70          | 1      | 870               | 2nd | Completed   |    |
| 4   | AS 03-32 | Bahadurpur to Bahadurpur Bridge Rd.                              | 2006-07 | 180.74  | 68.27     | 68.27          | 1      | 459               | 3rd | In progress |    |
| 5   | AS 03-36 | Taletikar to Jagadeshpur Rd.                                     | 2006-07 | 158.63  | 142.57    | 142.57         | 2      | 282<br>75         | 3rd | Completed   |    |
| 6   | AS 03-62 | Chatradayal to Haringa par                                       | 2007-08 | 347.20  | 186.00    | 186.00         | 2      | 679<br>283        | 2nd | Completed   |    |
| 7   | AS 03-65 | Haritkarl to Salimabad   | 2007-08 | 429.92  | 55.63     | 55.63          | 1      | 719               | 2nd | Terminated  |    |
| 8   | AS 03-90 | NH-44 Katirail to Jagadishpur IV                                 | 2008-09 | 518.65  | 128.61    | 128.61         | 1      | 431               | 3rd | Terminated  |    |
| <b>Total</b>                                  |          |  |         |         |           | <b>801.82</b>  |        |                   |     |             |    |
| <b>E. Karimganj RR Division, Karimganj</b>    |          |  |         |         |           |                |        |                   |     |             |    |
| 1   | AS 13-02 | Nilambazar to Duttagram  | 2000-01 | 105.    | 40.77     | 31.00          | 1      | 726               | 2nd | Completed   |    |
| 2   | AS 13-05 | SS road to Bishnupur   | 2001-02 | 138.87  | 38.89     | 37.61          | 2      | 420<br>351        | 3rd | Completed   |    |
| 3   | AS 13-13 | Anipur PWD road to DullavCheera                                  | 2005-06 | 141.81  | 139.61    | 36.41          | 2      | 527<br>413        | 2nd | Completed   |    |
| 4   | AS 13-15 | Badarpur to Kalinagar via Acarkuna                               | 2005-06 | 396.15  | 416.19    | 392.42         | 3      | 788<br>618<br>530 | 2nd | Completed   |    |
| <b>Total</b>                                  |          |  |         |         |           | <b>497.44</b>  |        |                   |     |             |    |
| <b>F. Lakhimpur RR Divn., North Lakhimpur</b> |          |  |         |         |           |                |        |                   |     |             |    |
| 1   | AS 15-01 | Rd. from Simaluguri PWD to Sessa via RajgarhBishnupurBalipukhuri | 2001-02 | 148.00  | 60.00     | 58.94          | 1      | 637               | 2nd | Completed   |    |
|   |          | Bihpuria to RangajanLetekupukhuri                                |         |         | 80.00     | 80.92          | 1      | 502               | 2nd | Do          |    |
| 2   | AS 15-02 | Rd. from Naoboicha to Rohalivill.                                | 2001-02 | 140.00  | 60.00     | 60.00          | 1      | 404               | 3rd | Do          |    |
| 3   | AS 15-03 | NH 52 to LalpaniviaAkaraastiSeajuliBoginadi                      | 2001-02 | 130.00  | 70.00     | 70.49          | 1      | 981               | 2nd | Do          |    |
| 4   | AS 15-04 | PWD to SonarichaporiBahparaBorboriRownapara                      | 2001-02 | 140.00  | 70.00     | 69.40          | 1      | 674               | 2nd | Do          |    |
|   |          | AlimurDangdhara to TulsijanTekeliphuta                           |         |         | 70.00     | 69.54          | 1      | 376               | 3rd | Do          |    |
| 5   | AS 15-05 | Rantijan to BordubiVill.   | 2001-02 | 170.00  | 170.00    | 159.03         | 3      | 981               | 2nd | Do          |    |
| 6   | AS 15-06 | Narayanpur(NH 52)to Rangati No. 1 via Tatibahar                  | 2003-04 | 240.00  | 256.46.   | 204.93         | 2      | 849               | 2nd | Do          |    |
| 7   | AS 15-15 | Jalbhari to BalideoriKekuri                                      | 2005-06 | 1108.01 | 1125.45   | 1039.85        | 2      | 539               | 2nd | Do          |    |
| 8   | AS 15-25 | NH 52 at DolohattoLalukKachajuli                                 | 2006-07 | 461.24  | 482.41    | 75.94          | 1      | 656               | 2nd | Do          |    |
| 9   | AS 15-48 | Indira Gandhi RoyaBokal Road                                     | 2007-08 | 438.86  | 295.76    | 278.87         | 118.15 | 1                 | 820 | 2nd         | Do |
| 10  | AS 15-50 | 3 <sup>rd</sup> Km of Na Ali Panigaon to Sericulture Farm Road   |         |         | 405.14    | 58.98          | 1      | 516               | 2nd | Do          |    |
|   |          | Na Ali Panigaon Rd. to 12 Km of NLKB Rd.                         |         |         |           | 37.65          | 1      | 714               | 2nd | Do          |    |
| 11  | AS 15-55 | MagurmariMirigaon Road   |         | 889.87  | # 920.31  | 920.31         | 1      | 425               | 3rd | Do          |    |
| 12  | AS 15-76 | Jajpup to Hamora No.1  | 2007-08 | 424.33  | \$ 443.91 | 433.11         | 2      | 910               | 2nd | Do          |    |
|   |          | Baraikhana to Kholaguri  |         |         | 0         | 0              | 1      | 550               | 2nd | Do          |    |
| 13  | AS 15-80 | Magurmari to Mirigaon  | 2007-08 | 917.92  | @ 929.96  | 856.23         | 1      | 425               | 3rd | Do          |    |
|   |          | Kalitagaon Rd. to Napamua  |         |         | 0         | 0              | 2      | 965               | 2nd | Do          |    |
| 14  | AS 15-81 | Lakhimigaon to RowdangBorpathar                                  |         | 459.27  | @ 457.98  | 447.05         | 1      | 614               | 2nd | Do          |    |
| <b>Total</b>                                  |          |  |         |         |           | <b>4760.52</b> |        |                   |     |             |    |

# Tendered value is clubbed for 2 roads under the Package

#Tendered value is clubbed for 3 roads under the Package

@Tendered value is clubbed for 5 Roads under the Package

| 1                                       | 2        | 3   | 4       | 5      | 6         | 7              | 8   | 9                | 10              | 11        |
|---|----------|---|---------|--------|-----------|----------------|-----|------------------|-----------------|-----------|
| <b>G. Lakhimpur SR Divn., Ghilamara</b> |          |   |         |        |           |                |     |                  |                 |           |
| 1                                       | AS 15-67 | Kathalbari to Krishnapur                    | 2007-08 | 449.23 | #449.23   | 391.98         | 1   | 634              | 2 <sup>nd</sup> | Do        |
| 2                                       | AS 15-68 | KachukoibartaBaligaon to Bamungaon Rd.      |         | 251.88 | 232.44    | 228.20         | 1   | 840              | 2 <sup>nd</sup> | Do        |
| 3                                       | AS 15-70 | GadangRodarchuktoKonwarbari                 | 2008-09 | 281.90 | ##286.02  | 221.41         | 2   | 614              | 2nd             | Do        |
| <b>Total</b>                            |          |   |         |        |           | <b>841.59</b>  |     |                  |                 |           |
| <b>H. Golaghat RR Divn., Golaghat</b>   |          |   |         |        |           |                |     |                  |                 |           |
| 1                                       | AS 08-15 | NH37 to Khanikar                            | 2005    | 867.79 | # 966.83  | 232.15         | 2   | 708              | 2nd             | Do        |
| 2                                       | AS 08-27 | Murphuloni to Thuramukh                     | 2006-07 | 215.28 | 227.15    | 214.63         | 1   | 399              | 3rd             | Do        |
| 3                                       | AS 08-28 | GolaghatMerapani to Newrani                 |         | 162.04 | # 168.78  | 90.84          | 1   | 180              | 3rd             | Do        |
| 4                                       | AS 08-49 | GolaghatMerapani to Amguri                  | 2007-08 | 769.78 | ## 817.20 | 44.89          | 1   | 620              | 2nd             | Do        |
| 5                                       | AS 08-65 | GolaghatMerapani to Mokrong TE              |         | 543.12 | # 567.12  | 161.12         | 1   | 576              | 2nd             | Do        |
| 6                                       | AS 08-66 | Dhodar Ali to Napamua                       |         | 578.03 | ## 616.57 | 159.93         | 1   | 511              | 2nd             | Do        |
|   |          | Borkachari No.2 to Dhodar Ali (Dohotia Ali) |         |        | 350.34    | 1              | 692 | 2nd              | Do              |           |
| <b>Total</b>                            |          |   |         |        |           | <b>1253.90</b> |     |                  |                 |           |
| <b>I. Dhubri RR Divn. Dhubri</b>        |          |   |         |        |           |                |     |                  |                 |           |
| 1                                       | AS 05-01 | Mahishbathan to Samraipara                  | 2001-02 | 140.99 | 79.00     | 136.77         | 1   | 500 <sup>+</sup> | 2nd             | Do        |
|   |          | Kurshkati to Howdertari                     |         |        |           |                | 1   | 500 <sup>+</sup> | 2nd             | Do        |
|   |          | Sagunmari to NH -31 at Sonkosh              |         |        |           |                | 1   | 500 <sup>+</sup> | 2nd             | Do        |
|   |          | NH -31 to Kolabari                          |         |        |           |                | 1   | 500 <sup>+</sup> | 2nd             | Do        |
| 2                                       | AS 05-02 | NH-31 to Panbari Mosque                     |         | 153.01 | 19.15     | 10.39          | 1   | 500 <sup>+</sup> | 2nd             | Completed |
| 3                                       | AS 05-14 | Fakiraghat NEC to Sadartilla Road           |         | 97.48  | 97.38     | 85.24          | 1   | <500             | 2nd             | Do        |
| 4                                       | AS 05-18 | Dhirghat to Putimari                        |         | 388.34 | 16.50     | 342.60         | 2   | <500             | 2nd             | Do        |
| 5                                       | AS 05-46 | Poddarbhitia to Bhalukmari                  | 2007-08 | 700.18 | 197.47    | 23.89          | 1   | 500 <sup>+</sup> | 2nd             | Do        |
| <b>Total</b>                            |          |   |         |        |           | <b>598.89</b>  |     |                  |                 |           |

\* Habitations may contain more than one habitation

\*\* Priority of Connectivity: 1. 1000+ (1st); 2. 500 to 999 (2nd) and 3. 250-499 (3rd). Para 2.1 of the PMGSY Guidelines)

# Tendered value is clubbed for 2 roads under the Package

## Tendered value is clubbed for 3 roads under the Package

\$ Tendered value is clubbed for 8 roads under the Package

Appendix-2.5

(Reference to paragraph: 2.2.8.1 and Table 2.3)

Details of Programme Funds, Administrative Expenses Funds and Maintenance Funds for the years 2010-16

(₹ in crore)

| Year               | Type of Funds                 | Opening Balance | Allocation     | Central release | State release | Other receipts | Total Fund (3+5+6+7) | Expenditure    | Closing Balance (8-9) |
|--------------------|-------------------------------|-----------------|----------------|-----------------|---------------|----------------|----------------------|----------------|-----------------------|
| (1)                | (2)                           | (3)             | (4)            | (5)             | (6)           | (7)            | (8)                  | (9)            | (10)                  |
| 2010-11            | Programme Fund                | 172.15          | 731.00         | 1900.67         | 0.00          | 8.54           | 2081.36              | 1384.49        | 696.87                |
|                    | Administrative Expenses Funds | 8.42            | 0.00           | 0.06            | 0.00          | 0.10           | 8.58                 | 1.53           | 7.05                  |
|                    | Maintenance Funds             | 13.31           | 12.13          | 0.00            | 12.13         | 0.41           | 25.85                | 7.03           | 18.82                 |
|                    | <b>Total</b>                  | <b>193.88</b>   | <b>743.13</b>  | <b>1900.73</b>  | <b>12.13</b>  | <b>9.05</b>    | <b>2115.79</b>       | <b>1393.05</b> | <b>722.74</b>         |
| 2011-12            | Programme Fund                | 696.87          | 731.00         | 1682.84         | 32.84         | 17.88          | 2430.43              | 1158.00        | 1272.43               |
|                    | Administrative Expenses Funds | 7.05            | 0.00           | 0.00            | 0.00          | 0.45           | 7.50                 | 2.64           | 4.86                  |
|                    | Maintenance Funds             | 18.82           | 13.49          | 0.00            | 13.49         | 0.61           | 32.92                | 4.29           | 28.63                 |
|                    | <b>Total</b>                  | <b>722.74</b>   | <b>744.49</b>  | <b>1682.84</b>  | <b>46.33</b>  | <b>18.94</b>   | <b>2470.85</b>       | <b>1164.93</b> | <b>1305.92</b>        |
| 2012-13            | Programme Fund                | 1272.43         | 731.00         | 154.27          | 110.00        | 50.89          | 1587.59              | 652.36         | 935.23                |
|                    | Administrative Expenses Funds | 4.86            | 0.00           | 0.06            | 0.00          | 1.00           | 5.92                 | 4.18           | 1.74                  |
|                    | Maintenance Funds             | 28.63           | 18.00          | 0.00            | 18.00         | 0.95           | 47.58                | 9.66           | 37.92                 |
|                    | <b>Total</b>                  | <b>1305.92</b>  | <b>749.00</b>  | <b>154.33</b>   | <b>128.00</b> | <b>52.84</b>   | <b>1641.09</b>       | <b>666.20</b>  | <b>974.89</b>         |
| 2013-14            | Programme Fund                | 935.23          | 980.00         | 235.49          | 97.99         | 57.23          | 1325.94              | 744.18         | 581.76                |
|                    | Administrative Expenses Funds | 1.74            | 0.00           | 5.00            | 0.00          | 0.22           | 6.96                 | 5.66           | 1.30                  |
|                    | Maintenance Funds             | 37.92           | 18.72          | 0.00            | 18.72         | 1.59           | 58.23                | 11.03          | 47.20                 |
|                    | <b>Total</b>                  | <b>974.89</b>   | <b>998.72</b>  | <b>240.49</b>   | <b>116.71</b> | <b>59.04</b>   | <b>1391.13</b>       | <b>760.87</b>  | <b>630.26</b>         |
| 2014-15            | Programme Fund                | 581.76          | 313.83         | 313.83          | 0.00          | 45.93          | 941.52               | 558.50         | 383.02                |
|                    | Administrative Expenses Funds | 1.30            | 7.22           | 3.26            | 0.00          | 0.10           | 4.66                 | 3.42           | 1.24                  |
|                    | Maintenance Funds             | 47.20           | 25.00          | 0.00            | 25.00         | 1.60           | 73.80                | 14.07          | 59.73                 |
|                    | <b>Total</b>                  | <b>630.26</b>   | <b>346.05</b>  | <b>317.09</b>   | <b>25.00</b>  | <b>47.63</b>   | <b>1019.98</b>       | <b>575.99</b>  | <b>443.99</b>         |
| 2015-16            | Programme Fund                | 383.02          | 319.10         | 344.61          | 71.71         | 35.45          | 834.79               | 463.82         | 370.97                |
|                    | Administrative Expenses Funds | 1.24            | 7.18           | 3.55            | 0.00          | 0.03           | 4.82                 | 4.31           | 0.51                  |
|                    | Maintenance Funds             | 59.73           | 25.00          | 0.00            | 0.00          | 3.31           | 63.04                | 21.50          | 41.54                 |
|                    | <b>Total</b>                  | <b>443.99</b>   | <b>351.28</b>  | <b>348.16</b>   | <b>71.71</b>  | <b>38.79</b>   | <b>902.65</b>        | <b>489.63</b>  | <b>413.02</b>         |
| <b>Grand Total</b> |                               | <b>193.88</b>   | <b>3932.67</b> | <b>4643.64</b>  | <b>399.88</b> | <b>226.29</b>  | <b>5463.69</b>       | <b>5050.67</b> | <b>413.02</b>         |

Source: Data furnished by ASRB

## Appendix – 2.6

(Reference to Paragraph: 2.2.9.9 and Table-2.6)

## Statement showing the details of delay in awarding and completion of PMGSY works

| Sl. No.  | Package No | Sanctioned year | Tendered value | Expenditure incurred as of March 2016 | Date of commencement | Stipulated date of completion | Actual date of completion | Delayed completion of Package (as of March 2016) | Delay in awarding of Package           |   |  |
|--|------------|-----------------|----------------|---------------------------------------|----------------------|-------------------------------|---------------------------|--|--|---|--|
|  |            |                 |                |                                       |                      |                               |                           |  | Date of clearance the Package by NRRDA | Date of issue of Notice to proceed with the works | Actual delay (Calculated after deducting 71 admissible days) |
| 1  | 2          | 3               | 4              | 5                                     | 6                    | 7                             | 8                         | 9  | 10                                     | 11  | 12   |
| <b>1. NAGAON DISTRICT (NAGAON STATE ROAD DIVISION)</b> |            |                 |                |                                       |                      |                               |                           |  |  |   |  |
| 1  | AS 19-158  | 2008-09         | 854.55         | 804.43                                | 16.09.09             | 15.09.11                      | 30.12.14                  | 1202   | 25.02.09                               | 16.09.09  | 132  |
| 2  | AS 19-245  | 2012-13         | 190.45         | 18.03                                 | 22.10.13             | 21.10.14                      | In progress               | 527  | 11.03.13                               | 22.10.13  | 154  |
| 3  | AS19-126   | 2007-08         | 295.63         | 167.55                                | 30.05.13             | 30.05.14                      | 31.03.16                  | 671  | 01.05.08                               | 27.02.09  | 231  |
| 4  | AS 19-92   | 2007-08         | 302.55         | 296.21                                | 19.02.09             | 18.02.10                      | 30.01.11                  | 346  | 01.05.08                               | 19.07.09  | 373  |
| 5  | AS 19-290  | 2012-13         | 41.30          | 20.81                                 | 14.11.14             | 13.11.15                      | In progress               | 139  | 23.08.13                               | 14.11.14  | 377  |
| 6  | AS 19-105  | 2007-08         | 1,081.64       | 1,022.68                              | 24.02.09             | 23.02.11                      | 30.07.13                  | 888  | 01.05.08                               | 24.02.09  | 228  |
| 7  | AS 19-242  | 2012-13         | 120.60         | 26.05                                 | 14.08.13             | 0                             | 0                         | 0  | 11.03.13                               | 30.09.13  | 132  |
| <b>2. NAGAON DISTRICT (NAGAON RURAL ROAD DIVISION)</b> |            |                 |                |                                       |                      |                               |                           |  |  |   |  |
| 1  | AS 19-223  | 2012-13         | 144.98         | 130.56                                | 10.09.13             | 09.09.15                      | In progress               | 204  | 11.03.13                               | 10.09.13  | 112  |
| 2  | AS 19-25   | 2004-05         | 169.33         | 169.33                                | 22.02.05             | 26.10.05                      | 19.02.08                  | 846  | 07.07.04                               | 22.02.05  | 159  |
| 3  | AS 19-30   | 2005-06         | 177.32         | 173.82                                | 08.12.05             | 13.09.06                      | 19.02.08                  | 524  | 02.09.05                               | 08.12.05  | 26   |
| 4  | AS 19-79   | 2006-07         | 253.57         | 250.98                                | 26.07.07             | 01.04.08                      | 17.08.11                  | 1233   | 07.03.07                               | 26.07.07  | 70   |
| 5  | AS 19-26   | 2004-05         | 179.70         | 167.96                                | 15.02.05             | 26.10.05                      | 31.05.06                  | 217  | 07.07.04                               | 15.02.05  | 152  |
| 6  | AS 19-08   | 2001-02         | 93.44          | 134.79                                | 03.07.02             | 03.01.03                      | 01.07.04                  | 545  | 15.11.01                               | 08.03.02  | 42   |
| 7  | AS 19-51   | 2005-06         | 218.17         | 194.24                                | 10.10.05             | 22.07.06                      | 14.02.07                  | 207  | 02.09.05                               | 18.10.05  | No delay   |
| 8  | AS 19-53   | 2005-06         | 175.86         | 175.85                                | 25.10.05             | 30.07.06                      | 31.03.07                  | 244  | 02.09.05                               | 25.10.05  | No delay   |
| 9  | AS 19-17   | 2003-04         | 182.00         | 179.59                                | 28.01.04             | 08.12.04                      | 18.08.06                  | 618  | 09.09.03                               | 28.01.04  | 70   |
| 10   | AS 19-232  | 2012-13         | 93.56          | 82.84                                 | 31.08.13             | 30.08.15                      | In progress               | 214  | 11.03.13                               | 31.08.13  | 102  |
| 11   | AS 19-37   | 2005-06         | 230.72         | 224.73                                | 22.11.05             | 27.08.06                      | 30.04.07                  | 246  | 02.09.05                               | 22.11.05  | 10   |
| 12   | AS 19-19   | 2004-05         | 178.86         | 178.86                                | 02.02.05             | 26.10.06                      | 22.04.06                  | No delay   | 07.07.04                               | 02.02.05  | 139  |
| 13   | AS 19-50   | 2005-06         | 137.32         | 141.99                                | 25.10.05             | 30.07.06                      | 31.03.07                  | 244  | 02.09.05                               | 25.10.05  | No delay   |
| 14   | AS 19-38   | 2005-06         | 208.76         | 188.32                                | 02.12.05             | 07.09.06                      | 31.03.07                  | 205  | 02.09.05                               | 02.11.05  | No delay   |
| 15   | AS 19-88   | 2007-08         | 2063.53        | 2,105.79                              | 24.03.09             | 15.09.10                      | 31.08.14                  | 1446   | 05.09.07                               | 09.03.09  | 480  |
| 16   | AS 19-125  | 2007-08         | 377.55         | 376.30                                | 07.02.09             | 07.02.10                      | 16.04.13                  | 1164   | 01.05.08                               | 27.02.09  | 231  |
| 17   | AS 19-124  | 2007-08         | 448.26         | 433.72                                | 13.10.08             | 13.04.09                      | 30.10.09                  | 200  | 01.05.08                               | 28.09.08  | 79   |
| 18   | AS 19-59   | 2006-07         | 263.80         | 263.15                                | 28.07.07             | 18.04.08                      | 20.02.10                  | 673  | 07.03.07                               | 13.07.07  | 57   |
| 19   | AS 19-198  | 2008-09         | 657.43         | 632.88                                | 01.10.09             | 15.06.11                      | 26.12.12                  | 560  | 25.02.09                               | 16.09.09  | 132  |
| 20   | AS 19-107  | 2007-08         | 437.87         | 421.03                                | 14.10.08             | 14.10.09                      | In progress               | 2360   | 01.05.08                               | 29.09.08  | 80   |
| 21   | AS 19-108  | 2007-08         | 1122.29        | 1,061.91                              | 03.01.09             | 18.01.11                      | 31.12.12                  | 713  | 01.05.08                               | 03.01.09  | 176  |
| 22   | AS 19-80   | 2006-07         | 263.35         | 262.26                                | 13.07.07             | 18.04.08                      | 12.11.09                  | 573  | 07.03.07                               | 13.07.07  | 57   |
| 23   | AS 19-200  | 2008-09         | 611.01         | 517.24                                | 09.09.09             | 24.08.11                      | 25.01.13                  | 520  | 25.02.09                               | 25.08.09  | 110  |
| 24   | AS 19-35   | 2005-06         | 132.81         | 117.40                                | 01.12.05             | 06.08.06                      | 30.05.07                  | 297  | 02.09.05                               | 01.12.05  | 19   |

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016**

| 1  | 2         | 3       | 4       | 5       | 6        | 7        | 8           | 9        | 10       | 11       | 12       |
|--|-----------|---------|---------|---------|----------|----------|-------------|----------|----------|----------|----------|
| 25   | AS 19-175 | 2008-09 | 487.56  | 258.71  | 01.10.09 | 15.03.11 | 31.12.11    | 291      | 25.02.09 | 16.09.09 | 132      |
| 26   | AS 19-48  | 2005-06 | 218.15  | 220.54  | 25.10.05 | 0        | 30.06.07    | 0        | 02.09.05 | 24.10.05 | No delay |
| 27   | AS 19-169 | 2008-09 | 391.76  | 350.19  | 09.09.09 | 24.02.11 | 26.03.12    | 396      | 25.02.09 | 25.08.09 | 110      |
| 28   | AS 19-07  | 2001-02 | 139.98  | 118.01  | 03.07.02 | 03.01.03 | 31.12.03    | 362      | 15.11.01 | 03.07.02 | 159      |
| 29   | AS 19-39  | 2005-06 | 185.77  | 169.70  | 08.12.06 | 13.11.06 | 23.02.07    | 102      | 02.09.05 | 08.02.06 | 88       |
| 30   | AS 19-32  | 2005-06 | 233.17  | 223.41  | 09.12.05 | 14.09.06 | 21.05.08    | 615      | 02.09.05 | 09.12.05 | 27       |
| 31   | AS 19-34  | 2005-06 | 309.15  | 292.06  | 30.11.05 | 05.08.06 | 10.05.14    | 2835     | 02.09.05 | 30.11.05 | 18       |
| 32   | AS19-82   | 2006-07 | 311.74  | 196.44  | 10.07.07 | 15.04.08 | 30.10.08    | 198      | 07.03.07 | 10.07.07 | 54       |
| 33   | AS 19-56  | 2006-07 | 311.76  | 277.07  | 18.07.07 | 23.04.08 | 08.02.11    | 1021     | 07.03.07 | 18.07.07 | 62       |
| 34   | AS 19-202 | 2008-09 | 658.45  | 503.75  | 01.10.09 | 15.09.11 | In progress | 1659     | 25.02.09 | 16.09.09 | 132      |
| 35   | AS 19-70  | 2006-07 | 513.63  | 497.06  | 09.07.07 | 23.04.08 | 27.06.12    | 1526     | 07.03.07 | 09.07.07 | 53       |
| <b>3. NAGAON DISTRICT (KALIABAR RURAL ROAD DIVISION)</b>                                       |           |         |         |         |          |          |             |          |          |          |          |
| 1  | AS 19-43  | 2005-06 | 211.37  | 199.47  | 28.10.05 | 31.03.07 | 30.04.07    | 30       | 02.09.05 | 28.10.05 | No delay |
| 2  | AS 19-73  | 2006-07 | 270.28  | 218.77  | 07.08.07 | 07.05.08 | 10.08.09    | 460      | 07.03.07 | 07.08.07 | 82       |
| 3  | AS 19-61  | 2006-07 | 358.00  | 334.05  | 28.06.07 | 31.12.08 | 28.02.09    | 59       | 07.03.07 | 28.06.07 | 42       |
| 4  | AS 19-174 | 2008-09 | 623.40  | 608.09  | 16.09.09 | 16.09.11 | 30.06.13    | 653      | 25.02.09 | 16.09.09 | 132      |
| 5  | AS 19-323 | 2013-14 | 372.92  | 93.58   | 29.12.14 | 28.12.16 | In progress | 0        | 10.02.14 | 29.12.14 | 251      |
| 6  | AS 19-184 | 2008-09 | 755.89  | 741.59  | 08.09.09 | 08.09.11 | 05.09.12    | 363      | 25.02.09 | 08.09.09 | 124      |
| 7  | AS 19-191 | 2008-09 | 214.01  | 212.87  | 08.09.09 | 08.03.11 | 31.10.11    | 237      | 25.02.09 | 08.09.09 | 124      |
| 8  | AS 19-291 | 2013-14 | 44.05   | 21.55   | 29.12.14 | 28.12.15 | In progress | 94       | 10.02.14 | 29.12.14 | 251      |
| 9  | AS 19-320 | 2013-14 | 230.42  | 0.00    | 29.12.14 | 28.12.16 | In progress | 0        | 10.02.14 | 29.12.14 | 251      |
| 10   | AS 19-117 | 2007-08 | 532.28  | 199.11  | 29.09.08 | 31.01.10 | 31.08.15    | 2038     | 01.05.08 | 29.09.08 | 80       |
| 11   | AS 19-89  | 2007-08 | 549.01  | 510.94  | 31.07.08 | 31.12.09 | 10.03.10    | 69       | 05.09.07 | 31.07.08 | 259      |
| 12   | AS 19 162 | 2008-09 | 313.05  | 296.97  | 08.09.09 | 08.03.11 | 15.03.12    | 373      | 25.02.09 | 08.09.09 | 124      |
| 13   | AS 19-63  | 2006-07 | 329.77  | 180.08  | 03.07.07 | 27.02.10 | 31.12.09    | No delay | 07.03.07 | 03.07.07 | 47       |
| 14   | AS 19-248 | 2012-13 | 30.53   | 16.00   | 31.12.13 | 30.12.14 | In progress | 456      | 11.03.13 | 31.12.13 | 224      |
| 15   | AS 19-246 | 2012-13 | 103.19  | 88.93   | 31.12.13 | 05.12.14 | 05.12.14    | No delay | 11.03.13 | 31.12.13 | 224      |
| 16   | AS 19-221 | 2012-13 |         |         | NA       |          | 15.09.15    | -        | 11.03.13 | 16.09.13 | 118      |
| 17   | AS 19-127 | 2007-08 | 550.21  | 543.66  | 26.09.08 | 31.01.10 | 30.11.09    | No delay | 01.05.08 | 26.09.08 | 77       |
| 18   | AS 19-137 | 2008-09 | 541.26  | 532.91  | 08.09.09 | 08.09.11 | 10.11.12    | 429      | 25.02.09 | 08.09.09 | 124      |
| 19   | AS 19-115 | 2007-08 | 516.40  | 507.23  | 25.09.08 | 31.01.10 | 14.10.11    | 621      | 01.05.08 | 25.09.08 | 76       |
| <b>4. LAKHIMPUR DISTRICT (LAKHIMPUR RURAL ROAD DIVISION AND LAKHIMPUR STATE ROAD DIVISION)</b> |           |         |         |         |          |          |             |          |          |          |          |
| 1  | AS 15-07  | 2003-04 | 226.19  | 224.08  | 06.02.04 | 21.12.05 | 21.12.05    | No delay | 09.09.03 | 06.02.04 | 79       |
| 2  | AS 15-23  | 2005-06 | 278.80  | 196.25  | 07.02.06 | 30.11.08 | 12.11.10    | 712      | 02.09.05 | 30.08.05 | No delay |
| 3  | AS 15-24  | 2005-06 | 233.38  | 245.27  | 26.07.06 | 11.07.10 | 30.01.12    | 568      | 02.09.05 | 26.07.06 | 256      |
| 4  | AS 15-31  | 2006-07 | 427.94  | 351.85  | 30.06.07 | 29.03.08 | 31.03.14    | 2193     | 07.03.07 | 30.06.07 | 44       |
| 5  | AS 15-35  | 2006-07 | 346.99  | 370.08  | 07.09.07 | 04.08.08 | 11.02.09    | 191      | 07.03.07 | 09.07.07 | 53       |
| 6  | AS 15-37  | 2006-07 | 337.58  | 325.88  | 23.07.07 | 22.04.08 | 15.10.12    | 1637     | 07.03.07 | 23.07.07 | 67       |
| 7  | AS 15-38  | 2006-07 | 1597.73 | 1573.43 | 02.01.08 | 01.10.09 | 31.01.12    | 852      | 07.03.07 | 02.01.08 | 230      |
| 8  | AS 15-41  | 2006-07 | 347.24  | 323.27  | 18.07.07 | 31.05.08 | 31.12.10    | 944      | 07.03.07 | 18.07.07 | 62       |
| 9  | AS 15-45  | 2007-08 | 1178.86 | 1140.51 | 26.11.08 | 25.05.10 | 04.04.12    | 680      | 01.05.08 | 26.11.08 | 138      |
| 10   | AS 15-47  | 2007-08 | 511.03  | 503.26  | 24.09.08 | 23.09.10 | 15.06.13    | 996      | 01.05.08 | 24.09.08 | 75       |
| 11   | AS 15-48  | 2007-08 | 472.82  | 300.13  | 08.12.08 | 07.12.09 | 24.10.12    | 1052     | 01.05.08 | 08.12.08 | 150      |
| 12   | AS 15-50  | 2007-08 | 405.14  | 403.75  | 02.03.09 | 01.03.10 | 30.07.14    | 1612     | 01.05.08 | 02.03.09 | 234      |
| 13   | AS 15-52  | 2007-08 | 2476.88 | 2436.88 | 22.09.08 | 21.09.10 | 30.09.13    | 1105     | 01.05.08 | 22.09.08 | 73       |



| 1  | 2        | 3       | 4       | 5       | 6        | 7        | 8           | 9    | 10       | 11       | 12  |
|--|----------|---------|---------|---------|----------|----------|-------------|------|----------|----------|-----|
| 14   | AS 15-54 | 2007-08 | 2114.87 | 1851.65 | 13.03.09 | 12.03.11 | 30.06.14    | 1206 | 01.05.08 | 13.03.09 | 245 |
| 15   | AS 15-57 | 2007-08 | 234.40  | 232.24  | 24.09.08 | 23.09.09 | 31.10.11    | 768  | 01.05.08 | 24.09.08 | 75  |
| 16   | AS 15-58 | 2007-08 | 2123.81 | 1777.42 | 17.03.09 | 16.03.11 | 30.09.14    | 1294 | 01.05.08 | 17.03.09 | 249 |
| 17   | AS 15-62 | 2007-08 | 227.34  | 217.63  | 24.09.08 | 23.09.09 | 30.11.10    | 433  | 01.05.08 | 24.09.08 | 75  |
| 18   | AS 15-65 | 2007-08 | 1900.55 | 500.00  | 27.02.09 | 26.08.10 | In progress | 2044 | 01.05.08 | 27.02.09 | 231 |
| 19   | AS 15-68 | 2007-08 | 232.44  | 228.24  | 24.02.09 | 23.02.10 | 10.05.12    | 807  | 01.05.08 | 24.02.09 | 228 |
| 20   | AS 15-69 | 2008-09 | 233.20  | 229.00  | 19.10.09 | 20.11.10 | 31.10.11    | 345  | 25.02.09 | 21.11.09 | 198 |
| 21   | AS 15-70 | 2008-09 | 286.02  | 278.40  | 13.01.09 | 16.03.11 | 15.05.13    | 791  | 25.02.09 | 16.09.09 | 132 |
| 22   | AS 15-71 | 2008-09 | 298.49  | 291.33  | 16.09.09 | 16.03.11 | 27.04.11    | 42   | 25.02.09 | 16.09.09 | 132 |
| 23   | AS 15-72 | 2008-09 | 204.07  | 198.94  | 16.09.09 | 16.03.11 | 28.10.11    | 226  | 25.02.09 | 16.09.09 | 132 |
| 24   | AS 15-78 | 2008-09 | 1129.37 | 728.03  | 16.09.09 | 15.09.11 | 11.11.14    | 1153 | 25.02.09 | 16.09.09 | 132 |
| 25   | AS 15-79 | 2008-09 | 533.12  | 513.55  | 16.09.09 | 15.09.11 | 31.03.13    | 563  | 25.02.09 | 16.09.09 | 132 |
| 26   | AS 15-81 | 2008-09 | 457.98  | 447.05  | 16.09.09 | 15.09.11 | 25.06.13    | 649  | 25.02.09 | 16.09.09 | 132 |
| 27   | AS 15-85 | 2012-13 | 190.30  | 95.45   | 16.09.13 | 15.03.15 | In progress | 382  | 11.03.13 | 16.09.13 | 118 |
| <b>5. DHUBRI DISTRICT (DHUBRI RURAL ROAD DIVISION)</b>           |          |         |         |         |          |          |             |      |          |          |     |
| 1  | AS 05-15 | 2005-06 | 352.81  | 352.78  | 28.02.06 | 30.11.06 | 31.03.10    | 1217 | 02.09.05 | 28.02.06 | 108 |
| 2  | AS 05-25 | 2006-07 | 1151.65 | 503.19  | 27.08.07 | *        | foreclosure |      | 07.03.07 | 27.08.07 | 102 |
| 3  | AS 05-27 | 2006-07 | 426     | 454.81  | 27.11.07 | 26.08.08 | 30.03.11    | 946  | 07.03.07 | 27.11.07 | 194 |
| 4  | AS 05-28 | 2006-07 | 222.99  | 206.02  | 21.08.07 | 20.05.08 | 30.12.10    | 954  | 07.03.07 | 21.08.07 | 96  |
| 5  | AS 05-29 | 2006-07 | 64.86   | 72.27   | 27.08.07 | *        | 30.04.09    | 0    | 07.03.07 | 27.08.07 | 102 |
| 6  | AS 05-30 | 2006-07 | 50.4    | 52.03   | 17.07.07 | *        | 31.10.08    | 0    | 07.03.07 | 17.07.07 | 61  |
| 7  | AS 05-32 | 2006-07 | 411.39  | 404.84  | 22.07.07 | 08.04.08 | In progress | 0    | 07.03.07 | 17.07.07 | 61  |
| 8  | AS 05-34 | 2006-07 | 194.79  | 210.91  | 13.07.07 | 12.01.09 | 31.08.10    | 596  | 07.03.07 | 13.07.07 | 57  |
| 9  | AS 05-36 | 2006-07 | 305.19  | 146.65  | 07.02.07 | 01.04.08 | foreclosure | 0    | 07.03.07 | 02.07.07 | 46  |
| 10   | AS 05-37 | 2006-07 | 438.49  | 419.15  | 07.03.07 | 03.08.08 | 31.03.10    | 605  | 07.03.07 | 03.07.07 | 47  |
| 11   | AS 05-41 | 2007-08 | 1653.17 | 1131.59 | 07.02.09 | *        | -           | 0    | 05.09.07 | 07.02.09 | 450 |
| 12   | AS 05-46 | 2007-08 | 700.18  | 160.29  | 01.05.09 | *        | foreclosure | 0    | 01.05.08 | 05.01.09 | 178 |
| 13   | AS 05-49 | 2007-08 | 871.62  | 960.38  | 01.01.09 | *        | 30.04.12    | 0    | 01.05.08 | 01.01.09 | 174 |
| 14   | AS 05-55 | 2008-09 | 408.69  | 191.93  | 16.09.09 | 15.03.11 | In progress | 0    | 25.02.09 | 16.09.09 | 132 |
| 15   | AS 05-57 | 2008-09 | 533.81  | 526.18  | 16.09.09 | 15.03.11 | 15.02.13    | 703  | 25.02.09 | 16.09.09 | 132 |
| 16   | AS 05-80 | 2012-13 | 183.2   | 92.66   | 29.08.13 | *        | -           | 0    | 29.06.12 | 29.08.13 | 355 |
| 17   | AS 05-84 | 2012-13 | 36.81   | 11.3    | 21.09.13 | 20.06.14 | 31.08.14    | 72   | 29.06.12 | 21.09.13 | 378 |
| 18   | AS 05-86 | 2012-13 | 52.47   | 37.09   | 21.08.13 | *        | 28.02.15    | 0    | 29.06.12 | 29.08.13 | 355 |
| 19   | AS 05-90 | 2012-13 | 46.47   | 42.02   | 09.02.13 | *        | 30.09.14    | 0    | 29.06.12 | 02.09.13 | 359 |
| 20   | AS 05-71 | 2012-13 | 624.01  | 525.66  | 11.08.13 | *        | -           | 0    | 11.03.13 | 08.11.13 | 171 |
| 21   | AS 05-89 | 2012-13 | 471.36  | 252.46  | 19.09.13 | *        | -           | 0    | 11.03.13 | 19.09.13 | 121 |
| 22   | AS 05-73 | 2012-13 | 252.48  | 123.83  | 25.09.13 | 24.03.15 | In progress | 0    |          |          |     |
| <b>6. CHIRANG DISTRICT (CHIRANG R&amp;B DIVISION, KAJALGAON)</b> |          |         |         |         |          |          |             |      |          |          |     |
| 1  | AS 25-41 | 2007-08 | 600.541 | 549.16  | 10.05.09 | 15.04.11 | 28.02.15    | 1415 | 04.02.09 | 05.10.09 | 172 |
| 2  | AS 25-52 | 2007-08 | 308.961 | 304.29  | 29.08.09 | 28.02.11 | 26.03.12    | 392  | 04.02.09 | 29.08.09 | 135 |
| 3  | AS 25-56 | 2007-08 | 217.93  | 215.03  | 12..5.09 | *        | -           | 0    | 04.02.09 | 05.12.09 | 233 |
| 4  | AS 25-59 | 2008-09 | 932.8   | 148.14  | 26.10.09 | 25.10.11 | Rescinded   | 0    | 25.02.09 | 26.10.09 | 172 |
| 5  | AS 25-60 | 2008-09 | 1170.04 | 1168.97 | 16.09.09 | 16.09.11 | 29.01.14    | 866  | 25.02.09 | 16.09.09 | 132 |
| 6  | AS 25-63 | 2008-09 | 61.73   | 59.67   | 22.11.10 | *        | 17.03.13    | 0    | 25.02.09 | 16.09.09 | 132 |
| 7  | AS 25-79 | 2012-13 | 382.48  | 193.74  | 19.09.13 | 18.03.15 | In progress | 0    | 29.06.12 | 19.09.13 | 376 |

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| 1  | 2         | 3         | 4      | 5      | 6        | 7        | 8           | 9    | 10       | 11       | 12  |
|--|-----------|-----------|--------|--------|----------|----------|-------------|------|----------|----------|-----|
| 8  | AS 25-81  | 2012-13   | 506.24 | 271.47 | 08.05.13 | 04.02.15 | In progress | 0    | 29.06.12 | 05.08.13 | 331 |
| 9  | AS 25-82  | 2012-13   | 410    | 304.87 | 07.10.13 | 09.01.15 | -           | 0    | 29.06.12 | 10.07.13 | 305 |
| 10   | AS 25-86  | 2012-13   | 40.49  | 36.4   | 16.12.13 | 15.12.14 | 15.12.14    | 0    | 11.03.13 | 16.12.13 | 209 |
| 11   | AS 25-108 | 2013-14   | 52.81  | 39.11  | 20.05.14 | 19.05.15 | In progress | 0    | 23.08.13 | 20.05.14 | 199 |
| 12   | AS 25-120 | 2013-14   | 42.26  | 29.21  | 03.03.14 | 02.03.15 | In progress | 0    | 23.08.13 | 03.03.14 | 121 |
| <b>7. GOLAGHAT DISTRICT (GOLAGHAT RURAL ROAD DIVISION; SARUPATHAR RURAL ROAD DIVISION &amp; GOLAGHAT STATE DIVISION)</b> |           |           |        |        |          |          |             |      |          |          |     |
| 1  | AS 08-58  | 2007-08   | 403.03 | 391.34 | 23.02.09 | 23.02.10 | 29.12.12    | 1040 | 01.05.08 | 23.02.09 | 227 |
| 2  | AS 08-67  | 2007-08   | 285.96 | 272.30 | 19.10.09 | 19.09.10 | 25.12.12    | 828  | 01.05.08 | 19.10.09 | 465 |
| 3  | AS 08-66  | 2007-08   | 616.57 | 600.03 | 05.01.09 | 04.07.10 | 28..2.13    | 970  | 01.05.08 | 05.01.09 | 178 |
| 4  | AS 08-53  | 2007-08   | 365.37 | 353.76 | 05.01.09 | 05.01.10 | 15.10.10    | 283  | 01.05.08 | 05.01.09 | 178 |
| 5  | AS 08-51  | 2007-08   | 143.29 | 135.73 | 04.10.08 | 3.10.09  | 20.10.11    | 747  | 01.05.08 | 04.10.08 | 85  |
| 6  | AS 08-37  | 2006-07   | 184.78 | 174.67 | 23.07.07 | 22.03.08 | 13.10.10    | 935  |          |          |     |
| 7  | AS 08-93  | 2008-09   | 618.85 | 607.23 | 16.09.09 | 15.09.11 | 02.02.13    | 506  | 25.02.09 | 16.09.09 | 132 |
| 8  | AS 08-84  | 2008-09   | 449.72 | 441.89 | 05.10.09 | 04.04.11 | 26.02.14    | 1059 | 25.02.09 | 05.10.09 | 151 |
| 9  | AS 08-82  | 2008-09   | 246.48 | 237.16 | 17.09.09 | 16.09.10 | 30.11.13    | 1171 | 25.02.09 | 16.09.09 | 132 |
| 10   | AS 08-114 | 2008-09   | 256.16 | 249.93 | 05.10.09 | 04.04.11 | 31.12.11    | 271  | 25.02.09 | 05.10.09 | 151 |
| 11   | AS 08-101 | 2008-09   | 303.39 | 287.18 | 16.09.09 | 15.09.10 | 05.03.13    | 902  | 25.02.09 | 16.09.09 | 132 |
| 12   | AS 08-98  | 2008-09   | 244.15 | 232.05 | 24.09.09 | 23.09.10 | 20.08.12    | 697  | 25.02.09 | 24.09.09 | 140 |
| 13   | AS 08-39  | 2006-07   | 184.78 | 174.67 | 23.07.07 | 22.03.08 | 13.10.10    | 935  | 07.03.07 | 23.07.07 | 67  |
| 14   | AS 08-36  | 2006-07   | 332.43 | 312.15 | 25.07.07 | 24.04.08 | 30.12.09    | 615  | 07.03.07 | 25.07.07 | 69  |
| 15   | AS 08-19  | 2005-06   | 68     | 56.35  | 30.05.09 | 29.9.09  | 30.01.10    | 123  | 02.09.05 | 07.02.06 | 87  |
| 16   | AS 08-107 | 2008-09   | 221.43 | 212.9  | 16.09.09 | 15.09.10 | 26.03.14    | 1288 | 25.02.09 | 16.09.09 | 132 |
| 17   | AS 08-96  | 2008-09   | 211.7  | 190.13 | 24.09.09 | 23.09.10 | In Progress | 1649 | 25.02.09 | 24.09.09 | 140 |
| 18   | AS 08-160 | 2012-13   | 80.51  | 75.63  | 21.02.14 | 20.11.14 | 30.03.15    | 130  | 11.03.13 | 20.02.14 | 275 |
| 19   | AS 08-47  | 2006-07   | 121.52 | 114.61 | 17.11.11 | 16.05.12 | 28.02.13    | 288  | 07.03.07 | 13.07.07 | 57  |
| 20   | AS 08-46  | 2006-07   | 94.42  | 88.41  | 25.02.11 | 24.11.11 | 15.01.12    | 52   | 07.03.07 | 27.07.07 | 71  |
| 21   | AS 08-73  | 2007-08   | 259.9  | 252.90 | 19.03.09 | 18.03.10 | 31.03.12    | 744  | 01.05.08 | 27.02.09 | 231 |
| 22   | AS 08-87  | 2008-09   | 215.19 | 204.17 | 24.09.09 | 26.09.10 | 30.01.13    | 857  | 25.02.09 | 24.09.09 | 140 |
| 23   | AS 08-91  | 2008-09   | 312.85 | 240.35 | 16.09.09 | 11.03.11 | In Progress | 1479 | 25.02.09 | 16.09.09 | 132 |
| 24   | AS 08-154 | 2012-13   | 47.88  | 43.67  | 30.01.14 | 30.10.14 | 28.03.15    | 149  | 11.03.13 | 24.05.13 | 3   |
| 25   | AS 08-52  | 2007-08   | 258.86 | 248.90 | 30.09.08 | 29.09.09 | 15.10.10    | 381  | 01.05.08 | 30.09.08 | 81  |
| 26   | AS 08-105 | 2008-09   | 201.17 | 190.05 | 16.09.09 | 15.09.10 | In progress | 0    | 25.02.09 | 16.09.09 | 132 |
| 27   | AS 08-126 | 2012-13   | 146.39 | 117.67 | 9.02.13  | 01.09.14 | In progress | 0    | 29.06.12 | 02.09.13 | 359 |
| 28   | AS 08-155 | 2012-13   | 132.24 | 40.50  | 21.02.14 | 20.02.15 | In progress | 0    | 11.03.13 | 21.02.14 | 276 |
| 29   | AS 08-140 | 2012-13   | 74.47  | 67.95  | 23.08.13 | 22.08.14 | 15.06.14    | 0    | 29.06.12 | 23.08.13 | 349 |
| 30   | AS 08-88  | 2008-09   | 143.06 | 123.28 | 19.09.09 | 18.09.10 | -           | -    | 25.02.09 | 19.09.09 | 135 |
| 31   | AS 08-129 | 2013-14   | 113.22 | 68.80  | 10.01.13 | 30.09.14 | In progress |      | 11.03.13 | 01.10.13 | 133 |
| 32   | AS 08-147 | 2012-13   | 141.19 | 40.67  | 31.08.13 | 30.08.14 | In progress | 0    | 29.06.12 | 31.08.13 | 357 |
| 33   | AS 08-106 | 2008-09   | 454.27 | 425.87 | 07.10.09 | 05.04.11 | 30.03.13    | 725  | 25.02.09 | 07.10.09 | 153 |
| 34   | AS 08-117 | 2008-09   | 421.76 | 400.57 | 19.09.09 | 18.03.11 | 08.05.12    | 417  | 25.02.09 | 19.09.09 | 135 |
| 35   | AS 08-44  | 2006-07   | 337.47 | 327.30 | 13.07.07 | 12.04.08 | In Progress |      | 07.03.07 | 13.07.07 | 57  |
| <b>8. CACHAR DISTRICT (SILCHAR RURAL ROAD DIVISION)</b>  |           |           |        |        |          |          |             |      |          |          |     |
| 1  | AS 03-54  | 2007-2008 | 607.96 | 552.78 | 04.08.08 | 03.08.09 | Terminated  | 2432 | 01.05.08 | 04.08.08 | 24  |
| 2  | AS 03-69  | 2007-2008 | 684.79 | 615.51 | 28.01.09 | 27.07.10 | Terminated  | 2074 | 01.05.08 | 28.01.09 | 201 |
| 3  | AS 03-63  | 2007-2008 | 321.46 | 303.59 | 01.10.08 | 30.09.09 | 06.05.14    | 1679 | 01.05.08 | 01.10.08 | 82  |

| 1  | 2         | 3         | 4      | 5      | 6        | 7        | 8           | 9        | 10       | 11       | 12  |
|--|-----------|-----------|--------|--------|----------|----------|-------------|----------|----------|----------|-----|
| 4  | AS 03-75  | 2007-2008 | 816.53 | 485.92 | 18.10.09 | 17.04.11 | In progress | 1810     | 01.05.08 | 18.10.09 | 464 |
| 5  | AS 03-45  | 2006-2007 | 512.40 | 454.79 | 08.12.08 | 07.08.09 | 26.03.12    | 962      | 07.03.07 | 08.12.08 | 571 |
| 6  | AS 03-66  | 2007-08   | 750.20 | 712.19 | 21.11.13 | 20.08.14 | In progress | 589      | 01.05.08 | 29.09.08 | 80  |
| 7  | AS 03-121 | 2008-09   | 484.43 | 311.40 | 06.02.10 | 05.07.11 | In progress | 1731     | 25.02.09 | 06.02.10 | 275 |
| 8  | AS 03-74  | 2007-08   | 396.13 | 309.21 | 07.02.09 | 06.02.10 | Foreclosed  | 2245     | 01.05.08 | 07.02.09 | 211 |
| 9  | AS 03-44  | 2006-07   | 634.75 | 609.26 | 16.07.07 | 15.04.08 | 31.10.10    | 929      | 07.03.07 | 16.07.07 | 60  |
| 10   | AS 03-83  | 2008-09   | 470.21 | 455.34 | 03.09.09 | 02.03.11 | 30.03.15    | 1489     | 25.02.09 | 03.09.09 | 119 |
| 11   | AS 03-92  | 2008-09   | 408.25 | 393.08 | 31.08.09 | 28.02.11 | 26.01.15    | 1428     | 25.02.09 | 31.08.09 | 116 |
| 12   | AS 03-71  | 2007-08   | 564.77 | 502.77 | 20.02.09 | 19.08.10 | Terminated  | 2051     | 01.05.08 | 20.02.09 | 224 |
| 13   | AS 03-103 | 2008-09   | 330.96 | 280.29 | 16.09.09 | 15.03.11 | 31.03.15    | 1477     | 25.02.09 | 16.09.09 | 132 |
| 14   | AS 03-90  | 2008-09   | 515.13 | 291.57 | 24.09.09 | 23.03.11 | Terminated  | 1835     | 25.02.09 | 24.09.09 | 140 |
| 15   | AS 03-112 | 2008-09   | 396.57 | 218.99 | 01.02.10 | 31.07.11 | Foreclosed  | 1705     | 25.02.09 | 01.02.10 | 270 |
| 16   | AS 03-86  | 2008-09   | 864.47 | 478.93 | 14.09.09 | 13.09.11 | In progress | 1661     | 25.02.09 | 14.09.09 | 130 |
| 17   | AS 03-99  | 2008-09   | 438.96 | 434.89 | 16.09.09 | 15.09.10 | 31.03.14    | 1293     | 25.02.09 | 16.09.09 | 132 |
| 18   | AS 03-35  | 2006-07   | 307.90 | 288.05 | 02.07.07 | 01.04.08 | 26.02.10    | 696      | 07.03.07 | 02.07.07 | 46  |
| 19   | AS 03-130 | 2012-13   | 268.95 | 217.21 | 05.09.13 | 04.02.15 | In progress | 421      | 11.03.13 | 05.09.13 | 107 |
| 20   | AS 03-87  | 2008-09   | 424.61 | 400.17 | 16.09.09 | 15.03.11 | 22.02.15    | 1440     | 25.02.09 | 16.09.09 | 132 |
| 21   | AS 03-134 | 2012-13   | 74.90  | 76.61  | 11.11.13 | 10.11.14 | 27.10.14    | No Delay | 11.03.13 | 11.11.13 | 174 |
| 22   | AS 03-17  | 2005-06   | 299.59 | 293.62 | 01.11.07 | 24.06.08 | 16.12.09    | 540      | 02.09.05 | 29.11.05 | 17  |
| 23   | AS 03-109 | 2008-09   | 417.64 | 374.69 | 24.09.09 | 23.04.11 | In progress | 1804     | 25.02.09 | 24.09.09 | 140 |
| 24   | AS 03-126 | 2012-13   | 45.95  | 28.43  | 29.08.13 | 28.08.14 | 10.03.16    | 560      | 29.06.12 | 29.08.13 | 355 |
| 25   | AS 03-85  | 2008-09   | 310.77 | 255.23 | 01.03.09 | 04.05.10 | In progress | 2158     | 25.02.09 | 05.11.09 | 182 |
| 26   | AS 03-46  | 2006-07   | 209.02 | 200.55 | 16.07.07 | 15.04.08 | 05.03.13    | 1785     | 07.03.07 | 16.07.07 | 60  |
| 27   | AS 03-88  | 2008-09   | 477.26 | 464.58 | 08.09.09 | 07.03.11 | 28.06.12    | 479      | 25.02.09 | 08.09.09 | 124 |
| 28   | AS 03-36  | 2006-07   | 162.28 | 142.57 | 20.07.09 | 19.04.08 | Foreclosed  | 2903     | 07.03.07 | 06.12.08 | 569 |
| 29   | AS 03-50  | 2006-07   | 202.08 | 190.87 | 31.07.07 | 30.04.08 | 15.06.10    | 776      | 07.03.07 | 31.07.07 | 75  |
| 30   | AS 03-59  | 2007-08   | 394.45 | 100.82 | 18.10.09 | 17.10.10 | Re-allotted | 1992     | 01.05.08 | 18.10.09 | 464 |
| 31   | AS 03-16  | 2005-06   | 253.90 | 242.09 | 02.10.05 | 08.10.06 | 30.09.07    | 357      | 27.07.04 | 10.02.05 | 127 |
| 32   | AS 03-73  | 2007-08   | 482.58 | 481.09 | 13.02.09 | 12.01.10 | 14.03.13    | 1157     | 01.05.08 | 13.02.09 | 217 |
| 33   | AS 03-72  | 2007-08   | 430.33 | 403.90 | 06.12.08 | 05.12.09 | 15.11.12    | 1076     | 01.05.08 | 06.12.08 | 148 |
| 34   | AS 03-26  | 2005-06   | 170.87 | 101.67 | 30.01.06 | 30.10.06 | In progress | 3440     | 02.09.05 | 30.01.06 | 79  |
| 35   | AS 03-77  | 2007-08   | 644.45 | 601.47 | 03.02.09 | 02.08.10 | 25.05.13    | 1027     | 01.05.08 | 03.02.09 | 207 |
| 36   | AS 03-57  | 2007-08   | 480.03 | 239.90 | 17.01.09 | 12.02.10 | In progress | 2239     | 01.05.08 | 13.02.09 | 217 |
| 37   | AS 03-94  | 2008-09   | 346.50 | 318.90 | 24.09.09 | 23.08.10 | In progress | 2042     | 25.02.09 | 24.09.09 | 140 |
| <b>9. KARIMGANJ DISTRICT (KARIMGANJ RURAL ROAD DIVISION)</b> |           |           |        |        |          |          |             |          |          |          |     |
| 1  | AS 13-22  | 2006-2007 | 451.71 | 433.46 | 17.07.07 | 16.04.08 | 31.03.12    | 1445     | 07.03.07 | 17.07.07 | 61  |
| 2  | AS 13-28  | 2007-2008 | 435.03 | 438.72 | 31.12.13 | 30.09.14 | 28.01.16    | 485      | 01.05.08 | 22.09.08 | 73  |
| 3  | AS 13-55  | 2008-2009 | 493.44 | 490.92 | 16.09.09 | 15.09.10 | 30.11.12    | 807      | 25.02.09 | 16.09.09 | 132 |
| 4  | AS 13-16  | 2005-2006 | 386.76 | 369.96 | 20.01.06 | 19.10.06 | 31.03.12    | 1990     | 02.09.05 | 20.01.06 | 69  |
| 5  | AS 13-60  | 2008-2009 | 440.36 | 449.59 | 14.11.09 | 15.09.10 | 30.09.13    | 1111     | 25.02.09 | 10.09.09 | 126 |
| 6  | AS 13-27  | 2007-2008 | 318.74 | 475.92 | 16.10.08 | 15.10.09 | 25.03.14    | 1622     | 05.09.07 | 16.10.08 | 336 |
| 7  | AS 13-105 | 2012-2013 | 237.07 | 170.61 | 29.08.13 | 27.08.14 | In progress | 582      | 29.06.12 | 29.08.13 | 355 |
| 8  | AS 13-102 | 2012-2013 | 90.36  | 82.12  | 29.08.13 | 27.08.14 | 27.01.15    | 153      | 29.06.12 | 29.08.13 | 355 |
| 9  | AS 13-36  | 2008-2009 | 605.56 | 596.26 | 19.02.09 | 18.08.10 | 31.01.13    | 897      | 01.05.08 | 19.02.09 | 223 |
| 10   | AS 13-50  | 2008-2009 | 133.34 | 133.34 | 16.09.09 | 15.09.10 | 10.02.14    | 1244     | 25.02.09 | 16.09.09 | 132 |

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| 1   | 2        | 3         | 4       | 5       | 6        | 7        | 8           | 9        | 10       | 11       | 12  |
|---|----------|-----------|---------|---------|----------|----------|-------------|----------|----------|----------|-----|
| 11  | AS 13-63 | 2008-2009 | 407.62  | 406.82  | 10.09.09 | 04.04.10 | 30.04.13    | 1122     | 25.02.09 | 10.09.09 | 126 |
| 12  | AS 13-53 | 2008-2009 | 159.57  | 159.08  | 16.09.09 | 15.09.10 | 28.05.12    | 621      | 25.02.09 | 16.09.09 | 132 |
| 13  | AS 13-56 | 2008-2009 | 341.01  | 341.00  | 16.09.09 | 15.09.10 | 29.12.13    | 1201     | 25.02.09 | 16.09.09 | 132 |
| 14  | AS 13-14 | 2005-2006 | 362.24  | 362.10  | 20.01.06 | 25.05.06 | 25.05.09    | 1096     | 02.09.05 | 20.01.06 | 69  |
| 15  | AS 13-59 | 2008-2009 | 1089.81 | 1021.96 | 14.10.09 | 13.10.11 | In progress | 1631     | 25.02.09 | 14.10.09 | 160 |
| 16  | AS 13-39 | 2007-2008 | 309.77  | 219.70  | 26.02.09 | 25.02.10 | Dropped     | 2226     | 01.05.08 | 26.02.09 | 230 |
| 17  | AS 13-40 | 2007-2008 | 365.29  | 49.14   | 17.03.09 | 16.03.10 | In progress | 2207     | 01.05.08 | 17.03.09 | 249 |
| 18  | AS 13-58 | 2008-2009 | 835.78  | 717.34  | 16.09.09 | 15.09.11 | In progress | 1659     | 25.02.09 | 16.09.09 | 132 |
| 19  | AS 13-38 | 2007-2008 | 219.71  | 218.28  | 04.02.09 | 03.02.10 | 30.12.11    | 695      | 01.05.08 | 04.02.09 | 208 |
| <b>10. Baksa District (Musalpur R&amp;B Division, Musalpur)</b> |          |           |         |         |          |          |             |          |          |          |     |
| 1   | AS 24-33 | 2008-09   | 108.63  | 108.35  | 15.02.10 | 15.08.11 | 05.02.13    | 540      | 04.02.09 | 15.02.10 | 305 |
| 2   | AS 24-76 | 2013-14   | 59.75   | 44.64   | 13.01.14 | 12.01.15 | 0           | 444      | 23.08.13 | 03.03.14 | 121 |
| 3   | AS 24-34 | 2008-09   | 174.74  | 151.04  | 03.11.09 | 02.05.11 | 31.10.13    | 913      | 04.02.09 | 03.11.09 | 201 |
| 4   | AS 24-41 | 2008-09   | 369.19  | 320.32  | 15.09.09 | 15.09.11 | 31.01.13    | 504      | 04.02.09 | 16.09.09 | 153 |
| 5   | AS 24-73 | 2012-13   | 618.29  | 449.34  | 24.06.13 | 23.06.15 | 0           | 282      | 29.06.12 | 24.06.13 | 289 |
| 6   | AS 24-56 | 2008-09   | 232.32  | 112.99  | 16.09.09 | 15.03.11 | 0           | 1843     | 25.02.09 | 05.12.10 | 577 |
| 7   | AS 24-47 | 2008-09   | 514.85  | 506.21  | 10.10.09 | 09.04.11 | 31.03.14    | 1087     | 04.02.09 | 02.09.09 | 139 |
| 8   | AS 24-75 | 2008-09   | 162.59  | 150.37  | 24.06.13 | 23.06.14 | 20.06.14    | No delay | 29.06.12 | 24.06.13 | 289 |
| 9   | AS 24-74 | 2012-13   | 191.82  | 184.34  | 20.07.13 | 19.07.15 | 19.01.15    | No delay | 29.06.12 | 20.07.13 | 315 |
| 10  | AS 24-51 | 2008-09   | 1017.33 | 904.96  | 08.09.09 | 07.09.11 | 06.11.12    | 426      | 04.02.09 | 29.08.09 | 135 |
| 11  | AS 24-57 | 2008-09   | 536.07  | 374.28  | 19.11.09 | 18.11.11 | 0           | 1595     | 25.02.09 | 19.11.09 | 196 |
| 12  | AS 24-93 | 2013-14   | 48.64   | 38.83   | 20.05.14 | 30.09.15 | 0           | 183      | 23.08.13 | 20.05.14 | 199 |
| 13  | AS 24-43 | 2008-09   | 231.20  | 220.90  | 06.10.09 | 05.10.10 | 31.01.13    | 849      | 04.02.09 | 19.11.09 | 217 |
| 14  | AS 24-31 | 2008-09   | 286.40  | 281.01  | 06.10.09 | 05.04.11 | 30.11.13    | 970      | 04.02.09 | 06.10.09 | 173 |
| 15  | AS 24-32 | 2008-09   | 289.86  | 298.03  | 23.02.11 | 23.07.12 | 05.02.13    | 197      | 04.02.09 | 02.02.10 | 292 |
| 16  | AS 24-36 | 2008-09   | 1463.79 | 1412.72 | 16.09.09 | 15.09.10 | 31.03.13    | 928      | 04.02.09 | 10.10.09 | 177 |
| 17  | AS 24-35 | 2008-09   | 601.03  | 573.52  | 10.09.09 | 09.09.11 | 31.10.14    | 1148     | 04.02.09 | 10.09.09 | 147 |
| 18  | AS 24-49 | 2008-09   | 241.37  | 220.19  | 05.10.09 | 04.10.11 | 04.12.13    | 792      | 04.02.09 | 05.10.09 | 172 |
| 19  | AS 24-39 | 2008-09   | 147.81  | 128.45  | 16.09.09 | 15.09.10 | 15.07.11    | 303      | 04.02.09 | 16.09.09 | 153 |
| 20  | AS 24-77 | 2013-14   | 90.80   | 58.41   | 13.01.14 | 12.01.15 | In progress | 444      | 23.08.13 | 03.03.14 | 121 |
| 21  | AS 24-37 | 2008-09   | 508.32  | 483.84  | 10.09.09 | 09.03.11 | 31.01.13    | 694      | 04.02.09 | 10.09.09 | 147 |
| 22  | AS 24-46 | 2008-09   | 2000.88 | 2126.99 | 29.12.09 | 28.12.11 | 28.12.11    | No delay | 04.02.09 | 29.12.09 | 257 |
| 23  | AS 24-48 | 2008-09   | 348.05  | 337.00  | 16.09.09 | 15.09.10 | 31.03.13    | 928      | 04.02.09 | 16.09.09 | 153 |

Note: a. Delayed calculated as of March 2016 from the date of commencement

b. '0' has no indication in the MPR

c. Delay in awarding of Package is calculated after deducting 71 days from the 1st April of the sanctioned year

d. Total delayed works 236 [1. Nagaon: 61; 2. Lakhimpur: 27; 3. Dhubri: 22; 4. Chirang: 12; 5. Golaghat: 35; 6. Cachar: 37; 7. Karimganj: 19 & 8. Baksa: 23] (-) 3 works completed on or before scheduled date = 233

## Appendix – 2.7

(Reference to Paragraph: 2.2.10.1)

Statement showing the details of non-execution of routine maintenance of roads during MCP

| <b>1. Dhubri Rural Road Division, Dhubri</b>         |             |                    |                             |
|--|-------------|--------------------|-----------------------------|
| Sl. No.  | Package No. | Date of completion | Sanctioned cost (₹ in lakh) |
| 1  | 2           | 3                  | 4                           |
| 1  | AS-05-24    | 03/2011            | 7.49                        |
| 2  | AS-05-27    | 03/2011            | 2.36                        |
| 3  | AS-05-29    | 04/2009            | 10.53                       |
| 4  | AS-05-39    | 01/2011            | 27.69                       |
| 5  | AS-05-19    | 04/2011            | 1.26                        |
| 6  | AS-05-30    | 10/08,06/11,01/10  | 19.71                       |
| 7  | AS-05-32    | 03/2010            | 63.75                       |
| 8  | AS-05-45    | 07/2009-04/2011    | 19.30                       |
| 9  | AS-05-47    | 01/2011-01/2012    | 34.52                       |
| 10   | AS-05-60    | 09/2010-07/2011    | 4.75                        |
| 11   | AS-05-44    | 10/2012            | 72.81                       |
| 12   | AS-05-49    | 04/2012            | 32.88                       |
| 13   | AS-05-52    | 02/2012            | 73.27                       |
| 14   | AS-05-59    | 02/2011-04/2012    | 8.29                        |
| 15   | AS-05-62    | 06/2012            | 70.47                       |
| 16   | AS-05-64    | 05/2011            | 0.79                        |
| 17   | AS-05-66    | 03/2013            | 1.48                        |
| 18   | AS-05-35    | 09/2013            | 14.04                       |
| 19   | AS-05-51    | 06/2013            | 9.49                        |
| 20   | AS-05-53    | 01/2011-08/2013    | 34.69                       |
| 21   | AS-05-57    | 08/2010-11/2013    | 9.06                        |
| 22   | AS-05-61    | 02/2011-03/2014    | 7.54                        |
| 23   | AS-05-50    | 06/2012-06/2014    | 20.81                       |
| 24   | AS-05-76    | 08/2014            | 5.49                        |
| 25   | AS-05-91    | 06/2014            | 5.09                        |
| <b>Total</b>   | <b>25</b>   |                    | <b>557.56</b>               |
| <b>2. Golaghat Rural Road Division, Golaghat</b>     |             |                    |                             |
| 1  | AS-08-12    | 05-10-07           | 9.52                        |
| 2  | AS-08-17    | 25-05-09           | 3.80                        |
| 3  | AS-08-25    | 25-02-09           | 3.30                        |
| 4  | AS-08-26    | 25-10-08           | 0.99                        |
| 5  | AS-08-39    | 15-10-10           | 10.11                       |
| 6  | AS-08-102   | 31-03-12           | 2.42                        |
| 7  | AS-08-114   | 31-12-11           | 3.52                        |
| 8  | AS-08-120   | 28-02-12           | 4.73                        |
| 9  | AS-08-61    | 05-06-12           | 7.31                        |
| 10   | AS-08-62    | 30-03-13           | 9.14                        |
| 11   | AS-08-66    | 28-02-13           | 5.20                        |
| 12   | AS-08-106   | 30-03-13           | 6.49                        |
| 13   | AS-08-41    | 13-10-13           | 23.32                       |
| 14   | AS-08-79    | 30-09-13           | 8.49                        |
| 15   | AS-08-80    | 15-10-13           | 17.17                       |
| 16   | AS-08-95    | 24-02-14           | 11.17                       |
| 17   | AS-08-107   | 26-03-14           | 6.08                        |
| <b>Total</b>   | <b>17</b>   |                    | <b>132.76</b>               |
| <b>3. Sarupathar Rural Road Division, Sarupathar</b> |             |                    |                             |
| 1  | AS-08-46    | 15-01-12           | 6.00                        |
| 2  | AS-08-122   | 25-11-11           | 2.72                        |
| 3  | AS-08-50    | 30-06-13           | 55.03                       |
| 4  | AS-08-72    | 30-06-12           | 4.50                        |
| 5  | AS-08-73    | 30-04-12           | 2.48                        |
| 6  | AS-08-87    | 30-01-13           | 4.68                        |
| 7  | AS-08-70    | 23-02-14           | 6.80                        |
| 8  | AS-08-75    | 20-12-13           | 3.40                        |
| 9  | AS-08-123   | 30-08-12           | 5.83                        |
| 10   | AS-08-146   | 29-11-14           | 13.98                       |
| <b>Total</b>   | <b>10</b>   |                    | <b>105.42</b>               |
| <b>4. Golaghat State Road Division, Bokakhat</b>     |             |                    |                             |
| 1  | AS-08-76    | 31-03-12           | 7.00                        |
| 2  | AS-08-42    | 29-12-12           | 12.70                       |
| 3  | AS-08-140   | 16-06-14           | 6.10                        |

| 1  | 2                      | 3          | 4             |
|--|------------------------|------------|---------------|
| 4  | AS-08-141              | 23-08-14   | 8.14          |
| 5  | AS-08-142              | 23-08-14   | 10.18         |
| <b>Total</b>                                       | <b>05</b>              |            | <b>44.12</b>  |
| <b>5. Lakhimpur Rural Road Division, Lakhimpur</b> |                        |            |               |
| 1  | AS-15-12               | 27.03.2009 | 29.97         |
| 2  | AS-15-17               | 21/02/2009 | 10.50         |
| 3  | AS-15-18               | 31/03/2008 | 11.33         |
| 4  | AS-15-20               | 30/10/2007 | 1.22          |
| 6  | AS-15-23               | 12/11/2010 | 3.04          |
| 7  | AS-15-24               | 30/01/2012 | 9.13          |
| 8  | AS-15-12 (ADB Batch-I) | 27/03/2009 | 29.97         |
| 9  | AS-15-13               | 31/03/2009 | 0.81          |
| 10   | AS-15-25               | 30/10/2009 | 3.65          |
| 11   | AS-15-25               | 30/10/2009 | 18.53         |
| 12   | AS-15-26               | 31/12/2010 | 3.76          |
| 13   | AS-15-26               | 31/12/2010 | 12.11         |
| 14   | AS-15-27               | 31/07/2011 | 3.71          |
| 15   | AS-15-27               | 31/07/2011 | 8.55          |
| 16   | AS-15-30               | 25/08/2010 | 11.86         |
| 17   | AS-15-30               | 25/08/2010 | 5.29          |
| 18   | AS-15-32               | 30/11/2012 |               |
| 19   | AS-15-32               | 18/02/2013 | 10.53         |
| 20   | AS-15-34               | 10/04/2013 | 6.08          |
| 26   | AS-15-46               | 25/06/2013 |               |
| 27   | AS-15-46               | 25/06/2013 | 32.80         |
| 28   | AS-15-52               | 30/09/2013 |               |
| 29   | AS-15-52               | 30/09/2013 |               |
| 30   | AS-15-52               | 30/09/2013 | 20.92         |
| 31   | AS-15-52               | 30/09/2013 |               |
| 32   | AS-15-53               | 30/01/2013 |               |
| 33   | AS-15-53               | 30/01/2013 |               |
| 34   | AS-15-53               | 30/01/2013 | 11.93         |
| 35   | AS-15-53               | 30/01/2013 |               |
| 36   | AS-15-57               | 31/10/2011 |               |
| 37   | AS-15-57               | 31/10/2011 | 1.15          |
| <b>Total</b>                                       | <b>37</b>              |            | <b>246.84</b> |
| <b>6. Lakhimpur State Road Division, Ghilamara</b> |                        |            |               |
| 1  | AS-15-35               | 11/02/2009 |               |
| 2  | AS-15-35               | 11/02/2009 | 13.61         |
| 3  | AS-15-36               | 31/01/2013 | 14.18         |
| 4  | AS-15-37               | 15/10/2012 |               |
| 5  | AS-15-37               | 15/10/2012 | 11.69         |
| 6  | AS-15-38               | 31/01/2012 | 24.31         |
| 7  | AS-15-47               | 15/06/2013 | 4.41          |
| 8  | AS-15-62               | 30/11/2010 |               |
| 9  | AS-15-62               | 30/11/2010 | 9.36          |
| 10   | AS-15-67               | 30/04/2013 | 1.44          |
| 11   | AS-15-68               | 10/05/2012 | 3.60          |
| 12   | AS-15-74               | 31/01/2013 | 1.98          |
| <b>Total</b>                                       | <b>12</b>              |            | <b>84.58</b>  |
| <b>7. Chirang R&amp;B Division, Kajalgaon</b>      |                        |            |               |
| 1  | AS-25-53               | 31.03.11   | 2.25          |
| 2  | AS-25-42               | 31.01.13   | 6.83          |
| 3  | AS-25-48               | 15.12.13   | 15.01         |
| 4  | AS-25-55               | 06.13      | 5.36          |
| 5  | AS-25-62               | 12.03.13   | 5.98          |
| 6  | AS-25-63               | 17.03.13   | 2.04          |
| 7  | AS-25-39               | 15.01.14   | 7.18          |
| 8  | AS-25-77               | 09.07.14   | 9.34          |
| 9  | AS-25-86               | 12.05.14   | 4.07          |
| <b>Total</b>                                       | <b>9</b>               |            | <b>58.06</b>  |
| <b>8. Musalpur R&amp;B Division, Musalpur</b>      |                        |            |               |
| 1  | AS-24-33               | 05-02-13   | 2.05          |
| 2  | AS-24-34               | 10/2013    | 2.98          |
| 3  | AS-24-47               | 31/03/2014 | 14.97         |
| 4  | AS-24-51               | 06-11-12   | 14.85         |
| 5  | AS-24-31               | 11/2013    | 15.29         |
| 6  | AS-24-36               | 31-03-13   | 39.51         |
| 7  | AS-24-35               | 10/2014    | 5.25          |

| 1   | 2         | 3        | 4             |
|---|-----------|----------|---------------|
| 8   | AS-24-37  | 31-01-13 | 6.47          |
| 9   | AS-24-42  | 31-01-13 | 4.29          |
| 10  | AS-24-44  | 31-03-14 | 24.65         |
| 11  | AS-24-45  | 01-05-12 | 2.91          |
| 12  | AS-24-50  | 30-04-13 | 7.84          |
| 13  | AS-24-52  | 06-11-12 | 18.37         |
| 14  | AS-24-55  | 31-08-14 | 0.09          |
| <b>Total</b>  | <b>14</b> |          | <b>159.52</b> |
| <b>9. Silchar RR Division, Silchar</b>              |           |          |               |
| 1   | AS-03-45  | 26-03-12 | 34.25         |
| 2   | AS-03-44  | 31-10-10 | 22.50         |
| 3   | AS-03-99  | 31-03-14 | 4.06          |
| 4   | AS-03-35  | 26-02-10 | 19.83         |
| 5   | AS-03-17  | 16-12-09 | 4.08          |
| 6   | AS-03-46  | 05-03-13 | 8.46          |
| 7   | AS-03-50  | 15-06-10 | 10.57         |
| 8   | AS-03-16  | 30-09-07 | 11.43         |
| 9   | AS-03-73  | 14-03-13 | 1.35          |
| 10  | AS-03-77  | 25-05-13 | 25.77         |
| 11  | AS-03-06  | 08-10-08 | 11.00         |
| 12  | AS-03-07  | 28-03-07 | 10.00         |
| 13  | AS-03-08  | 05-04-08 | 10.00         |
| 14  | AS-03-11  | 05-05-10 | 8.22          |
| 15  | AS-03-12  | 20-04-09 | 4.41          |
| 16  | AS-03-13  | 21-12-06 | 3.81          |
| 17  | AS-03-14  | 11-10-06 | 6.66          |
| 18  | AS-03-15  | 20-02-08 | 7.62          |
| 19  | AS-03-19  | 29-04-11 | 2.44          |
| 20  | AS-03-27  | 28-02-13 | 9.12          |
| 21  | AS-03-29  | 22-04-09 | 15.18         |
| 22  | AS-03-30  | 28-10-13 | 15.19         |
| 23  | AS-03-31  | 30-03-13 | 8.36          |
| 24  | AS-03-34  | 31-05-12 | 13.76         |
| 25  | AS-03-38  | 10-05-10 | 9.08          |
| 26  | AS-03-40  | 20-08-13 | 14.67         |
| 27  | AS-03-42  | 28-02-10 | 13.86         |
| 28  | AS-03-43  | 25-03-13 | 14.71         |
| 29  | AS-03-47  | 05-02-11 | 8.99          |
| 30  | AS-03-48  | 18-11-09 | 9.83          |
| 31  | AS-03-49  | 22-08-10 | 18.94         |
| 32  | AS-03-52  | 17-09-09 | 4.23          |
| 33  | AS-03-62  | 05-03-14 | 13.80         |
| 34  | AS-03-76  | 21-02-14 | 3.75          |
| 35  | AS-03-79  | 27-07-13 | 22.67         |
| 36  | AS-03-102 | 08-02-14 | 1.73          |
| 37  | AS-03-104 | 29-04-14 | 14.44         |
| 38  | AS-03-105 | 31-05-13 | 15.65         |
| 39  | AS-03-111 | 03-08-12 | 1.25          |
| 40  | AS-03-114 | 01-03-13 | 2.30          |
| <b>Total</b>  | <b>40</b> |          | <b>437.97</b> |
| <b>10. Karimganj Rural Road Division, Karimganj</b> |           |          |               |
| 1   | AS-13-55  | 30-11-12 | 2.64          |
| 2   | AS-13-16  | 31-03-12 | 15.82         |
| 3   | AS-13-27  | 25-03-14 | 23.92         |
| 4   | AS-13-36  | 31-01-13 | 9.02          |
| 5   | AS-13-50  | 10-02-14 | 6.38          |
| 6   | AS-13-63  | 30-04-13 | 0.81          |
| 7   | AS-13-53  | 28-05-12 | 0.40          |
| 8   | AS-13-56  | 29-12-13 | 1.38          |
| 9   | AS-13-14  | 25-05-09 | 0.33          |
| 10  | AS-13-38  | 30-12-11 | 1.42          |
| 11  | AS-13-06  | 30-09-06 | 4.29          |
| 12  | AS-13-07  | 30-03-07 | 3.75          |
| 13  | AS-13-08  | 06-11-05 | 3.06          |
| 14  | AS-13-12  | 20-11-06 | 11.03         |
| 15  | AS-13-15  | 31-03-08 | 20.56         |
| 16  | AS-13-17  | 01-04-09 | 8.55          |
| 17  | AS-13-19  | 31-03-12 | 14.27         |
| 18  | AS-13-20  | 25-09-08 | 11.22         |
| 19  | AS-13-29  | 23-12-10 | 8.32          |



| 1  | 2          | 3                 | 4              |
|--|------------|-------------------|----------------|
| 20   | AS-13-35   | 31-03-13          | 9.90           |
| 21   | AS-13-37   | 30-11-12          | 3.37           |
| 22.  | AS-13-49   | 30-11-12          | 0.90           |
| 23.  | AS-13-63   | 30-04-13          | 0.81           |
| 24.  | AS-13-103  | 16-10-14          | 4.07           |
| <b>Total</b>   | <b>24</b>  |                   | <b>166.22</b>  |
| <b>11.Nagaon Rural Road Division, Nagaon</b>           |            |                   |                |
| 1  | AS-19-25   | 19-02-08          | 7.62           |
| 2  | AS-19-49   | 02-01-10          | 8.40           |
| 3  | AS-19-53   | 31-03-07          | 9.76           |
| 4  | AS-19-17   | 18-08-06          | 10.96          |
| 5  | AS-19-50   | 31-03-07          | 5.30           |
| 6  | AS-19-38   | 31-03-07          | 4.86           |
| 7  | AS-19-88   | 31-08-14          | 78.82          |
| 8  | AS-19-125  | 16-04-13          | 18.45          |
| 10   | AS-19-198  | 26-12-12          | 1.50           |
| 11   | AS-19-108  | 31-12-12          | 19.55          |
| 12   | AS-19-48   | 30-06-07          | 14.70          |
| 13   | AS-19-69   | 31-12-11          | 18.67          |
| 14   | AS-19-39   | 23-02-07          | 7.70           |
| 15   | AS-19-34   | 10-05-14          | 16.06          |
| 16   | AS-19- 56  | 08-02-11          | 16.94          |
| 17   | AS-19-70   | 27-06-12          | 18.14          |
| <b>Total</b>   | <b>17</b>  |                   | <b>257.43</b>  |
| <b>12. Kaliabor Rural Road Division, Jakhalabandha</b> |            |                   |                |
| 1  | AS-19-73   | 10-08-09          | 2.12           |
| 2  | AS-19-61   | 28-02-09          | 22.86          |
| 3  | AS-19-117  | 31-08-15          | 9.23           |
| 4  | AS-19-15   | 30-12-05          | 6.85           |
| 5  | AS-19-47   | 31-03-07,31-10-07 | 13.25          |
| 6  | AS-19-40   | 30-05-08          | 8.15           |
| 7  | AS-19-62   | 28-02-09,31-01-09 | 14.82          |
| 8  | AS-19-143  | 26-12-12          | 6.14           |
| 9  | AS-19-180  | 02-06-13          | 8.99           |
| 10   | AS-19-181  | 20-07-12          | 14.70          |
| 11   | AS-19-183  | 25-12-12          | 4.29           |
| <b>Total</b>   | <b>11</b>  |                   | <b>111.40</b>  |
| <b>13. Nagaon State Road Division, Nagaon</b>          |            |                   |                |
| 1  | AS-19-92   | 30-01-11          | 5.07           |
| 2  | AS-19-87   | 03-03-12          | 24.78          |
| 3  | AS-19-210  | 02-06-12          | 0.34           |
| <b>Total</b>   | <b>3</b>   |                   | <b>30.19</b>   |
| <b>Grand Total</b>                                     | <b>224</b> |                   | <b>2392.07</b> |

Source: Departmental records

## Appendix – 2.8

(Reference to Paragraph – 2.2.12.3)

## Statement showing details of pending ATRs against NQM inspected works

| Sl. No.            | Name of District | Year    | No. of Packages | Date of inspection by NQM  | Status at inspection time    | Grade       |
|--------------------|------------------|---------|-----------------|--|------------------------------|-------------|
| 1                  | Chirang          | 2011-12 | 02              | 10.03.12 , 11.03.12  | In progress                  | RI          |
|                    |                  | 2012-13 | 01              | 27.11.12   | Completed                    | U           |
|                    |                  | 2013-14 | 02              | 23.07.13   | In progress                  | U           |
|                    |                  | 2014-15 | 01              | 12.02.15   | In progress                  | RI          |
| <b>Total</b>       |                  |         | <b>06</b>       |  |                              |             |
| 2                  | Dhubri           | 2011-12 | 01              | 09.02.12   | In progress                  | U           |
|                    |                  | 2013-14 | 05              | 28.12.13, 29.12.13, 09.01.14, 30.01.14                               | In progress                  | U-03, RI-02 |
|                    |                  | 2014-15 | 02              | 22.06.14, 23.06.14   | In progress                  | U-01,RI-01  |
| <b>Total</b>       |                  |         | <b>08</b>       |  |                              |             |
| 3                  | Lakhimpur        | 2012-13 | 01              | 20.05.12   | In progress                  | U           |
|                    |                  | 2013-14 | 03              | 08.12.13 to 10.12.13   | In progress                  | U           |
| <b>Total</b>       |                  |         | <b>04</b>       |  |                              |             |
| 4                  | Golaghat         | 2011-12 | 02              | 12.02.12, 15.02.12   | In progress                  | U           |
|                    |                  | 2013-14 | 03              | 16.12.13, 18.12.13, 19.12.13   | In progress                  | RI-02, U-01 |
|                    |                  | 2015-16 | 01              | 17.12.15   | In progress                  | U           |
| <b>Total</b>       |                  |         | <b>06</b>       |  |                              |             |
| 5                  | Nagaon           | 2012-13 | 03              | 28.05.12, 22.11.12   | In progress                  | RI          |
|                    |                  | 2015-16 | 02              | 22.12.15   | In progress                  | RI-01,U-01  |
| <b>Total</b>       |                  |         | <b>05</b>       |  |                              |             |
| 6                  | Baksa            | 2012-13 | 01              | 22.10.13   | In progress                  | U           |
|                    |                  | 2014-15 | 01              | 12.03.15   | In progress                  | RI          |
| <b>Total</b>       |                  |         | <b>02</b>       |  |                              |             |
| 7                  | Karimganj        | 2010-11 | 02              | 09.03.11, 11.03.11   | In progress-01, Compl.-01    | U           |
|                    |                  | 2011-12 | 05              | 22.08.11, 19.10.11 to 22.10.11                                       | In progress                  | U-04, RI-01 |
|                    |                  | 2012-13 | 04              | 25.04.12 to 28.04.12   | In progress                  | RI-03,U-01  |
|                    |                  | 2013-14 | 07              | 13.11.13 to 16.11.13, 26.12.13, 27.12.13                             | In progress                  | RI-06, U-01 |
|                    |                  | 2014-15 | 01              | 20.04.14   | In progress                  | U           |
|                    |                  | 2015-16 | 01              | 19.06.15   | In progress                  | U           |
| <b>Total</b>       |                  |         | <b>20</b>       |  |                              |             |
| 8                  | Cachar           | 2011-12 | 07              | 22.04.11, 24.04.11, 18.06.11, 20.06.11, 26.10.11, 08.01.12, 09.01.12 | In progress-05 Completed.-02 | RI-04, U-03 |
|                    |                  | 2014-15 | 04              | 04.07.14, 24.08.14, 26.08.14   | In progress                  | RI-01, U-03 |
|                    |                  | 2015-16 | 10              | 19.08.15, 21.08.15, 16.11.15 to 23.11.15                             | In progress-10               | RI-06 U-04  |
| <b>Total</b>       |                  |         | <b>21</b>       |  |                              |             |
| <b>Grand Total</b> |                  |         | <b>72</b>       |  |                              |             |

Source: Departmental records

**Appendix -2.9**

{Reference to paragraph: 2.3.5 (A)}

Statement showing Government subsidy released against the supply of Tractors with the same chassis and engine numbers at two or more locations

| Sl. No.      | Name of the Firm  | Challan No.        | Engine No. of Tractor | Chassis No. of Tractor | Chassis No. of Tractor | Name of the beneficiary/ASG             | Whether Satisfactory certificate for Tractor available | Name of the office to whom Tractor were supplied | Amount of Govt. subsidy including VAT (in ₹) |
|--------------|---|--------------------|-----------------------|------------------------|------------------------|---|--|--|--|
| 1.           | M/S J.K. Engineering & Agro Service, Sixmile, Guwahati-22 | 077 dt.16-05-2015  | S4051402589           | S4051402589            | Not available          | Progati Atmo Sahayak Got                | available  | EE(Agri), Kamrup Division, Guwahati              | --   |
| 2.           | -do-  | 074 dt 22-05-2015  | S4051402591           | S4051402591            | 1853                   | Chenimari Krishak Growers Committee ASG | available  | AAE (Agri), Roha/ EE (Agri), Nagaon              | --   |
| 3.           | -do-  | 078 dt. 18-05-2015 | S4051402593           | S4051402593            | Not available          | Nabajyoti Atmo Sahayak Got              | available  | EE (Agri), Kamrup Division, Guwahati             | --   |
| 4.           | -do-  | 075 dt 15-05-2015  | S4051402595           | S4051402595            | 1851                   | Seuji Krishi Group                      | available  | EE (Agri), Dibrugarh                             | --   |
| 5.           | -do-  | 076 dt 15-05-2015  | S4051502596           | S4051502596            | 1852                   | Biplab ASG                              | available  | EE (Agri), Dibrugarh                             | --   |
| 6.           | -do-  | 069 dt.20-05-2015  | S4051402589           | S4051402589            | Not available          | Lokapriya SHG                           | Not available  | EE(Agri), Dhubri Division, Gauripur              | 3,25,000                                     |
| 7.           | -do-  | 070 dt.15-05-2015  | S4051402590           | S4051402590            | Not available          | Not available                           | Not available  | EE(Agri), Dhubri                                 | 3,25,000                                     |
| 8.           | -do-  | 071 dt. 15-05-2015 | S4051402592           | S4051402592            | Not available          | Not available                           | Not available  | EE(Agri), Dhubri                                 | 3,25,000                                     |
| 9.           | -do-  | 074 dt 15-05-2015  | S4051402591           | S4051402591            | Not available          | Sonali PPS                              | Not available  | EE(Agri), Dhubri Division, Gauripur              | 3,25,000                                     |
| 10.          | -do-  | 072 dt 15-05-2015  | S4051402593           | S4051402593            | Not available          | Ali PPS                                 | Not available  | -do-   | 3,25,000                                     |
| 11.          | -do-  | 073 dt 15-05-2015  | S4051402594           | S4051402594            | Not available          | Sabnam PPS                              | Not available  | -do-   | 3,25,000                                     |
| 12.          | -do-  | 075 dt 15-05-2015  | S4051402595           | S4051402595            | Not available          | Nur ASG                                 | Not available  | -do-   | 3,25,000                                     |
| 13.          | -do-  | 076 dt 15-05-2015  | S4051402596           | S4051402596            | Not available          | Saddam PPS                              | Not available  | -do-   | 3,25,000                                     |
| 14.          | -do-  | 077 dt 22-05-2015  | S4051402589           | S4051402589            | 1850                   | Barangabari SHG                         | Not available  | EE(Agri), Pathsala                               | 3,25,000                                     |
| 15.          | -do-  | 070 dt.21-05-2015  | S4051402590           | S4051402590            | Not available          | Progotishil SHG                         | Not available  | EE(Agri), Silchar                                | 3,25,000                                     |
| 16.          | -do-  | 071 dt. 21-05-2015 | S4051402592           | S4051402592            | 1841                   | Sonamoyee ASG                           | Not available  | EE(Agri), Cachar Division, Silchar               | 3,25,000                                     |
| <b>Total</b> |   |                    |                       |                        |                        |   |  |  | <b>35,75,000</b>                             |

Source: Departmental records

## Appendix – 2.10

(Reference to paragraph: 2.3.6)

## Statement showing doubtful supply of Liming Materials (Dolomite) under NFSM-Rice 2014-15

| Sl. No.      | Challan No.& date       | Name of the District | Vehicle No.  | Type of Vehicle as per challan | Type of Vehicle as per cross verified with DTO, Kamrup | Quantity of lime supplied/ carried by the concern vehicles (in qtl.) | Rate of material supplied including VAT & transportation (in ₹) | Amount paid (in ₹) |
|--------------|-------------------------|----------------------|--------------|--------------------------------|--|--|---|--------------------|
| 1            | JKR/218 dt.11/10/2014   | Morigaon             | AS-01S-7939  | Truck                          | M/C Pulshar  | 200  | 276   | 55,200             |
| 2            | JKR/L/463 dt.01/10/2014 | Kokrajhar            | AS-01DD-1133 | Truck                          | T Mixer  | 200  | 276   | 55,200             |
| 3            | JKR/L/314 dt.01/10/2014 | Chirang              | AS-01EC-6338 | Truck                          | Pick-Up-Van  | 200  | 276   | 55,200             |
| 4            | JKR/L/326 dt.01/10/2014 | Chirang              | AS-01EC-6338 | Truck                          | Pick-Up-Van  | 200  | 276   | 55,200             |
| 5            | JKR/257 dt.14/10/2014   | Sonitpur             | AS-01DC-6007 | Truck                          | 3(W) pick-up-van                                       | 800  | 276   | 2,20,800           |
| 6            | JKR/258 dt.16/10/2014   | Sonitpur             | AS-01DC-6007 | Truck                          | 3(W) pick-up-van                                       | 900  | 276   | 2,48,400           |
| 7            | JKR/261 dt.18/10/2014   | Sonitpur             | AS-01DC-7454 | Truck                          | 3W(P) Auto   | 800  | 276   | 2,20,800           |
| 8            | JKR/262 dt.20/10/2014   | Sonitpur             | AS-01DC-9688 | Truck                          | Taxi   | 700  | 276   | 1,93,200           |
| 9            | JKR/264 dt.23/10/2014   | Sonitpur             | AS-01DC-4064 | Truck                          | Pick-Up-Van  | 460  | 276   | 1,26,960           |
| 10           | JKR/265 dt.24/10/2014   | Sonitpur             | AS-01DC-3392 | Truck                          | 3W(P) Auto   | 500  | 276   | 1,38,000           |
| 11           | JKR/266 dt.25/10/2014   | Sonitpur             | AS-01DC-3361 | Truck                          | 3W(P) Auto   | 200  | 276   | 55,200             |
| 12           | JKR/267 dt.27/10/2014   | Sonitpur             | AS-01DC-3325 | Truck                          | 3(W) pick-up-van                                       | 200  | 276   | 55,200             |
| <b>Total</b> |                         |                      |              |                                |  | <b>5,360</b>   |   | <b>14,79,360</b>   |

Source: Departmental records and records from the District Transport Officer, Kamrup (M), Guwahati.

**Appendix-2.11**

(Reference to paragraph: 2.3.6)

Statement showing vermi compost transported by vehicles other than trucks

| Sl. No.      | Vehicle No. and type of vehicle from which vermicompost stated to be transported | Challan No.& date                | Type of vehicle as per records of DTO, Kamrup | To whom delivered        | Quantity transported (in quintal) | Rate (in ₹) | Amount (in ₹)    |
|--------------|--|----------------------------------|---|--------------------------|-----------------------------------|-------------|------------------|
| 1.           | AS-01-E-8937<br>Truck  | 195-192 (A)<br>dt.28.01.2016     | Scooter                                       | DAO,<br>Nalbari          | 100                               | 615.00      | 61,500.00        |
| 2.           | -do-   | 198-192 (A)<br>dt.29.01.2016     | Scooter                                       | DAO,<br>Nalbari          | 100                               | 615.00      | 61,500.00        |
| 3.           | -do-   | 200-192<br>dt.29.01.2016         | Scooter                                       | DAO,<br>Nalbari          | 100                               | 615.00      | 61,500.00        |
| 4.           | -do-   | 204-192(A)<br>dt.01.02.2016      | Scooter                                       | DAO,<br>Nalbari          | 100                               | 615.00      | 61,500.00        |
| 5.           | -do-   | 208-192<br>dt.02.02.2016         | Scooter                                       | DAO,<br>Nalbari          | 100                               | 615.00      | 61,500.00        |
| 6.           | AS-01-DC-2344<br>Truck   | KAM(R)/VERM/<br>10 dt.06.01.2016 | 3W(P) Auto                                    | DAO,<br>Kamrup (R)       | 150                               | 615.00      | 92,250.00        |
| 7.           | AS-01-DC-2344  | KAM(R)/VERM/<br>17 dt.12.01.2016 | 3W(P) Auto                                    | DAO,<br>Kamrup (R)       | 150                               | 615.00      | 92,250.00        |
| 8.           | -do-   | KAM(R)/VER/23<br>dt.16.01.2016   | 3W(P) Auto                                    | DAO,<br>Kamrup (R)       | 150                               | 615.00      | 92,250.00        |
| 9.           | -do-   | KAM(M)/VERM<br>/10 dt.08.01.2016 | 3W(P) Auto                                    | DAO,<br>Kamrup (M)       | 150                               | 615.00      | 92,250.00        |
| 10.          | -do-   | KAM(M)/VERM<br>/14 dt.10.01.2016 | 3W(P) Auto                                    | DAO,<br>Kamrup (M)       | 150                               | 615.00      | 92,250.00        |
| 11.          | -do-   | Gol/VERM/10<br>dt.06.01.2016     | 3W(P) Auto                                    | DAO,<br>Golaghat         | 150                               | 615.00      | 92,250.00        |
| 12.          | AS-01-N-4841<br>Truck  | 260 dt.22.01.2016                | Motor Cycle                                   | SDAO,<br>Dalgaon, Darang | 150                               | 615.00      | 92,250.00        |
| 13.          | AS-01-D-0523<br>Truck  | 263 dt.23.01.2016                | Bus   | SDAO,<br>Dalgaon, Darang | 150                               | 615.00      | 92,250.00        |
| 14.          | -do-   | 266 dt.25.01.2016                | Bus   | SDAO,<br>Dalgaon, Darang | 151                               | 615.00      | 92,865.00        |
| <b>Total</b> |  |                                  |   |                          |                                   |             | <b>11,38,365</b> |

Source: Departmental records

## Appendix – 2.12

(Reference to paragraph: 2.3.8)

Statement showing excess avoidable expenditure on purchase of Zinc Sulphate at higher rates from the manufacturer

| Sl. No.      | Supply order No.<br>Name of item supplied   | Quantity supplied (Quintal) | Name of the dealer and rate at which purchased   | Amount paid (in ₹) | Name of the L <sub>1</sub> dealer from whom the item was to be purchased and the rate quoted | Amount payable (in ₹) | Excess expenditure (in ₹)<br>(5-7) |
|--------------|---|-----------------------------|--|--------------------|--|-----------------------|------------------------------------|
| 1            | 2   | 3                           | 4  | 5                  | 6  | 7                     | 8                                  |
| 1            | Agri/EXTN/NFSM /155/2015-16/57 dated 31-12-2015<br>Zinc Sulphate                    | 1,460.00                    | M/s Hitesh Enterprise, Guwahati @ ₹4,850/quintal | 70,81,000          | M/s BSM Agency, Guwahati @ ₹3,720/quintal  | 54,31,200             | 16,49,800                          |
| 2            | Agri/RKVY/24/GR/2015-16/196 dated 30-12-2015<br>Zinc Sulphate                       | 2,357.75                    | -do-   | 1,14,35,087        |  | 87,70,830             | 26,64,257                          |
| 3            | Agri/Dev-Crop /NAEP (MDC)/ MTBKBA/232 /2015-16/28 dated 20-01-2016<br>Zinc Sulphate | 8,159.25                    | -do-   | 3,95,72,363        |  | 3,03,52,410           | 92,19,953                          |
| <b>Total</b> |   |                             |  |                    |  |                       | <b>1,35,34,010</b>                 |

Source: Departmental records

**Appendix-2.13**

(Reference to paragraph: 2.3.10)

Statement showing additional financial burden caused to the beneficiary farmers on supply of Row Markers (Manual) under NFSM – Pulses

| Sl. No.      | Name of the supplier   | Supply order No. & date                            | Rate offered as per (L <sub>3</sub> ) supply order (in ₹) |                | Rate as per L <sub>1</sub> rate (in ₹) |                | Difference in beneficiary's share | Quantity supplied | Amount as undue financial aid to contractor (in ₹) |
|--------------|--|--|---|----------------|--|----------------|-----------------------------------|-------------------|--|
|              |  |  | Govt. Share   | Farmer's Share | Govt. Share                            | Farmer's Share |                                   |                   |  |
| 1.           | M/s Fabricon Structurals, G.S. Road, Guwahati                | No.Agri/Extn/NFSM/155/Pt /2011-12/17 dt 04-02-2012 | 1,500   | 850            | 1,500                                  | 255            | 595                               | 1,543             | 9,18,085   |
| 2.           | M/s Rubi Enterprise, Six Mile, VIP Road, Guwahati-22         | No.Agri/Extn/NFSM/155/Pt /2011-12/39 dt 21-02-2012 | 1,500   | 850            | 1,500                                  | 255            | 595                               | 520               | 3,09,400   |
| 3.           | M/s JKR Enterprise, kahikuchi, Azara, Guwahati-17            | No.Agri/Extn/NFSM/155/Pt /2011-12/34 dt 21-02-2012 | 1,500   | 850            | 1,500                                  | 255            | 595                               | 460               | 2,73,700   |
| 4.           | M/s R.N. Enterprise, Kedar Road, Machkhowa, Guwahati         | No.Agri/Extn/NFSM/155/Pt /2011-12/35 dt 21-02-2012 | 1,500   | 850            | 1,500                                  | 255            | 595                               | 495               | 2,94,525   |
| 5.           | M/s Trade Supply India, Sankar Market, A.T. Road, Guwahati-1 | No.Agri/Extn/NFSM/155/Pt /2011-12/36 dt 21-02-2012 | 1,500   | 850            | 1,500                                  | 255            | 595                               | 528               | 3,14,160   |
| <b>Total</b> |  |  |   |                |  |                |                                   | <b>3,546</b>      | <b>21,09,870</b>                                   |

Source: Departmental records



## Appendix-2.14

{Reference to paragraph: 2.3.11 (A)}

Statement showing District wise allotment and actual quantity of supply of Power/Battery Operated Sprayer for Horticulture crop protection in farmers field under RKVY 2014-15 at 50 per cent subsidy

| Sl. No.      | Name of District | Total quantity to be supplied | Approved rate per unit (+) VAT 5 per cent | Total cost (in ₹)  | Amount of Govt. Share (50 per cent) | Actual quantity supplied | Approved rate per unit (+) VAT 5 per cent | Total cost paid (in ₹) | Amount of Govt. Share liable to be paid (50 per cent) |
|--------------|------------------|-------------------------------|---|--------------------|-------------------------------------|--------------------------|---|------------------------|---|
| 1            | Kamrup (R)       | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 2            | Kamrup(M)        | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 3            | Nalbari          | 300                           | 4,462.50                                  | 13,38,750          | 6,69,375                            | 150                      | 4462.50                                   | 6,69,375               | 3,34,688  |
| 4            | Barpeta          | 300                           | 4,462.50                                  | 13,38,750          | 6,69,375                            | 150                      | 4462.50                                   | 6,69,375               | 3,34,688  |
| 5            | Goalpara         | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 6            | Bongaigaon       | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 7            | Dhubri           | 240                           | 4,462.50                                  | 10,71,000          | 5,35,500                            | 120                      | 4462.50                                   | 5,35,500               | 2,67,750  |
| 8            | Kokrajhar        | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 9            | Chirang          | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 10           | Baksa            | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 11           | Udalguri         | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 12           | Darrang          | 220                           | 4,462.50                                  | 9,81,750           | 4,90,875                            | Nil                      | 4462.50                                   | 00                     | 00  |
| 13           | Sonitpur         | 220                           | 4,462.50                                  | 9,81,750           | 4,90,875                            | Nil                      | 4462.50                                   | 00                     | 00  |
| 14           | Lakhimpur        | 300                           | 4,462.50                                  | 13,38,750          | 6,69,375                            | 150                      | 4462.50                                   | 6,69,375               | 3,34,688  |
| 15           | Dhemaji          | 300                           | 4,462.50                                  | 13,38,750          | 6,69,375                            | 150                      | 4462.50                                   | 6,69,375               | 3,34,688  |
| 16           | Morigaon         | 220                           | 4,462.50                                  | 9,81,750           | 4,90,875                            | Nil                      | 4462.50                                   | 00                     | 00  |
| 17           | Nagaon           | 220                           | 4,462.50                                  | 9,81,750           | 4,90,875                            | Nil                      | 4462.50                                   | 00                     | 00  |
| 18           | Golaghat         | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 19           | Jorhat           | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 20           | Sivasagar        | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | Nil                      | 4462.50                                   | 00                     | 00  |
| 21           | Dibrugarh        | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 22           | Tinsukia         | 200                           | 4,462.50                                  | 8,92,500           | 4,46,250                            | 100                      | 4462.50                                   | 4,46,250               | 2,23,125  |
| 23           | Cachar           | 250                           | 4,462.50                                  | 11,15,625          | 5,57,813                            | 125                      | 4462.50                                   | 5,57,813               | 2,78,907  |
| 24           | Karimganj        | 220                           | 4,462.50                                  | 9,81,750           | 4,90,875                            | 110                      | 4462.50                                   | 4,90,875               | 2,45,438  |
| 25           | Hailakandi       | 212                           | 4,462.50                                  | 9,46,050           | 4,73,025                            | 106                      | 4462.50                                   | 4,73,025               | 2,36,513  |
| <b>Total</b> |                  | <b>5,602</b>                  |   | <b>2,49,98,925</b> | <b>1,24,99,463</b>                  | <b>2,261</b>             |   | <b>1,00,89,713</b>     | <b>50,44,860</b>                                      |

Source: Departmental records

**Appendix-2.15**

{Reference to paragraph: 2.3.11 (B)}

Statement showing excess payment in the form of Government subsidy against supply of water carrying pipes

| Name of the supplier  | Supply order No.  | Supplied quantity (in RM) | Rate per RM including VAT (in ₹) | Bill amount (in ₹) | Less VAT @ 5 per cent (in ₹) | Amount paid to suppliers (in ₹) |
|---|---|---------------------------|----------------------------------|--------------------|------------------------------|---------------------------------|
| M/s R.N.Enterprise, Machkhowa, Guwahati                                     | No.Agri/Extn/NFSM/140/pt-I /2010-11/53 dated-09-02-2012 | 11,111                    | 135/ Rm                          | 14,99,985          | 71,428                       | 14,28,557                       |
| M/s Rubi Enterprise, Sixmile, Guwahati-22                                   | No.Agri/Extn/NFSM/140/pt-I /2010-11/54 dated-09-02-2012 | 23,333                    | 135/ Rm                          | 31,49,955          | 1,49,998                     | 29,99,957                       |
| M/s AVM Enterprise, A.T. Road, Guwahati-1                                   | No.Agri/Extn/NFSM/140/pt-I /2010-11/55 dated-09-02-2012 | 22,222                    | 135/ Rm                          | 29,99,970          | 1,42,856                     | 28,57,114                       |
| M/s Surya Enterprise, A.T. Road, Guwahati-1                                 | No.Agri/Extn/NFSM/140/pt-I /2010-11/56 dated-09-02-2012 | 18,889                    | 135/ Rm                          | 25,50,015          | 1,21,429                     | 24,28,586                       |
| M/s JKR Enterprise, Azara, Guwahati-37                                      | No.Agri/Extn/NFSM/140/pt-I /2010-11/57 dated-09-02-2012 | 20,555                    | 135/ Rm                          | 27,74,925          | 1,32,139                     | 26,42,786                       |
| M/s Trade Supply, A.T. Road, Guwahati-1                                     | No.Agri/Extn/NFSM/140/pt-I /2010-11/58 dated-09-02-2012 | 26,111                    | 135/ Rm                          | 35,24,985          | 1,67,856                     | 33,57,129                       |
| <b>Total</b>  |   | <b>1,22,221</b>           |                                  | <b>1,64,99,835</b> | <b>7,85,706</b>              | <b>1,57,14,129</b>              |
| <b>Less beneficiary share 50 per cent of the cost for supplied quantity</b> |   |                           |                                  |                    |                              | <b>₹82,49,918</b>               |
| <b>Net payable amount</b>   |   |                           |                                  |                    |                              | <b>₹74,64,211</b>               |
| <b>Excess payment (₹1,57,14,129 – ₹74,64,211) =</b>                         |   |                           |                                  |                    |                              | <b>₹82,49,918</b>               |

Source: Departmental records

**Appendix – 3.1**  
(Reference to paragraph 3.1)  
**Department-wise details of budget provision and expenditure**  
**during 2015-16 in respect of General Sector**

(₹ in crore)

| Sl. No.             | Department                          | Grant No. and Name                   | Budget provision                  |           |                |               | Expenditure                  |           |                |              |
|---------------------|-------------------------------------|--------------------------------------|-----------------------------------|-----------|----------------|---------------|------------------------------|-----------|----------------|--------------|
|                     |                                     |                                      | Charged                           |           | Voted          |               | Charged                      |           | Voted          |              |
|                     |                                     |                                      | Revenue                           | Capital   | Revenue        | Capital       | Revenue                      | Capital   | Revenue        | Capital      |
| 1.                  | Administrative Reforms and Training | 22- Administrative Training          | --                                | --        | 11.67          | --            | --                           | --        | 9.41           | --           |
| 2.                  | Border Areas                        | 50- Other Special Areas Programme    | --                                | --        | 68.40          | 117.20        | --                           | --        | (-)24.80       | 3.41         |
| 3.                  | Election                            | 4-Election                           | --                                | --        | 192.18         | --            | --                           | --        | 182.42         | --           |
| 4.                  | General Administration              | 12-District Administration           | --                                | --        | 185.15         | --            | --                           | --        | 143.31         | --           |
|                     |                                     | 25-Miscellaneous General Services    | --                                | --        | 405.64         | --            | --                           | --        | (-)423.42      | --           |
|                     |                                     | 47-Trade Adviser                     | --                                | --        | 1.41           | --            | --                           | --        | 1.41           | --           |
| 5.                  | Home                                | 14-Police                            | 2.25                              | --        | 3424.10        | 162.15        | 1.49                         | --        | 2457.90        | --           |
|                     |                                     | 15-Jails                             | 0.21                              | --        | 67.55          | --            | 0.16                         | --        | 54.55          | --           |
|                     |                                     | 18-Fire Services                     | 0.02                              | --        | 135.72         | --            | --                           | --        | 95.04          | --           |
|                     |                                     | 19-Vigilance Comm. & others          | --                                | --        | 259.84         | --            | --                           | --        | 88.19          | --           |
|                     |                                     | 20-Civil Defense and Home Guards     | --                                | --        | 195.72         | --            | --                           | --        | 175.70         | --           |
| 6.                  | Judicial                            | 3- Administration of Justice         | 46.68                             | --        | 356.83         | --            | 37.62                        | --        | 160.49         | --           |
| 7.                  | Legislative                         | 1-State Legislature                  | 0.64                              | --        | 70.13          | 69.13         | 0.50                         | --        | 50.49          | 10.08        |
|                     |                                     | 1-Head of State                      | 6.38                              | --        | --             | --            | 4.99                         | --        | --             | --           |
|                     |                                     | 2-Council of Ministers               | --                                | --        | 13.25          | --            | --                           | --        | 7.49           | --           |
| 8.                  | Printing and Stationery             | 16- Stationery and Printing          | --                                | --        | 53.89          | 4.00          | --                           | --        | 17.79          | --           |
| 9.                  | Revenue and Disaster Management     | 6-Land Revenue and Land Ceiling      | --                                | --        | 280.55         | --            | --                           | --        | 170.97         | --           |
|                     |                                     | 41- Natural Calamities               | --                                | --        | 2173.96        | --            | --                           | --        | 429.94         | --           |
|                     |                                     | 72- Relief and Rehabilitation        | --                                | --        | 70.02          | --            | --                           | --        | 17.01          | --           |
| 10.                 | Secretariat Admn                    | 11- Secretariat and Attached Offices | --                                | --        | 1343.88        | 104.70        | --                           | --        | 432.92         | --           |
| 11.                 | Information and Public Relations    | 35- Information and Publicity        | --                                | --        | 87.17          | 1.74          | --                           | --        | 66.73          | 0.05         |
| <b>Total</b>        |                                     |                                      | <b>56.18</b>                      | <b>--</b> | <b>9397.06</b> | <b>458.92</b> | <b>44.76</b>                 | <b>--</b> | <b>4113.54</b> | <b>13.54</b> |
| <b>Grand total:</b> |                                     |                                      | <b>Budget provision: ₹9912.16</b> |           |                |               | <b>Expenditure: ₹4171.84</b> |           |                |              |

Source: Appropriation Accounts 2015-16

**Appendix – 3.2**  
(Reference to paragraph 3.1)

**Department-wise details of budget provision and expenditure during 2015-16 in respect of other heads**

(₹ in crore)

| Grant No.                                | Budget provision                        |           |                |             | Expenditure                        |           |                |             |
|--|---|-----------|----------------|-------------|------------------------------------|-----------|----------------|-------------|
|  | Charged                                 |           | Voted          |             | Charged                            |           | Voted          |             |
|  | Revenue                                 | Capital   | Revenue        | Capital     | Revenue                            | Capital   | Revenue        | Capital     |
| 23-Pension and other retirement benefits | 10.85                                   | --        | 6280.52        | --          | --                                 | --        | 5972.99        | --          |
| 10-Public Service Commission             | 11.84                                   | --        | --             | --          | 10.27                              | --        | --             | --          |
| 68-Loans to Govt. Servant                | --                                      | --        | --             | 0.52        | --                                 | --        | --             | 0.06        |
| <b>Total</b>                             | <b>22.69</b>                            | <b>--</b> | <b>6280.52</b> | <b>0.52</b> | <b>10.27</b>                       | <b>--</b> | <b>5972.99</b> | <b>0.06</b> |
| <b>Grand total:</b>                      | <b>Budget provision: ₹6303.73 crore</b> |           |                |             | <b>Expenditure: ₹5983.32 crore</b> |           |                |             |

Source: Appropriation Accounts 2015-16

## Appendix - 3.3

(Reference: Paragraphs: 3.2.1, 3.2.12.1 and 3.2.12.3)

Category wise strength of jails as per MPM *vis-à-vis* actual strength, position of inmates during the last five years ended March 2016 and detention of Under-Trial Prisoners for two years and above

| Sl. no. | Name of Jails                  | category      | Strength as per MPM | Actual strength |         |         |         |         | Short capacity over norm as on March 2016 | Percentage of shortfall in actual strength over authorized norm | Inmates position as on March |      |      |      |      | Under-Trial Inmates as on March 2016 |                                   |  |  |
|---------|--------------------------------|---------------|---------------------|-----------------|---------|---------|---------|---------|---|---|------------------------------|------|------|------|------|--------------------------------------|-----------------------------------|--|--|
|         |                                |               |                     | 2011-12         | 2012-13 | 2013-14 | 2014-15 | 2015-16 |   |   | 2012                         | 2013 | 2014 | 2015 | 2016 | Total Under-Trial inmates            | Detention for more than two years | Awaiting release due to non furnishing surety bond | Period of stay of inmates awaiting their release |
| (1)     | (2)                            | (3)           | (4)                 | (5)             | (6)     | (7)     | (8)     | (9)     | (10)                                      | (11)  | (12)                         | (13) | (14) | (15) | (16) | (17)                                 | (18)                              | (19)   | (20)   |
| 1       | Central Jail, Guwahati         | Central Jail  | 1000                | 507             | 1000    | 1000    | 1000    | 1000    | 0   | 0   | 900                          | 901  | 932  | 1110 | 968  | 728                                  | 65                                | 62   | 7 month  |
| 2       | Central Jail, Tezpur           | Central Jail  | 1000                | 747             | 747     | 747     | 747     | 747     | 253                                       | 25  | 429                          | 431  | 402  | 408  | 384  | 193                                  | 17                                | 0  |  |
| 3       | Central Jail, Silchar          | Central Jail  | 1000                | 429             | 429     | 429     | 435     | 435     | 565                                       | 57  | 469                          | 391  | 501  | 418  | 504  | 213                                  | 5                                 | 0  |  |
| 4       | Central Jail, Dibrugarh        | Central Jail  | 1000                | 680             | 680     | 680     | 680     | 680     | 320                                       | 32  | 697                          | 563  | 577  | 544  | 535  | 272                                  | 6                                 | 0  |  |
| 5       | Central Jail, Jorhat           | Central Jail  | 1000                | 670             | 670     | 670     | 670     | 670     | 330                                       | 33  | 469                          | 508  | 468  | 450  | 439  | 195                                  | 123                               | 0  |  |
| 6       | Central Jail, Nagaon           | Central Jail  | 1000                | 424             | 424     | 424     | 424     | 424     | 576                                       | 58  | 293                          | 400  | 422  | 418  | 457  | 281                                  | 12                                | 0  |  |
| 7       | District Jail, Nalbari         | District Jail | 500                 | 155             | 155     | 155     | 155     | 155     | 345                                       | 69  | 291                          | 254  | 273  | 283  | 277  | 191                                  | 3                                 | 0  |  |
| 8       | District Jail, Barpeta         | District Jail | 500                 | 213             | 213     | 213     | 213     | 213     | 287                                       | 57  | 302                          | 271  | 309  | 267  | 350  | 160                                  | 0                                 | 6  | NA   |
| 9       | District Jail, Kokrajhar       | District Jail | 500                 | 225             | 225     | 225     | 225     | 225     | 275                                       | 55  | 194                          | 290  | 229  | 300  | 310  | 215                                  | 3                                 | 0  |  |
| 10      | District Jail, Dhubri          | District Jail | 500                 | 221             | 221     | 221     | 221     | 221     | 279                                       | 56  | 249                          | 219  | 219  | 201  | 237  | 119                                  | 0                                 | 0  |  |
| 11      | District Jail, Goalpara        | District Jail | 500                 | 270             | 270     | 270     | 270     | 270     | 230                                       | 46  | 318                          | 374  | 319  | 389  | 319  | 208                                  | 2                                 | 0  |  |
| 12      | District Jail, Hailakandi      | District Jail | 500                 | 58              | 58      | 58      | 58      | 58      | 442                                       | 88  | 88                           | 88   | 106  | 139  | 128  | 81                                   | 0                                 | 2  | 3 months   |
| 13      | District Jail, Karimganj       | District Jail | 500                 | 154             | 154     | 154     | 185     | 185     | 315                                       | 63  | 265                          | 183  | 194  | 194  | 192  | 90                                   | 0                                 | 0  |  |
| 14      | District Jail, North Lakhimpur | District Jail | 500                 | 202             | 202     | 202     | 202     | 202     | 298                                       | 60  | 269                          | 291  | 274  | 253  | 240  | 120                                  | 0                                 | 0  |  |
| 15      | District Jail, Sibsagar        | District Jail | 500                 | 300             | 300     | 300     | 300     | 400     | 100                                       | 20  | 507                          | 513  | 539  | 535  | 464  | 314                                  | 55                                | 10   | 7 months   |

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| (1) | (2)                               | (3)           | (4)          | (5)         | (6)         | (7)         | (8)         | (9)         | (10)        | (11)      | (12)        | (13)        | (14)        | (15)        | (16)        | (17)        | (18)       | (19)       | (20)           |
|-----|-----------------------------------|---------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|----------------|
| 16  | District Jail, Golaghat           | District Jail | 500          | 198         | 198         | 198         | 248         | 248         | 252         | 50        | 297         | 312         | 394         | 399         | 455         | 232         | 0          | 0          |                |
| 17  | District Jail, Majuli             | District Jail | 500          | 55          | 55          | 55          | 55          | 55          | 445         | 89        | 21          | 20          | 16          | 11          | 18          | 4           | 0          | 0          |                |
| 18  | District Jail, Abhayapuri         | District Jail | 500          | 50          | 50          | 50          | 50          | 50          | 450         | 90        | 104         | 81          | 114         | 122         | 142         | 105         | 6          | 0          |                |
| 19  | District Jail, Diphu              | District Jail | 500          | 260         | 260         | 260         | 260         | 260         | 240         | 48        | 425         | 432         | 515         | 558         | 417         | 381         | 62         | 0          |                |
| 20  | District Jail, Hamren             | District Jail | 500          | 40          | 40          | 40          | 40          | 40          | 460         | 92        | 15          | 40          | 41          | 82          | 68          | 65          | 0          | 0          |                |
| 21  | District Jail, Biswanath chariali | District Jail | 500          | 94          | 94          | 94          | 94          | 94          | 406         | 81        | 217         | 266         | 157         | 186         | 151         | 97          | 9          | 16         | 1 to 36 months |
| 22  | District Jail, Dhemaji            | District Jail | 500          | 130         | 130         | 130         | 130         | 130         | 370         | 74        | 183         | 208         | 147         | 163         | 142         | 80          | 0          | 0          |                |
| 23  | District Jail, Morigaon           | District Jail | 500          | 252         | 252         | 252         | 252         | 252         | 248         | 50        | 186         | 195         | 282         | 236         | 243         | 110         | 0          | 0          |                |
| 24  | District Jail, Sonari             | District Jail | 500          | 50          | 50          | 50          | 50          | 50          | 450         | 90        | 26          | 26          | 19          | 38          | 38          | 0           | 0          | 0          |                |
| 25  | District Jail, Tinsukia           | District Jail | 500          | 375         | 375         | 375         | 375         | 375         | 125         | 25        | 431         | 381         | 414         | 446         | 450         | 253         | 4          | 18         |                |
| 26  | District Jail, Sadiya             | District Jail | 500          | 50          | 50          | 50          | 50          | 50          | 450         | 90        | 19          | 31          | 26          | 35          | 25          | 8           | 0          | 0          |                |
| 27  | District Jail, Udalguri           | District Jail | 500          | 0           | 0           | 127         | 127         | 127         | 373         | 75        | 0           | 0           | 169         | 188         | 232         | 159         | 2          | 0          |                |
| 28  | District Jail, Mangaldoi          | District Jail | 500          | 172         | 172         | 172         | 172         | 172         | 328         | 66        | 308         | 363         | 189         | 203         | 193         | 105         | 0          | 0          |                |
| 29  | Special Jail, Nagaon              | District Jail | 500          | 372         | 372         | 372         | 372         | 372         | 128         | 26        | 201         | 185         | 267         | 243         | 200         | 134         | 7          | 25         | 3 to 60 months |
| 30  | Sub-Jail, Haflong                 | Sub-Jail      | 300          | 32          | 32          | 32          | 32          | 32          | 268         | 89        | 99          | 69          | 52          | 57          | 71          | 70          | 15         | 0          |                |
| 31  | Open Air Jail Jorhat              | Open          | 300          | 100         | 100         | 100         | 100         | 100         | 200         | 67        | 25          | 31          | 27          | 27          | 25          | 0           | 0          | 0          |                |
|     | <b>Total</b>                      |               | <b>18100</b> | <b>7485</b> | <b>7978</b> | <b>8105</b> | <b>8192</b> | <b>8292</b> | <b>9808</b> | <b>54</b> | <b>8297</b> | <b>8317</b> | <b>8593</b> | <b>8903</b> | <b>8674</b> | <b>5183</b> | <b>396</b> | <b>139</b> |                |

Source: Departmental records

**Appendix – 3.4**  
(Reference: Paragraph : 3.2.12.1)

**Year-wise capacity of inmates with actual position and consistent overcrowding in specific 18 Jails and under population in 12 jails during the last five years ended March 2016**

| Sl. No. | A. Name of overcrowding Jails     | Actual strength as of March |             |             |             |             | Inmates position as of March |             |             |             |             | Excess inmates |             |             |             |             |
|---------|-----------------------------------|-----------------------------|-------------|-------------|-------------|-------------|------------------------------|-------------|-------------|-------------|-------------|----------------|-------------|-------------|-------------|-------------|
|         |                                   | 2012                        | 2013        | 2014        | 2015        | 2016        | 2012                         | 2013        | 2014        | 2015        | 2016        | 2012           | 2013        | 2014        | 2015        | 2016        |
| 1       | District Jail, Nalbari            | 155                         | 155         | 155         | 155         | 155         | 291                          | 254         | 273         | 283         | 277         | 136            | 99          | 118         | 128         | 122         |
| 2       | District Jail, Barpeta            | 213                         | 213         | 213         | 213         | 213         | 302                          | 271         | 309         | 267         | 350         | 89             | 58          | 96          | 54          | 137         |
| 3       | District Jail, Kokrajhar          | 225                         | 225         | 225         | 225         | 225         | 194                          | 290         | 229         | 300         | 310         | -31            | 65          | 4           | 75          | 85          |
| 4       | District Jail, Goalpara           | 270                         | 270         | 270         | 270         | 270         | 318                          | 374         | 319         | 389         | 319         | 48             | 104         | 49          | 119         | 49          |
| 5       | District Jail, Hailakandi         | 58                          | 58          | 58          | 58          | 58          | 88                           | 88          | 106         | 139         | 128         | 30             | 30          | 48          | 81          | 70          |
| 6       | District Jail, Karimganj          | 154                         | 154         | 154         | 185         | 185         | 265                          | 183         | 194         | 194         | 192         | 111            | 29          | 40          | 9           | 7           |
| 7       | District Jail, North Lakhimpur    | 202                         | 202         | 202         | 202         | 202         | 269                          | 291         | 274         | 253         | 240         | 67             | 89          | 72          | 51          | 38          |
| 8       | District Jail, Sibsagar           | 300                         | 300         | 300         | 300         | 400         | 507                          | 513         | 539         | 535         | 464         | 207            | 213         | 239         | 235         | 64          |
| 9       | District Jail, Golaghat           | 198                         | 198         | 198         | 248         | 248         | 297                          | 312         | 394         | 399         | 455         | 99             | 114         | 196         | 151         | 207         |
| 10      | District Jail, Abhayapuri         | 50                          | 50          | 50          | 50          | 50          | 104                          | 81          | 114         | 122         | 142         | 54             | 31          | 64          | 72          | 92          |
| 11      | District Jail, Diphu              | 260                         | 260         | 260         | 260         | 260         | 425                          | 432         | 515         | 558         | 417         | 165            | 172         | 255         | 298         | 157         |
| 12      | District Jail, Hamren             | 40                          | 40          | 40          | 40          | 40          | 15                           | 40          | 41          | 82          | 68          | -25            | 0           | 1           | 42          | 28          |
| 13      | District Jail, Biswanath chariali | 94                          | 94          | 94          | 94          | 94          | 217                          | 266         | 157         | 186         | 151         | 123            | 172         | 63          | 92          | 57          |
| 14      | District Jail, Dhemaji            | 130                         | 130         | 130         | 130         | 130         | 183                          | 208         | 147         | 163         | 142         | 53             | 78          | 17          | 33          | 12          |
| 15      | District Jail, Tinsukia           | 375                         | 375         | 375         | 375         | 375         | 431                          | 381         | 414         | 446         | 450         | 56             | 6           | 39          | 71          | 75          |
| 16      | District Jail, Udalguri           | 0                           | 0           | 127         | 127         | 127         | 0                            | 0           | 169         | 188         | 232         | 0              | 0           | 42          | 61          | 105         |
| 17      | District Jail, Mongoldoi          | 172                         | 172         | 172         | 172         | 172         | 308                          | 363         | 189         | 203         | 193         | 136            | 191         | 17          | 31          | 21          |
| 18      | Sub-Jail, Haflong                 | 32                          | 32          | 32          | 32          | 32          | 99                           | 69          | 52          | 57          | 71          | 67             | 37          | 20          | 25          | 39          |
|         | <b>Total</b>                      | <b>2928</b>                 | <b>2928</b> | <b>3055</b> | <b>3136</b> | <b>3236</b> | <b>4313</b>                  | <b>4416</b> | <b>4435</b> | <b>4764</b> | <b>4601</b> | <b>1385</b>    | <b>1488</b> | <b>1380</b> | <b>1628</b> | <b>1365</b> |
|         | <i>Percentage of overcrowding</i> |                             |             |             |             |             |                              |             |             |             |             | <b>47</b>      | <b>51</b>   | <b>45</b>   | <b>52</b>   | <b>42</b>   |



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| Sl no. | B. Name of under populated Jails | Actual strength as on March |             |             |             |             | Inmates position as on March |             |             |             |             | Under population/ Excess (+) |             |            |            |             |
|--------|----------------------------------|-----------------------------|-------------|-------------|-------------|-------------|------------------------------|-------------|-------------|-------------|-------------|------------------------------|-------------|------------|------------|-------------|
|        |                                  | 2012                        | 2013        | 2014        | 2015        | 2016        | 2012                         | 2013        | 2014        | 2015        | 2016        | 2012                         | 2013        | 2014       | 2015       | 2016        |
| 1      | Central Jail, Guwahati           | 507                         | 1000        | 1000        | 1000        | 1000        | 900                          | 901         | 932         | 1110        | 968         | +393                         | 99          | 68         | +110       | 32          |
| 2      | Central Jail, Tezpur             | 747                         | 747         | 747         | 747         | 747         | 429                          | 431         | 402         | 408         | 384         | 318                          | 316         | 345        | 339        | 363         |
| 3      | Central Jail, Dibrugarh          | 680                         | 680         | 680         | 680         | 680         | 697                          | 563         | 577         | 544         | 535         | +17                          | 117         | 103        | 136        | 145         |
| 4      | Central Jail, Jorhat             | 670                         | 670         | 670         | 670         | 670         | 469                          | 508         | 468         | 450         | 439         | 201                          | 162         | 202        | 220        | 231         |
| 5      | Central Jail, Nagaon             | 424                         | 424         | 424         | 424         | 424         | 293                          | 400         | 422         | 418         | 457         | 131                          | 24          | 2          | 6          | +33         |
| 6      | District Jail, Dhubri            | 221                         | 221         | 221         | 221         | 221         | 249                          | 219         | 219         | 201         | 237         | +28                          | 2           | 2          | 20         | +16         |
| 7      | District Jail, Majuli            | 55                          | 55          | 55          | 55          | 55          | 21                           | 20          | 16          | 11          | 18          | 34                           | 35          | 39         | 44         | 37          |
| 8      | District Jail, Morigaon          | 252                         | 252         | 252         | 252         | 252         | 186                          | 195         | 282         | 236         | 243         | 66                           | 57          | -30        | 16         | 9           |
| 9      | District Jail, Sonari            | 50                          | 50          | 50          | 50          | 50          | 26                           | 26          | 19          | 38          | 38          | 24                           | 24          | 31         | 12         | 12          |
| 10     | District Jail, Sadiya            | 50                          | 50          | 50          | 50          | 50          | 19                           | 31          | 26          | 35          | 25          | 31                           | 19          | 24         | 15         | 25          |
| 11     | Special Jail, Nagaon             | 372                         | 372         | 372         | 372         | 372         | 201                          | 185         | 267         | 243         | 200         | 171                          | 187         | 105        | 129        | 172         |
| 12     | Open Air Jail Jorhat             | 100                         | 100         | 100         | 100         | 100         | 25                           | 31          | 27          | 27          | 25          | 75                           | 69          | 73         | 73         | 75          |
|        | <b>Total</b>                     | <b>4128</b>                 | <b>4621</b> | <b>4621</b> | <b>4621</b> | <b>4621</b> | <b>3515</b>                  | <b>3510</b> | <b>3657</b> | <b>3721</b> | <b>3569</b> | <b>613</b>                   | <b>1111</b> | <b>964</b> | <b>900</b> | <b>1052</b> |

*Source: Departmental records*

## Appendix - 3.5

(Reference: Paragraph: 3.2.12.1)

## Ratio of inmates to superficial area and air space

| Sl. No.      | Name of jails                     | Original superficial area for each person | Original content of air space for each person | Average inmates per year | Number of inmates as on March 2016 | On an average  |   | Ratio of  |  |
|--------------|-----------------------------------|---|---|--------------------------|------------------------------------|--|---|---|--|
|              |                                   |   |   |                          |                                    | Superficial area available each year for each inmates (excluding condemn room) | Air space available each year for each inmates (excluding condemn room) | Superficial area to inmates as on March 2016 (excluding condemn room) | Air space to inmates as on March 2016 (excluding condemn room) |
|              |                                   | (in square feet)                          | (in cubic feet)                               |                          |                                    | (in square feet)   | (in cubic feet)   | (in square feet)  | (in cubic feet)  |
| 1            | Central Jail, Guwahati            | 23  | 281   | 962                      | 968                                | 24   | 292   | 24  | 290  |
| 2            | Central Jail, Silchar             | 37  | 436   | 457                      | 504                                | 35   | 415   | 32  | 377  |
| 3            | Central Jail, Dibrugarh           | 43  | 360   | 583                      | 535                                | 32   | 386   | 35  | 421  |
| 4            | Central Jail, Nagaon              | 23  | 251   | 398                      | 457                                | 25   | 268   | 21  | 233  |
| 5            | District Jail, Nalbari            | 48  | 538   | 276                      | 277                                | 27   | 302   | 27  | 301  |
| 6            | District Jail, Barpeta            | 41  | 490   | 300                      | 350                                | 26   | 326   | 22  | 279  |
| 7            | District Jail, Biswanath Chariali | 60  | 593   | 195                      | 151                                | 29   | 286   | 37  | 369  |
| 8            | District Jail, Hailakandi         | 39  | 455   | 110                      | 128                                | 20   | 240   | 17  | 206  |
| 9            | District Jail, North Lakhimpur    | 32  | 371   | 265                      | 240                                | 25   | 283   | 27  | 312  |
| 10           | District Jail, Abhayapuri         | 55  | 558   | 113                      | 142                                | 24   | 247   | 19  | 196  |
| 11           | District Jail, Diphu              | 30  | 313   | 469                      | 417                                | 14   | 160   | 16  | 180  |
| 12           | District Jail, Hamren             | 45  | 494   | 49                       | 68                                 | 37   | 404   | 26  | 291  |
| 13           | District Jail, Sibsagar           | 26  | 298   | 512                      | 464                                | 20   | 233   | 22  | 257  |
| 14           | District Jail, Udalguri           | 18  | 294   | 118                      | 232                                | 20   | 317   | 10  | 161  |
| 15           | District Jail, Mongoldoi          | 30  | 319   | 251                      | 193                                | 21   | 219   | 27  | 285  |
| 16           | Sub-Jail, Haflong                 | 44  | 458   | 70                       | 71                                 | 20   | 209   | 20  | 206  |
| 17           | District Jail, Golaghat           | 17  | 190   | 371                      | 455                                | 12   | 127   | 9   | 104  |
| 18           | District Jail, Dhemaji            | 29  | 235   | 169                      | 142                                | 22   | 181   | 27  | 216  |
| <b>Total</b> |                                   |   |   | <b>5668</b>              | <b>5794</b>                        | <b>24</b>  | <b>272</b>  | <b>23</b>   | <b>260</b>   |

*Source: Departmental records**Note: 'Original superficial area' and 'original content of air space' for each person refers to the specifications at the time of planning of the constructions.*

**Appendix – 3.6**

(Reference: Paragraph: 3.2.13.1)

**Average population and shortage/non-availability of sick beds**

| Sl. No                               | Name of Jails                     | Average population during the last five years            | Sick beds required as per norm | Actual sick beds | Non-availability of sick beds |
|--------------------------------------|-----------------------------------|--|--------------------------------|------------------|-------------------------------|
| (1)                                  | (2)                               | (3)  | (4)                            | (5)              | (6)                           |
| <b>Non-availability of sick beds</b> |                                   |  |                                |                  |                               |
| 1                                    | District Jail, Hailakandi         | 110  | 5                              | 0                | 5                             |
| 2                                    | District Jail, Abhayapuri         | 113  | 6                              | 0                | 6                             |
| 3                                    | District Jail, Biswanath chariali | 195  | 10                             | 0                | 10                            |
| 4                                    | District Jail, Sadiya             | 27   | 1                              | 0                | 1                             |
| 5                                    | Sub-Jail, Haflong                 | 70   | 3                              | 0                | 3                             |
| 6                                    | Open Air Jail Jorhat              | 27   | 1                              | 0                | 1                             |
|                                      | <b>Total</b>                      | <b>542</b>   | <b>26</b>                      | <b>0</b>         | <b>26</b>                     |
| <b>Shortage of sick beds</b>         |                                   |  |                                |                  |                               |
| Sl. No                               | Name of Jails                     | Average population of inmates during the last five years | Sick beds required             | Actual sick beds | Shortage of sick beds         |
| 1                                    | Central Jail, Guwahati            | 962  | 48                             | 47               | 1                             |
| 2                                    | Central Jail, Tezpur              | 411  | 21                             | 18               | 3                             |
| 3                                    | Central Jail, Silchar             | 457  | 23                             | 14               | 9                             |
| 4                                    | Central Jail, Dibrugarh           | 583  | 29                             | 22               | 7                             |
| 5                                    | Central Jail, Jorhat              | 467  | 23                             | 10               | 13                            |
| 6                                    | Central Jail, Nagaon              | 398  | 20                             | 10               | 10                            |
| 7                                    | District Jail, Nalbari            | 276  | 14                             | 6                | 8                             |
| 8                                    | District Jail, Barpeta            | 300  | 15                             | 10               | 5                             |
| 9                                    | District Jail, Dhubri             | 225  | 11                             | 10               | 1                             |
| 10                                   | District Jail, Goalpara           | 344  | 17                             | 10               | 7                             |
| 11                                   | District Jail, Karimganj          | 206  | 10                             | 1                | 9                             |
| 12                                   | District Jail, North Lakhimpur    | 265  | 13                             | 11               | 2                             |
| 13                                   | District Jail, Sibsagar           | 512  | 26                             | 11               | 15                            |
| 14                                   | District Jail, Golaghat           | 371  | 19                             | 15               | 4                             |
| 15                                   | District Jail, Diphu              | 469  | 23                             | 10               | 13                            |
| 16                                   | District Jail, Morigaon           | 228  | 11                             | 5                | 6                             |
| 17                                   | District Jail, Tinsukia           | 424  | 21                             | 13               | 8                             |
| 18                                   | Special Jail, Nagaon              | 219  | 11                             | 7                | 4                             |
|                                      | <b>Total</b>                      | <b>7117</b>  | <b>355</b>                     | <b>230</b>       | <b>125</b>                    |

Source: Departmental records

## Appendix - 3.7

(Reference: Paragraph: 3.3.4 (B))

## Details of inadmissible works carried out under ATDF

| Sl. No.      | Year    | Division                             | Name of the work/scheme  | AA             | Amount         | Vr. No. & Date                        | Remarks   |
|--------------|---------|--------------------------------------|--|----------------|----------------|---------------------------------------|---|
|              |         |                                      |  | Amount         | Paid           |                                       |   |
| 1            | 2       | 3                                    | 4  | ₹ in lakh      |                | 7                                     | 8   |
|              |         |                                      |  | 5              | 6              |                                       |   |
| 1            | 2011-12 | PWD(RR),<br>Kaliabor, Nagaon         | Repair & Rehabilitation of Boroma to Magurmari Road  | 64.40          | 64.37          | 1<br>dt. 04.10.13                     | The Detailed Project Report was silent about trade and commerce. The work had been taken up due to normal wear and tear and general maintenance.  |
| 2            | 2011-12 | PWD(RR), Jorhat                      | Repair & Rehabilitation of Bezgaon to NH-37 via Horuhuj road   | 99.98          | 94.84          | 102<br>dt. 04.10.13                   | The road would connect the Ayurvedic Research Institute, which is situated in a solitary area, surrounded by tea gardens.   |
| 3            | 2009-10 | -do-                                 | Repair & Rehabilitation of RCC Bridge No .5/1 on Bogargaon Kuhum Grant Road (Gr.1&2)   | 105.00         | 99.49          | FF/59<br>dt.21.03.15                  | The work had been taken up to facilitate the road communication to this flood affected area and also to provide accessibility to the locality.  |
| 4            | 2013-14 | PWD(RR),<br>Kokrajhar                | Restoration of road from Haloadal to Laoripara Road  | 99.01          | 99.01          | 10<br>dt. 10.09.14                    | Originally, the work was taken up under the Head of Account-3054-Capital outlay on Roads and Bridges and thereafter the work was taken up from the Head of Account-2052 (025)-Trade and Commerce.   |
| 5            | 2012-13 | PWD(RR),<br>Rangia,<br>Kamrup(R)     | Repair & Rehabilitation of connecting road from Haradutta via Bardaisuburi to Bagal's Road                                     | 47.34          | 47.29          | FF/63<br>dt. 05.01.15                 | The work had been taken up to facilitate road communication to educational institutions and a few health care centers.  |
| 6            | 2010-11 | PWD State Rd.<br>Division,<br>Jorhat | Construction of R.C.C Arch Bridge (No.4/2) over river Bhogdoi on A.T. Road. Jorhat including approach Road and sub-way bridge. | 788.44         | 743.77         | 6<br>dt. 27.02.15                     | The work had been taken up to connect the rich heritage sites around Jorhat town.   |
| 7            | 2011-12 | PWD Rd.<br>Division,<br>Guwahati     | Repair & Rehabilitation of Agg Gumi Hatipara Road  | 100.00         | 99.98          | FRA/II/185<br>dt. 12.12.12            | The work has been taken up to facilitate the road communication to this flood affected area and also to provide accessibility to the locality.  |
| 8            | 2012-13 | PWD Rd.<br>Division,<br>Guwahati     | Repair & Rehabilitation of Diversion of NH37 to Boragaon Chariali via Paschim Boragaon & its RHS bye lane No. 1                | 195.33         | 195.31         | RF/65<br>dt. 07.03.14                 | The road was a by-pass connecting to NH 37 but not directly related to trade and commerce   |
| 9            | 2011-12 | PWD Rd.<br>Division                  | Repair & Rehabilitation of Assam Engineering College approach road   | 204.72         | 197.21         | RF/2 <sup>ND</sup> /52<br>dt 24.02.14 | The work had been taken up to facilitate road communication to educational institutions.  |
| 10           | 2012-13 | PWD RR.<br>Division                  | Repair & Rehabilitation of Haiborgaon Sensuwa Muamari Kubebejia Road   | 167.81         | 163.30         | 1<br>dt. 06.06.15                     | The road connects 5-8 villages with the district Headquarters but was not directly related to trade and commerce.   |
| 11           | 2011-12 | PWD RR.<br>Division                  | Improvement of Chutia Gaon-Nonoi Diversion road  | 40.00          | 38.49          | 2<br>dt. 10.03.14                     | The work had been taken up to facilitate road communication to educational institutions.  |
| 12           | 2012-13 | Ghy City Rd.<br>Division.            | Repair and Rehabilitation of Guwahati Garbhanga Road   | 633.00         | 326.80         | NA<br>dt. 28.03.16                    | Originally, the work was taken up under the Head of /Account- 3054-Capital outlay on Roads and Bridges and thereafter the work was taken up from the Head of Account-2052 (025) Trade and Commerce. |
| <b>Total</b> |         |                                      |  | <b>2545.03</b> | <b>2169.86</b> |                                       |   |

Source: Departmental records.

**Appendix – 3.8**

(Reference to paragraph 3.4.1)

**Works executed by Construction Committees against which contractor's profit was not deducted while releasing the payment**

(₹ in lakh)

| Sl. No.          | Name of the office | Name of scheme | Year    | Name of works   | Estimated cost of works as per APWD SOR including 10 per cent contractor's profit (CP)   | Payment made  | 10 per cent CP not deducted |      |
|------------------|--------------------|----------------|---------|---|--|---------------|-----------------------------|------|
| 1                | 2                  | 3              | 4       | 5   | 6  | 7             | 8                           |      |
| 1.               | DC, Lakhimpur      | UNTIED         | 2014-15 | Infrastructure Development of Fatehpur SU Academy High School                                 | 25.00  | 25.00         | 2.50                        |      |
| 2.               |                    |                | 2014-15 | Construction of Sankar Kala Kristi Bikash Kendra Bhavan at Sanatan Gaon, Lakhimpur            | 15.00  | 15.00         | 1.50                        |      |
| 3.               |                    |                | 2014-15 | Construction of road from Bagh Gaon LP School to Kowpatoni via Nilobari                       | 15.00  | 15.00         | 1.50                        |      |
| 4.               |                    |                | 2014-15 | Improvement of road from Tikirai E&D to Borola Ali road                                       | 15.00  | 15.00         | 1.50                        |      |
| 5.               |                    |                | 2014-15 | Construction of road at Rajachuburi Path  | 10.00  | 10.00         | 1.00                        |      |
| 6.               |                    |                | 2014-15 | Construction of road from Mornoi PWD Tiniali to Menton Ghat                                   | 15.00  | 15.00         | 1.50                        |      |
| 7.               |                    |                | 2013-14 | Construction of road from Borpatia Tiniali to Bahaniati via Birason Bori                      | 9.94   | 9.94          | 0.99                        |      |
| 8.               |                    |                | 2013-14 | Construction of Gorkha Sanskriti and Kala Bhawan at Harmoti                                   | 15.00  | 15.00         | 1.50                        |      |
| 9.               |                    |                | 2013-14 | Construction of Market Shed at Fatehpur Tiniali under Pabha Gaon Panchayat                    | 10.00  | 10.00         | 1.00                        |      |
| 10.              |                    |                | 2013-14 | Construction of road from Rampur Chapori to Krishnapur  | 30.00  | 30.00         | 3.00                        |      |
| <b>Sub-total</b> |                    |                |         |   | <b>159.94</b>  | <b>159.94</b> | <b>15.99</b>                |      |
| 11.              |                    | MPLAD          |         | 2012-13   | Construction of Waiting Shed near Bahpati ground at Uttar Telahi G.P., Telahi Block from MP(R/S) Fund- Sri Birendra Prasad Baishya | 2.50          | 2.50                        | 0.25 |
| 12.              |                    |                |         | 2013-14   | Construction of Community Hall at village Kachikpota from MP(R/S) Fund- Sri Biswajit Daimari                                       | 7.00          | 7.00                        | 0.70 |
| 13.              |                    |                |         | 2011-12   | Construction of Class Room of Rajgarh Junior College at Rajgarh, Bihupuria from MP(R/S) Fund- Sri Biswajit Daimari                 | 10.00         | 10.00                       | 1.00 |
| 14.              | 2013-14            |                |         | Re-construction of School building of Model School, Dhakuakhana from MP(R/S) Fund- M.M. Singh | 20.00  | 20.00         | 2.00                        |      |
| <b>Sub-total</b> |                    |                |         |   | <b>39.50</b>   | <b>39.50</b>  | <b>3.95</b>                 |      |

| 1                | 2              | 3      | 4       | 5  | 6             | 7             | 8            |
|------------------|----------------|--------|---------|--|---------------|---------------|--------------|
| 15.              | DC,<br>Barpeta | UNTIED | 2012-13 | Land Development of Barpeta Girls College by providing earth in pond   | 45.00         | 45.00         | 4.50         |
| 16.              |                |        | 2013-14 | Land Development at Kendriya Vidhyalaya, Barpeta   | 50.00         | 50.00         | 5.00         |
| 17.              |                |        | 2013-14 | Construction of brick boundary wall with grill over stone masonry retaining wall at Millenium Park near DC Office, Barpeta | 35.00         | 35.00         | 3.50         |
| 18.              |                |        | 2013-14 | Improvement of road from Bhabanipur-Barpeta PWD Road to NH-31 via Pachimhati   | 33.50         | 33.50         | 3.35         |
| <b>Sub-total</b> |                |        |         |  | <b>163.50</b> | <b>163.50</b> | <b>16.35</b> |
| 19.              | DC, Dhemaji    | BADP   | 2012-13 | Construction of RCC Culvert at Pub-Subahi over Silajan Siga.   | 30.00         | 30.00         | 3.00         |
| 20.              |                |        | 2012-13 | Construction of road from Mohoricamp Tinali NEC PWD road to Kachutali Via saphhic Bazar with B/T culvert                   | 7.00          | 7.00          | 0.70         |
| 21.              |                |        | 2012-13 | Construction of road from Dhunguri Tinali to Tarajan Bazar   | 8.00          | 8.00          | 0.80         |
| 22.              |                |        | 2012-13 | Construction of road from PMGSY road to Bogipung tinali to Homibasti with one BT culvert                                   | 7.00          | 7.00          | 0.70         |
| 23.              |                |        | 2012-13 | Repairing of Barrack and improvement of connecting road of Galipather BOP  | 20.00         | 20.00         | 2.00         |
| 24.              |                |        | 2012-13 | Repairing of Barrack and improvement of connecting road of Rajakhana BOP   | 20.00         | 20.00         | 2.00         |
| 25.              |                |        | 2012-13 | Construction of Likabali BOP   | 20.00         | 20.00         | 2.00         |
| 26.              |                |        | 2013-14 | Construction of Road from Hatipara to adikolia   | 9.00          | 9.00          | 0.90         |
| 27.              |                |        | 2013-14 | Improvement of Road from Dubia Goan Tinaly to Dhanani Basti Via Gohpuria   | 8.00          | 8.00          | 0.80         |
| 28.              |                |        | 2013-14 | Construction of Road from Balisuri Sainakhi Mandir to Jiadhhal River   | 5.00          | 5.00          | 0.50         |
| 29.              |                |        | 2013-14 | Construction of road from Baruah Chariali to Borajan   | 8.00          | 8.00          | 0.80         |
| 30.              |                |        | 2013-14 | Construction of road from NH-52 to Rajakhana BOP with one RCC Culvert  | 8.00          | 8.00          | 0.80         |
| 31.              |                |        | --      | Construction for road from No.2 khanamukh to MES Bazar   | 14.00         | 14.00         | 1.40         |
| 32.              |                |        | 2013-14 | Repair and sand gravelling of road from laimekhuri market to No.1 Milonpur gaon.   | 14.00         | 14.00         | 1.40         |
| 33.              |                |        | 2013-14 | Construction of community Hall at Moderguri Kalita Gaon  | 8.00          | 8.00          | 0.80         |
| <b>Sub-total</b> |                |        |         |  | <b>186.00</b> | <b>186.00</b> | <b>18.60</b> |
| 34.              | DC,<br>Dhemaji | UNTIED | 2012-13 | Construction of road from Ujani Nilakh to via Sundarpur Ranganadi  | 20.00         | 20.00         | 2.00         |
| 35.              |                |        | 2013-14 | Construction of Community Hall Near Sri Sri Tameswari Ai Than  | 4.00          | 4.00          | 0.40         |
| 36.              |                |        | 2013-14 | Construction of road from Hatijan to Missingpur Chariali   | 15.00         | 15.00         | 1.50         |
| <b>Sub-total</b> |                |        |         |  | <b>39.00</b>  | <b>39.00</b>  | <b>3.90</b>  |

| 1                  | 2                 | 3      | 4       | 5  | 6              | 7              | 8             |
|--------------------|-------------------|--------|---------|--|----------------|----------------|---------------|
| 37.                | DC,<br>Hailakandi | BADP   | 2012-13 | Construction of boundary wall with heavy duty iron gate/RCC slab culvert of Ramnathpur Police Station at Hailakandi. | 19.63          | 19.63          | 1.96          |
| 38.                |                   |        | 2008-09 | Construction of Gharmura community Hall near Mizo Basti  | 15.00          | 15.00          | 1.50          |
| 39.                |                   |        | 2009-10 | Improvement of Katlicherra Dullavcherra road (Phase –I)  | 35.45          | 35.45          | 3.55          |
| 40.                |                   |        | 2009-10 | Improvement of Katlicherra Dullavcherra road (Phase –II)   | 39.55          | 39.55          | 3.96          |
| 41.                |                   |        | 2009-10 | Improvement of 58 <sup>th</sup> Km of NH-154 to Aloicherra via Niskar  | 33.55          | 33.55          | 3.35          |
| <b>Sub-total</b>   |                   |        |         |  | <b>143.18</b>  | <b>143.18</b>  | <b>14.32</b>  |
| 42.                | DC,<br>Nalbari    | UNTIED | 2008-09 | Development of Hari Mandir Complex at Nalbari  | 25.00          | 25.00          | 2.50          |
| 43.                |                   |        | 2009-10 | Infrastructure development of Hari Mandir, Nalbari   | 25.00          | 25.00          | 2.50          |
| <b>Sub-total</b>   |                   |        |         |  | <b>50.00</b>   | <b>50.00</b>   | <b>5.00</b>   |
| 44.                | DC, Goalpara      | BADP   | 2011-12 | Construction of Borpathar to Meghalaya road  | 10.00          | 10.00          | 1.00          |
| 45.                |                   |        | 2011-12 | Construction of road from Bamundiba to Joyramkuchi   | 11.00          | 11.00          | 1.10          |
| 46.                |                   |        | 2012-13 | Construction/Improvement of the border village road from Ketekibari to Darongiri under Balijana Dev. Block           | 10.00          | 10.00          | 1.00          |
| 47.                |                   |        | 2012-13 | Construction of road from Moriompur to Bardamal village road   | 15.00          | 15.00          | 1.50          |
| 48.                |                   |        | 2012-13 | Construction of road from Baida to Kurum road  | 18.00          | 18.00          | 1.80          |
| 49.                |                   |        | 2012-13 | Construction of road from Jogijhar to Simlabari Bazar via Akla Salbari with Earth Work GWC alongwith 3 culverts      | 10.00          | 10.00          | 1.00          |
| <b>Sub-total</b>   |                   |        |         |  | <b>74.00</b>   | <b>74.00</b>   | <b>7.40</b>   |
| 50.                | DC, Goalpara      | UNTIED | 2011-12 | Construction of road from Barodakri to Khongkhal   | 51.92          | 51.92          | 5.19          |
| 51.                |                   |        | 2012-13 | Improvement of road from Paharsingpara Natun Bazar to Choutara Masjid  | 30.00          | 30.00          | 3.00          |
| 52.                |                   |        | 2012-13 | Repairing/Improvement of Bakaitary H.S. School to Karipara, Bakaitary  | 46.87          | 46.87          | 4.69          |
| 53.                |                   |        | 2013-14 | Construction of road from NH-37 via Banipara to Dighali Tangabari (Earth work GSB)                                   | 49.00          | 49.00          | 4.90          |
| 54.                |                   |        | 2013-14 | Construction of Dhupdhara Adugiri road to Kalitapara (Earth work GSB)  | 50.00          | 50.00          | 5.00          |
| <b>Sub-total</b>   |                   |        |         |  | <b>227.79</b>  | <b>227.79</b>  | <b>22.78</b>  |
| <b>Grand Total</b> |                   |        |         |  | <b>1082.91</b> | <b>1082.91</b> | <b>108.29</b> |

Source: Departmental records.



## Appendix – 3.9

(Reference to paragraph 3.4.2)

## Statement showing fictitious payment made for transport of soil

| Sl. No. | Name of works  | Sanction No. & date                           | Executing Agency | Expenditure incurred ₹ in lakh (Date of payment) | Mode of transportation as per departmental records | Status of vehicle as per record of DTO | Name of DTO |
|---------|--|---|------------------|--|--|--|-------------|
| 1       | 2  | 3   | 4                | 5  | 6  | 7                                      | 8           |
| 1       | Improvement of road starting from SalimUddin's house to MoinaBibi's house at Kuchila, Chebra in Borbond GP   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.52<br>(02/2014)                                | Truck No.<br>AS-24/6699                            | LMV Car                                | Hailakandi  |
|         |  |   |                  | 0.30<br>(08/2014)                                | Truck No<br>AS-24B/4946                            | Not Registered                         |             |
| 2       | Construction of village road starting from the house of Khairul Islam Barbhuiya upto Irrigation at Village Borbond                                       | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.15<br>(02/2014)                                | Truck No<br>AS-24/3366                             | M/Van                                  | Hailakandi  |
| 3       | Improvement of Paikan-Borbond road to Katakhal river at Khajurlane in Kuchila-Borbond GP   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 2.01<br>(02/2014)                                | Truck No.<br>AS-24/6098                            | M/Cycle                                | Hailakandi  |
| 4       | Construction of road starting from Katakhal river to Riaz Ali's house at Kuchila, Chebra in Borband GP   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.35<br>(02/2014)                                | Truck No.<br>AS-24/3094                            | M/Cycle                                | Hailakandi  |
| 5       | Improvement of village road starting from Kamrul Islam's house to Bonopolly LP School at DakhinSebra in Borbond GP                                       | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 2.01<br>(02/2014)                                | Truck No.<br>AS-24/3366                            | M/Van                                  | Hailakandi  |
| 6       | Improvement of NRP road starting from Kausar Ahmed Tapadar's house to BhabanipurKunagaonTukMaszid  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.26<br>(02/2014)                                | Truck No.<br>AS-24 B/7883                          | Not Registered                         | Hailakandi  |
| 7       | Improvement of road starting from NH to Anwar Hussain's house near Petrol Pump at AinakhalTimukha in Hailakandi  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.15<br>(02/2014)                                | Truck No.<br>AS-24/6630                            | M/Cycle                                | Hailakandi  |
| 8       | Improvement of road starting from NH road to NF Railway line near the house of SalimUddinBarbhuiya at Chandrapur GP                                      | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.63<br>(02/2014)                                | Truck No.<br>AS-24/3094                            | LMV<br>(INDICA)                        | Hailakandi  |
|         |  |   |                  | 0.20<br>(08/2014)                                | Truck No.<br>AS-24/7870                            | Ambulance                              |             |
| 9       | Improvement of road starting from Dhaleswar river to N.H. Road at PaschimKittarbond, Monacherra.   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.35<br>(NIL)                                    | Truck No.<br>AS-24/9049                            | M/Cycle                                | Hailakandi  |
| 10      | Construction of road starting from Nirmalendu Das house at Rowerpar PWD to Chinmoy Das house at Chandrapur GP  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.34<br>(03/2014)                                | Truck No.<br>AS-24B/2672                           | Not Registered                         | Hailakandi  |
| 11      | Improvement of road starting from Aenakhal Bazar to the side of Sitola Bari near the house of Ruhul Islam Mazumder at PaschimKittarbondPt.I, Aenakhal GP | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 0.64<br>(03/2014)                                | Truck No.<br>AS-24B/7894                           | Not Registered                         | Hailakandi  |
| 12      | Improvement of village path starting from Latakandi PWD road to Singala office ghar at Village Singala under Aynakhal GP                                 | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala        | 2.01<br>(03/2014)                                | Truck No.<br>AS-24C/5883                           | Not Registered                         | Hailakandi  |

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2016**

| 1            | 2  | 3   | 4         | 5                 | 6                        | 7              | 8          |
|--------------|--|---|-----------|-------------------|--------------------------|----------------|------------|
| 13           | Improvement of road starting from NH Road to Gautam Bridge at Nischintapur GP  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.64<br>(03/2014) | Truck No.<br>AS-01C/4797 | Not Registered | Hailakandi |
| 14           | Water drainage pipe line at Bowarghat Bazar & Improvement of Bazar approach (Under MLAAD-2012-13)  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.24<br>(03/2014) | Truck No.<br>AS-24C/8082 | Not Registered | Hailakandi |
| 15           | Construction of Playground road starting from E&D Uttar Jashnabad via Bali Singh's house to Uttar Jashnabadplay ground at Uttar Jashnabad Pt.-II   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.33<br>(03/2014) | Truck No.<br>AS-24B/6429 | Not Registered | Hailakandi |
| 16           | Improvement of Village road starting from HailakandiLala PWD Road near the house of FakarUddinBarbhuiya upto Railway line via the house of Rahim UddinBarbhuiya with earth filling & sand gravelling at Bowarghat. | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.33<br>(03/2014) | Truck No.<br>AS-24C/7778 | Not Registered | Hailakandi |
| 17           | Construction of road with sand gravelling starting from NH-154 to Railway line near the house of TafazulAlamBarbhuiya at ChandrapurPt-II   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.32<br>(03/2014) | Truck No.<br>AS-24B/4050 | Not Registered | Hailakandi |
| 18           | Improvement of Village path starting from Amala PWD road to GajjurRahman Master's house at RajyeswarpurPt-III.   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.22<br>(03/2014) | Truck No.<br>AS-24B/7267 | Not Registered | Hailakandi |
| 19           | Construction of Bund cum road starting from Janamangal LP School to Tuta Mia's house at Kuchila Grant, Borbond GP  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.94<br>(03/2014) | Truck No.<br>AS-24B/5889 | Not Registered | Hailakandi |
| 20           | Construction of Mini Culvert and Path Improvement near Lakhinagar new PHE Scheme   | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.16<br>(08/2014) | Truck No.<br>AS-24C/3993 | Auto Rickshaw  | Hailakandi |
| 21           | Improvement of road starting from Monacherra-Gudamghat road upto the house of MU Mazarbhuiya via J Master at Chandrapur  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.22<br>(07/2014) | Truck No.<br>AS-24/4243  | LMV Car        | Hailakandi |
|              |  |   |           | 0.22<br>(07/2014) | Truck No.<br>AS-24/4846  | M/Cycle        |            |
|              |  |   |           | 0.71<br>(09/2014) | Truck No.<br>AS-24/8089  | Auto Rickshaw  |            |
|              |  |   |           | 0.86<br>(09/2014) | Truck No.<br>AS-24/4465  | M/Van          |            |
|              |  |   |           | 0.66<br>(09/2014) | Truck No.<br>AS-24/1213  | M/Van          |            |
| 22           | Improvement of Village path by earth work starting from the house of Mafur Ali up to Power Grid line at NischintapurPt-II  | HDCP.26/MLA/LA-6/2012-13/92-93 dt. 10-01-2014 | BDO, Lala | 0.51<br>(01/2015) | Truck No.<br>AS-24A/5099 | M/Cycle        | Hailakandi |
| <b>Total</b> |  |   |           | <b>16.28</b>      |                          |                |            |

Source: Departmental records

**Payments:**

2013-14: ₹12.44 lakh

2014-15: ₹ 3.84 lakh

**Total: ₹16.28 lakh**

## ***GLOSSARY OF ABBREVIATIONS***



| <b>Glossary of abbreviations</b> |  |
|----------------------------------|--|
| AAP                              | Annual Action Plan   |
| AC                               | Abstract Contingent  |
| ACR                              | Additional Class Room  |
| ADB                              | Asian Development Bank   |
| ADC                              | Additional Deputy Commissioner                                 |
| AEE                              | Assistant Executive Engineer                                   |
| AET                              | Assam Entry Tax  |
| AFR                              | Assam Financial Rules  |
| AGMC                             | Assam Government Marketing Corporation                         |
| AIA                              | Average Irrigation Area  |
| AIGP                             | Assistant Inspector General of Prison                          |
| AJ                               | Assistant Jailor   |
| AMCH                             | Assam Medical College and Hospital                             |
| AMTRON                           | Assam Electronics Development Corporation Limited              |
| APCCF                            | Additional Principal Chief Conservator of Forest               |
| APDCL                            | Assam Power Distribution Company Limited                       |
| APGCL                            | Assam Power Generation Corporation Limited                     |
| APHCL                            | Assam Police Housing Corporation Limited                       |
| APR                              | Actual Payee Receipt   |
| APSP                             | Assam Preferential Stores Purchase                             |
| APWD                             | Assam Public Works Department                                  |
| ARCFCER                          | Assam Right of Children to Free and Compulsory Education Rules |
| ARTFED                           | Assam Apex Weavers' & Artisans' Cooperative Society Ltd.       |
| ASCL                             | Assam Seed Corporation Limited                                 |
| ASCPCR                           | Assam State Commission for Protection of Child Rights          |
| ASIDC                            | Assam Small Industries Development Corporation                 |
| ASRB                             | Assam State Road Board   |
| ATDF                             | Assam Trade Development Fund                                   |
| ATN                              | Action Taken Note  |
| ATR                              | Action Taken Report  |
| AUIIP                            | Assam Urban Infrastructure Investment Programme                |
| AWP&B                            | Annual Work Plans & Budget                                     |
| B&S                              | Barak Valley and Sixth Schedule Areas                          |
| BAD                              | Border Areas Department  |
| BADP                             | Border Area Development Programme                              |
| BDO                              | Block Development Officer                                      |
| BG                               | Bank Guarantee   |
| BGREI                            | Bringing Green Revolution in Eastern India                     |
| BMC                              | Block Mission Coordinator                                      |
| BOS                              | Battery Operated Sprayer                                       |
| BPL                              | Below Poverty Line   |
| BTAD                             | Bodoland Territorial Area District                             |
| BTC                              | Bodoland Territorial Council                                   |
| BWP&VT                           | Board of Work Programme and Vocational Training                |
| CCTV                             | Closed Circuit Television                                      |
| CD                               | Cross Drainage   |
| CDWH                             | Central Drug Ware House  |
| CEO                              | Chief Executive Officer  |
| CFMTTI                           | Central Farm Machinery Training and Testing Institute          |
| CHD                              | Council Head of Department                                     |
| CN                               | Core Network   |
| CNCPL                            | Comprehensive New Connectivity Priority List                   |
| COT                              | Commissioner of Taxes  |

|           |   |
|-----------|---|
| CST       | Central Sales Tax                               |
| CVC       | Central Vigilance Commission                    |
| CW        | Cause Way                                       |
| CWSN      | Children With Special Need                      |
| DC        | Deputy Commissioner                             |
| DCAD      | Director Char Areas Development                 |
| DCC       | Detailed Countersigned Contingent               |
| DDO       | Drawing and Disbursing Officer                  |
| DEE       | Director of Elementary Education                |
| DEEO      | District Elementary Education Officer           |
| DHS       | Director of Health Services                     |
| DI        | Ductile Iron                                    |
| DIGP      | Deputy Inspector General of Prisons             |
| DISE      | District Information System for Education       |
| DLL       | District Level Laboratory                       |
| DMC       | District Mission Coordinator                    |
| DoA       | Director of Agriculture                         |
| DoHFP     | Directorate of Horticulture and Food Processing |
| DPC       | Departmental Purchase Committee                 |
| DPIU      | District Programme Implementation Unit          |
| DPR       | Detailed Project Report                         |
| DRDA      | District Rural Development Agency               |
| DRRP      | District Rural Roads Plan                       |
| DSW       | Director Social Welfare                         |
| DTO       | District Transport Officer                      |
| DTW       | Deep Tube Well                                  |
| DWSC      | Director Welfare of Schedule Castes             |
| E&D       | Embankment & Drainage                           |
| EE        | Executive Engineer                              |
| ESR       | Elevated Service Reservoir                      |
| FoC       | Fixation of Ceiling                             |
| FOIGS     | Family Oriented Income Generating Scheme        |
| GCC       | General Conditions of Contract                  |
| GDD       | Guwahati Development Department                 |
| GIL       | Gammon India Ltd                                |
| GMC       | Guwahati Municipal Corporation                  |
| GMDA      | Guwahati Metropolitan Development Authority     |
| GoA       | Government of Assam                             |
| GP        | Gram Panchayat                                  |
| HPIU      | Head of Programme Implementation Unit           |
| HTW       | Hand Tube Well                                  |
| HYV       | High Yielding Variety                           |
| ICDC      | Institutional Capacity Development Consultant   |
| IGP       | Inspector General of Prisons                    |
| JICA      | Japan International Cooperation Agency          |
| JNNURM    | Jawaharlal Nehru National Urban Renewal Mission |
| JPV       | Joint Physical Verification                     |
| Jt. DHS   | Joint Director of Health Services               |
| KAAC      | Karbi Anglong Autonomous Council                |
| KCH       | Kanaklata Civil Hospital                        |
| LoA       | Letter of Acceptance                            |
| LP        | Lower Primary                                   |
| LPG       | Liquefied Petroleum Gas                         |
| M/o DoNER | Ministry of Development of North Eastern Region |

|            |  |
|------------|--|
| MCP        | Maintenance Contract Period                                  |
| MD         | Mission Director   |
| MDWS       | Ministry of Drinking Water and Sanitation                    |
| MGD        | Million Gallons Per Day                                      |
| MLAADS     | Member of Legislative Assembly Area Development Scheme       |
| MLD        | Million Litres Per Day                                       |
| MMC        | Madrasa Management Committee                                 |
| MoRD       | Ministry of Rural Development                                |
| MoU        | Memorandum of Understanding                                  |
| MoUD       | Ministry of Urban Development                                |
| MPLAD      | Member of Parliament Local Areas Development                 |
| MPM        | Model Prison Manual  |
| MPR        | Monthly Progress Report                                      |
| MRP        | Maximum Retail Price   |
| MS         | Member Secretary   |
| MS         | Mild Steel   |
| MW         | Mega Watt  |
| NAEP       | National Agricultural Extension Programme                    |
| NBSS & LUP | National Bureau of Soil Survey and Land Utilisation Planning |
| NCHAC      | North Cachar Hills Autonomous Council                        |
| NCRB       | National Crime Research Bureau                               |
| NCTE       | National Council for Teacher Education                       |
| NEEPCO     | North Eastern Electric Power Corporation Limited             |
| NER        | North Eastern Region   |
| NFSM       | National Food Security Mission                               |
| NH         | National Highway   |
| NHAI       | National Highways Authority of India                         |
| NIT        | Notice Inviting Tenders                                      |
| NLCPR      | Non-Lapsable Central Pool of Resources                       |
| NQM        | National Quality Monitor                                     |
| NRDWP      | National Rural Drinking Water Programme                      |
| NRRDA      | National Rural Roads Development Agency                      |
| NSB        | New School Building  |
| NSC        | National Seed Corporation                                    |
| OM         | Office Memorandum/Operations Manual                          |
| OMMS       | Online Management and Monitoring System                      |
| OoSC       | Out of School Children                                       |
| P&RD       | Panchayat & Rural Development                                |
| PCI        | Pavement Condition Index                                     |
| PDB        | Prison Development Board                                     |
| PHC        | Primary Health Centre  |
| PHED       | Public Health Engineering Department                         |
| PIA        | Project Implementation Agency                                |
| PIU        | Project Implementing Unit/Programme Implementation Unit      |
| PMAGY      | Pradhan Mantri Adarsh Gram Yojana                            |
| PMC        | Project Management Consultant                                |
| PMGSY      | Pradhan Mantri Gram Sadak Yojana                             |
| PPSWOR     | Probability Proportional to Size Without Replacement         |
| PS         | Performance Security   |
| PST        | Pre-setting Tank   |
| PTR        | Pupil-Teacher Ratio  |
| PWD        | Public Works Department                                      |
| PWSS       | Piped Water Supply Scheme                                    |
| QCM        | Quality Control Mechanism                                    |



|         |  |
|---------|--|
| QCR     | Quality Control Register                           |
| RDTL    | Regional Drug Testing Laboratory                   |
| RG      | Rehabilitation Grant                               |
| RKVY    | Rashtriya Krishi Vikas Yojana                      |
| RM      | Running Metre                                      |
| RTE     | Right of Children to Free and Compulsory Education |
| SAB     | State Advisory Board                               |
| SAD     | State Administrative Department                    |
| SC      | Scheduled Caste                                    |
| SCA     | Special Central Assistance                         |
| SCERT   | State Council of Educational Research and Training |
| SDAO    | Sub-Divisional Agriculture Officer                 |
| SDP     | School Development Plan                            |
| SE      | Superintending Engineer                            |
| SES     | Secular Education Support                          |
| SHG     | Self Help Group                                    |
| SJ      | Superintendent of Jail                             |
| SLSSC   | State Level Scheme Sanctioning Committee           |
| SMCH    | Silchar Medical College and Hospital               |
| SMC     | School Management Committee                        |
| SMSPC   | State Medical Stores Purchase Committee            |
| SQC     | State Quality Coordinator                          |
| SQM     | State Quality Monitor                              |
| SRRDA   | State Rural Roads Development Agency               |
| SRSWOR  | Simple Random Sampling Without Replacement         |
| SSA     | Sarva Siksha Abhiyan                               |
| SSI     | Small Scale Industry                               |
| ST      | Scheduled Tribe                                    |
| STDR    | Short Term Deposit Receipt                         |
| SUGR    | Submerged Underground Reservoir                    |
| TA      | Transport Allowance                                |
| TFN     | Toll Free Number                                   |
| TS      | Technical Sanction                                 |
| UC      | Utilisation Certificate                            |
| U-DISE  | Unified District Information System for Education  |
| ULB     | Urban Local Bodies                                 |
| UP      | Upper Primary                                      |
| UPVC    | Unplasticised Polyvinyl Chloride                   |
| UTP     | Under Trial Prisoner                               |
| UTRC    | Under Trial Review Committee                       |
| WPT&BC  | Welfare of Plain Tribes & Backward Classes         |
| WSS     | Water Supply Scheme                                |
| WTP     | Water Treatment Plant                              |
| XIII-FC | Thirteenth Finance Commission                      |

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