



**Report of the  
Comptroller and Auditor General of India**

**on**

**Social, General and Economic (Non-PSUs) Sectors  
for the year ended 31 March 2014**



**Government of Assam**

*Report No. 1 of 2015*

<b>TABLE OF CONTENTS</b>		
	<b>Paragraph</b>	<b>Page (s)</b>
Preface	-	vii
Executive Summary	-	ix
<b>CHAPTER-I</b>		
<b>SOCIAL SECTOR</b>		
Introduction	1.1	1
Planning and conduct of Audit	1.1.1	1
<b>PERFORMANCE AUDIT</b>		
<b>Public Health Engineering Department</b>		
Performance Audit of "Total Sanitation Campaign/Nirmal Bharat Abhiyan"	1.2	2-32
<b>Social Welfare Department</b>		
Performance Audit of "Integrated Child Development Services" Scheme	1.3	33-94
<b>COMPLIANCE AUDIT</b>		
<b>Elementary Education Department</b>		
Excess payment and loss due to non-levy of interest	1.4.1	95-96
Extra expenditure on procurement	1.4.2	96-98
Extra expenditure	1.4.3	98-99
Irregular expenditure	1.4.4	99-100
Loss to Government	1.4.5	101-102
Payment on fraudulent LTC claims	1.4.6	102-104
<b>Secondary Education Department</b>		
Extra expenditure	1.4.7	104-106
<b>Higher Education Department</b>		
Excess payment	1.4.8	106-107
<b>Health and Family Welfare Department</b>		
Doubtful expenditure	1.4.9	107-110
Idle stock	1.4.10	110-111
Suspected misappropriation	1.4.11	111-112
Suspected misappropriation	1.4.12	112-114
<b>Labour and Employment Department</b>		
Doubtful expenditure	1.4.13	114-115
Loss of interest and inadmissible expenditure	1.4.14	116-117
<b>Panchayat and Rural Development Department</b>		
Doubtful expenditure	1.4.15	117-119
Suspected misappropriation	1.4.16	119-120
Suspected misappropriation	1.4.17	120-122
Unfruitful expenditure	1.4.18	122
Unproductive expenditure	1.4.19	123

<b>Sports and Youth Welfare Department</b>		
Undue financial benefit	1.4.20	124-125
<b>Welfare of Minorities and Development Department</b>		
Wasteful expenditure	1.4.21	125-126
<b>CHAPTER-II</b>		
<b>ECONOMIC SECTOR</b>		
Introduction	2.1	127
Planning and conduct of Audit	2.1.1	127
<b>COMPLIANCE AUDIT</b>		
<b>Irrigation Department</b>		
Wasteful expenditure	2.2.1	127-129
<b>Public Works Department</b>		
Excess expenditure and non-realization of liquidated damage	2.2.2	129-131
Loss to Government	2.2.3	131-132
Loss due to fraudulent bank guarantee	2.2.4	133-134
Unproductive expenditure	2.2.5	134-135
<b>CHAPTER-III</b>		
<b>GENERAL SECTOR</b>		
Introduction	3.1	137
Planning and conduct of Audit	3.1.1	137
<b>PERFORMANCE AUDIT</b>		
Performance Audit of öFunctioning of Police in Assamö	3.2	137-164
<b>COMPLIANCE AUDIT</b>		
<b>General Administration Department</b>		
Avoidable extra expenditure	3.3.1	165-166
Loss to Government	3.3.2	166-167
<b>Revenue and Disaster Management Department</b>		
Unauthorised expenditure	3.3.3	167-168
<b>General</b>	<b>3.4</b>	<b>168-171</b>
Follow up on Audit Reports	3.4.1	168-169
Action taken on recommendations of the PAC	3.4.2	169
Response to audit observations and compliance thereof by senior officials	3.4.3	169-171

<b>APPENDICES</b>			
<b>Appendix Number</b>	<b>Title</b>	<b>Paragraph</b>	<b>Page (s)</b>
Appendix-1.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of Social Sector	1.1	173
Appendix-1.2	Department-wise details of budget provision and expenditure during 2013-14 in respect of Hill areas	1.1	174
Appendix-1.3	Major direct releases by Central Government under Social Sector during 2013-14	1.1	175
Appendix-1.4	Statement showing sanctioned strength (SS), men-in-position (MIP) and status of training	1.2.10.4 (ii)	176
Appendix-1.5	Statement showing details of idle expenditure	1.2.11.8	177
Appendix-1.6	Position of completion of constructions of AWC Buildings out of fund for 2010-11	1.3.4.1(i)	178
Appendix-1.7	Details of shortfall in providing Job Training	1.3.6.2 (a)(i)	179
Appendix-1.8	Details of Refresher Training	1.3.6.2 (a)(ii)	180
Appendix-1.9	Infructuous expenditure on account of recurring expenses paid to AWTCs (run by NGOs) against less no. of days of training than mandated by MWCD, GoI	1.3.6.3	181
Appendix-1.10	Details of expenditure against Administrative charge	1.3.8.3 (c)	182-184
Appendix-1.11	Statement showing the amount of extra expenditure incurred on procurement and supply of Notebooks to AWCs	1.3.9.2(i) (a)	185
Appendix-1.12	Statement showing procurement of Medicated Hand Washing Soap during 2012-13 and 2013-14 under ICDS	1.3.9.2(i) (d)	186
Appendix-1.13	Statement showing excess payment made by the department on procurement of colour pencil box	1.3.9.2 (ii) (b)	187
Appendix-1.14	Statement showing excess expenditure incurred on PSE Kits	1.3.9.2(iii)	188
Appendix-1.15	Non-entry of ICDS materials received during 2009-10 to 2013-14 in Stock and Issue Register by the CDPO	1.3.9.4(i)	189
Appendix-1.16	Non-accountal and non-release of fund being the cost of transportation, fuel and condiment received from NGOs/Suppliers at Barhampur ICDS Project during 2009-14	1.3.10.2 (a)	190
Appendix-1.17	Position of district-wise feeding days under SNP	1.3.10.3	191

Appendix-1.18	Statement showing excess payment and supply of less quantity of foodstuff than norms	1.3.10.7	192
Appendix-1.19	Project-wise distribution of training kits under SABLA	1.3.17.3 (c)	193
Appendix-1.20	Loss of interest on payment of interest free mobilisation advance	1.4.1(B)	194
Appendix-1.21	Details of payment made towards procurement of aids & appliances during 2012-13	1.4.3	195
Appendix-1.22	Details of expenditure incurred for ceremonial distribution of appointment letter to TET teachers	1.4.4	196-197
Appendix-1.23	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sivasagar during August 2010 to August 2013	1.4.5	198-201
Appendix-1.24	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sarupathar during May 2009 to August 2013	1.4.5	202
Appendix-1.25	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Haflong during April 2011 to March 2014	1.4.5	203
Appendix-1.26	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Udalguri during March 2010 to January 2014	1.4.5	204-206
Appendix-1.27	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Tinsukia during May 2010 to June 2013	1.4.5	207-212
Appendix-1.28	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Bilashipara during July 2010 to May 2014	1.4.5	213
Appendix-1.29	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Dibrugarh during May 2009 to October 2013	1.4.5	214
Appendix-1.30	Encashment of Earned Leave in excess over the permissible limit allowed by DEEO, Tinsukia during December 2011 to September 2014	1.4.5	215
Appendix-1.31	Fraudulent drawal of fund by inflating the number of Earned Leave at credit	1.4.5	216-217
Appendix-1.32	Statement showing extra avoidable expenditure due to allowance of item-wise rate	1.4.8	218

Appendix-1.33	Statement showing excess procurement of hospital items	<i>1.4.10</i>	219
Appendix-1.34	List of tools and equipment found non-available during physical verification of store	<i>1.4.13</i>	220-221
Appendix-1.35	Loss of interest	<i>1.4.14</i>	222
Appendix-1.36	Statement showing excess payment towards payment of hiring of wooden beds, mattress, bed sheets, blankets, pillows and pillow cover	<i>1.4.20</i>	223
Appendix-2.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of Economic Sector	2.1	224
Appendix-2.2	Major direct releases by Central Government under Economic Sector during 2013-14	2.1	225
Appendix-3.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of General Sector	3.1	226
Appendix-3.2	Department-wise details of budget provision and expenditure during 2013-14 in respect of other heads	3.1	227
Appendix-3.3	Major direct releases by Central Government under General Sector during 2013-14	3.1	228
Appendix-3.4	Shortage of Residential Buildings of Upper Subordinate (US) and Lower Subordinate (LS) staff	<i>3.2.5.1</i>	229
Appendix-3.5	Details of explosives and ammunition not received by APHQ during 2010-14	<i>3.2.6.2 (iii)</i>	230
Appendix-3.6	Target and procurement of vehicles under MPF during 2009-14 by the APHQ	<i>3.2.14</i>	231
Appendix-3.7	Teeth to tail ratio in the State as on 31 March 2009 and 31 March 2014	<i>3.2.17.2</i>	231
Appendix-3.8	Position of vacancy in different posts in the selected districts	<i>3.2.17.4</i>	232
Appendix-3.9	Position of manpower at test checked police stations (rural) as on March 2014	<i>3.2.17.4</i>	233
Glossary of abbreviations			235-240

## *Preface*

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India.
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 2013-14 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 2013-14 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

This Report contains 32 paragraphs (Social Sector: 21, Economic Sector: 5 and General Sector: 6 including 3 general paragraphs) and three performance audit reports (Social Sector: 2 and General Sector: 1). 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 20 paragraphs included in the Report, no replies were received. The audit findings relating to the draft performance reviews 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 AUDITS

##### 1. *Performance Audit of “Total Sanitation Campaign/Nirmal Bharat Abhiyan”*

*Government of India (GoI) launched the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities and also to provide privacy and dignity to women. CRSP was modified as ‘incentive based demand driven approach’ in 1999 and renamed as Total Sanitation Campaign (TSC), which was subsequently renamed (1 April 2012) as Nirmal Bharat Abhiyan (NBA) with the prime objective of accelerating the sanitation coverage with saturation approach.*

*The performance audit of TSC/NBA covering period 2009-14 was carried out in selected districts, Gram Panchayats and Villages. Implementation of TSC/NBA revealed serious irregularities viz., deficiency in planning, improper fund management, inadequate awareness campaigning through Information Education Communication (IEC) activities, lack of monitoring, supervision and social audit. Besides, instances of idling of expenditure, fraudulent drawal, bogus construction and suspected misappropriation of funds were also noticed.*

(Paragraph 1.2)

##### 2. *Performance Audit of “Integrated Child Development Services” Scheme*

*The Integrated Child Development Services (ICDS) Scheme, launched in 1975 as a Centrally Sponsored Scheme, aims at holistic development of children up to six years of age, adolescent girls and pregnant and lactating mothers by providing a package of services. Apart from this, Government of India (GoI) introduced two more schemes viz., “Kishori Shakti Yojana (KSY)” and “Nutrition Programme for Adolescent Girls (NPAG)” in the years 2000 and 2002 respectively for*



*implementation using ICDS infrastructure. Both the schemes were subsequently merged (2011) as “Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA” for improvement of nutritional and health status of adolescent girls in the age group of 11-18 years including up-gradation of their home based vocational skills and self development.*

*The performance audit of these schemes conducted covering period 2009-14 revealed some significant audit findings like deficiency in planning, shortfall in construction of AWCs and providing basic amenities viz., Safe drinking water facilities, Kitchen, child friendly toilets etc., delay in release and non-utilisation of SNP funds. Besides, instances of suspected misappropriation of funds, misutilisation of SNP foodstuffs, excess/avoidable expenditure, excess payment, blocking of funds etc., were also noticed in Performance Audit.*

**(Paragraph 1.3)**

## COMPLIANCE AUDIT

Non-deduction of Assam General Sales Tax (AGST) by the Education (Elementary) Department from the estimated unit cost resulted in extra expenditure of ₹4.39 crore which was avoidable. In addition, there was loss due to non-levy of interest on payment of Mobilization Advance.

**(Paragraph 1.4.1)**

Injudicious decision of Education (Elementary) Department in procuring different items<sup>1</sup> at higher rates, resulted in excess expenditure of ₹2.26 crore.

**(Paragraph 1.4.2)**

Failure of the Mission Director, Sarba Siksha Abhiyan, Assam in availing the benefit of subsidy in procuring aids and appliances resulted in avoidable expenditure of ₹1.30 crore.

**(Paragraph 1.4.3)**

The Mission Director, Sarba Siksha Abhiyan, Assam incurred an irregular expenditure of ₹5.13 crore on activities not permissible under SSA frame work.

**(Paragraph 1.4.4)**

Deputy Inspectors of Schools<sup>2</sup> and District Elementary Education Officer, Tinsukia incurred inadmissible expenditure of ₹170.81 lakh towards payment of leave encashment exceeding the permissible limit, which included fraudulent drawal of ₹16.17 lakh.

**(Paragraph 1.4.5)**

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<sup>1</sup> Desks and benches and aluminium saucepans.

<sup>2</sup> DISs, Sivasagar, Sarupathar, Haflong, Udalguri, Tinsukia, Bilashipara and Dibrugarh.

Failure of the Education (Elementary) Department /Drawing and Disbursing Officers<sup>3</sup> (DDOs) in exercising necessary checks before releasing payment towards LTC claims led to fraudulent payment of ₹3.59 crore.

**(Paragraph 1.4.6)**

Injudicious decision of procurement of exercise books by the Director of Madrassa Education, Assam at rates higher than the prevailing market rates led to an extra expenditure of ₹1.82 crore.

**(Paragraph 1.4.7)**

The Registrar, Dibrugarh University made excess payment of ₹1.01 crore to the contractor for the construction of Core Building by allowing item-wise rate outside the scope of contract agreement.

**(Paragraph 1.4.8)**

Expenditure of ₹2.04 crore, shown to have been incurred on procurement of surgical items, equipment, furniture, deodorant cum cleaner etc., by Joint Director of Health Services and Senior Medical and Health Officer, Diphu was doubtful for want of receipts and details of utilisation of the material.

**(Paragraph 1.4.9)**

Excess procurement of hospital items worth ₹2.35 crore by Karbi Anglong Autonomous Council and Joint Director of Health Services, Diphu without assessing the actual requirement led to idling of stock of hospital items to that extent.

**(Paragraph 1.4.10)**

The Member Secretary, Assam Building and Other Construction Workers Welfare Board sustained a loss on account of interest of ₹3.75 crore and incurred inadmissible expenditure of ₹99.90 lakh.

**(Paragraph 1.4.14)**

The District Rural Development Agency, Udalguri incurred expenditure of ₹1.27 crore towards procurement of construction material which was doubtful as the agency failed to produce the proof of receipt and utilisation of the material.

**(Paragraph 1.4.15)**

Failure of the District Rural Development Agency (DRDA), Haflong and Blocks concerned to furnish the details of utilisation of the funds amounting to ₹66.35 lakh disbursed through cheque by Project Director, DRDA even after six years of its release, pointed towards misappropriation of the fund.

**(Paragraph 1.4.16)**

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<sup>3</sup> Deputy Inspector of Schools (DIS), Kokrajhar; District Elementary Education Officer, Chirang, Baksa and Udalguri; Inspector of Schools, Chirang and Kokrajhar.

Director, Assam Minorities Development Board incurred an expenditure of ₹63.22 lakh, towards payment to an unrecognized institute disregarding the relevant executive order, which proved wasteful.

**(Paragraph 1.4.21)**

## **ECONOMIC SECTOR**

### **COMPLIANCE AUDIT**

Injudicious decision of the Executive Engineer, Irrigation Division, Jorhat to execute a work without ensuring availability of land led to a wasteful expenditure of ₹78.62 lakh.

**(Paragraph 2.2.1)**

The Executive Engineer, Udalguri Rural Road Division incurred excess expenditure of ₹97.02 lakh on the work of improvement of Koirabari MPK Road in Udalguri district and failed to realize liquidated damage amounting to ₹2.57 crore on account of violation of the terms of contract.

**(Paragraph 2.2.2)**

Failure to safeguard the interest of the Government while granting advances for the work by the Chief Engineer resulted in loss to Government to the tune of ₹3.82 crore as advances made to the contractor became irrecoverable.

**(Paragraph 2.2.3)**

Failure to confirm the authenticity of the Bank Guarantees before allowing advance payments by the Lakhimpur State Road Division and to exercise validity checks for timely renewal of the same led to a loss of ₹1.95 crore.

**(Paragraph 2.2.4)**

Construction of RCC Bridge by the Hailakandi Rural Road Division without adequate survey and proper planning for approaches to the bridge rendered the expenditure of ₹4.19 crore incurred unproductive.

**(Paragraph 2.2.5)**

## **GENERAL SECTOR**

### **PERFORMANCE AUDIT**

#### ***1. Performance Audit of “Functioning of Police in Assam”***

*Assam Police is an important component of the criminal justice system of the State with the assigned duties of preventing and detecting crime and maintaining law and order. Government of India introduced “Modernization of Police Force (MPF)”*

*scheme in the year 1969 with the prime objective of enhancing operational efficiency of the State Police to deal with the emerging challenges to internal security effectively.*

*Performance audit of the Functioning of Police in Assam (which included review of implementation of MPF schemes, Centrally Sponsored Scheme (CSS), Thirteen Finance Commission (TFC) award and utilisation of State Plan funds etc.), revealed various shortfalls viz., delayed submission of annual action plan, failure to utilize funds properly, projection of inflated figures of utilisation of funds, lack of infrastructure facility, laxity in procurement of vehicles/equipment/arms and ammunitions, inadequacy in training of police personnel, huge pendency of criminal cases with less cases of conviction etc. Besides, instances of short release of funds by GoI/GoA, shortfall in utilisation of funds by Assam Police Headquarters, non-drawal of funds due to non-receipt of Fixation of Ceiling (FOC) from Finance department, GoA etc., were also noticed.*

**(Paragraph 3.2)**

## COMPLIANCE AUDIT

Injudicious decision of the General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards Fixed Monthly Charges (FMCs).

**(Paragraph 3.3.1)**

Failure of the Deputy Commissioner, Kamrup, Metro to deduct 10 *per cent* Contractor's profit from the estimates of works executed through Construction Committees/Non Government Organisations resulted in loss to Government to the extent of ₹2.71 crore.

**(Paragraph 3.3.2)**

The Deputy Commissioner, Karimganj irregularly incurred expenditure of ₹1.97 crore on repair work of regular nature by diverting Calamity Relief Fund.

**(Paragraph 3.3.3)**

# CHAPTER-I

## SOCIAL SECTOR

### 1.1 Introduction

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

During 2013-14, against the budget provision of ₹20,778.75 crore, total expenditure of ₹15,984.05 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 ₹1,188.53 crore (6.92 per cent of the total expenditure of Social Sector) during 2013-14 mainly for sixth schedule areas (NCHAC and KAAC) against budget provision of ₹ 1,563.73 crore (*Appendix – 1.2*) under the Sector.

Besides, the Central Government had transferred a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of flagship programmes of the Central Government. During 2013-14, out of total major releases<sup>1</sup> of ₹14,685.03 crore, ₹7,787.00 crore were directly released to different implementing agencies under Social Sector. Details are shown in *Appendix – 1.3*.

#### 1.1.1 Planning and conduct of Audit

Compliance audit is conducted in accordance with 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, 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 2013-14 involving expenditure of ₹12,284.03 crore (including expenditure of earlier years) of the State Government under Social Sector. This chapter contains two Performance Audit Reports and 21 Compliance Audit Paragraphs.

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<sup>1</sup> Release worth ₹one crore and above.

The major observations detected in audit during the year 2013-14 are given below.

## **PERFORMANCE AUDIT**

### **Public Health Engineering Department**

#### **1.2 Performance Audit of “Total Sanitation Campaign/Nirmal Bharat Abhiyan”**

*Government of India (GoI) launched the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities and also to provide privacy and dignity to women. CRSP was modified as ‘incentive based demand driven approach’ in 1999 and renamed as Total Sanitation Campaign (TSC), which was subsequently renamed (1 April 2012) as Nirmal Bharat Abhiyan (NBA) with the prime objective of accelerating the sanitation coverage with saturation approach. The performance audit of TSC/NBA covering period 2009-14 was carried out in selected districts, Gram Panchayats and Villages. Implementation of TSC/NBA revealed serious irregularities viz., deficiency in planning, improper fund management, inadequate awareness campaigning through Information Education Communication (IEC) activities, lack of monitoring, supervision and social audit. Besides, instances of idling of expenditure, fraudulent drawal, bogus construction and suspected misappropriation of funds were also noticed in Performance Audit. Some of the significant audit findings are as under:*

#### **Highlights**

**Baseline survey as required under the scheme to assess the status of hygienic practice among the rural people was conducted only once in 2012-13 during the last five years. Preliminary survey to define the scope of Baseline survey was not conducted.**

**(Paragraph 1.2.9.1)**

**State matching share of ₹68.27 crore for 2009-14 was not released to the implementing agencies till March 2014. Further, in five test checked districts, ₹8.72 crore was transferred from Central share by showing the same as State’s share during 2009-14.**

**(Paragraph 1.2.11.3)**

**During 2009-14, against the target of the construction of 5,90,538 BPL individual household latrines (IHHLs) in the five test checked districts, 3,27,782 IHHLs, could only be constructed leaving a shortfall of 2,62,756 IHHLs (44.49 per cent).**

**{Paragraph 1.2.12.1(ii)}**

**IEC activities to create general awareness for sanitation were not adequate to motivate the rural people for the benefits under the scheme.**

**(Paragraph 1.2.12.10)**

**Convergence with other programmes like MGNREGS etc., as required under the scheme was not done. As a result, 7,931 IHHLs had to be constructed with temporary bamboo made superstructure instead of brick wall structure.**

**(Paragraph 1.2.13)**

**Neither monitoring through field inspections was done nor any team of experts was constituted to review the implementation of TSC/NBA in the test checked districts.**

**(Paragraph 1.2.14)**

### **1.2.1 Introduction**

Central Rural Sanitation Programme (CRSP) was launched by GoI in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities. GoI modified the CRSP in 1999 by changing the high subsidy supply driven approach to incentive based demand driven approach and renamed the programme as Total Sanitation Campaign (TSC).

The revised approach emphasized the need to increase awareness among the rural people and to generate demand for sanitary facilities. Financial incentives were provided to Below Poverty Line (BPL) households for the construction and usage of individual household latrines (IHHL) in recognition of their achievements. Assistance was also extended for the construction of school toilet units, Anganwadi toilets and Community Sanitary Complexes (CSC) apart from undertaking activities under Solid and Liquid Waste Management (SLWM) under the scheme.

Meanwhile, GoI launched an award based Incentive Scheme called Nirmal Gram Puraskar (NGP) in October 2003 to give a fillip to the TSC. The NGP sought to reward the achievements made in ensuring full sanitation coverage. The NGP under the scheme is given to those Gram Panchayats, Blocks, and Districts which have become fully sanitized and open defecation free.

Encouraged by the success of NGP, the TSC was renamed as Nirmal Bharat Abhiyan (NBA) with effect from 1 April 2012. The objective was to accelerate the sanitation coverage in the rural areas so as to comprehensively cover the rural community through complementing the demand driven approach of TSC with saturation approach. NBA envisages covering the entire community for saturated outcomes with a view to create Nirmal Gram Panchayats.

The guidelines for implementation of NBA envisage a four tier implementation mechanism to be set up at the State/District/Block/Village level. Gram Panchayats

(GPs) were to play a pivotal role in the implementation of NBA. The programme was to be implemented by the Panchayati Raj Institutions (PRIs) at all levels including mobilisation for the construction of toilets.

The programme was being implemented through eight components of the scheme *viz.*, (i) start-up activities, (ii) Information, Education, Communication (IEC), (iii) alternate delivery mechanism (Rural Sanitary Mart/Production Centre), (iv) individual latrine for Below Poverty Line (BPL) households/families, (v) individual latrine for Above Poverty Line (APL) families, (vi) Community Sanitary Complex (CSC), (vii) institutional toilets including schools and Anganwadis; and (viii) Solid and Liquid Waste Management (SLWM).

The implementation of TSC started initially in three districts<sup>2</sup> of Assam since February 2000 and was extended to all the districts by January 2008.

### **1.2.2 Objectives of TSC/NBA**

Objectives of TSC/NBA are to:

- bring about an improvement in the quality of life in rural areas;
- accelerate sanitation coverage in rural areas to achieve the vision of Nirmal Bharat by the year 2022 with all Gram Panchayats (GPs) in the country attaining Nirmal status;
- motivate the communities and the Panchayati Raj Institutions (PRIs) for promoting sustainable sanitation facilities through awareness and education;
- cover the remaining schools not covered under Sarva Shiksha Abhiyan (SSA) and Anganwadi Centres (AWCs) in the rural areas with proper sanitation facilities and to undertake proactive promotion of hygiene and sanitary habits among the students;
- encourage cost effective and appropriate technologies for ecologically safe and sustainable sanitation;
- develop community managed environmental sanitation systems focusing on solid and liquid waste management for the overall cleanliness in the rural areas.

### **1.2.3 Implementing Agencies (Organogram)**

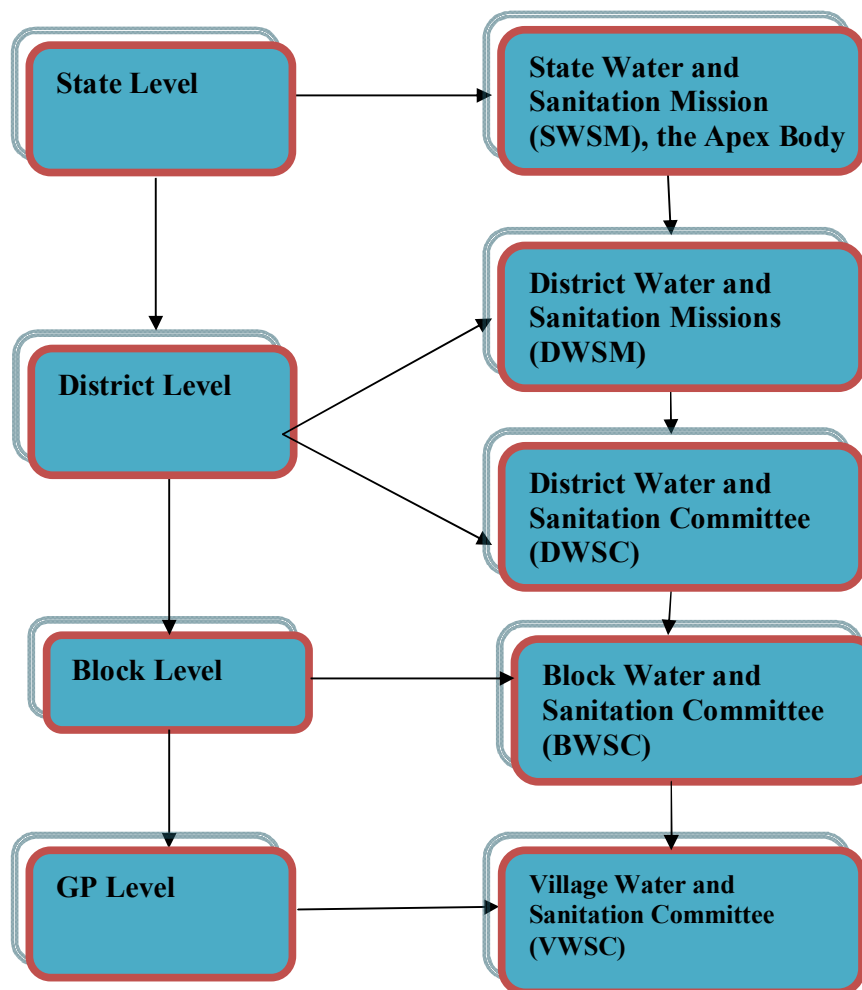
Public Health Engineering (PHE) is the nodal department for the implementation of TSC/NBA in Assam headed by Additional Chief Secretary. The Administrative set up for the implementation of TSC/NBA in the State is shown in Chart-1.

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<sup>2</sup> Kamrup, Jorhat and Sonitpur



Chart 1: Organisational structure



Source: Departmental records.

#### 1.2.4 Scope of Audit

The Performance audit of TSC/NBA was conducted during May-September 2014 covering the period 2009-14. The audit was carried out through detailed examination of records maintained in the offices of the Additional Chief Secretary to the Government of Assam (GoA), Public Health Engineering Department (PHED) ; Chief Engineer, PHE, State Water and Sanitation Mission (SWSM), five District Water and Sanitation Missions (DWSM) and 33 GPs/Village Water and Sanitation Committees (VWSCs) of five selected districts<sup>3</sup>. Besides conducting Joint physical verification in respect of the selected projects, interaction with beneficiaries and other stakeholders of the programme at grass root level was also done during the course of audit.

<sup>3</sup>Nagaon, Udalguri, Tinsukia, Nalbari and Goalpara.

### **1.2.5 Audit Methodology**

The performance audit commenced with an entry conference, with the Deputy Secretary to the GoA, PHED and the Chief Engineer, PHE, held on 9 May 2014 wherein the audit objectives, scope and audit criteria were discussed and inputs of the departmental officers obtained. Five districts were selected based on Probability Proportional to Size Without Replacement (PPSWOR) method on the basis of the total approved project cost in each district. Records maintained at the Government, Chief Engineer, District, Block and GP levels were examined in details. Besides, responses to audit questionnaires issued at all level including the beneficiaries during survey were analyzed. Photographic evidence and physical verification were also taken into consideration to substantiate the audit observations. At the conclusion of audit, the findings were discussed in the exit conference held (3 November 2014) with the Commissioner and Secretary, PHED and the Chief Engineer, PHE and their replies have been taken into consideration at appropriate places in the Report.

### **1.2.6 Audit Objectives**

The performance audit of the TSC/NBA was conducted to ascertain whether:

- i. the planning for the implementation of the scheme at different levels was adequate and effective towards achievement of the scheme objectives;
- ii. funds were released, accounted for and utilised by the State Government in compliance with the scheme guidelines;
- iii. the process of selection of beneficiaries was transparent and both the construction and upgradation of infrastructure created under the scheme was in compliance with the scheme guidelines;
- iv. the information, education and communication (IEC) strategy under the Scheme was effective in generating demand of TSC/NBA services through community mobilization;
- v. the convergence of the NBA activities with other programmes/stakeholders as envisaged was effectively achieved; and
- vi. the mechanism in place for monitoring and evaluation of the outcomes of the programme was adequate and effective.

### **1.2.7 Audit Criteria**

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

- TSC guidelines 2007, 2010 and 2011 and NBA Guidelines 2012; notifications and circulars issued by the Ministry of Drinking Water and Sanitation (MoDWS), GoI;
- IEC guidelines 2010 issued by MoDWS;
- GoA orders relating to implementation of the TSC/NBA;
- Guidelines for engagement of *Swachhata Doot*;

- Guidelines for engagement of skilled and unskilled workers from MGNREGS;
- Guidelines for the *Nirmal Gram Puraskar*;
- Provisions of Financial Hand Books; and
- Physical and financial progress reported under Management Information System (MIS) available on the website of the Scheme (tsc.gov.in).

### **1.2.8 Acknowledgement**

The Office of the Accountant General (Audit), Assam acknowledges the cooperation extended by the offices of the Additional Chief Secretary, GoA, PHED, the Chief Engineer, PHE and Water and Sanitation Mission at State/District and VWSCs during the course of Performance Audit.

### **1.2.9 Planning of the Implementation of the scheme**

#### **1.2.9.1 Preliminary Survey and Baseline Survey**

As per guidelines of TSC/NBA, the start-up activities under the scheme include conducting preliminary survey to assess the status of sanitation and hygiene practices, people's attitude and demand for the improved sanitation etc., with the aim to prepare the district TSC project proposals for GoI assistance. The start-up activities also include conducting Baseline Survey (BLS), preparation of Project Implementation Plan (PIP), orientation and training of key personnel both at the district/GP level.

Examination of records revealed that since inception, no preliminary survey was conducted in Assam. During 2009-14, BLS was conducted only once in 2012-13. As a result, periodical review of the hygienic status and mid-term revision of plan as per periodical need remained unattended/unaddressed.

In reply, while accepting the audit observation, the GoA<sup>4</sup> stated (November 2014) that the SWSM will take up the periodic review of hygienic status from 2014-15 onwards.

#### **1.2.9.2 Project Implementation Plan (PIP)**

The TSC/NBA is implemented in a district as a project. A PIP is prepared generally for 4-5 years for a district and is scrutinized by the State Government which transmits the same to the MoDWS, GoI for approval.

Examination of records of five test checked districts revealed that PIP at district level was prepared without initiating proposal from GP and Block level. Thus, the district PIP lacked area specific plan. As a result, bottom up approach *i.e.*, GP-wise target and saturation approach for attaining *Nirmal* status was not ensured.

<sup>4</sup> Government of Assam.

PIP at the State level was not prepared/consolidated as of September 2014. On this being pointed out, the Government stated (November 2014) that Annual Implementation Plan (AIP) was prepared at State level for successful implementation of the plan.

However, in the absence of State PIP, there was no long term target set at State level to achieve the ultimate goal of Nirmal Bharat by 2022.

(a) Examination of records revealed that in three (Tinsukia, Goalpara and Nagaon) out of five test checked districts, implementation of TSC was started between 2002 and 2005 through preparation of PIP based on BLS. These PIPs were revised (2007) in consonance with the National target of "Sanitation for all by 2012", which was subsequently approved (2007) by National Scheme Sanctioning Committee (NSSC). While approving the revised PIP, the target for BPL IHHLs fixed as per BLS were reduced by 21 to 29 per cent compared to the figures in the original PIP by the NSSC. Detailed position is shown in the Table 1.1.

**Table 1.1**

Name of the project district	No. of BPL household without latrine as per original BLS	As per original PIP		As per revised PIP		Shortfall in revised target as per BLS	
		Year of sanction	Target for IHHL	Year of revision	Target for IHHL	In number (2-6)	In per cent
1	2	3	4	5	6	7	8
Tinsukia	92041	2005	92041	2007	68774	23367	25
Goalpara	82156	2002	23040	2007	65070	17086	21
Nagaon	237632	2004	237632	2007	168391	69241	29

Source: Departmental record.

On this being pointed out, the Executive Director (ED), SWSM stated (September 2014) that reduced targets were as per P&RD BPL list. Thus, the final target set under the PIP was not commensurate with what actually mapped through BLS.

(b) As per guidelines of TSC/NBA, PIP needed to be revised due to change in funding norms and BLS should be conducted to assess the exact requirement for different categories of hardware<sup>5</sup> which may undergo change from time to time. Scrutiny revealed that during 2009-14, financial norms were changed thrice. However, except in the year 2012-13, revision of PIP as required was not carried out in all the test checked districts. Thus, requirement for different categories of hardware remained unascertained.

(c) As per NBA guidelines 2012, incentives were also required to be extended to specified categories<sup>6</sup> of APL households. Cross check of the revised (2012-13) PIP<sup>7</sup> along with the compiled BLS (2012-13) in respect of the test checked districts, however, revealed that targets set in the PIPs were also not based on the

<sup>5</sup> Individual Household Latrine, Institutional toilets, Community Sanitary Complex etc.

<sup>6</sup> SC/ST, small and marginal farmer, physically handicapped, women headed family etc.

<sup>7</sup> Revised in 2012-13 but not yet approved by NSSC.

actual needs as assessed through BLS. According to BLS, large number of households (both APL and BPL categories) did not have access to proper toilets and they were either resorting to open defecation or using defunct toilets. Many households were using kutcha toilets as well. The targets projected in the PIPs were found to be deficient to the extent of 13.87 to 35.81 *per cent* than the requirement as per BLS as shown in Table 1.2.

Table 1.2

Name of the project district	IHHL to be constructed as per revised PIP 2013 based on BLS 2012-13			Requirement of proper toilet as per BLS 2012-13			Less projection in target	
	BPL	APL	Total	Using open defecation	Using kutcha toilet	Total requirement	In number	In <i>per cent</i>
							8 = (7-4)	9=(8/7x100)
1	2	3	4	5	6	7	8 = (7-4)	9=(8/7x100)
Nagaon	23421	203083	226504	44091	231843	275934	49430	17.91
Goalpara	18567	92053	110620	28203	112904	141107	30487	21.61
Tinsukia	15264	111026	126290	10173	136446	146619	20329	<b>13.87</b>
Udalguri	1030	94745	95775	73252	47429	120681	24906	20.64
Nalbari	5863	63721	69584	21470	86933	108403	38819	<b>35.81</b>

Source: Departmental records.

From the above table it would be seen that a large number of households without toilets was not included in the plan for the construction of IHHL. The PIP thus prepared could not provide the benefits of sanitation for all.

### 1.2.9.3 Annual Implementation Plan (AIP)

As per NBA guidelines 2012, AIP should be prepared by identifying GPs to be covered in full for attaining the project objectives (Nirmal Grams). Then GP plans would require to be consolidated into Block Implementation Plans and further into District Implementation Plan (DIP). The SWSM has to suitably consolidate the DIPs as the State Implementation Plan.

Analysis of record revealed that the AIPs were prepared for all the five years in Nagaon and Goalpara districts. It was prepared for one, two and three years respectively in Udalguri (2012-13), Nalbari (2009-10 and 2010-11) and Tinsukia (2009-10 to 2011-12) districts during the period covered in audit. AIP at GP and Block levels was however, not prepared at all in any of the selected districts. As a result, bottoms up approach *i.e.*, GP-wise target and saturation approach for attaining *Nirmal* status was not ensured.

The GoA in reply stated (November 2014) that as it was a district project, it was presumed that the DWSCs would have prepared the District AIPs duly taking into consideration of GP and Block level AIPs.

The reply was not tenable as the responsibility to oversee the proper implementation of the programme rests with the SWSM.

As per guidelines of NBA, State AIP should *inter-alia* contain progress of previous year indicating the reasons for variation in achievement, monthly/quarterly targets, best practices, innovations introduced, new technologies etc.

Examination of records revealed that though AIP contained progress<sup>8</sup> of previous year, reasons for huge shortfall in achievements were not recorded. Further, though the quarterly target was fixed in the AIP but there was no monthly target set by the State.

**1.2.10 Implementation structure**

**1.2.10.1 Meetings**

(i) As per guidelines, SWSM should meet at least twice a year and minutes of meeting should be documented. Scrutiny of records revealed that as against two meetings per year, SWSM met once a year in 2009-10, 2010-11, 2011-12 and 2013-14 whereas in the year 2012-13, it did not hold even a single meeting.

(ii) As per the guidelines, DWSM is required to meet once in every quarter *i.e.*, four times in a year. Year-wise position of DWSM meeting in five test checked districts is shown in Table 1.3.

**Table 1.3**

Year	Number of meetings to be held at district level	Number of meetings held				
		Tinsukia	Goalpara	Nagaon	Udalguri	Nalbari
2009-10	4	1	Nil	1	Nil	Nil
2010-11	4	1	Nil	Nil	Nil	1
1011-12	4	1	Nil	Nil	Nil	1
2012-13	4	Nil	1	Nil	Nil	1
2013-14	4	Nil	Nil	Nil	Nil	Nil

Source: Departmental record.

Thus, due to not holding requisite number of meetings, progress of implementation, analysis of reasons for shortfall, strategy for betterment etc., could not be discussed as contemplated for successful implementation of the programme.

On this being pointed out in audit, the GoA in reply stated (November 2014) to have noted the audit comments for future guidance.

**1.2.10.2 Block Resource Centres**

As envisaged in the guidelines, Block Resource Centres (BRC) is to be set up to provide continuous support in terms of awareness generation, motivation, mobilisation, training of village communities, GPs and Village Water and Sanitation Committee (VWSC). The BRC was to serve as an extended delivery arm of the DWSM in terms of software support and act as a link between DWSM and the GPs/VWSCs/village communities.

<sup>8</sup> Progress of IHHL BPL 1,53,867 against the target of 5,03,109 *i.e.*, 30.58 per cent during 2012-13.

Examination of records, however, revealed that BRC was not set up in any of the test checked districts. In the absence of BRC, there was no link between DWSM and GPs, thus hampering awareness generation, motivation and mobilisation regarding various aspects of sanitation amongst the village communities.

The GoA stated (November 2014) that considering the audit observation, now onwards one fixed place will suitably be finalized in each block as a meeting point for BRCCs<sup>9</sup> and CRCCs<sup>10</sup> to address the issues relating to the implementation of the scheme.

### **1.2.10.3 Water and Sanitation Support Organization (WSSO)**

According to the guidelines, State should set up WSSO under SWSM to deal with IEC, HRD and Monitoring and Evaluation at the State level. Communication strategy for the State should be planned by the WSSO and should be regularly monitored for effective implementation of the scheme. During the course of audit, it was noticed that WSSO was set up in April 2010 in Assam, but no training on TSC/NBA was conducted by WSSO since its inception till 2012-13. IEC activities and Monitoring Evaluation also had not been taken up by the WSSO during the period.

The GoA stated (November 2014) that the training on IEC of TSC/NBA was conducted by WSSO on several occasions during the period. The document attached alongwith the reply, however, revealed that two training programmes<sup>11</sup> were organised only during 2013-14.

### **1.2.10.4 Village Water and Sanitation Committee (VWSC)**

(i) Examination of records revealed that in Assam, though VWSCs were formed, no GP level specific personnel were found engaged in any of the test checked districts. Consequently, GP level activities like holding of Gram Sabha, preparation of GP-wise identified list of beneficiaries both for BPL and APL etc., could not be done. Besides, there was absence of linkage with GPs.

The GoA stated (November 2014) that PHED functionaries were carrying out the work of TSC/NBA at GP level which corroborated the audit observation that GP level specific personnel were not engaged in carrying out the GP level activities.

(ii) Analysis of records revealed that adequate staffs were not provided to the implementing agencies viz., VWSC, DWSC and SWSM. It was seen that VWSCs had been working with only one JE/AE acting as Member Secretary. Staff and

<sup>9</sup> Block Resource Centres Coordinators.

<sup>10</sup> Cluster Resource Centres Coordinators.

<sup>11</sup> (i) one day training for 75 elected representatives for Panchayats of only one (Kamrup) district organized (30 August 2013) by State Institute of Rural Development (SIRD) in collaboration with WSSO and (ii) one training programme for 935 VWSC members organised by WSSO during 20 November 2013 to 10 January 2014.

officers of the office of Chief Engineer, PHE (B&S<sup>12</sup>) were engaged in the activities of SWSM without having any dedicated staff strength for the implementation of TSC/NBA in their jurisdiction. At the district level, though staffs were engaged on contractual basis, the same were not adequate enough to meet the requirement as detailed in *Appendix - 1.4*. Training to persons engaged for developing their skill and expertise was also found to be inadequate (*Appendix - 1.4*). During 2009-14, the department could train only three personnel only in 2013-14.

The GoA in reply stated (November 2014) that there was no provision for engagement of staff for implementation of NBA at State Level. However, the reply was silent about the shortage of deployment of staff at district level and about the inadequacy in conducting training programmes.

**1.2.11 Financial Management**

Under TSC/NBA, GoI funds are released to SWSM, which, in turn, has to operate a single savings bank account through which State Government funds are routed for all transactions relating to TSC/NBA including Central share, State share, beneficiary share or any other receipt. Up to 2010-11, as per TSC guidelines, 2007 and 2010, funds were to be released to SWSMs in four installments in the ratio 30:30:30:10. Subsequently, as per TSC guidelines 2011 and NBA guidelines 2012, the funds were to be released in two equal installments. The State was to release the Central grants received along with the matching State share to the District implementing agencies within 15 days of receipt of Central grants. The District Implementing Agencies were required to transfer the funds for the works to the VWSCs within 15 days of receipt of funds. The following deficiencies in financial management were noticed:

**1.2.11.1 Release and expenditure of fund under TSC/NBA**

TSC projects at a total estimated cost of ₹928.15 crore were approved by GoI between February 2000 and January 2008 for all the districts in Assam. Out of ₹928.15 crore, ₹715.62 crore was released to the State, of which, only ₹652.19 crore (70 per cent) could be spent till 31 March 2014 as detailed in Table 1.4.

**Table 1.4** (₹ in lakh)

Description	Central	State	Beneficiary contribution	Total
Total project outlay approved by GoI	65248.07	20582.96	6983.77	<b>92,814.80</b>
Funds Released	55619.73	11684.66	4257.68	<b>71,562.07</b>
Expenditure	50367.00	10865.38	3986.52	<b>65,218.90</b>

Source: Data available in the website.

Year-wise funds available and expenditure incurred thereagainst by the State during 2009-14 are shown in Table 1.5.

<sup>12</sup> Barak valley and sixth scheduled area.



Table 1.5

(*₹ in lakh*)

Year	Unspent balance of previous year	Release during the year	Funds available	Expenditure during the year	Closing balance at the end of the year	CB as a percentage of funds available
2009-10	10,325.40	11,792.70	22,118.10	13,345.28	8,772.82	<b>39.66</b>
2010-11	8,772.82	13,379.70	22,152.52	10,161.66	11,990.86	54.13
2011-12	11,990.86	14,429.43	26,420.29	14,640.73	11,779.56	44.59
2012-13	11,779.56	13,733.09	25,512.65	11,487.04	14,025.61	54.98
2013-14	14,025.61	6,250.29	20,275.90	7,966.43	12,309.47	<b>60.71</b>

Source: Departmental (CE, PHE) information.

From the table, it would be seen that during 2009-14, funds available under the scheme could not be utilized to the extent of 39.66 and 60.71 per cent in the corresponding year by the State Government.

Further, funds available and expenditure incurred by the selected districts during 2009-14 indicated that there were unspent balances ranged between 9.80 and 28.14 per cent as shown in Table 1.6.

Table 1.6

Funds available and expenditure incurred by the selected districts during 2009-14

(*₹ in lakh*)

District/Project	Year	Total funds available during the year			Expenditure	Closing balance	Closing balance in percentage
		Opening balance	Fund received	Total			
Tinsukia	2009-14	62.22	1937.83	2000.05	1718.44	281.61	14.08
Goalpara	2009-14	75.93	2152.10	2228.03	1943.90	284.13	12.75
Nagaon	2009-14	454.36	5463.67	5918.03	5338.28	579.75	<b>9.80</b>
Udlaguri	2009-14	320.39	2677.20	2997.59	2404.69	592.90	19.78
Nalbari	2009-14	299.28	2310.02	2609.30	1875.01	734.29	<b>28.14</b>

Source: Departmental records.

The GoA stated (November 2014) that the districts were instructed to expedite both physical and financial progress by utilizing the available funds optimally.

### 1.2.11.2 Delay in release of central share

Analysis of records revealed that except in one case of timely release, in all other cases, release of funds was delayed ranging from 2 to 208 days.

Besides, during 2012-14, SWSM retained ₹5,472.76 lakh of central share as shown in the Table 1.7 for which no reason was recorded.

Table 1.7

(*₹ in lakh*)

Receipt from GoI		Released to DWSC		Retained by SWSM
Date of receipt	Amount	Release date	Amount	
29.03.2013	9,171.10	17.05.2013	7,104.72	2,066.38
31.12.2013	2,571.26	Not yet released	0.00	2,571.26
01.03.2014	835.12	-do-	0.00	835.12
<b>Total</b>				<b>5,472.76</b>

Source: Departmental records.

The delayed release of funds not only delayed implementation of the scheme but also would have impact (in terms of delay) in attaining Nirmal status by 2022 in the State.

While accepting the audit observation, the GoA stated (November 2014) that mechanism had since been finalized by them to avoid delay in release of central share from the SWSM to DWSC.

**1.2.11.3 Non-release of state share**

As per the scheme guidelines, the State needs to contribute its matching share under different components of the programme. Scrutiny of records, however, revealed that the State did not release its matching share of ₹6,826.89 lakh for the period 2009-14 as of March 2014.

Besides, Central share of ₹400.84 lakh was released to districts as State share during 2011-12 and was yet to be recouped (August 2014). Thus, the State was lagging behind in releasing its matching share as well as failed to release the central share within the stipulated time frame.

The records of five test checked districts revealed that a total amount of ₹872.11 lakh was transferred from Central share showing as State's share during 2009-14 as shown in Table 1.8.

**Table 1.8**

Name of district	Transfer of fund from Central share to State share	
	Year	Amount (₹ in lakh)
Nalbari	2011-12	10.53
	2013-14	46.20
Udalguri	2011-12	72.21
	2012-13	79.81
Goalpara	2011-12	12.47
	2012-13	92.08
Nagaon	2011-12	162.37
	2012-13	273.75
Tinsukia	2009-10	21.63
	2013-14	101.06
<b>Total</b>		<b>872.11</b>

Source: Departmental records.

The transfer of fund was made as per the decision taken at district level without taking approval from higher authorities and the same could not be adjusted till August 2014 due to non-receipt of matching share from the State.

The GoA stated (November 2014) that due to fund constraint, proportionate State share could not be released. The reply was not tenable as GoA did not make any specific provision for the TSC/NBA in the budget of respective years.

**1.2.11.4 Non-transfer of fund to VWSC and delay in transfer by DWSC**

As per guidelines, DWSC is required to transfer funds within 15 days of its receipt to the GP/VWSC for the implementation of the programme at grass roots level. Scrutiny of records revealed that in Udalguri district, DWSC made delayed transfer of fund to

VWSCs ranging from 1 to 349 days during the period September 2009 to March 2013.

In other four test checked districts, DWSCs released funds to VWSCs only on receipt of bills from VWSCs after completion of work. As a result, VWSCs were not aware of the availability of the funds allocated to it. As such, GP-wise target could not be set and GP plans were not prepared which ultimately affected the saturation approach at GP level. This also resulted in accumulation of unspent balances with the DWSCs besides denying decentralized approach.

The GoA stated (November 2014) that DWSCs were being instructed regularly to release funds to VWSCs and to ensure decentralized approach in implementation of the scheme. The fact however, remained that delayed release of funds to VWSCs had adversely affected implementation of TSC/NBA in the State.

#### **1.2.11.5 Component-wise allocation not done**

While releasing funds from GoI to the State, from the State to districts and onwards, component-wise<sup>13</sup> allocation was not made at any level. As a result, component-wise financial targets were not set, which resulted in shortfall in financial progress and accumulation of unspent balances. As of March 2014, a total unspent balance of ₹123.09 crore (Table 1.5 refers) was lying with SWSM and DWSCs including Central share, State share and beneficiaries' share which had impacted the achievement of the intended objectives of the implementation of the scheme.

On this being pointed out, the GoA stated that district-wise fund allocation for a year was calculated based on the approved AIP covering all the components and district should utilize the released funds for all the components as per approved AIP.

The fact however, remained that component-wise allocation of funds was not made. As a result, component-wise financial targets were not set, which led to shortfall both in financial and physical progress and accumulation of unspent balances.

#### **1.2.11.6 Diversion of fund**

As per guidelines, funds released under NBA should not be spent for other purposes. Scrutiny of records, however, revealed that during 2011-14 in Nagaon district, ₹9.57 lakh was spent out of TSC/NBA fund for inadmissible purposes such as hiring of vehicles for law and order duty, Army duty, relief works, eviction duty, election related works etc., by the Deputy Commissioner, Nagaon.

<sup>13</sup> Start up activities, IEC, capacity building, IHHL, revolving fund, community sanitary complex, school toilet, Anganwadi toilets, solid and liquid waste management and administrative charges.

The GoA in reply stated (November 2014) that a report on the diversion of funds will be submitted after examining the details of expenditure on its receipt from DWSC, Nagaon.

**1.2.11.7 Idle expenditure on hoardings**

Scrutiny revealed that 177 hoardings were installed during September 2013 to March 2014 in four test checked districts (except Udalguri) at a cost of ₹106.77 lakh by SWSM under IEC activities. While verifying (June-August 2014) the status of those hoardings, it was noticed that the same had been removed (March 2014) by district administration due to imposition of -Code of Conduct for Lok Sabha Poll - 2014 and were lying idle (August 2014) in stock. Position is detailed in Table 1.9.

**Table 1.9**

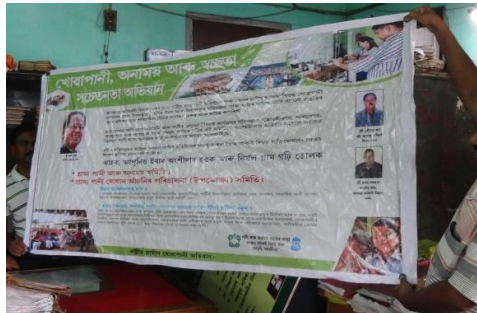
(In ₹)

Sl. No.	Name of the district	Number of hoardings supplied	Date of installation	Expenditure incurred	Present status of the hoardings
1	Tinsukia	30	March 2014	17,39,002	Dismantled due to imposition of code of conduct for Lok Sabha Poll 2014.
2	Goalpara	25	January 2014	14,49,168	-do-
3	Nagaon	92	September 2013 to January 2014	57,49,957	-do-
4	Nalbari	30	February 2014	17,39,002	-do-
<b>Total</b>		<b>177</b>		<b>1,06,77,129</b>	

Source: Departmental records.

The district authorities could have installed the hoardings after Election for meeting the intended objective instead of keeping them in the inventory.

During 2012-13 and 2013-14, GoA sanctioned ₹358.17 lakh for IEC activities, of which, ₹341.89 lakh was spent by SWSM for supplying and installation of hoardings during 2013-14 to all the districts of Assam. Status of installation of hoardings in the districts (except the five test checked districts) was not furnished by the SWSM, though called for.



**Hoardings lying idle in Goalpara (17 July 2014)**

The GoA stated (November 2014) that the DWSCs were instructed to submit the report regarding reinstallation of the hoarding after election which was awaited from the DWSCs.

### 1.2.11.8 Idle expenditure on material

In the test-checked districts, hardware material *viz.*, 20ö OT PAN, Siphon, 110 mm dia PVC Pipe, 110 mm PVC end Cap, 110 mm dia Plain Y and Solvent were procured at a cost of ₹331.37 lakh and supplied (December 2013 to May 2014) by SWSM for the construction of toilets under TSC/NBA. It was, however, noticed that the items were supplied by SWSM without any demand from the districts. As a result, the hardwares amounting to ₹331.37 lakh remained idle in stock as detailed in *Appendix -1.5*.



*PVC pipe Goalpara lying in open air  
(18 July 2014)*



*PVC pipe lying idle in Tinsukia  
(24 June 2014)*

The GoA in November 2014 stated that the idle stock of material will be utilized to achieve the target of 2014-15. The reply was not acceptable as the material were procured/supplied without assessing the actual requirement, which led to blocking of funds.

### 1.2.11.9 Revolving Fund

Provision for creation of Revolving Fund was kept in the scheme guidelines for (i) providing cheap finance to Cooperative Societies/SHGs/NGOs etc., (ii) opening Rural Sanitary Mart (RSM) and Production Centre (PC)<sup>14</sup>, (iii) covering APL households not entitled for incentives and landlords of AWCs in case operating from private building etc. Five *per cent* of the district project outlay subject to a maximum of ₹50 lakh<sup>15</sup> was to be earmarked for Revolving Fund under the scheme. Further, loans from this fund were required to be recovered in 12-18 installments.

Examination however revealed that in the five test checked districts, Revolving Funds were not provided as required under the scheme. In Udalguri, Nalbari and Goalpara districts, altogether 412 AWCs operating from private buildings were found to be

<sup>14</sup>RSM/PC is an outlet dealing with materials, hardware, design required for the construction of sanitary latrine to be operated by SHG/NGO.

<sup>15</sup>The ceiling was ₹35 lakh under 2007 guidelines which was increased to ₹50 lakh under 2010 guidelines.

without baby friendly toilets. In none of the centres of the three districts, baby friendly toilets were constructed. Thus, sanitation with toilet facilities in these AWCs was denied. Further, there was no instance of providing loan to any APL household noticed in audit.

Loan of ₹12.75 lakh paid to eight Self Help Groups (SHGs)/Non-Government Organisations (NGOs) in Tinsukia district during 2006-09 for opening of RSM/PC remained unrecovered though the RSM/PC became defunct since 2008-09. Similarly, in Goalpara district, ₹8.43 lakh remained unrecovered since 2004-05 from the defunct (since 2007-08) RSM/PC. In Udalguri district, one NGO was paid ₹2.50 lakh during 2009-11 for the construction of building to set up RSM but the NGO became defunct and the amount remained unrecovered. Thus, due to inaction on the part of DWSCs the loan amounting to ₹23.68 Lakh (₹12.75 lakh + ₹8.43 lakh + ₹2.50 lakh) remained unrecovered. Besides, the objective of creating Revolving Fund remained largely unachieved.

The GoA stated (November 2014) that Revolving fund was not utilized as recovery of loan from the households was a great problem. The fact however remained that non-utilisation of revolving fund, thus frustrated the very objective of creation of the fund. However, districts were instructed to recover the loan provided to the NGOs for running of RSM.

#### **1.2.11.10 Non-release of funds**

During audit, it came to notice that ₹188.45 lakh released to Bongaigaon district in September 2006 was fraudulently drawn, details of which were not produced to Audit, though called for. In reply to an Audit query, the Department stated that the case was investigated by CBI who advised (February 2011) to file a Civil Suit against the accused persons for the recovery of the amount. It was, however, noticed that till May 2014, Civil Suit had not been filed by the department for want of permission of Government of Assam (Home Department) despite being approached by SWSM and Bongaigaon DWSC. It was seen that consequent upon the fraudulent drawal in 2006, funds had not been released to Bongaigaon district since 2006-07 by the Government of India under the scheme.

The GoA in November 2014 stated that the Government had issued (June 2014) order to DWSC, Bongaigaon to file the Civil suit against the accused person and simultaneously, funds were also released to DWSC, Bongaigaon for implementation of the programme.

The fact however remained that for a long period of more than seven years (since 2006-07), the amount remained unrecovered due to slackness on the part of Government to initiate effective and prompt action for the recovery from the accused.

Resultantly, beneficiaries of the district were deprived of the intended benefit during 2006-07 to 2013-14 under TSC programme due to non-release of funds.

### 1.2.12 Project Implementation

#### 1.2.12.1 Individual Household Latrine (IHHL)

One of the main objectives of TSC was to cover all rural families with sanitary latrines by 2012, which was subsequently extended to 2017. Again after introduction of NBA in 2012, the target was further extended to 2022. The NBA guidelines further stipulate that sanitation coverage in rural areas need to be accelerated to achieve the vision of Nirmal Bharat by 2022 with all GPs in the country attaining *Nirmal* status.

(i) SWSM had fixed a project target of constructing 22,20,017 and 11,61,020 (prior to revision of PIP in 2013) IHHLs in respect of BPL and APL families respectively, against which 18,07,515 and 4,73,507 IHHLs were constructed in the State upto March 2014. Thus, there was a shortfall of 4,12,502 (18.58 per cent) and 6,87,513 (59.22 per cent) IHHLs in respect of BPL and APL families respectively.

Further, incentive to specified categories of APL was extended in the NBA guidelines, but in Assam, no incentive was paid to APL households till March 2014 as construction of IHHL at APL households was not done.

(ii) Audit of records of five test checked districts revealed that during 2009-14, against the target of 590538 BPL IHHLs, 327782 IHHLs could only be constructed after incurring an expenditure of ₹11,023.06 lakh leaving a shortfall of 262756 IHHLs (44.49 per cent) as detailed in Table 1.10.

**Table 1.10**  
**Position of shortfall of achievement of IHHL** (₹ in lakh)

Name of the component	IHHL-BPL				
	Physical Target	Physical Achievement	Shortfall (In Number)	Shortfall (In per cent)	Expenditure Incurred
Goalpara	88579	53391	35188	39.72	1596.02
Tinsukia	99954	48541	51413	51.44	942.58
Udalguri	125000	51126	73874	59.10	1950.79
Nalbari	79232	28054	51178	64.59	1707.79
Nagaon	197773	146670	51103	25.84	4825.88
<b>Total</b>	<b>590538</b>	<b>327782</b>	<b>262756</b>	<b>44.49</b>	<b>11023.06</b>

Source: Departmental record.

The reasons for shortfall in achieving the target were not found on record. The GoA in reply stated (November 2014) that it had planned to achieve the target of construction of IHHL during 2014-15.

The fact however remained that despite availability of fund (Table 1.6 refers), the targets could not be achieved which indicated inefficiency on the part of the DWSCs in execution of the programme as planned in the selected districts.

#### **1.2.12.2 Non-involvement of beneficiary in construction of toilets**

As per guidelines, beneficiaries should be involved in the construction of IHHL and after completion of construction; incentive would be released to them. Provisions for making available the sufficient funds under IEC campaign, door to door survey, inter-personal motivation etc., were made in the guidelines to generate the demand for sanitation amongst the people. But during the course of audit in the test checked districts it was seen that the construction of BPL IHHLs was done by SHGs/NGOs in contravention of schematic guidelines without involving beneficiaries. After construction, IHHLs were handed over to the beneficiaries and the incentive was released to SHGs/NGOs instead of beneficiary. In response to an audit query, SHGs/NGOs stated (June to August 2014) that most of the beneficiaries were not willing to pay their share and rarely agree to put labour as intended in the scheme. Hence, beneficiaries' share was deposited by SHGs/NGOs into VWSC's account and the same was deducted from the incentives meant for beneficiaries on receipt of the bill amount. No action was found to have been taken either by the DWSC or SWSM to ensure that beneficiaries share deposited by SHGs/NGOs was actually collected from the beneficiaries or deposited by the SHGs/NGOs in these cases.

As per the drawing and design, toilets were to be constructed with low cost superstructure. However, beneficiary survey/physical verification of 330 IHHLs constructed during 2009-14 revealed that 41 toilets (12.42 *per cent*) were without superstructure, 22 toilets (6.66 *per cent*) in defunct condition and existence of seven toilets<sup>16</sup> (2.12 *per cent*) including beneficiaries were not traceable. This also indicated lack of proper monitoring and inspection by the DWSC in implementation of the scheme.

Scrutiny also revealed that out of the 323 IHHLs physically verified, 10 were found without own source of water, 13 were having water supply facility, three were collecting water from ponds and rest 297 were meeting the requirement of water from Ring Well/Hand Tube Well/Hand Pump/ponds.

Further, of these, 13 beneficiaries were to collect water from the distance of 300 to 500 meters whereas two beneficiaries had to travel one Kilometer distance for the collection of water. Thus, all the households could not be provided with the basic requirement of water facility.

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<sup>16</sup> i) NH Pramanik, ii) Sajibuddin under Jaleswar GP in Goalpara district; iii) Atar Ali, iv) Samsun Nessa, v) Joinuddin under Choudhury Bazar GP in Nagaon district; vi) Thumfa Basumatary under Dhansiri VCDC in Udalguri and vii) Narayan Deb Nath under Chataibari GP in Nalbari District.



As per the guidelines, households were to be trained for the maintenance and use of toilets constructed under TSC. But during physical verification, 11 toilets (3 per cent) were found to be unhygienic<sup>17</sup> and 65 households (20 per cent) were resorting to open defecation despite having toilets constructed under TSC indicating lack of awareness amongst people for their maintenance and use.



*Toilet without superstructure at Rongpuria GP, Tinsukia (26 August 2014)*



*Toilet without sub-structure at Gakhirvety GP, Tinsukia (27 August 2014)*



*Defunct toilet at Bheluguri GP, Nagaon (8 August 2014)*



*Incomplete toilet without pit at Hatbor GP, Nagaon (6 August 2014)*



*A toilet without door at Pub Bahjani GP, Nalbari (6 September 2014)*



*A complete toilet at 4 No. Khata GP, Nalbari (5 September 2014)*

On this being pointed out in audit, the GoA stated (November 2014) that the audit observation had been noted by them for taking necessary corrective measures.

### 1.2.12.3 Over-projection of achievement

(i) In the test checked Tinsukia, Goalpara, Nagaon, Nalbari and Udalguri districts construction of 27,594; 9,033; 12,336; 20,840 and 13,584 IHHLs respectively by APL households were shown to have been done during 2009-14 through motivation. But during audit, list of identified APL as well as those already covered APL beneficiaries for the said IHHLs could not be produced in any of the test checked districts. Besides, motivators were not found engaged in Tinsukia, Goalpara and Nagaon district. Though 710 ASHA workers were engaged as motivators in

<sup>17</sup> Overflowing toilet pan.

Nalbari district during 2010-11, they could not motivate any household for the construction of toilet. Thus, in the absence of the list of beneficiaries and motivators, the reported coverage of the construction of IHHLs was doubtful. However, in Udalguri district, 23 Accredited Social Health Activist (ASHA) workers were engaged as motivator and 8,696 IHHLs were constructed during 2010-12. A sum of ₹43,480 was paid to the motivators as incentive money for motivating the beneficiaries.

(ii) In three<sup>18</sup> out of five test checked districts, construction of 1,53,058 BPL IHHLs during 2009-14 was reported as per progress report whereas as per annual accounts the same was shown as 1,32,077, thus, resulting in over projection of 20,981 BPL IHHLs (14 per cent) in Progress Report as detailed in Table 1.11.

**Table 1.11**

**Position of over projection of IHHL-BPL during the period from 2009-14**

Name of the District	IHHL as per Progress Report	IHHL as per Annual Account	Over Projection	Over projection (in per cent)	Remarks
Goalpara	53391	41688	11703	22	Expenditure incurred in terms of figure exhibited in the Annual accounts
Udalguri	51126	48866	2260	4	
Tinsukia	48541	41523	7018	14	
<b>Total</b>	<b>1,53,058</b>	<b>1,32,077</b>	<b>20,981</b>	<b>14</b>	

Source: Departmental records.

The over projection of IHHL occurred due to non-reconciliation of relevant figures exhibited in progress report with that of annual accounts.

The GoA stated (November 2014) that the issue will be taken up with the respective DWSCs for reconciliation of the discrepancy pointed out by audit.

**1.2.12.4 School toilet**

In the test checked districts, after conducting BLS in 2012-13, 8,360 school toilets in 3,364 schools were identified for their construction. However, construction work of the school toilets was not taken up due to non-fixing targets during 2012-14. The position as of August 2014 is detailed in Table 1.12.

**Table 1.12**

Name of the District	Number of School Toilet required to be constructed as per BLS & PIP 2012-13		Achievement
	Number of School	Number of toilets	
Nalbari	296	1680	Nil
Udalguri	215	1961	
Goalpara	246	1353	
Tinsukia	912	912	
Nagaon	1695	2454	
<b>Total</b>	<b>3,364</b>	<b>8,360</b>	

Source: Departmental records.

<sup>18</sup> Goalpara, Udalguri and Tinsukia.

As a result, the target for the construction of school toilets could not be taken up and therefore, the objective on promotion of hygiene education and sanitation habits among students was defeated.

#### 1.2.12.5 Anganwadi toilets

As per BLS conducted during 2012-13, a total of 2,833 baby friendly toilets were needed to be constructed in 2,833 AWCs in the test checked districts. Examination of records however revealed that no baby friendly toilet was constructed as of March 2014.

The GoA stated (November 2014) that Anganwadi toilet could not be constructed in the private buildings where AWCs were running. The reply was not acceptable as according to the scheme guidelines, loan could be provided to the landlords of private building for the purpose of construction of toilets in such buildings.

#### 1.2.12.6 Suspected misappropriation

It was noticed in audit that the toilets in AWC and school were constructed by engaging SHGs/NGOs as was done in case of individual beneficiaries. Cross verification (June ó August 2014) of records in three test checked districts with reference to information collected from Education and Social Welfare Departments, GoA revealed that 10 school toilets and 350 toilets in AWCs involving ₹25.41 lakh were not at all constructed though the same were shown to have been constructed under TSC. Details are shown in Table 1.13.

**Table 1.13**

(₹ in lakh)

Name of district	Number of blocks involved	Component	Expenditure shown as incurred for construction of toilets in High school/AWC			Nos. of High school/AWC where toilets were actually constructed			Difference		
			Number of School/AWC	Number of unit	Expenditure Incurred	Number of School/AWC	Number of unit	Actual expenditure	Number of School/AWC	Number of unit	Amount
Tinsukia	NA	School Toilet	9	18	2.27	7	8	0.96	2	10	1.31
Goalpara	5	AWC toilet	510	510	34.81	310	310	21.21	200	200	13.60
Nagaon	9	-do-	306	306	21.42	156	156	10.92	150	150	10.50
<b>Total</b>			<b>834</b>	<b>834</b>	<b>58.5</b>	<b>474</b>	<b>474</b>	<b>33.09</b>	<b>360</b>	<b>360</b>	<b>25.41</b>

Source: Departmental record.

The above differences not only indicated lack of monitoring and inspection by implementing authorities, but also pointed towards suspected misappropriation of funds amounting to ₹25.41 lakh shown as incurred towards the construction of toilets, which were not actually constructed.

The GoA stated (November 2014) that the matter will be examined and results intimated.

**1.2.12.7 Solid and Liquid Waste Management (SLWM)**

For the improvement in general quality of life in rural areas, mechanism for garbage collection and disposal, construction of soak pits, common compost pits, low cost drainage to prevent water logging etc., were to be made available in the villages.

In Assam, no such activity was undertaken as of March 2014 under SLWM. In Nagaon district, though 236 SLWM projects were targeted for 2009-14, not a single project was taken up as of August 2014. In other four test checked districts, even target was not fixed for undertaking activities under SLWM.

The GoA in reply stated (November 2014) that priority was given for the construction of toilets in first phase and SLWM activities would be taken up after attaining 60-70 *per cent* coverage of toilets under the scheme. The reply was not acceptable as total sanitation could not be achieved without carrying out SLWM activities.

Thus, the objective of developing community managed environmental sanitation systems focusing on solid and liquid waste management for the overall cleanliness in the rural areas remained unachieved.

**1.2.12.8 Community Sanitary Complex (CSC)**

The TSC aimed at construction of CSC comprising of toilet seats, bathing cubicles, washing platforms etc., for landless families in common and easily accessible sites. The achievement was test checked in the five selected districts and it was found that in Udalguri district, against the target of 35 CSCs, 30 were constructed during 2009-14 at a total cost of ₹51.06 lakh. In the other four test checked districts, neither requirement for CSCs was assessed nor was any target for the construction of CSC fixed, thereby depriving the beneficiaries from the intended benefits of CSC.

The GoA stated (November 2014) that CSCs will be constructed by the districts as per Action Plan assessing their viability.

**1.2.12.9 Nirmal Gram Puraskar (NGP)**

(i) To give a fillip to the TSC, GoI launched the NGP in October 2003 and gave away the first awards in 2005. NGP aimed at giving incentives to PRIs to make the villages -Open Defecation Free (ODF) and to adopt SLWM. Different incentives were provided under NGP depending on the population of GPs, blocks and districts. PRIs receive the incentive amount for using it to improve and maintain sanitation in their respective areas for sustaining ODF status.

Analysis of records of selected districts revealed that three GPs under Goalpara district received NGP award during 2005-07. It was also noticed that besides the construction of sanitary block, the award money was utilised for other works not permissible like installation of hand pump, waiting shed etc., as detailed in Table 1.14.

Table 1.14

Sl. No.	Name of GP	Year of receiving of award	Award money	Award money utilised towards non-permissible works	Unutilized award money	Nature of non-permissible purposes
1.	Dariduri	2005-06	₹4.00 lakh	₹2.96 lakh	-	Waiting shed etc.
2.	Mornoi	2006-07	₹5.00 lakh	₹3.00 lakh	₹2 lakh remaining with VWSC.	Installing of Hand Pump
3	Bardamal	2006-07	₹4.00 lakh	₹4.00 lakh	-	Installing of Hand pump

Source: Departmental records.

Further, even after receiving the award, none of the three GPs could sustain its Nirmal status as BLS 2012-13 disclosed that 96, 18 and 312 households respectively were with open defecation while 96, 394 and 758 toilets were not functional in Dariduri, Bardamal and Mornoi GPs respectively. None of the GPs were found to have undertaken SLWM activities. This indicated laxity on the part of DWSC and VWSCs in maintaining the Nirmal status.

(ii) During 2009-14, in four test checked districts no target was fixed for NGP award. Though Goalpara district fixed target of four GPs in 2012-13, none of the GPs could achieve the target. As per NBA guidelines, AIP should be prepared following the saturation approach highlighting comprehensive sanitation and water coverage on the basis of identification of GPs that could be made Nirmal during the year/in the coming years. None of the test checked districts identified any GP for saturation. Thus, comprehensive sanitation plan for GPs was not designed systematically to accomplish the objective of NBA.

The GoA in reply stated (November 2014) that, to address the issue of sustainability of NGP awards, IEC activities would be strengthened/planned.

#### 1.2.12.10 Information, Education and Communication (IEC)

(a) IEC intends to generate demand for sanitary facilities in the rural areas by motivating the beneficiaries for the continued use and maintenance of toilets. For this, training programmes of motivators, GP representatives and masons were to be organised by DWSCs. At the community level, the mobilisation activities included audio-visual programmes, street dramas, wall paintings, incentive to motivators besides door to door campaigns for inter-personal communications. Each district is required to prepare an IEC plan with the identified components to reach all sections of the community. IEC should be conducted at all tiers i.e., districts, blocks and GPs to generate demand for sanitation amongst the people.

The following deficiencies were however, noticed in carrying out IEC activities:

- In all the test checked districts, it was observed that IEC plan, though prepared at district level as part of AIP, but lacked GP and Block-wise target as AIPs for GP and Block levels were not prepared. As such, IEC plans were

not area specific and involvement of all sections of rural people was not ensured.

- Observance of Sanitation day/Sanitation week/Sanitation fortnight etc., was not included in the Plan as envisaged in the guidelines.
- IEC activities did not continue throughout the year to generate sustained demand for sanitary facilities in rural areas through behavioral change.
- -Swachchata Doot<sup>19</sup> was not engaged for inter-personal communication and door to door contact.
- Field functionaries like ASHA, Anganwadi workers, school teachers, Bharat Nirman Volunteers etc., were to be engaged as motivators for creating demand and taking up behaviour change communication. However, in the test-checked districts, engagement of motivators and their activities were far from being satisfactory (para 1.2.12.3(i) refers).
- Electronic media like television advertisement had been undertaken only in 2013-14 by SWSM but was not found adequate as it did not continue throughout the year. Detailed position is discussed in subsequent paragraph.

Target and achievement of IEC in the test checked districts is given in Table 1.15.

**Table 1.15**

Name of activities	Plan during the period 2009-14					Achievement during the period 2009-14					Percentage of achievement				
	Goalpara	Nalbari	Nagaon	Tinsukia	Udalguri	Goalpara	Nalbari	Nagaon	Tinsukia	Udalguri	Goalpara	Nalbari	Nagaon	Tinsukia	Udalguri
GP level awareness meeting (Nos.)	480	0	0	50	Targets not fixed for any activity	101	0	2	2	0	21	-	-	4	Not applicable
Printing media (Nos.)	13450	0	0	0		110	0	0	4	12	1	0	0	0	
Street play	528	165	75	14		22	40	18	2	3	4	24	24	14	
Mason Training (Nos.)	0	0	20	50		0	0	13	2	78	-	-	65	4	
Wall Writing (No./ft <sup>2</sup> )	0	90	92,700 ft <sup>2</sup>	420 Nos.		0	0	11,25,272 ft <sup>2</sup>	1	135	0	0	1214	-	
Global hand washing day (Nos.)	0	0	0	500		0	163	0	3	42	0	-	0	1	
Door to door motivation (Nos.)	2681	0	156000	0		2	4830	0	0	9154	-	-	-	0	
Swachchata Saptah (Nos.)	0	0	76	86		0	0	57	5	0	0	0	75	6	

Source: Departmental records.

<sup>19</sup> A local person with high visibility with motive of social serve than a post of profit is to be engaged as consultant for generating awareness for bringing out behavioral changes in individuals in respect of open defecation, hygiene, water safety, safe disposal of solid and liquid waste.

From the above table it would be seen that Nagaon district made significant achievement in wall writing, Mason Training and Swachchata Saptah. Coverage of other IEC activities in all the test checked districts were significantly low in terms of target fixed. Activity-wise targets were also not fixed every year. Besides, IEC plan was not prepared each year by test checked districts. In Udalguri district, though AIP was prepared only once in 2012-13 during the last five years but IEC plan was not incorporated. In Nalbari district, AIP was not prepared for 2009-10 and 2010-11. Thus, IEC activities were not adequate to generate demand for sanitation and hygiene practices amongst the rural people to achieve the 'Nirmal' status.

It was thus evident that IEC activities to bring the behavioral change and to create awareness for sanitation were not adequate and due emphasis was not given towards IEC to motivate the beneficiaries under the scheme. Further the State Government also did not conduct any survey for the assessment of the awareness and knowledge spread about the scheme through IEC activities and thus, effectiveness of IEC activities undertaken in the State remained unascertained.

The GoA in reply stated (November 2014) that the process of engagement of 'Swachchata Doot' had already been started to intensify the IEC campaign at grass root level to create awareness about TSC/NBA as contemplated.

**(b) Injudicious expenditure**

As per guidelines, IEC activities is not a one-time activity but an ongoing process and needed to be implemented not just to create demand but also for usage, maintenance and up gradation of facilities so that sanitation and hygiene become ingrained habits over a period of 2-3 years.

Analysis of records revealed that SWSM spent ₹38.79 lakh during December 2013 to January 2014 towards production and broadcasting of five advertisement films on various IEC activities to generate public awareness on sanitation which was telecast through a private TV channel<sup>20</sup> against the approved (September 2013) amount of ₹41.89 lakh. The films were telecast during 19 November 2013 to 18 January 2014 for 62 days covering 18,000 seconds.

Further examination in this regard revealed that:

- The advertisement films were telecast only on one channel. The basis of selection of the channel was not known.
- For the purpose of selection of the channel, no Notice Inviting Tender was floated. Hence, the assurance of the available lowest price could not be ascertained.
- The telecast was done only for 62 days without entering into any agreement.

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<sup>20</sup> DY 365.

Thus, mere telecast of TV advertisement in a single channel for 62 days was not adequate enough to generate mass awareness on sanitation. This indicated poor planning of SWSM in telecasting the advertisement which could have been done throughout the year by negotiating with other TV channels including Doordarshan, the public sector channel which had much broader viewer base. Thus, the expenditure of ₹38.79 lakh spent on IEC activities had little impact in creating awareness among the targeted people.

The GoA stated (November 2014) that suggestions made by the audit had been noted by them for necessary action.

### **1.2.13 Convergence with programmes**

In the guidelines of NBA, dovetailing of funds from other programmes like MGNREGS, MPLAD, MLALAD etc., through convergence were emphasized for effective implementation of the programme. As per IAY guidelines, for all IAY houses, construction of toilets under Nirmal Bharat Abhiyan (NBA) was mandatory. Examination of records in test checked districts revealed that construction of toilets in IAY houses through TSC funds were significantly low (as discussed in para 1.2.13.2) due to lack of coordination with the Panchayat & Rural Development Department (P&RDD), GoA. Convergence with other programmes also could not be done mainly due to lack of coordination. In reply to an audit query, SWSM stated (September 2014) that convergence with MGNREGS could not take place for want of clarity in the convergence guidelines.

The reply was not tenable as the SWSM did not seek any clarification to resolve the issue of convergence, if any.

Lacunae in convergence and impact thereof have been discussed in subsequent paragraphs.

#### **1.2.13.1 Sub-standard toilet due to non-convergence with MGNREGS**

As per NBA guidelines 2012, unit cost of each IHHL was ₹10,500 (Central share: ₹3,700, State share: ₹1,400, Beneficiary share: ₹900 and MGNREGS contribution: ₹4,500). The State Government, however, approved (September 2013) a model estimate of ₹6,000 per unit, which provided bamboo made temporary superstructure with one Galvanized Corrugated Iron (GCI) sheet on the roof without MGNREGS contribution.

Amongst the test checked districts, only Nalbari district constructed 7,931 IHHLs at a total cost ₹4,75,86,000 (7931x5600) during 2013-14. Since convergence with MGNREGS was not done, the unit cost had to be restricted to ₹6,000 *i.e.*, fund available per unit under NBA only. It was stated (September 2014) to audit that superstructure with brick wall could not be done within the unit cost of ₹6,000. Thus,



construction of 7,931 IHHLs at ₹4.76 crore with temporary bamboo-made superstructure was not in consonance with per the guidelines and thus, turned out to be substandard for want of sufficient fund through convergence with MGNREGS.

On being pointed out, the GoA admitted (November 2014) that implementation of TSC/NBA through convergence with MGNREGS remained unsuccessful in the State except in Jorhat district.

#### 1.2.13.2 Coverage of IAY houses under TSC

Construction of toilets in IAY houses was to be done under TSC for which suitable coordination between P&RDD and DWSC was required. Beneficiaries' contribution along with list of beneficiaries was to be forwarded by P&RDD to DWSC for construction of IAY houses. In test checked districts, position of construction of toilets in IAY houses through convergence with P&RDD is shown in Table 1.16.

**Table 1.16**

Name of district	Number of IAY houses constructed	Number of toilets constructed in IAY houses	Percentage of coverage
Tinsukia	19465	337	1.73
Nalbari	15131	4260	<b>28.15</b>
Goalpara	20663	Nil	-
Udalguri	31943	50	<b>0.16</b>
Nagaon	73929	3575	4.83

Source: P&RD website and departmental figures.

From the above table it is evident that there was significantly less coverage of IAY houses under TSC (0.16 to 28.15 *per cent*) in five test checked districts highlighting lapses in convergence with IAY. On this being pointed out, DWSCs stated that the main reason for the shortfall was lack of coordination with P&RD.

The GoA stated (November 2014) that construction of IHHL through convergence with IAY was not successful due to inconsistency in the beneficiaries' list provided by P&RD Department. The reply substantiated the audit contention of lack of coordination between the two Government departments responsible for the implementation of the scheme in the State.

#### 1.2.14 Monitoring and Evaluation

According to the scheme guidelines, regular field inspections by officers from the State and district levels were essential for effective implementation of the programme in the State. The TSC/NBA guidelines emphasized that project authorities were to constitute a team of experts in the district who were to review the implementation in different blocks frequently. Such reviews were to be held at least once a quarter. Similarly, the State Government was to conduct a review of projects in each district once a quarter. For this purpose, they were to constitute a panel of experts available in

the State. In addition, GoI was to send Review Missions to the State periodically to assess the quality of implementation.

Audit of records in the five test checked districts in this regard revealed that-

- (i) No team of experts were constituted to review the implementation,
- (ii) Inspection of works by any officer at field level was also not carried out in any of the test checked districts.
- (iii) As reported by the Department, though State Government constituted (May 2007) a State Level Review Panel, records relating to conduct of any review by such Review Panel could not be shown to Audit. None of the test checked districts were also aware about conducting any review by any Review Panel.

Thus, lack of periodical inspection by project authorities rendered the existing system of monitoring and evaluation ineffective.

**1.2.14.1** The completion reports of 2,496 IHHLs in Goalpara district revealed that 1,562 (62 per cent), 1,209 (48 per cent) and 2,190 (87 per cent) completion reports were not signed by beneficiaries, Member Secretary of VWSCs and GP Presidents respectively. The completion reports were not supported with the date of completion and photographs.

This further upheld the dismal status of monitoring by the authorities in the construction of IHHL.

The GoA in reply stated (November 2014) that steps were being taken to strengthen the monitoring mechanism for proper implementation of the scheme.

<b>1.2.14.2 Social Audit</b>
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GoI administered TSC with the objective to bring about improvement in the quality of life by providing access to improved sanitation to all in the rural areas. For effective monitoring of the programme, in addition to other statutory financial requirements, the mode of Social Audit was also adopted in TSC guidelines 2011 for strengthening the elements of transparency and efficiency under the programme. As per NBA guidelines, Gram Swachchata Sabha (GSS) at every six month and Swachchata Diwas (SD) once in a month were to be convened to ensure public participation, consultation and consent accountability, grievance redressal etc., under the scheme.

In all the test checked districts, it was noticed that neither GSS convened nor the SD was observed during the years 2012-14 while NBA was being implemented. Social Audit was also not conducted in any of the test checked districts. As such, not only

public vigilance was denied but plan and progress of implementation was also not disclosed to the villagers and the impact of the project remained unevaluated.

Besides, it was also noticed that there was no grievance redressal mechanism existed in any of the test checked districts. At State level, though a Cell was established (July 2013) by WSSO, the same was not made functional till August 2014. The beneficiaries, therefore, did not have any platform to lodge complaint on issues relating to implementation of the programme in the State.

The GoA stated (November 2014) that the Social audit will be introduced as per provision of the 'Swachh Bharat Mission Gramin' guideline.

#### **1.2.15 Conclusion**

The planning for the implementation of the scheme at different levels was inadequate and ineffective towards achievement of the intended objectives under the scheme. Neither a preliminary survey nor periodical baseline surveys were conducted to assess the status of hygienic practice among the rural people. Planning at GP and Block level was not done hence, bottom-up approach of saturation was not ensured. Funds were not released within the scheduled time-frame both at State and district levels hampering smooth implementation of the scheme. State was lagging behind in releasing its matching share.

Irregularities in implementation like construction of sub-standard toilets, defunct toilets, misappropriation of funds etc., were also noticed. Besides, instances of bogus construction of toilets were also noticed. IEC activities were not adequate to generate demand for sanitation and to bring about behavioural changes for improved sanitation and hygiene practices amongst the rural people.

There was either no convergence or significantly less convergence of components under NBA with other programmes like IAY/MGNREGS. In the absence of any review, periodical inspection by various authorities, irregularities persisted without being assessed and rectified.

Thus, the performance audit of TSC/NBA covering period the 2009-14 carried out in selected districts, Gram Panchayats and Villages revealed that the implementation of the scheme in the State was suffering from various irregularities viz., deficiency in planning, improper fund management, inadequate awareness campaigning through IEC activities, lack of monitoring and supervision coupled with instances of idling of expenditure, fraudulent drawal, bogus construction, suspected misappropriation of funds, which would require addressing on priority for its effective implementation in attaining the intended objective envisaged as per the scheme.

**1.2.16 Recommendations**

Government may ensure:

- *Adoption of bottom-up approach in preparation of AIP and PIP which should essentially emanate from the grass root level and consolidated in Block and district plan. PIPs should be revised periodically by conducting door to door survey to ascertain latest status of hygienic practice.*
- *Timely release of funds including state's matching share.*
- *Strengthening IEC activities by use of AV media with wider viewer base and community level advocacy.*
- *Convergence with other related schemes such as IAY and MGNREGS (as in Jorhat district).*
- *Strengthening, monitoring and evaluation mechanism by carrying out periodical review and inspection both by the State and district authorities and introduction of participative Social Audit.*

## Social Welfare Department

### 1.3 Performance Audit of “Integrated Child Development Services” Scheme

*The Integrated Child Development Services (ICDS) Scheme, launched in 1975 as a Centrally Sponsored Scheme, aims at holistic development of children up to six years of age, adolescent girls and pregnant and lactating mothers by providing a package of services. Apart from this, Government of India (GoI) introduced two more schemes viz., “Kishori Shakti Yojana (KSY)” and “Nutrition Programme for Adolescent Girls (NPAG)” in the years 2000 and 2002 respectively for implementation using ICDS infrastructure. Both the schemes were subsequently merged (2011) as “Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA” for improvement of nutritional and health status of adolescent girls in the age group of 11-18 years including up-gradation of their home based vocational skills and self development. The performance audit of these schemes conducted covering period 2009-14 revealed the following significant audit findings:*

#### Highlights

ICDS had not been universalised in the State as a number of the AWCs had not been made functional. Many SC/ST, OBC, Minority and Tea Garden areas were yet to be covered under the scheme.

(Paragraphs-1.3.3.1 and 1.3.3.2)

Against GoI release of ₹271.22 crore during 2011-14 for the construction of 15,000 AWCs, the department could complete the construction of 1,770 AWCs only (with an expenditure of ₹29.21 crore).

{Paragraph-1.3.4.1(i)}

The facilities provided at the AWCs were highly inadequate. None of the sampled AWCs had kitchens. Very few of them had functional toilets and access to drinking water.

{Paragraph-1.3.4.1(ii)}

There were short releases of State’s matching share of ₹33.62 crore (2009-14) under ICDS (General) and ₹15.36 crore (2010-14) under SABLA.

{Paragraphs-1.3.9.1 and 1.3.17.2(b) (i)}

Cases of avoidable expenditure (of ₹8.43 crore) and excess expenditure (of ₹3.48 crore) on procurement of ICDS materials and PSE kits respectively were noticed. Besides cases of excess payments of ₹87.70 lakh and ₹1.31 crore on procurement of ICDS materials and SNP foodstuff respectively were also noticed.

{Paragraphs-1.3.9.2 (i) to (iii) and 1.3.10.7}

**During 2010-11, 1.34 lakh beneficiaries under the hill districts of Dima Hasao and Karbi Anglong were deprived of the intended benefit of supplementary Nutrition (SN) as the funds amounting to ₹3.72 crore drawn by the directorate were not released.**

**{Paragraph-1.3.10.4 (a)}**

**SNP funds amounting to ₹13.48 crore utilised in emergency for relief purposes remained unrecouped from Revenue Department depriving the benefits under SNP to the intended beneficiaries.**

**{Paragraph-1.3.10.6 (a) and (c)}**

### **1.3.1 Introduction**

The Integrated Child Development Services (ICDS) Scheme, a flagship programme of Government of India was launched on 2 October 1975 as a Centrally Sponsored Scheme of the Ministry of Women and Child Development, GoI. The objectives of the scheme are:

- (i) to improve the nutritional and health status of children in the age-group of 0-6 years;
- (ii) to lay the foundation for proper psychological, physical and social development of children;
- (iii) to reduce the incidence of mortality, morbidity, malnutrition and school dropout;
- (iv) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development; and
- (v) to enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

The beneficiaries under ICDS Scheme are the children in the age group of 0-6 years and pregnant and lactating mothers. The Scheme envisages a package of six services viz., i) Supplementary Nutrition (SN), ii) Pre-school Non-formal Education of child between three and six years, iii) Nutrition and Health Education, iv) Immunization, v) Health Check-up; and vi) Referral Services through Anganwadi Centres.

Besides, MoWCD, GoI came up with two more schemes viz., -Kishori Shakti Yojana (KSY) and -Nutrition Programme for Adolescent Girls (NPAG) in the year 2000 and 2002 respectively for their implementation using the existing ICDS infrastructure, with the aim to improve nutrition and health status of adolescent

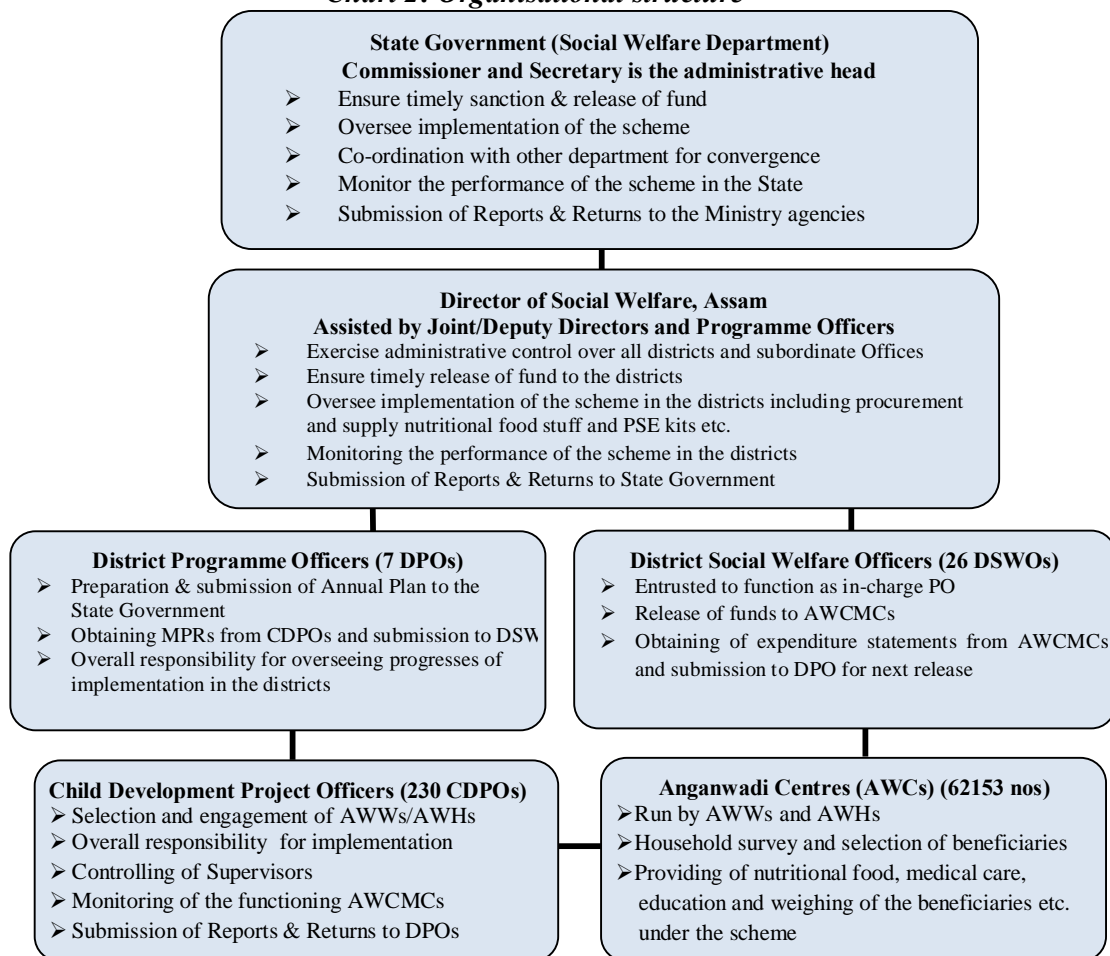
girls in the age group of 11-18 years including upgradation of their home based and vocational skill and to promote their overall development. In the year 2011, the GoI, came up with a more comprehensive scheme called 'Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA' merging both the schemes to address the multi-dimensional problems of adolescent girls to be implemented through ICDS platform in 200 districts across the country. In Assam, SABLA is being implemented in eight<sup>21</sup> districts and implementation of KSY continued in remaining 19 districts.

### 1.3.2 Framework of Audit

#### 1.3.2.1 Organisational Structure

The organisational structure along with functions and responsibilities at various levels for implementation of ICDS in the State are shown in Chart-2.

**Chart 2: Organisational structure**



Source: Departmental records.

<sup>21</sup> i) Darrang, (ii) Dhubri, (iii) Dibrugarh, (iv) Hailakandi, (v) Jorhat, (vi) Kamrup, (vii) Karbi Anglong and (viii) Kokrajhar.

### **1.3.2.2 Audit Objectives**

The audit objectives for the Performance Audit were to ascertain whether:

- proper planning in attaining of the objectives and universalisation of the Scheme was done in the State;
- the funds allocated and released for the projects had been utilised economically and efficiently;
- adequate infrastructure facilities were provided in AWCs for effective delivery of services;
- Information Education and Communication (IEC) system in place was effective to create awareness about the services of ICDS scheme;
- the services rendered were adequate and effective in achieving the objectives of the scheme;
- the objective of skill development and improving the nutritional and health status of adolescent girls under -KSYø and -SABLAø were achieved; and
- monitoring and evaluation procedures put in place towards achievement of scheme objectives were effective.

### **1.3.2.3 Scope of Audit**

The Performance audit of ICDS Scheme including KSY and SABLA was carried out during February-August 2014 covering the period 2009-14 to assess the efficiency, economy and effectiveness in implementation of the various components of Scheme. The audit was carried out through detailed scrutiny of records maintained in the offices of the Commissioner and Secretary, Social Welfare Department, Government of Assam (GoA); Director of Social Welfare (DSW), Assam, Divisional Programme Officers, 21 Child Development Project Officers (CDPOs) of eight selected Districts<sup>22</sup>, 210 Anganwadi Centres (AWCs) under the selected CDPOs. During audit, besides conducting physical verification of the AWCs and beneficiary survey, information collected from AWCs was cross checked with the records of the DSW and the respective CDPOs.

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<sup>22</sup> (i) Cachar, (ii) Kamrup, (iii) Karbi Anglong, (iv) Kokrajhar, (v) Lakhimpur, (vi) Nagaon, (vii) Nalbari and (viii) Sonitpur.



#### 1.3.2.4 Audit sampling

All the 27 districts of Assam were stratified into four strata<sup>23</sup> geographically. From the four strata, eight districts (30 *per cent*) were selected by Probability Proportional to Size With Replacement (PPSWR) method on the basis of the total funds released under SNP in each District. In each selected district, 20 *per cent* of the CDPOs (Projects) were selected by using Simple Random Sampling without Replacement (SRSWOR) method for detailed examination of records. Under each selected CDPO, 10 Anganwadi Centres (AWCs) were selected by using SRSWOR for examination of records and physical verification. Within each selected AWC, 10 beneficiaries were selected by Simple Random Sampling method for survey.

#### 1.3.2.5 Audit criteria

The criteria for the performance audit were benchmarked against the following sources:

- Guidelines of ICDS, KSY and SABLA issued by Ministry of Women and Child Development (MoWCD), GoI;
- Circulars/instructions issued by the MoWCD, GoI and SWD, GoA;
- Directives of Honøble Supreme Court of India;
- Periodical reports/returns prescribed by the GoI/GoA;
- Reports of Working Group on Development of Children for the Eleventh Five Year Plan (2007-2012); and
- Annual Programme Implementation Plans (APIPs) of the Department.

#### 1.3.2.6 Audit Methodology

The performance audit commenced with an entry conference held with the Commissioner and Secretary to the Government of Assam, Social Welfare Department (SWD) and DSW, Assam on 5 February 2014 wherein the audit objectives, scope and criteria were discussed and inputs of the departmental officers obtained. Based on the inputs and suggestion given by the Commissioner and Secretary, SWD, GoA, records relating to the schemes ‘KSY’ and ‘SABLA’ being implemented in the State using ICDS platform were also examined. Apart from examination of records of selected offices, responses to audit questionnaires and the information obtained through beneficiaries’ survey were analysed. Physical verifications regarding implementation of the programme were undertaken and photographic evidences were also obtained to substantiate audit observations. At

<sup>23</sup> 1) Upper Assam (Dibrugarh, Tinsukia, Sivasagar, Golaghat, Jorhat, Dhemaji, Lakhimpur, Sonitpur); 2) Lower Assam (Nagaon, Morigaon, Kamrup Metro, Kamrup Rural, Goalpara, Nalbari, Darrang, Bongaigaon, Barpeta, Dhubri); 3) South Assam (Cachar, Karimganj, Hailakandi); and 4) Hill Districts (NC Hills, Karbi Anglong, Kokrajhar, Baksa, Chirang, Udalguri).

the conclusion of audit, the findings were discussed in the exit conference with the Commissioner and Secretary, SWD and DSW, Assam held on 18 November 2014 and their reply had been considered and incorporated in the Report appropriately.

#### **1.3.2.7 Acknowledgement**

The office of the Accountant General (Audit), Assam acknowledges and appreciates the cooperation extended by the Secretariat of GoA, SWD, DSW, Assam, DPOs, DSWOs, CDPOs, Supervisors and AWWs during the course of Performance Audit.

#### **1.3.3 Universalisation of ICDS**

As per Report of Census 2001, there were 15.78 crore children aged between 0-6 years in the country and as per National Health Family Survey (NHFS)- 3 conducted during 2005-06, about 43 *per cent* children below five years in the country were underweight, of which, 16 *per cent* were severely malnourished. Universalisation of ICDS scheme was thus, imperative to extend all services offered under the scheme to every child under the age of six years and to all pregnant/lactating mothers.

#### **1.3.3.1 Operationalization of AWCs**

The Honøble Supreme Court directed<sup>24</sup> GoI to universalize the coverage of ICDS Scheme through operationalization of a minimum of 14 lakh AWCs throughout the country in a phased manner by December 2008. Audit noted that there were 37,082 sanctioned AWCs in the State of Assam as of March 2009. GoI sanctioned 25,071 more AWCs during 2009-10 (22,613 numbers) and 2010-11 (2,458 numbers) respectively raising the total to 62,153 AWCs for universalisation of the scheme in the State.

GoA/DSW showed all the 62,153 AWCs had been made operational by 2012-13. Analysis of Monthly Progress Reports (MPRs) submitted by the DPOs, however, revealed that altogether 615 AWCs were yet to be made operational (March 2014). Scrutiny further revealed that in the selected Cachar and Nalbari districts, 333 and 189 more AWCs/Mini-AWCs respectively were found non operational due to non-engagement of Anganwadi Workers (AWWs)/Angnwadi Helpers (AWHs). Thus, credibility of the information furnished by GoA/DSW remained doubtful.

#### **1.3.3.2 Coverage of all habitations**

The Honøble Supreme Court directed (November 2001) both the Central and State Governments to establish AWCs in every human settlement. Examination of records in this regard, however, revealed that there were 5,600 unreachable villages/habitations and these habitations remained uncovered till 2013-14.

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<sup>24</sup> Vide interim order dated 28 November 2001, 29 April 2004, 7 October 2004 and 13 December 2006.

(a) The Honorable Supreme Court issued (December 2006) directions to both the Central and State Governments for identification of SC and ST hamlets/habitations for opening of new AWCs on priority basis. Information furnished (May 2014) by the department, however, revealed that there were requirement of 10,475 new AWCs in SC and ST habitations in 18 out of the 27 districts. Accordingly, proposal was submitted (March 2014) by the DSW to GoA for the same. Position of requirement of AWCs in the remaining nine districts could not be ascertained due to non-submission of report by the districts<sup>25</sup> concerned.

(b) Substantial portion of the population belonging to Tea Garden Tribes in the State was still to be covered under ICDS Scheme. The point was discussed in the meeting held on 2 November 2012 with MoWCD on APIP-2012-13 but no action was taken by GoA in this regard as of May 2014.

In reply to an audit query, the Programme Officer-I of the Directorate stated (May 2014) that information for establishment of AWC/Mini-AWC in Tea Garden areas were called from the concerned DPOs/DSWOs but their replies were awaited.

The above position indicates that the universalisation of ICDS scheme was yet to be achieved in the State despite elapse of more than five years period from the target date of 31 December 2008.

### 1.3.4 Infrastructure Development

#### 1.3.4.1 Availability of AWCs

Guidelines of ICDS Scheme envisage that for providing nutrition and early learning of the beneficiaries under the Scheme, the States should have their own AWC buildings with adequate infrastructure facilities. The States may also arrange AWC buildings either through community support or by hiring the buildings on rent.

As per the information furnished by DSW, Assam, out of total 62,153 AWCs, 34,748 (55.91 *per cent*) were constructed by the Department, 427 (0.69 *per cent*) were constructed under Multi-sectoral Development Programme (MsDP) whereas the remaining 26,978 (43.40 *per cent*) were being run from schools/residence of Anganwadi Worker (AWW) Anganwadi Helper(AWH)/club/community building/rented house.

Joint physical verification of the 210 AWCs under 21 ICDS Projects of eight selected districts disclosed that 160 AWCs were constructed by the Department and the rest 50 AWCs were being run from different other buildings<sup>26</sup>. Out of the 160 AWC buildings constructed by the Department, 17 were found in dilapidated

<sup>25</sup> 1. Baksa, 2. Cachar, 3. Chirang, 4. Dhemaji, 5. Dibrugarh, 6. Golaghat, 7. Karbi Anglong, 8. Kokrajhar and 9. Udalguri.

<sup>26</sup> Rented buildings: 2, houses of the AWWs/AWHs: 8, school building: 24 and temple/club/office building: 16.

condition of which four were abandoned and two buildings were occupied by Army personnel.



*Abandoned Chalchali Dadara Chowk 18 no. AWC under Barhampur ICDS Project, Nagaon (12.06.2014)*



*Abandoned Indragarh 33 no. AWC under Tapang ICDS Project, Cachar (21.07.2014)*

**(i) Construction of AWCs**

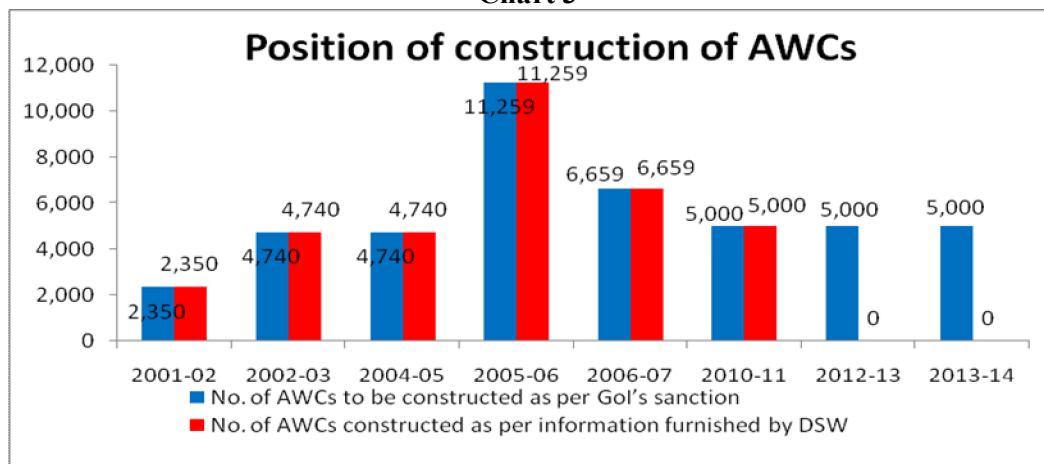
In view of the special condition of the North East, the MoWCD since 2001-02, has been providing 100 per cent funding to the State for the construction of AWCs. The State Government/local community were to provide the land for the construction of the AWCs. As per information furnished by the DSW, during 2001-14, GoI accorded sanction for construction of 44,748 AWCs, against which 34,748 had been constructed. The year-wise sanction and achievement made by the State is shown in Table-1.17 and Chart 3.

**Table-1.17**  
**Position of construction of AWCs**

Year	No. of AWCs to be constructed as per Gol's sanction	No. of AWCs constructed as per information furnished by DSW	Unit cost
2001-02	2,350	2,350	₹1.25 lakh each.
2002-03	4,740	4,740	
2004-05	4,740	4,740	
2005-06	11,259	11,259	₹1.75 lakh each.
2006-07	6,659	6,659	
2010-11	5,000	5,000	
2012-13	5,000	Nil	₹4.50 lakh each.
2013-14	5,000	Nil	
<b>Total</b>	<b>44,748</b>	<b>34,748</b>	

Source: Departmental records.

**Chart 3**



Source: Departmental records.

During 2010-11, GoI released ₹87.50 crore for the construction of 5,000 AWCs. GoA/DSW submitted Utilisation Certificates (UCs)/Statement of Expenditure (SOE) for the year 2010-11 to GoI for the entire amount of ₹87.50 crore towards the construction of all the 5,000 AWCs. Scrutiny, however, revealed that as of March 2014, the DSW could complete only 1,770 AWCs at an expenditure of ₹29.91 crore (details in *Appendix-1.6*). Thus, the claim of the DSW to have completed all the 5,000 AWCs during 2010-11 was not correct.

Further, GoA/DSW could not utilize funds amounting to ₹87.50 crore and ₹96.22 crore respectively released by GoI during 2012-13 and 2013-14 for the construction of 10,000 AWCs. Reasons for failure to utilise the funds were neither on record nor stated to audit, though called for (May 2014).

The status of construction of AWC buildings thus, clearly indicated that adequate priority was not given by the State Government despite availability of funds and acute shortage of own buildings for AWCs.

#### **(ii) Infrastructure facilities at AWCs**

As per prescribed (March 2011) norms, an AWC is to provide basic facilities like sitting room, a separate room for kitchen, a store room for storing food items, child friendly toilet, separate space for children to play indoor and outdoor games and safe drinking water facilities.

During joint physical verification (May and August 2014) of the 210 test checked AWCs under eight selected districts, it was found that none of the centres complied with the basic infrastructural norms as under:

- None of the test checked AWCs had Kitchens for serving hot cooked meal.
- 27 out of 210 AWCs were having toilets and 14 of those were damaged and lying in unusable condition.
- 11 of the 210 AWCs were provided with Hand Tube Wells (HTWs) for drinking water, but eight of these were out of order.

Audit of records of the Directorate of Social Welfare revealed that the DSW in order to provide basic facilities in accordance with the prescribed norms, identified 1,303 and 1,584 AWCs which were without child friendly toilets and drinking water facilities respectively and reported (May 2010) to GoA for undertaking the corrective measures. Though Public Health Engineering department, GoA was approached (May 2010) for providing drinking water facilities, however till July 2014, no further progress was achieved. Besides, child friendly toilets were also not provided in any of the 1,303 AWCs.

These illustrated the state of unsatisfactory affairs as regards providing of basic facilities in AWCs in the State.

**(iii) Construction of AWCs through other scheme**

To meet up the shortfall in construction of AWCs and for providing better basic facilities in the existing AWCs, the Ministry advised (October 2012) GoA to construct AWCs by tapping funds from various other schemes<sup>27</sup>.

Audit noted that out of total 62,153 AWCs in the State, only 427 AWCs (0.69 per cent) were constructed in minority areas under Multi-sectoral Development Project (MsDP) and no efforts were made by the DSW/GoA to tap funds from the other schemes for the establishment of AWCs.

On this being pointed out, the DSW stated (November 2014) that efforts were being taken to converge the construction of AWCs with other departments.

**1.3.4.2 Availability of equipment**

**(a) Weighing Machine**

According to the Scheme guidelines, each AWC must be provided with one Weighing machine each for baby and adult to determine normal, malnourished and severely malnourished beneficiaries and to maintain their growth chart so that the services required could be delivered appropriately.

As per Annual Programme Implementation Plans (APIP) 2013-14, Baby Weighing Machines were available in 49,354 (82.7 per cent) AWCs out of the existing 62,153 AWCs in the State.

(i) In the test-checked Karunabari ICDS Project under Lakhimpur district, it was seen that the DSW supplied (March 2012) 285 Baby-cum-Child Weighing Machines involving ₹5.32 lakh (285 machines @ ₹1,865 each) to the CDPO, who distributed 128 machines to AWCs keeping balance 157 machines worth ₹2.93 lakh in store without distribution as of July 2014.

Similarly, CDPO, Biswanath ICDS Project under Sonitpur district issued 195 out of 224 Weighing machines received (March 2012) from the DSW to AWCs keeping the balance 29 machines worth ₹0.54 lakh in store.

Reasons for non-issue of the machines were neither on records nor stated by the CDPOs.



*Weighing machines lying in Karunabari ICDS Project, Lakhimpur District since March 2012 (25.06.2014)*

<sup>27</sup> Backward Region Grant Fund (BRGF), Rural Infrastructure Development Fund (RIDF), Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and Member of Parliament Local Area Development Scheme (MPLADS).

(ii) In the three test-checked ICDS Projects under Kamrup district, the CDPOs received (March 2012) 575<sup>28</sup> Baby Weighing machines from DSW. Of these, 367 machines<sup>29</sup> were issued to the AWCs concerned leaving the balance 208 machines in store as the same were defective. Further, another 67 machines issued by the CDPO, Chayani Borduar were returned by AWCs as the same were not working. Thus, a total 275 defective machines worth ₹5,12,875<sup>30</sup> were lying in the store of the CDPOs concerned.

Audit of records revealed that in all the cases, the CDPOs concerned did not take up the matter with the DSW for replacement of the machines even after a lapse of more than two years rendering the expenditure of ₹8.60<sup>31</sup> lakh incurred towards procurement of the defective machines, wasteful besides hampering the process of determination of malnourishment/severely malnourishment of infant population and recording their growth rate through weighing. Only recently, CDPO, Chayani Borduar requested (May 2014) the DSW for the replacement of the same by the new ones.

(iii) In Kokrajhar district, 4,501 Baby Weighing Machines at a cost of ₹69,56,205 (@ ₹1,458 each plus six per cent VAT) were procured only once (2011-12) since April 2009. It could not, however, be ascertained as to whether the said weighing machines were distributed to the ICDS Projects for onward distribution to the AWCs for monitoring of growth of the beneficiaries.

The Joint Secretary, BTC observed (June 2012) that many of the AWCs did not have Weighing Machines and directed Jt. Director, Social Welfare, BTC to enquire into the matter. However, it was not on record as to whether any enquiry was conducted as of July 2014 by the Joint Director.

Joint Physical verification of 210 AWCs under the eight selected districts revealed that 10 AWCs were running without weighing machine and machines in 59 AWCs were out of order. District-wise position is shown in Table-1.18.

**Table-1.18**  
AWCs functioning either without baby weighing machines or with defective weighing machines

Sl. No.	District	No. of ICDS Project	No. of AWCs visited	No. of AWCs without machine	No. of AWCs with defective machine
1	Karbi Anglong	2	20	3	1
2	Nagaon	4	40	-	13
3	Lakhimpur	2	20	1	7
4	Kokrajhar	2	20	3	4
5	Sonitpur	3	30	1	7
6	Cachar	3	30	-	6
7	Kamrup	3	30	2	11
8	Nalbari	2	20	-	10
<b>Total</b>		<b>21</b>	<b>210</b>	<b>10</b>	<b>59</b>

Source: Joint Physical Verification.

<sup>28</sup> Bongaon- 69, Chandrapur Karara- 274 and Chayani Borduar- 232.

<sup>29</sup> Bongaon-53, Chandrapur Karara-85 and Chayani Borduar-229.

<sup>30</sup> ₹1,865X 275.

<sup>31</sup> ₹2.93 lakh +₹0.54 lakh +₹5.13 lakh.

The objective of identification of exact number of malnourished children in the test checked ICDS Projects as well as in the State without the required number of weighing machines remained unachieved.

**(b) Medicine Kits**

Under the programme of Nutrition and Health Care of ICDS, Medicine Kits are provided to AWCs/mini AWCs every year for treating common ailments/providing first aids to children.

The DSW, however, did not supply any Medicine Kits to the ICDS Projects/AWCs during 2009-10 and 2010-11. During 2011-12, the Kits were supplied partially (not to all AWCs). Position of test-checked districts/ICDS projects/AWCs in this regard was as under:

(i) In the test checked Kokrajhar district, as per sanction accorded by DSW (July 2012) and BTC (March 2013), 4,050 Medicine Kits (consisting 10 items @ ₹621.90 per kit) for ₹25.19 lakh were procured and supplied to 17 ICDS Projects under BTAD Areas. Medicine Kits worth ₹42.79 lakh were also procured during 2012-13 based on the sanctions accorded by GoA (March 2012) and BTC (November 2012) respectively. Project-wise distribution of the same was, however, not made available to Audit.

(ii) In three<sup>32</sup> test checked Projects under Cachar district, no Medicine Kits were supplied during 2009-13 whereas, the same were supplied twice during 2013-14.

**(c) Pre-School Education (PSE) Kits**

As per the Scheme guidelines and instruction (May 2009) of MoWCD, PSE kits were to be supplied @ ₹1,000 to each functional AWC and @ ₹500 to each Mini AWC every year. The Kit inter-alia should contain (i) Flash cards for story, (ii) Building blocks, (iii) Stuffed toys, (iv) Models of pictures, (v) Dolls for role play, (vi) Colour, number, alphabet & matching cards etc., (vii) Stacking rings/shape towers, (viii) Balls, (ix) Threading boards/Beads & Wires, (x) Kitchen Set, (xi) Wheel toys; and (xii) Simple Puzzle.

The DSW started supplying the material as a Kit (consisting 5,6,8 or 12 items) from 2012-13 only, prior to that two or three items were supplied separately and not as a Kit.

(i) In test-checked Kokrajhar district, PSE Kits containing three items<sup>33</sup> worth ₹64.37 lakh were procured and supplied to 57 ICDS Projects only during 2010-11.

(ii) In eight test checked ICDS Projects<sup>34</sup> under Cachar, Nalbari and Kamrup districts, the Kits were not at all supplied during 2009-13 whereas the same were supplied thrice during 2013-14.

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<sup>32</sup> Lakhimpur, Salchapra and Tapang.

<sup>33</sup> Counting Frame, Clay Pencil and Plastic Machine.

<sup>34</sup> Cachar-Lakhimpur, Salchapra and Tapang, Nalbari-Madhupur and Nalbari and Kamrup-Bongaon, Chandrapur-Karara and Chayani Borduar.



Thus, PSE Kits were not supplied every year during 2009-13 to AWCs complying the provision of the scheme guidelines and instruction of MoWCD, hampering the intended objective of smooth functioning of Pre-school Education.

#### (d) Vehicles

(A) MoWCD accorded (December 2009 and July 2010) approval for the procurement of 52 suitable vehicles<sup>35</sup> out of the grants released under ICDS for use in the activities related to implementation of the scheme.

Audit of records revealed that based on the sanction accorded (March 2010) by GoA, the DSW procured (May 2010 and September 2012) 45 vehicles<sup>36</sup> for use in the activities related to implementation of ICDS. Apart from this, the DSW procured four more vehicles<sup>37</sup> during 2009-10 and 2011-12 out of the available administrative charges recovered from the contractors engaged in construction of AWC buildings. Distribution of the total 71 vehicles including 22 existing vehicles to different level of offices is shown in Table-1.19.

**Table – 1.19**  
**Position of distribution of vehicles**

Sl. No.	Level to which allotted	No. of vehicles allotted
1	Directorate level	19
2	Government level	3
3	Minister level	3
4	DSWO level	22
5	DPO level	5
6	PO level	1
7	CDPO level	18
<b>Total</b>		<b>71</b>

Source: Departmental records.

Analysis further revealed that out of the total 18 vehicles allotted to the CDPOs, nine were under the custody of Deputy Commissioners (DCs)/Sub-divisional Officers (SDOs) (Civil) concerned and were being used by them and not by CDPOs.

Thus, out of the available 71 vehicles, only nine (12.68 *per cent*) were being used by CDPOs and 221 (96 *per cent*) out of total 230 projects had no vehicles. This had adversely affected supervision/ monitoring of the scheme implementation by CDPOs at field level.

#### 1.3.5 Planning

The services under the ICDS package are delivered through AWCs. Infrastructure like buildings for AWCs along with facilities of drinking water, toilets, tables and chairs, toys etc., were to be provided for the efficient and smooth delivery of quality services.

<sup>35</sup> 26 vehicles each during 2009-10 and 2010-11 in the price range between ₹4.75 lakh and ₹5.98 lakh.

<sup>36</sup> Bolero DI-2WD: 23, Mahindra THAR: 19, Bolero DI-2WD with AC/Music System: 2 and Bolero SLX: 1.

<sup>37</sup> Honda City: 1, Scorpio MZ D1 Car: 1, Toyota Innova Vx (75): 1 and Swift Dzire: 1.

In the backdrop of the dismal reports of the National Family Health Services (NFHS)-3 (2005-06) indicating large numbers of underweight children below three years, anaemic condition of pregnant women, maternal mortality rate (MMR) etc., the MoWCD felt the need of strengthening and restructuring of ICDS Scheme through a series of reforms including revamping the planning process by putting ICDS in a Mission mode by the end of 2014-15.

In order to augment the annual planning process, the MoWCD introduced (October 2012) Annual Programme Implementation Plans (APIPs). According to the guidelines, each State/Union Territory was to prepare APIP annually incorporating all activities in details along with their physical and financial targets. The main objectives of preparing APIP were to strengthen the existing programme management and monitoring mechanism to accelerate programme implementation in order to achieve the objective of ICDS universalisation with quality.

Audit noted that APIP 2011-12 submitted by GoA to MoWCD indicated details of regular activities, but State specific issues, gaps and constraints etc., though required, were not mentioned. The MoWCD reviewed (November 2012) the APIP and suggested GoA to rework in line with recent developments like providing of fortified Take Home Ration (THR), sample check of calibration and functionality of weighing machine by National Institute of Public Co-operation and Child Development (NIPCCD) and Roll out of MIS etc. These issues are yet (August 2014) to be taken up/completed by the GoA.

In APIP 2012-13 quality component of universalisation of ICDS, State specific issues like riverine areas, tea garden areas and migrant population were included. It, however, lacked fixation of specific targets related to certain important issues like reducing number of malnourished children, anaemic condition of pregnant women and Maternal Mortality Rate (MMR), providing immunization to the children/Pregnant Women (PW) and Lactating Mother (LM), upgradation of old AWCs and providing child friendly toilets and drinking facilities to the AWCs etc.

The APIP 2013-14 also lacked a proper plan about achieving the objective of reduction in the number of malnourished children and MMR. Some new areas like construction of AWC-cum-Creche, Early Child Care Education (ECCE), establishment of 'Sneha Shivar' providing child friendly toilets and drinking facilities to the AWCs, providing of uniform/badges to AWWs/AWHs and rewards to AWWs/AWHs for best performance etc., though targeted in line with rolling out ICDS in Mission mode, did not materialise. Institutional reforms/rearrangements like setting up of a Mission Directorate, District Mission Unit and State Child Development Society as required under the ICDS scheme were not planned during the year to put ICDS in Mission mode.

The planning of the department in implementation of the scheme was therefore inadequate and not holistic.

### 1.3.6 Human Resources and training

#### 1.3.6.1 Staffing Pattern of resource persons in ICDS projects

As per the scheme guidelines, 100 AWCs are to function under each ICDS project (50 AWCs in case of Tribal Block). CDPO being the head of the project is to supervise, coordinate and guide about the functioning of AWCs. For the purpose, five-six Supervisors are required to assist him. In addition, the Supervisors are responsible for providing continuous on-job guidance to AWWs through field visit at least once a month and by organising monthly meeting with village level health functionaries. The AWWs are to be assisted by the Anganwadi Helpers (AWHs) in carrying out the works of the AWCs.

#### (a) Availability of manpower

The position of sanctioned posts of resource persons and the persons in position in the State and selected districts as on 31 March 2014 are shown in Table-1.20 (A) and (B).

**Table-1.20 (A)**  
**Position of sanctioned strength and persons available**

Name of the posts	Sanctioned strength	Person available	Vacancy
CDPO	230	208	22
Supervisor	2280	1913	367
AWW	62153	59263	2890
AWH	56728	54514	2214

Source: Departmental records.

**Table-1.20 (B)**  
**Position of sanctioned strength and person available in the selected districts**

Sl. No.	District	No. of Projects	CDPO		Supervisor		Short-fall	AWW		Short-fall	AWH		Short-fall
			Sanc-tioned	Men-in-position	Sanc-tioned	Men-in-position		Sanc-tioned	Men-in-position		Sanc-tioned	Men-in-position	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Cachar	16	16	16	102	77	25	3733	3395	338	3582	3345	237
2	Sonitpur	15	15	15	131	102	29	3700	3593	107	3860	3742	118
3	Lakhimpur	10	10	10	102	83	19	2811	2776	35	3066	2928	138
4	Karbi Anglong	11	11	11	107	101	6	3070	2874	196	2449	2443	6
5	Kokrajhar	5	5	5	76	76	0	1554	1553	1	1687	1672	15
6	Nagaon	20	20	20	213	181	32	5307	5307	0	5307	5307	0
7	Kamrup	14	14	14	141	140	1	3953	3136	817	3201	3118	83
8	Nalbari	7	7	7	46	46	0	1516	1448	68	1489	1440	49

Source: Departmental records.

It would be evident that there was shortage of staff at the cutting edge in the cadres of AWW/AWH.

#### (b) Shortfall at DPO level

As per the GoI approved (May 2009) staffing pattern for District ICDS Cell, each district should have one post of Divisional Programme Officer (DPO) for implementation, supervision, monitoring and reporting of the scheme.

There were only seven DPOs and one Deputy Director (for Dima Hasao district) in the State who supervise and monitor the implementation of ICDS in 230 Projects in 27 districts.

The consistent absence of crucial staff at operational projects pointed towards poor implementation of the programmes as well as poor delivery of services under the scheme as discussed in the succeeding paragraphs.

**1.3.6.2 Training under ICDS**

Training under ICDS is imparted by NIPCCD, Middle Level Training Centres (MLTCs) and Anganwadi Training Centres (AWTCs) across the States with financial support from MoWCD.

Audit of records revealed that as of 31 March 2009, 45 AWTCs and two MLTCs were functional for imparting training to AWWs/AWHs and Supervisors in the State. However, the number of training centres came down to 26 and one respectively by the end of 31 March 2014 as shown in Table-1.21.

**Table-1.21  
Position of operational AWTC and MLTC**

Year	No. of centres run by NGOs		No. of centres opened during the year		No. of centres closed down during the year		No. in existence at the end of the year	
	AWTCs	MLTCs	AWTCs	MLTCs	AWTCs	MLTCs	AWTCs	MLTCs
2009-10	45	2	-	-	18	1	27	1
2010-11	27	1	-	-	2	-	25	1
2011-12	25	1	-	-	-	-	25	1
2012-13	25	1	1	-	-	-	26	1
2013-14	26	1	-	-	-	-	26	1

Source: Departmental records.

The above position indicates that though the State Government operationalised 45 AWTCs and two MLTCs through NGOs during 2009-10 as per the sanction accorded by GoI, it closed down 19 AWTCs and one MLTC by the end of 2013-14 due to non-availability of adequate infrastructure, hostel and library facilities etc. At present, only 26 AWTCs and one MLTC are in operation. Therefore, the training facility in the State for providing training to AWWs/AWHs and Supervisors was inadequate.

The DSW, in reply, stated (November 2014) that steps have been taken to revive the closed down AWTCs.

**(a) Implementation of training programme**

Under the scheme, the State Government fixes annual targets for training of ICDS functionaries based on annual training calendar prepared by the operational training centres.

**(i) Job Training**

Job/orientation training was required to be given to each functionary once in service period.

Audit scrutiny revealed persistent shortfall in achievement of targets fixed for Job/orientation Training of Supervisors and AWWs during 2009-14 as shown in *Appendix-1.7*.

**(ii) Refresher Training**

Refresher Training is to be provided to each ICDS functionary once in two years. Hence, every year at least half of the workforce in position is required to be imparted Refresher Training. Scrutiny revealed that the year-wise target set only for AWWs. Even the targets so set for the training of AWWs could not be met during 2009-12 as would be evident from *Appendix-1.8*. Shortfall ranged between 18 and 21 *per cent* during 2009-12.

**(iii) Induction Training**

Under ICDS, each field functionary was required to be trained on initial engagement/appointment. Scrutiny revealed that 300 AWWs were targeted for imparting training only in 2010-11. However, none of them was imparted training as of March 2014.

The above position indicated that AWWs delivering the services to the beneficiaries were not provided induction training. The failure to provide periodical training is likely to result in deficient implementation of the scheme.

**1.3.6.3 Infertuous expenditure on training institutes**

ICDS training aims at developing field functionaries into agents of social change and improving the quality of service delivery. Accordingly, MoWCD fixed (April 2009) a norm for imparting training to AWWs and AWHs in AWTCs for 348 days in a year.

Audit of records of 10 AWTCs under four selected districts revealed that there was a huge shortfall in imparting training in these institutes against the target set due to not deputing the functionaries by the DSW. The shortfall in training during 2009-14 ranged between 320 and 883 days. Though the institutes run by different NGOs remained without any work during these gap periods, the Department paid salaries of the idle staff and rent of the buildings resulting in an infertuous expenditure of ₹169.02 lakh (details are shown in *Appendix-1.9*).

**1.3.7 Information Education Communication (IEC)**

The State Government did not furnish any IEC Plan and communication material as required to be prepared/Designed for creating awareness on ICDS among the people as per the provision of the scheme guidelines. The year-wise expenditure incurred on IEC activity was also not made available to audit. However, it appeared from the SOEs/UCs submitted that during 2009-14 (upto 3<sup>rd</sup> quarter of 2013-14), the department incurred an expenditure of ₹32.61 crore, which could not be

vouchsafed in audit due to non-maintenance of proper records in support. No fund was released to the field level offices to carry out the IEC activities.

The department/Government informed that quickies<sup>38</sup> were prepared and telecast through satellite channels as an IEC activity. The activities thus carried out were never evaluated to assess the impact of the ICDS activities on the community. No survey was also conducted to assess the awareness and knowledge about the scheme.

### **1.3.8 Financial management**

#### **1.3.8.1 Funding pattern**

ICDS is a Centrally Sponsored Scheme funded on cost-sharing basis by GoI and GoA in the ratio of 75:25. However, in the case of North Eastern States and Sikkim, funding is shared between the GoI and the State Government in the ratio of 90:10. Besides, under the scheme 100 per cent Central assistance is provided to the NE States for the construction of AWC buildings since 2001-02.

Under the scheme, the flow of funds is from the Ministry to the State departments under two heads viz., ICDS (General) and Supplementary Nutrition (SN). MoWCD releases grants in four or more instalments in a year subject to furnishing of Statements of Expenditure (SOEs) and Utilisation Certificates (UCs).

#### **1.3.8.2 Statements of expenditure (SOEs) and Utilisation Certificates (UCs)**

MoWCD revised the existing format of SOE for submission in two parts from 2009-10. One is in the form of quarterly report indicating cumulative expenditure, upto the end of the quarter and another is Annual Report which is a summary of annual expenditure to be submitted alongwith UCs by 15<sup>th</sup> of the month following the quarter.

##### ***(i) Submission SOEs and UCs under ICDS (General)***

Analysis of annual SOEs and UCs furnished by GoA during 2009-14 revealed that there was mismatch in reporting. A few examples are given below:

- In the annual SOEs and UCs submitted to MoWCD, the State Government showed utilisation of Flexi Funds<sup>39</sup> amounting to ₹556.42 lakh, ₹581.18 lakh, ₹699.66 lakh and ₹621.42 lakh respectively during the years 2010-11, 2011-12, 2012-13 and 2013-14 whereas Flexi Fund was not at all released to the AWCs by GoA during 2009-14.
- In the annual SOEs and UCs for the year 2013-14, an amount of ₹592.72 lakh and ₹29.72 lakh respectively was shown as utilised by the GoA on account of provision of uniform and badges respectively to the AWWs/AWHs. Scrutiny further revealed that the same were actually not utilized and no

<sup>38</sup> Short advertisement programme.

<sup>39</sup> Flexi funds are meant for AWCs to provide flexibility for operational exigencies and meeting unforeseen expenses.

uniform/badge was provided to the AWWs/AWHs by the GoA. The Department in the APIP 2014-15 also mentioned that though there was a proposal for the same in the APIP 2013-14, the uniform/badge would actually be provided during 2014-15.

Thus, the SOEs and UCs submitted did not represent the true and fair view of affairs.

**(ii) Submission of SOEs and UCs under SNP**

There were delays of 116 to 219 days noticed in submission of the SOEs and UCs from GoA to GoI in respect of SN component. The annual SOEs/UCs for the years 2009-10 to 2012-13 were submitted in October 2010, August 2011, November 2012 and August 2013 respectively against the stipulated date of submission of 15 April of the respective year. Further, SOEs/UCs were prepared and submitted by GoA based on releases made by the Directorate and not on the basis of the actual expenditure incurred by the respective authorities. Huge funds of the respective years were found lying unutilized both at Directorate and field level as discussed in the succeeding paragraphs.

**1.3.8.3 Parking of funds**

**(a) Parking in Civil Deposit**

An amount of ₹5.85 crore under different components of ICDS scheme for the years 2010-11 and 2011-12 was withdrawn and kept in the DDO's Current Account<sup>40</sup> till September 2013. The amount was subsequently deposited (October 2013) into treasury under the head of a/c 08443-Civil Deposit as the DDO's Current Account needed to be closed in terms of instructions (9 September 2013) of the Finance Department. As of March 2014, the entire fund was lying unutilised in the civil deposit which amounted to misleading the Legislature on account of the expenditure being shown under the ICDS heads of accounts but not actually expended for the purpose. Component-wise details are given in Table-1.22.

**Table-1.22  
Position of un-utilised funds kept in Civil Deposit**

Sl. No.	Name of scheme	Year of sanction/ release	Amount released (₹)	Amount utilised (₹)	Unutilised balance (₹)
1	SNP (State Share)	2010-11	8668229	-	8668229
2	SNP (State Share)	2010-11	28542795	-	28542795
3	SNP (CSS)	2010-11	344527680	340922340	3605340
4			48686700	48117080	569620
5	ICDS Training	2010-11	NA	NA	1750000
6	SABLA	2011-12	12480000	3588390	8891610
7	ICDS Construction	NA	NA	NA	6503881
<b>Total</b>					<b>5,85,31,475</b>

Source: Departmental records.

<sup>40</sup> DSW's current account with SBI, Bamunimaidan Branch, Guwahati.

The DSW, in reply, stated (November 2014) that the matter of release of fund from Civil Deposit has been taken up with Finance Department, GOA.

**(b) Parking in current bank accounts**

(i) The District Social Welfare Officer (DSWO), Nagaon received ₹2,155.84 lakh under SNP during 2007-10, of which ₹2,149.35 lakh was released to the CDPOs leaving a balance of ₹6.49 lakh in two accounts operated with Bank of Baroda (₹2.05 lakh) and Indian Overseas Bank (₹4.44 lakh) for more than four years as shown in Table-1.23.

**Table-1.23  
Position of parking of funds**

Year	BD/Ch. No & date	Amount received (₹)	Amount released to CDPOs (₹)	Balance (₹)	Remarks
2007-08	133009 dt. 31.01.08	7,74,86,559	7,72,81,385	2,05,174	Balance kept in current a/c with Bank of Baroda (BOB)
2008-09	733492 dt. 29.12.08	7,51,86,795	7,49,78,594	2,08,201	Balance kept in current a/c with Indian Overseas Bank (IOB)
2009-10	013906 dt. 14.07.09	6,29,10,708	6,26,75,268	2,35,440	Balance kept in current a/c with IOB
<b>Total</b>		<b>21,55,84,062</b>	<b>21,49,35,247</b>	<b>6,48,815</b>	

Source: Departmental records.

Analysis of records further revealed that ₹1.48 lakh and ₹0.26 lakh were withdrawn (October/December 2011) from BoB and utilised for different purposes<sup>41</sup> subject to subsequent reimbursement as directed by the DSW. Reimbursement of ₹1.74 lakh to DSWO, Nagaon was, however, not made till June 2014. This not only resulted in parking of funds of ₹6.49 lakh outside Government account but also led to diversion of fund of ₹1.74 lakh out of it on other than intended purposes.

(ii) DSWO, Kamrup prior to opening (17 May 2010) the bank account with SBI, Khanapara for receipt of SNP funds through e-transfer from the Directorate, was maintaining another bank account with BOB, Beltola Branch for the same purpose. The account with the BOB was neither transferred to the SBI account nor closed in terms of Government order (September 2013). After 12 November 2011, no transaction was made through the BoB account. As of August 2014, the balance amount of ₹2,09,586 was lying unutilised for more than two and a half years.

(iii) The year-wise position of fund received by DSWO, Sonitpur from State Government under Supplementary Nutrition and released to ICDS Projects/ Anganwadi Centre Management Committees (AWCMCs) during 2009-14 were given in Table-1.24.

<sup>41</sup> Laying of foundation stone for Harijan Committee Hall/Awareness meeting at Neherubali and for purchase of a desktop Computer.



**Table-1.24**  
**Receipt and release of SN funds to Projects/AWCMCs under Sonitpur district**

Year	Fund received (₹)	Fund released (₹)	Balance (₹)
2009-10	15,57,51,490	15,57,48,687	2,803
2010-11	8,91,43,848	4,94,54,416	3,96,89,432
2011-12	22,27,58,106	14,95,74,504	7,31,83,602
2012-13	12,77,60,019	17,88,46,506	(-),5,10,86,487
2013-14	Nil	Nil	Nil
<b>Total</b>	<b>59,54,13,463</b>	<b>53,36,24,113</b>	<b>6,17,89,350</b>

Source: Departmental records.

The table above shows that of the receipt of ₹3,119.02 lakh<sup>42</sup> during 2010-11 and 2011-12, DSWO released ₹1,990.29 lakh<sup>43</sup> as of March 2014 leaving an unutilized balance of ₹1,128.73 lakh<sup>44</sup>. However, during 2012-13, an excess release of ₹510.86 lakh was made out of the unutilized balance of 2010-12. This indicated that though ₹617.87 lakh (₹1,128.73 lakh - ₹510.86 lakh) was withdrawn from Government account during 2010-11 and 2011-12 and shown as expenditure against ICDS heads of accounts, the amount remained unutilised as of March 2014 and moreover did not form part of the reported cash balances of the Government. This was not only a case of financial impropriety but also amounted to misreporting to GoI.

**(c) Unauthorised utilisation of fund released for construction of AWCs**

During 2009-14, total 12,697 AWCs @ ₹1.75 lakh each were constructed in the State on the basis of a model estimate prepared and approved by the Social Welfare Department. The estimate included a provision of ₹2,500 for Establishment/Administrative charge to be expended on account of construction of AWCs.

Audit of records revealed that out of the total administrative charge of ₹289.28 lakh deducted/recovered from the Contractor's bill during 2009-14, ₹138.66 lakh was unauthorisedly utilised towards purposes not covered under the Scheme such as meeting entertainment and miscellaneous protocol expenses of the Director and Commissioner as detailed in *Appendix-1.10*.

**(d) Non-utilisation of flexi fund**

MoWCD issued (May 2009) instruction for providing ₹1,000 per AWC annually as flexi fund effective from 2009-10 to widen the scope of the scheme by providing flexibility for operational exigencies and meeting unforeseen expenses.

Audit of records revealed that during 2009-10, GoI released flexi fund of ₹5.56 crore for 55,642 operational AWCs. The fund was, however, not released to the

<sup>42</sup> (₹891.44 lakh + ₹2,227.58 lakh).

<sup>43</sup> (₹494.54 lakh + ₹1,495.75 lakh).

<sup>44</sup> (₹396.89 lakh + ₹731.84 lakh).

AWCs concerned by GoA. The matter was pointed out vide Paragraph - 4.6 of C&AG's Audit Report No. 22 of 2012-13 - Union Government - Performance Audit of ICDS Scheme. The GoA as a measure of action proposed in APIP 2013-14 for releasing the flexi funds directly to the AWCs, but the same was, however, not released as of March 2014. Scrutiny further revealed that the GoA also did not release the due flexi fund of ₹23.90 crore<sup>45</sup> to the AWCs in the subsequent years (2010-14).

On this being pointed out, the DSW stated (November 2014) that proposal for release of flexi fund has been taken up with the Government.

**(e) Blocking up of GoI fund**

Anganwadi Karyakartri Bima Yojana (AKBY), welfare measure extended to AWWs & AWHs, was introduced (1 April 2004) by GoI under LIC's Social Security Scheme. The premium under the scheme was ₹280 per annum per member payable by LIC (₹100), GoI (₹100) and the insured member (₹80) respectively. The premium of ₹80 payable by the insured member was, however, waived *w.e.f.* 1 April 2007 under the scheme. The premium of ₹100 payable by GoI was also waived for two years from 1 April 2011 to 31 March 2013.

Scrutiny revealed that based on the sanction accorded by GoA, DSW withdrew (March 2011) ₹100 lakh being GoI's contribution and kept in DDO's current bank account. Out of the ₹100 lakh, ₹38.80 lakh was released (January 2011) to LIC as GoI's contribution but the same was refunded (September 2012) by LIC as the GoI's contribution was waived for two years. The amount received back was deposited again into DDO's current bank account instead of making refund to GoA/GoI. DSW sought GoA's approval for refund of ₹99 lakh keeping ₹one lakh for administrative expenses. GoA though allowed (January 2014) DSW to spend ₹one lakh towards administrative expenses but remained silent regarding refund of ₹99 lakh. As a result, GoI's fund amounting to ₹99 lakh was lying idle in DDO's bank account out of Government accounts.

On this being pointed out, the DSW stated (November 2014) that efforts were being taken to refund the fund to the Government.

**(f) Maintenance of cash book**

(i) MoWCD categorically instructed while according sanction and release of funds that separate cash book for ICDS (General) and SNP should be maintained. DSW, Assam, however, maintained only one cash book for all Central and State sector schemes in contravention of the direction of MoWCD. Further, receipts and payments particulars were not found recorded clearly in the cash book. As a result,

<sup>45</sup> ₹5.67 crore for 56,681 AWCs in 2010-11 + ₹5.81 crore for 58,118 AWCs in 2011-12 + ₹6.21 crore for 62,153 AWCs in 2012-13 + ₹6.21 crore for 62,153 AWCs in 2013-14.

it was difficult in audit to ascertain component-wise expenditure incurred under ICDS.

(ii) In the test checked Cachar district, the then DSWO did not maintain cash book for the period 2009-10 to 2013-14. Scrutiny revealed that the present DSWO on assuming (7 April 2014) charge constructed a cash book *w.e.f.* 27 February 2013 based on the available records and bank statements with the opening balance of ₹6,18,18,683.77 (based on bank statements). The position of funds received and disbursed prior to 27 February 2013, however, could not be ascertained.

(iii) Similarly, in the test checked Lakhimpur district, it was noticed that the DSWO did not maintain cash book for the period 2009-13. Further, the DSW while releasing the funds neither sent any of the sanction orders nor intimated the DSWO about the release of funds directly to DDO's bank account. Bank statements for the entire period (2009-13) were also not available in the office of the DSWO. As a result, actual position of receipt and disbursement of funds by DSWO, Lakhimpur could not be ascertained. An attempt made by the present DSWO to trace out the actual position of receipt and disbursement of funds revealed the discrepancies of ₹4.47 crore. The matter was reported to the DSW, Assam in June 2014. Reconciliation of the same was, however, awaited (November 2014).

On this being pointed out, the DSW in November 2014 stated that the practice of maintenance of subsidiary cash book will be brought into force.

#### **(g) Maintenance of multiple bank accounts**

As per the standing instructions of Finance Department, GoA, maintenance of multiple bank accounts is not permissible without prior approval.

In the test checked Cachar district, DSWO, Cachar opened (25 May 2010) a current account with SBI for receipt of funds from Directorate through e-transfer. Audit observed that prior to opening the account with SBI, Silchar branch, two more current accounts with United Bank of India (UBI), Meherpur Branch, Silchar and Assam Gramin Vikash Bank (AGVB), Silchar were being maintained for implementation of SNP in the district. The funds amounting to ₹12.44 lakh<sup>46</sup> lying unutilized in those accounts since March 2012 and November 2013 respectively were not transferred to the SBI account and instead, the accounts continued to be in operation. As a result, three current accounts were being kept open simultaneously in contravention of the relevant instruction of the Finance Department.

#### **(h) Non-accountal of refunds**

DSW, Assam transferred (May 2010) ₹16,24,44,880 to the bank account of DSWO, Cachar operated with SBI, Silchar for implementation of SNP during 2009-10. The DSWO with the approval of DC, Cachar advised (July 2010) the

<sup>46</sup> UBI, Silchar: ₹12,30,042.11 and AGVB, Silchar: ₹13,789.15.

bank to release ₹13,43,88,280 to the accounts of 2,371 AWCMCs @ ₹56,680 each. Scrutiny revealed that the bank released the entire amount to the accounts of the AWCMCs. But the AWCMCs in 38 cases returned (April to May 2011) ₹21,53,840 to the bank for the reason of double credit in their accounts. The amount was returned (March 2014) to the DSWO by the bank in the form of a Bankers Cheque after a delay of nearly two years and nine months. The amount so received back, was not accounted for in the cash book of the DSWO resulting in short account of closing balance to that extent for the year 2013-14.

Scrutiny revealed that out of the amount of ₹21.54 lakh, the DSWO spent ₹4.03 lakh in May 2014 for SNP purposes retaining the balance amount of ₹17.51 lakh with them without account in the cash book.

### 1.3.9 Implementation of ICDS (General)

The position of fund received from GoI and GoA under ICDS (General) and utilized by DSW during 2009-14 (upto December 2013) is given in Table-1.25.

**Table-1.25**  
**Position of fund received and utilized under ICDS (General)** (₹ in crore)

Year	Opening Balance	Fund received from GoI	Fund received from GoA	Total funds available	Expenditure	Closing Balance
2009-10	-	235.52	35.00	270.52	235.52	35.00
2010-11	35.00	213.25	29.70	277.95	277.95	-
2011-12	-	383.46	30.00	413.46	413.46	-
2012-13	-	470.02	38.00	508.02	508.02	-
2013-14	-	569.11	41.60	610.71	424.12	186.59
<b>Total</b>	<b>35.00</b>	<b>1,871.36</b>	<b>174.30</b>	<b>2,080.66</b>	<b>1,859.07</b>	

Source: Information furnished by the Directorate.

### 1.3.9.1 Short release of State share

As per the funding pattern, the State matching share for the years 2009-14 was ₹207.92 crore (10 per cent) against the Central release of ₹1,871.36 crore (90 per cent). GoA, however, released only ₹174.30 crore resulting in short release of ₹33.62 crore as shown in Table-1.26.

**Table-1.26**  
**Short release of State Share** (₹ in crore)

Year	Central share released	State share due	State share released	Short (-)/Excess (+) release of State share
2009-10	235.52	26.17	35.00	(+) 8.83
2010-11	213.25	23.69	29.70	(+) 6.01
2011-12	383.46	42.61	30.00	(-) 12.61
2012-13	470.02	52.22	38.00	(-) 14.22
2013-14	569.11	63.23	41.60	(-) 21.63
<b>Total</b>	<b>1,871.36</b>	<b>207.92</b>	<b>174.30</b>	<b>(-) 33.62</b>

Source: Departmental records.

Therefore, short release of State matching share was in contravention of Scheme guidelines.

### 1.3.9.2 Avoidable/ excess expenditures and excess payments

#### (i) Avoidable expenditures on procurement of ICDS material

(a) Mention was made in Paragraph-1.2.7 of C&AG's Audit Report on Social, General and Economic (Non-PSUs) Sectors (Report No.7 of 2013) for the year ended 31 March 2013 that during 2010-11 and 2011-12, the Directorate had incurred an extra expenditure of ₹5.73 crore towards procurement of 14,22,980 Note Books at a much higher rate than the available maximum retail price (MRP) in violation of the relevant provision of Finance Department Office Memorandum dated 11 August 2010.

Audit of records further revealed that the Directorate had incurred another extra expenditure of ₹1.17 crore towards procurement (January 2012) of a fresh quantity of 2,91,020 Note Books of the same specification and rate disregarding the relevant provision of the Office Memorandum dated 11 August 2010. Details are shown in *Appendix-1.11*.

(b) DSW, Assam submitted a proposal (October 2012) to GoA for the approval and financial sanction of ₹2,37,58,600 for purchase and supply of 42,200 plastic chairs to 10,550 AWCs (four to each AWC) under 38 ICDS Projects in five districts (General Areas) @ ₹475 each (Brand-Supreme/Neelkamal) plus 13.5 per cent VAT and five per cent as commission based on the rates submitted (June 2011) by ASIDC<sup>47</sup>, a State PSU. State Level Purchase Committee (SLPC) of Social Welfare Department (SWD) headed by the Deputy Secretary to the GoA however, approved (November 2012) AGMC, a State PSU to supply plastic chairs @ ₹629 each plus 13.5 per cent VAT and two per cent agency commission, the same rate at which the same PSU had supplied plastic chairs at an earlier occasion disregarding the proposal of the DSW. Accordingly, DSW purchased (December 2012 to January 2013) 30,000 plastic chairs (unbranded) from AGMC<sup>48</sup>, a State PSU, at the rate of ₹629 each (plus 13.5 per cent VAT and two per cent agency commission). This resulted in an avoidable extra expenditure of ₹49.09 lakh<sup>49</sup> due to non-availing of lower rate of ASIDC.

In order to accommodate the extra cost involved due to procurement at higher rate, the department had to procure less number of chairs of an unspecified brand than actually proposed. Had the procurement been made at the available lower rate, 8,720 more chairs<sup>50</sup> could have been purchased for distribution among the AWCs.

<sup>47</sup> Assam Small Industries Development Corporation.

<sup>48</sup> Assam Government Marketing Corporation.

<sup>49</sup> {₹726.50 (₹629 + 13.5 per cent VAT and 2 per cent agency commission) - ₹562.88 (₹475 + 13.5 per cent VAT and 5 per cent agency commission)} X 30,000.

<sup>50</sup> ₹49,08,600/₹562.88.

(c) During 2012-13, the DSW procured 2,13,525 colour pencil boxes at the rate of ₹69 each approved (19 December 2012) by the SLPC and supplied to 8,541 AWCs (@ 25 boxes per AWC). During Joint Physical verification, it was found that the MRP of each Colour pencil box procured by the DSW was ₹45 only. This indicated that the SLPC did not assess the market price as required under the extant executive order before approving the rate or even undertaken the very basic precaution of reading the price label. This led to an extra expenditure of ₹51.25 lakh<sup>51</sup> which was avoidable.

(d) Similarly, examination revealed that the DSW procured medicated hand washing soap in two spells during the period December 2012 to March 2013 (12,33,100 pieces at ₹18 worth ₹2,21,95,800) and December 2013 (2,62,995 pieces at ₹21 worth ₹55,22,895) and supplied to 49,324 and 19,971 AWCs respectively. In both the cases, the rates were approved by the SLPC before going ahead with the procurement. During joint physical verification of the AWCs, it was found that the DSW procured Jasmine brand soap on both the occasions and MRP of each soap was ₹15 only. This resulted in an extra expenditure of ₹52.77 lakh, which could have been avoided had the SLPC obtained the sample and verified the MRP before placing the orders as per prescribed procedure. The details of extra expenditure are shown in *Appendix-1.12*.

**(ii) Excess payment on procurement**

(a) During 2011-12, DSW procured 20,400 Aluminium Saucepan (22 inch diameter, 8.00 Kg wt) @ ₹2,008 per piece from M/s ASIDC Ltd., Guwahati for supply to 20,400 AWCs under 132 Projects in 15 plain districts. Scrutiny, however, disclosed that ASIDC Ltd. supplied Aluminium Saucepan weighing seven Kg instead of eight Kg to all the 20,400 AWCs resulting in an excess payment to the tune of ₹51.20 lakh<sup>52</sup>.

(b) As per order (13 February 2014) of DSW, Assam, a Guwahati based supplier supplied 46,200 colour pencil boxes @ ₹89 each to 13 CDPOs under Kamrup (30,350 boxes) and 7 CDPOs under Nalbari (15,850 boxes) districts and was paid (March 2014) ₹41,11,800. As per terms of the supply order, colour pencil boxes of any of the four specified brands viz; (a) Nataraj, (b) Millennium, (c) KKleeo and (d) Manglam was to be supplied. The supplier, however, did not mention the brand name of the pencil boxes supplied either in the delivery challans or in the bills.

During physical verification of the concerned Projects/AWCs, it was, however, noticed that the supplier instead of the approved brand, supplied 'Rabbit' brand of colour pencil box (containing 12 colour pencils-half size) having the MRP of ₹10 only whereas the supplier was paid ₹89 for each pencil box. This resulted in an

<sup>51</sup>(₹69 -₹45) X 2,13,525.

<sup>52</sup> [2008 - {(2008 ÷ 8) X 7}] X 20,400.

excess payment of ₹36.50 lakh (as detailed in *Appendix-1.13*) which could have been avoided had the DSW exercised necessary check before releasing the payments. Thus, extra payment made to the supplier on this count needs to be recovered by the DSW.

On this being pointed out, the GoA stated (November 2014) that the matters will be investigated and appropriate action would be taken.

### **(iii) Excess expenditure on PSE Kits**

As per scheme guidelines and instruction (11 May 2009) of MoWCD, PSE kits are to be provided each year to each functional AWC @ ₹1,000 and to each Mini AWC @ ₹500. Scrutiny, however, revealed that the DSW supplied (March 2013) the Kits to 35,000 AWCs under 154 ICDS Projects in 21 Districts at the rates of ₹1,993.45 (19 districts) and ₹1,997.02 (two districts) per AWC. This led to an excess expenditure of ₹3.48 crore as shown in *Appendix-1.14*.

On this being pointed out, the DSW stated (November 2014) that PSE kits were supplied at revised approved cost (₹3,000 for AWC and ₹1,500 for Mini-AWC) in terms of Circular No.1-8/2012-CD-I, dated 26 December 2012 of MoWCD, GoI. The reply was however, not tenable as the revised cost was applicable only for 3 high burden (Golaghat, Karimganj and Nagaon) districts<sup>53</sup> with effect from 2012-13 and for the rest of districts; it was applicable from 2013-14 as per the circular *ibid*. The excess expenditure worked out in audit was excluding the high burden districts.

### **1.3.9.3 Irregular utilisation of ICDS (General) fund**

**(i)** In the test checked Karbi Anglong district, on the basis of proposal submitted (January 2010) by Programme Officer, ICDS Cell, Diphu and administrative approval accorded (January 2010) by the Secretary, Department of Social Welfare, Karbi Anglong Autonomous Council (KAAC), a Community Hall was constructed at Howraghat ICDS Project at a cost of ₹21 lakh.

Providing of funds out of the ICDS (General) Programme for the construction of Community Hall was beyond the scope of ICDS Scheme and thus, the expenditure incurred on this count was unauthorised and irregular.

**(ii)** Procurement of vehicles under ICDS scheme requires prior approval of MoWCD. Scrutiny, however, revealed that during 2009-10, the Programme Officer, ICDS Cell, Karbi Anglong, Diphu procured one Mahendra Bolero SLX-2WD vehicle at a cost of ₹6 lakh for office use on the basis of sanction accorded (March 2010) by the Secretary, SWD, KAAC out of the funds available

<sup>53</sup> The districts selected by MoWCD, GoI on the count of under nutrition and anemia using DLHS-II data from non-EAG States.

under ICDS (General). This was done without obtaining the necessary approval of MoWCD. Thus, the purchase of the vehicle was unauthorised and irregular.

This not only resulted in unauthorized utilisation of ICDS (General) funds amounting to ₹27 lakh but also deprived the beneficiaries from getting intended benefits under the scheme.

#### **1.3.9.4 Receipt and issue of ICDS material not accounted for**

(i) As per order of DSW, a Guwahati based supplier supplied (March to August 2013) 1,485 Plastic Mat involving ₹12,02,850 and 1,350 Water Flask worth ₹2,43,000 to Barhampur ICDS Project under Nagaon district. Although the CDPO showed receipt of the items in the delivery challans, the same were neither found recorded in the Stock Register nor any evidence produced in support of their distribution to the AWCs.

Thus, the possibilities of misappropriation amounting to ₹14.46 lakh (₹12,02,850 + ₹2,43,000) could not be ruled out. The details are shown in *Appendix-1.15*.

(ii) In test checked Kokrajhar district, M/s JK Enterprise, Gossaigaon supplied (February 2014) 341 Plastic Container with cover (50 kg capacity @ ₹1,890 each) and 341 Plastic Container with cover (40 kg capacity @ ₹1,750 each) to the Project Officer, Kachugaon ICDS Project, Kachugaon as per the supply order of Joint Director, Social Welfare, BTC, Kokrajhar. The entire quantity was shown issued (20 February 2014) to 341 AWCs.

During Joint Physical verification of 10 AWCs, it was however noticed that none of the 10 AWCs received the said plastic containers. Thus, there is a strong possibility of misappropriation of the entire amount (of ₹12.41 lakh) expended in supply of 682 plastic containers.

#### **1.3.9.5 Delayed accountal and non-distribution of ICDS material**

Audit of records of CDPO, Dhakuakhana under Lakhimpur district disclosed that ICDS materials worth ₹30.30 lakh were received in the project office in December 2013 and accounted for in the Stock Register in March 2014 *i.e.*, after a delay of three months. It was however noticed in audit that the said material was found not issued to the AWCs as of June 2014 depriving the intended benefits to the beneficiaries and raising doubts about fictitious receipt or diversion of the material. The matter needs to be investigated. Details are shown in Table to 1.27.



**Table-1.27**  
**Position of materials received in Dhakuakhana Project but not issued**

Supply order No.	Name of supplier; Challan No. & date	Items (No. of AWCs x Quantity per AWC)	Quantity (Nos.)	Rate (₹)	Amount (₹)
DSW(ICDS)G/156/2013/Pt. II/38 dt.24.12.13	MD Associates; Challan No.3673 dt.27.12.13	Medicated Washing soap (522 nos. AWCs x 15 nos.)	7830	21	164430
DSW(ICDS)G/156/2013/Pt. II/36 dt.24.12.13	SB Enterprise; Challan No. 3272 dt.27.12.13	Tenicot Ring with net (522 nos. AWCs x 10 nos.)	5220	159	829980
		Wax Crayon (522 nos. AWCs x 15 nos.)	7830	51	399330
		Plate Stainless Steel (522 nos. AWCs x 15 nos.)	7830	110	861300
		Painting Box (522 nos. AWCs x 15 nos.)	7830	99	775170
<b>Total</b>					<b>30,30,210</b>

Source: Project records.

### 1.3.9.6 Short deposit of VAT

In the test checked Kokrajhar district, Jt. Director, Social Welfare, BTC procured (January 2013) 1,79,192 small mats and 34,460 big size towels involving expenditure of ₹2,99,98,980 including 13.5 per cent VAT amounting to ₹35,68,160. Scrutiny revealed that the VAT of ₹13,21,540 only (calculated at 5 per cent) was deposited. This resulted in short deposit of VAT of ₹22,46,620 (₹35,68,160 - ₹13,21,540) by the Jt. Director into the Government account.

### 1.3.10 Implementation of Supplementary Nutrition Programme (SNP)

ICDS Scheme was formulated for eradication of child malnutrition by providing supplementary feeding and to bridge the protein-energy gap between the recommended dietary allowance (RDA) and average dietary intake (ADI) of children and pregnant and lactating women. Every beneficiary under SNP is to be provided nutrition for 300 days a year.

As per Clause-7 of the SNP guidelines, the State is to make adequate budget provision in their Annual Budget based on the number and the category of SN *vis-à-vis* financial norms for each category of beneficiaries so that SN for 300 days can be provided without any interruption.

#### 1.3.10.1 Financial Position

The position of fund received from GoI and GoA under SNP and utilized by the Department during 2009-14 is given in Table-1.28.

**Table-1.28**  
**Position of fund received and utilized under SNP** (₹ in crore)

Year	Opening Balance	Fund received from GoI	Fund received from GoA	Total funds available	Expenditure	Closing Balance	Percentage of utilisation of available funds
2009-10	85.53	176.61	6.22	268.36	215.14	53.22	80.17
2010-11	53.22	215.80	45.00	314.02	191.35	122.67	60.94
2011-12	122.67	300.83	44.50	468.00	376.35	91.64	80.41
2012-13	91.64	339.97	48.95	480.56	272.51	208.05	56.71
2013-14	208.05	305.98	50.49	564.52	432.57	131.95	76.63
<b>Total</b>		<b>1339.19</b>	<b>195.16</b>		<b>1487.92</b>		

Source: Information furnished by the Directorate.

Audit observed that the expenditure figure shown above were the fund withdrawn from treasury based on the Fixation of Ceiling (FOC) received and released to the district and do not depict the figures of the actual expenditure incurred on the purpose of SNP provision to children as the balances lying in the District were not taken into account. Information furnished to audit, however, revealed that during 2009-14, utilisation of available fund under SNP ranged between 56.71 and 80.41 *per cent* of the drawals against SNP. This lower utilisation indicates that many children were deprived of the benefits under Supplementary Nutrition Programme. Non utilisation of crucial funds meant for welfare of malnourished children was irregular and would have long term impact on health and longevity in future.

#### **1.3.10.2 SN as Take Home Ration (THR) and Hot Cooked Meal**

As per guidelines, AWCMCs are authorized to procure, distribute and manage food stuff under SNP. Again, as per the interim order dated 7 October 2004 of the Honøble Supreme Court, the contractors shall not be used for supply of SN foodstuff in AWCs and preferably ICDS funds shall be spent by making use of village committees, self help groups (SHGs) and Mahila Mandals for buying grains and preparation of meals. The MoWCD, GoI while communicating (December 2004) the direction of the Supreme Court asked all the States to file affidavit on compliance made. The MoWCD further directed (December 2005) to ensure that Panchayati Raj Institutions, SHGs and Mahila Mandals should be used for buying grains, other condiments etc., for preparation of meals at AWCs and supervision/monitoring of SN.

It could not, however, be ascertained as to whether the State Government had filed any affidavit to the Supreme Court as directed by MoWCD in December 2004. The State Government, however, in response to Supreme Court's direction against the Writ Petition (Civil) No.196/2001 belatedly (February 2013) filed an affidavit stating that 30 to 35 *per cent* of the funds available will be utilized through NGOs for procuring and supplying foodstuff to the beneficiaries in the riverine and difficult areas as the performance of the NGOs was found to be satisfactory.

Analysis of records revealed that the Directorate apart from releasing funds to AWCMCs for providing Hot Cooked Meal to the children in the age group of 3-6 years, was also procuring and supplying food stuff to the AWCs through NGOs for providing SN to the beneficiaries in the age group of six months to three years as Take Home Ration (THR). The NGOs were supplying the food stuff upto the project level and paying cash to the CDPOs being the cost of fuel, banana, condiments and transportation cost for delivery of foodstuffs to the AWCs. Further, they were not involved in the supervision and monitoring of distribution of food stuff, preparation of meal and actual consumption of the same by the beneficiaries. As a result, it was difficult to ascertain as to whether the SN food stuff provided as THR by the State was used only by the targeted beneficiaries. The State Government/Directorate had also not evolved any mechanism to monitor utilisation

of THR by the actual beneficiaries frustrating the system of providing SN as THR. Thus, there were chances of diversion of cash and other items of foodstuff.

Non-delivery of the foodstuff by the NGOs directly to AWCs and by making payment of the cost of fuel, oil etc., in cash to CDPOs instead to AWCs was another deficiency in the system as the cash amount did not reach to the actual beneficiaries as would be evident from the succeeding paragraphs:

**(a)** During 2009-13, different SNP foodstuffs were supplied to CDPO, Barhampur ICDS Project through different NGOs as per order of DSW for distribution to beneficiaries as THR through AWCs. The NGOs delivered the foodstuff upto the point of Project office and paid (in cash) the cost of transportation of the same to AWCs along with the cost of fuel, banana and condiments etc., amounting to ₹5.69 lakh to the CDPO for distribution to the AWCs.

Scrutiny revealed that as recorded in delivery challans, cash amount of ₹5.69 lakh was received by the CDPO but the same was neither accounted for in the cash book nor in the Stock Register. Disbursement of the due amounts to AWCs was also not made. Non-receipt of any amount by the AWCs during the period was also corroborated by the statement made by the AWWs during physical verification/field visits by the audit. Thus, the possibilities of misappropriation of funds amounting to ₹5.69 lakh could not be ruled out. Details of the foodstuff supplied and cash handed over are shown in *Appendix-1.16*.

**(b)** Scrutiny revealed that Project Officer, Karunabari ICDS Project, Karunabari under Lakhimpur district received (30 September) 15278617.20 gm Common Rice and 5745008.50 gm Matar (Yellow) along with the cash of ₹1,02,478.53 payable to AWCs from a Dhubri based NGO against the supply order (10 August 2010) of DSW, Assam. Though cash of ₹1,02,478.53 was accounted for in the SNP Stock Register, the distribution of the amount to the AWCs was not recorded in the said register (as done in other cases). Actual Payee Receipts (APRs) obtained, if any, in support of the payment of the amounts to the AWCs was also not produced. In absence of any authentic document of actual payment to the AWCs, possibilities of misappropriation of the amount of ₹1,02,478.53 could not be ruled out. Non-receipt of any amount in this case by 10 AWCs was also corroborated during joint physical verification done in June 2014.

**(c)** During 2010-11, as per supply order (August 2010) of the DSW, a Guwahati based NGO supplied SNP foodstuff namely common rice (3649569.00 gm) and matar (1324215.20 gm) along with cash amount of ₹53,846.10 to CDPO, Biswanath ICDS Project for distribution to the beneficiaries as THR through AWCs.

Audit of records revealed that though receipt of the foodstuffs was accounted for, receipt and payment of the cash amount of ₹53,846.10 was neither accounted for nor its whereabouts could be ascertained from the available records.

Similarly, another Guwahati based NGO, as per order (8 August 2010) of the DSW supplied common rice (3,15,58,800 gm) and matar (1,19,34,000 gm) along with cash amount of ₹1,13,081 to the CDPO, Biswanath ICDS Project. Though the food stuffs were accounted for and distributed, the cash amount was neither accounted for nor distributed.

Non-receipt of any amount by the AWCs in this regard was also corroborated during physical verification of the AWCs. Thus, the possibilities of misappropriation of funds could not be ruled out in this case also.

**1.3.10.3 Disruption in delivery of services**

The Scheme provides that every beneficiary under Supplementary Nutrition (SN) should be provided nutrition for 300 days in a year (*i.e.* 25 days in a month).

GoA/DSW did not maintain database regarding providing SN to the beneficiaries for the years 2009-11 and in the subsequent years of 2011-14 (as per the information furnished), the goal of providing 300 feeding days was never achieved in the State. The achievement of feeding days during 2011-14 in the plain districts ranged between 75.5 and 294 days. District-wise position of feeding days achieved in providing SN during 2011-14 is given in **Appendix-1.17**.

Performance of five districts<sup>54</sup> (under Plains and BTAD areas) with regard to providing of SN was appreciable as the services delivered indicated an increasing trend year after year. The scenario in the two Hill districts (Dima Hasao and Karbi Anglong) was worse as no SN was provided there during 2011-13 due to GoA/Programme Officer not releasing funds to the grass root level functionaries. Only 70 days SN was provided in Karbi Anglong district during 2013-14 and no SN was provided in Dima Hasao district during 2011-14.

**1.3.10.4 Non-release of SNP fund to Hill districts/BTAD areas**

(a) Based on the proposal received from the DSW, GoA sanctioned ₹5.73 crore for providing SN to the beneficiaries of Dima Hasao and Karbi Anglong districts during 2010-11 as detailed in Table-1.29.

<sup>54</sup>

Sl. No.	Name of the districts	No. of feeding days		
		2011-12	2012-13	2013-14
1	Barpeta	218	232	290
2	Nalbari	166	206	230
3	Sivasagar	244	268	274
4	Dibrugarh	256	283	294
5	Kokrajhar	119.6	172	262

Source: Departmental records.

**Table-1.29**  
**Position of non-release of SNP fund to Hill districts**

District	Sanction order No. & date	Amount sanctioned (₹)	No. of AWCs/ beneficiaries @ 43 per AWC	No. of Mini AWCs/ beneficiaries @ 20 per AWC	No. of days for which SN to be provided
Dima Hasao	SWD.389/2010/12 Dt.21.02.11	35,80,250 (State share)	349 (15,007)	264 (5,280)	88.24 days
	SWD.99/2011/4 dt.10.03.11	50,87,979 (Central share)	349 (15,007)	264 (5,280)	62.7 days
Karbi Anglong	SWD.389/2010/4 Dt.26.11.10	2,00,84,659 (State share)	2,449 (1,05,307)	425 (8,500)	88.24 days
	SWD.99/2011/5 dt.10.03.11	2,85,42,795 (Central Share)	2,449 (1,05,307)	425 (8,500)	62.7 days
<b>Total</b>		<b>5,72,95,683</b>			

Source: Departmental records.

The entire sanctioned amount ₹572.96 lakh was withdrawn (February and March 2011) by DSW and of which ₹200.85 lakh released (February 2011) to KAAC as State share. The remaining amounts of ₹86.68 lakh and ₹285.43 lakh due for release to North Cachar Hills Autonomous Council (NCHAC) and KAAC respectively were, however, not released as the same were stopped (May 2011) by GoA in view of Hill Areas Department's (HAD) observation to send all moneys to NCHAC and KAAC through HAD. As of March 2014, the amounts were lying in 8443 Civil Deposit.

Lack of coordination between two Government departments (SW and HAD) resulted in failure to release funds to the hill districts, thus, depriving 1,34,094 children of NCHAC (20,287) and KAAC (1,13,807) from the intended benefits under SNP during 2010-11.

(b) Based on the proposal submitted (July 2013) by DSW, GoA sanctioned (October 2013) ₹243.76 lakh being the State share of 2013-14 for providing morning snacks to 1,20,314 and 17,700 beneficiaries under 2,798 AWCs and 885 Mini AWCs of KAAC and NCHAC respectively.

The amount was, however, not released to KAAC and NCHAC due to non-furnishing of information regarding constitution of AWCMCs in the districts by the PO, Social Welfare, KAAC and Deputy Director, Social Welfare, NCHAC. Non-release of the fund thus, deprived morning snacks to 1,38,014 beneficiaries (1,20,314 in Karbi Anglong and 17,700 in Dima Hasao district) under 16 ICDS Projects (Karbi Anglong -11 and Dima Hasao-5).

(c) An amount of ₹39.48 lakh was released to the DSWO, Kokrajhar for implementation of SNP in Hatidhura ICDS Project (General Areas) during 2010-11 as shown in Table-1.30.

**Table-1.30  
Position of SNP fund released to Hatidhura Project during 2010-11**

Sl. No.	Sanction order No. & date	Amount sanctioned (₹)	Amount released (₹)	No. of AWCs involved	No. of beneficiaries involved
1	SWD.388/2010/10 dt.23.09.10 (State)	41,72,95,784	10,47,232	138	5,934
2	SWD.330/2007/Pt. II/34 dt 08.12.10 (Central)	7,87,58,7948	13,54,579	81	7,695
3	SWD.137/2009/126 dt.03.02.10 (Central)	34,45,27,680	5,92,920	57	5,416
4	SWD.393/2008/Pt.I/71 dt.25.02.11(Central)	3,80,95,450	9,53,222	57	4,212
<b>Total</b>			<b>39,47,953</b>	<b>333</b>	<b>23,257</b>

Source: Departmental records.

As 70 AWCs (General Areas) under Hatidhura ICDS Project lie under the jurisdiction of Dhubri district, the DSWO, Kokrajhar refunded ₹16.99 lakh to the Directorate. The Directorate instead of releasing the fund to DSWO, Dhubri deposited (16 July 2011) the same into DDO's (DSW) Current bank account thereby depriving 3,010 (70 x 43) beneficiaries in Dhubri district from the intended benefits under SN.

Further, SNP fund of ₹6.05 lakh for 2009-10 was deposited (27 February 2013) into the Joint account of DC and DSWO, Kokrajhar through e-transfer without indicating the purpose of release. Assuming the amount related to Hatidhura ICDS, DSWO, Kokrajhar refunded the same alongwith another amount of ₹5.29 lakh to the Directorate. This amount was however, not transferred to the account of the DSWO, Dhubri till March 2014.

The above position indicated that lack of coordination between different Government functionaries and failure to observe basic procedural formalities severely hampered the proper implementation of SNP in the State.

**1.3.10.5 Excess/short release of SNP foodstuff/fund**

During 2012-13, GoA sanctioned (February 2013) ₹1,619.11 lakh for providing SN to 2,39,770 beneficiaries under 2,746 AWCs/Mini-AWCs of Karbi Anglong district for 155 days. KAAC on the basis of a proposal submitted by the PO, ICDS Cell, sanctioned and released (December 2013) ₹835.67 lakh for providing SN for 80 feeding days. For the balance amount of ₹783.44 lakh no proposal was submitted by the PO for release as of May 2014 and the amount was lying with the Council. As a result, 2,39,770 beneficiaries were deprived of SN for 75 days despite availability of the funds for the purpose.

Audit of records further revealed that foodstuff for 80 feeding days were supplied to AWCs without assessing actual number of beneficiaries available in the centres under each project. This resulted in excess/short supply of foodstuff to different ICDS Projects as shown in Table-1.31.

**Table-1.31**  
**Excess/short supply of SNP food stuff**

Sl. No.	Name of the ICDS Project	No. of centres		No. of Beneficiaries to which SNP supplied		Actual no of beneficiaries as per MPR		No. of beneficiaries against which excess (+)/short (-) supply made	
		AWCs	Mini AWC	Children	LM/PW	Children	LM/PW	Children	LM/PW
1	Lumbajong	149	28	12155	3204	13266	1939	-1111	1265
2	Rongkhang	302	17	23245	6176	22419	3817	826	2359
3	Howraghat	468	186	41610	10848	27211	4265	14399	6583
4	Bokajan	329	86	27685	7268	22016	3629	5669	3639
5	Nilip	182	0	13650	3640	18685	3785	-5035	-145
6	Socheng	78	29	6865	1792	8597	1208	-1732	584
7	Chinthong	168	0	12600	3360	15353	3602	-2753	-242
8	Amri	144	0	10800	2880	12528	2890	-1728	-10
9	Rongmongwe samelangso	274	0	20550	5480	22016	3398	-1466	2082
10	Longsomepi	227	79	19790	5172	17629	2937	2161	2235

Source: Departmental records.

Analysis further revealed that the PO sanctioned funds for supply of SN foodstuff based on the sanction accorded by DSW without ascertaining the actual status of beneficiaries available in the centres. This indicated that centre-wise database of beneficiaries was not available both at the Directorate and PO level.

#### 1.3.10.6 Utilisation of SNP fund for relief purposes

##### (a) Non-recoupment of SNP fund

GoA/DSW instructed (July 2012) the DC and DPO, Kokrajhar to provide foodstuff to the children between 6 months and 6 years, PW/LM and adolescent girls, who were affected during ethnic violence occurred during July 2012 and staying in the relief camps, out of the available funds under SNP. As per the instruction, the concerned CDPOs were to identify the beneficiaries.

Scrutiny of records of the BTC and the Joint Director, SWD, Kokrajhar revealed that the Principal Secretary, BTC sanctioned (out of the available funds of ₹30.72 crore under SNP for the year 2011-12) and released ₹9.81 crore in three instalments (₹3.67 crore, ₹2.85 crore and ₹3.29 crore) to the Joint Director for payment to the NGOs for supply of SNP foodstuff (Mother Horlicks, Baby Milk, Biscuit, Chira and Jaggery) to the relief camps at eight<sup>55</sup> places.

The Principal Secretary, BTC intimated the matter of utilisation of the entire amount of ₹9.81 crore to the Social Welfare Department (SWD), GoA and sought reimbursement (November 2012 and January 2013) of the amount. The same however, could not be reimbursed due to non-availability of funds under Relief heads in the Revenue and Disaster Management Department (RDMD) and as such, the SNP fund amounting to ₹9.81 crore remained unrecouped.

GoA through the SWD, however, reimbursed (March 2014) only ₹3.29 crore to BTC out of available SNP funds for the year 2013-14 instead from Relief - heads of RDMD which was again irregular.

<sup>55</sup> Kokrajhar, Dotma, Sidli, Borobazar, Gossaigaon, Debitoala, Hatidhura, Kachugaon.

On this being pointed out, GoA while admitting the irregularity stated (November 2014) that reimbursement of ₹3.29 crore was made to Principal Secretary, BTC out of available SNP fund for the year 2013-14 as funds were not readily available with RDMD under Relief heads for recoupment.

The fact however, remained that even if SNP funds were released for relief at short notice, these should have been made good subsequently so as not to deprive the regular SNP beneficiaries.

**(b) Excess expenditure**

GoA sanctioned (February 2014) ₹1,18,50,939 out of Central Share for implementation of SNP in the relief camps for the riot affected children and PW/LW of Dhubri district as reimbursement for the year 2013-14 on the basis of claims preferred by the DSWO, Dhubri.

Examination of the records of DSW revealed that the DSWO incurred the expenditure (on the instruction of the Government) for providing items like Chira/Gur/Lactogen/Amul Milk/Horlicks etc., to the inmates of the relief camps in Dhubri district affected during ethnic violence. The claim submitted by DSW disclosed that there were 21,550 children in the age group of 6 month to 6 years and 2,820 PW/LW beneficiaries who were provided with the items for 28 days.

As such, the expenditure should have been restricted to ₹28,08,400<sup>56</sup> in terms of rates fixed by GoI and therefore, there was excess expenditure of ₹90,42,539 (₹1,18,50,939 - ₹28,08,400) incurred by the DSWO, Dhubri.

GoA while accepting the audit observation, stated (November 2014) that in the relief camps apart from the targeted beneficiaries of the ICDS scheme, other categories of the people taking shelter were also provided food on humanitarian ground and therefore, it was not possible to comply the schematic norms under such circumstances.

The fact however, remained that the excess expenditure amounting to ₹90.43 lakh incurred from SNP fund for relief purposes was thus irregular and unauthorized.

**(c) Failure to prefer claim for reimbursement**

(i) DSW, Assam on the basis of reports received from DSWO, North Lakhimpur and the instruction received from the GoA (September 2012), placed order (October 2012) with a Kokrajhar based NGO for the supply of 4,19,68,500 gm branded biscuits, 83,93,700 gm milk powder, 50,22,500 gm Horlicks and 83,93,700 gm Cerelac for distribution to 59,955 beneficiaries in the age group of 6 months to 6 years and 10,045 PW/LM in flood affected areas under 7 ICDS Project.

The NGO accordingly supplied foodstuff and was paid (25 January 2013) ₹2,53,27,460 (₹2,04,79,663 + ₹48,47,797) and ₹31,889 on account of

<sup>56</sup> (21,550 x ₹4 x 28) + (2,820 x ₹5 x 28) = ₹24,13,600 + ₹3,94,800 = ₹28,08,400.



Transportation out of the funds available for the year 2012-13 as directed. GoA also instructed (September 2012) to submit the claim for reimbursement of the amount spent with proper records. The DSWO, however, did not submit the claim as of July 2014. As a result, the amount of ₹2,53,59,349 remained unrecouped from the Revenue Department.

(ii) Similarly, DSWO, Sonitpur, Tezpur incurred an expenditure of ₹1,13,19,436 towards payment to a Nagaon based NGO for the supply of 1,79,68,300 gm branded biscuits, 35,93,660 gm milk powder, 26,56,500 gm Horlicks and 35,93,660 gm Cerelac for distribution to 25,669 beneficiaries in the age group of 6 months to 6 years and 5,313 PW/LM to flood affected areas under nine ICDS Projects. The claim for reimbursement of the amount was not submitted by the DSWO as of July 2014 and the amount remained unrecouped and affected the distribution under SNP.

### 1.3.10.7 Supply of SNP foodstuff - excess payment to NGO

For utilisation of the unspent balance of SNP fund of ₹4.86 crore received for implementation during 2009-10 in Cachar district, DSWO and DC, Cachar, as per direction conveyed (May 2010) by DSW, Assam, decided to procure and supply SNP foodstuff to ICDS Projects/AWCs through a Guwahati based NGO at the rates approved (11 August 2010) by the District Level Committee (DLC) on SNP. Details are shown in Table-1.32.

**Table-1.32**  
**Rate of foodstuff approved by DLC (Cachar) for SNP**

Sl. No.	Items	Approved rate
1	Rice (Best quality)	₹2,250 per quintal
2	Masoor dal (Small)	₹5,100 per quintal
3	Mustard oil (General Brand)	₹930 per tin

Source: Records of DSWO, Cachar.

Accordingly, the DSWO placed (August 2010) order with the NGO for supply of 3,55,517.736 Kg rice, 89,504.52 Kg masoor dal and for the disbursement of cash amounting to ₹26,27,881.76 (cost of transportation, oil etc.) to the nine ICDS Projects as indicated in Table-1.33.

**Table-1.33**  
**Position of foodstuff and cash amount to be supplied/paid to the Projects**

Sl. No.	Name of the project	Rice (Kg)	Masoor dal (Kg)	Cash amount (₹)
1	Tapang	15151.116	3814.740	111992.56
2	Kalain	31796.004	8004.876	235026.64
3	Katigorah	62311.632	15687.408	460589.12
4	Narsingpur	54842.772	13807.068	405381.52
5	Sonai	46947.120	11819.280	347019.20
6	Borjalenga	23900.352	6017.088	176664.32
7	Palonghat	20912.808	5264.952	154581.28
8	Udharbond	48014.100	12087.900	354906.00
9	Salchapra	51641.832	13001.208	381721.12
<b>Total</b>		<b>3,55,517.736</b>	<b>89,504.520</b>	<b>26,27,881.76</b>

Source: Records of DSWO, Cachar.

On completion of supply, the NGO submitted claim for ₹2,82,49,728 against the due amount of ₹1,51,91,761.34<sup>57</sup>. The amount so claimed was found to have been paid to the NGO between October 2010 and January 2011 resulting in an excess payment of ₹1,30,57,966.66 to the NGO. Details of quantities ordered for, supplied by the NGO and excess payment made have been shown in **Appendix-1.18**.

Audit observed that though the NGO supplied the food items as per the quantity ordered for, but preferred claim on the formula  $\text{Number of Centres} \times \text{Number of beneficiaries} \times \text{Rate} \times \text{Number of feeding days}$  considering the rate of ₹four (cost of SN for children) and ₹five (cost of SN for PW/LM) fixed by GoI instead at DLC's fixed rate for the quantity supplied to the nine projects mentioned above, thereby resulting in excess payment.

Further, the Director while approving the utilisation of the funds, instructed (December 2010) the DSWO to maintain approved norm of providing calorific value to each beneficiary. However, the same was not done as would be evident from details in Table-1.34.

**Table-1.34  
Position of supply of SN foodstuff without maintaining Calorie content**

Sl. No.	Approved norm			Actually provided		Less content (Calorie)
	Item of foodstuff	Quantity (in gm)	Calorie	Quantity (in gm)	Calorie	
<b>For malnourished children (6 months to 3 Years) @ ₹4.00</b>						
1	Rice	75	259	49.44	170.73	88.27
2	Dal/Matar	25	86	12.49	42.97	43.03
<b>For PG and LM @ ₹5.00</b>						
1	Rice	100	345	64.99	224.22	120.78
2	Dal/Matar	40	138	16.25	54.44	83.56

Source: Departmental records.

It was thus revealed that while supplying SN food stuffs, DSWO could not ensure supplying the required quantity of food stuffs to the respective categories of beneficiaries (6 months to 6 years), meeting the calorific requirement prescribed under the scheme.

**1.3.10.8 Non-accountal and non-release of SNP fund**

In Sonitpur district, as per the Bank Statement, SNP fund amounting to ₹8,52,94,906 was credited to the bank account of DSWO, Sonitpur, Tezpur on 2 May 2012 (₹12,86,824), 16 September 2013 (₹31,46,210 and ₹8,08,61,872). But the same were neither accounted for in the cash book of the DSWO nor released to AWCMCs as of July 2014, thus depriving the beneficiaries from getting timely SN.

**1.3.10.9 Delay in release of SNP fund to AWCMCs**

As per order of the Honorable Supreme Court/GoI, SN to beneficiaries should be provided without any disruption. For this, the funds should be released to grass root level workers in time.

Check on relevant records revealed that the DSWOs of four selected districts namely Sonitpur, Cachar, Kamrup and Nalbari released funds to the Project

<sup>57</sup> (3,55,517.736 Kg x ₹22.50) + (89,504.52 Kg x ₹51) + ₹26,27,881.76.

Officers/AWCMCs for providing Hot Cooked Meal and Morning Snacks to the beneficiaries with a delay ranging from 15 to 822 days.

This indicated that the order of the Supreme Court with regard to providing of SN was not strictly adhered to, in these test checked cases.

#### 1.3.10.10 Suspected misappropriation of SNP fund/foodstuff

(a) On the basis of newspaper clippings and public complaint of embezzlement of SNP funds, Hon'ble Minister, SWD, GoA recommended (January 2009) initiation of vigilance enquiry against five CDPOs of Hailakandi district. Accordingly, GoA conducted an enquiry into the matter through DC, Hailakandi and framed (August 2009) draft charges against the five CDPOs. All the CDPOs were placed (March 2010) under suspension for withdrawal of SNP fund totalling ₹42.37 lakh (Table-1.35) in cash instead of transferring into the accounts of the respective AWCMCs in violation of the scheme guidelines.

**Table-1.35**  
**Position of amount withdrawn from bank in cash by the CDPOs**

Sl. No.	Name of the CDPOs	Place of posting	Amount withdrawn (₹)	Remarks
1	Smti. Pranamika Phukan	CDPO, South Hailakandi ICDS Project	690000	The CDPOs did not maintain cashbook to show receipt and disbursement/ utilisation of the amounts.
2	Smt. Monika Kakoti Bharali	CDPO, Lala ICDS Project	473691	
3	Sri Paragdhara Konwar	CDPO, Katlichera ICDS Project	1284905	
4	Smt. Jyotilekha Dutta	CDPO, Hailakandi ICDS Project	704930	
5	Sri Asrof Hussain Laskar	CDPO, Hailakandi ICDS Project	1083606	
<b>Total</b>			<b>42,37,132</b>	

Source: Records of GoA, Social Welfare Department.

GoA referred the above cases to the State Enquiry Officer for departmental proceedings (DP). Suspension orders of the CDPOs were revoked (March 2011) without prejudice to DP. Case against Shri Asrof Hussain Laskar, CDPO, Hailakandi ICDS Project was dropped on the basis of the evidence gathered, while the cases against four others were not settled as of November 2014. Thus, the possibilities of misappropriation of funds amounting to ₹31.54 lakh<sup>58</sup> cannot be ruled out.

(b) Audit revealed that DSWO, Karimganj placed (December 2010) order with a Guwahati based NGO for supply of 1,87,688.50 Kg rice and 46,710.90 Kg masoor dal. The NGO supplied (December 2010) the entire quantity and stored the foodstuff in Assam State Ware Housing Corporation at Karimganj. Subsequently, the DSWO instead of engaging the NGO for delivery of the same to the ICDS Projects, authorized a carrying agent for delivery of 1,22,350 Kg rice and 30,300 Kg masoor dal to the projects concerned. As per the report of the ADC, Karimganj, the agent had taken delivery of the items during 29 January 2011 to 2 February 2011 but did not deliver the same to the projects and instead sold the same in the black market. Accordingly, FIR was lodged against the DSWO, Head Assistant (HA) of DSWO's office and the agent in April 2011. The HA and the agent were

<sup>58</sup> ₹42.37 lakh - ₹10.83 lakh (Shri A. H. Laskar).

arrested by Police while DSWO was absconding. The matter was brought (May 2011) to the notice of GoA by DC, Karimganj proposing disciplinary action against the DSWO and the HA. To an audit enquiry in this regard, GoA stated (November 2014) that departmental proceedings were in process.

(c) During February 2011, SNP foodstuff namely common rice (2,01,04,660 gm) and matar (76,19,190 gm) were supplied to the CDPO, Biswanath ICDS Project through an NGO for distribution to the beneficiaries. The NGO delivered the foodstuff upto the Project Office and paid the transportation cost for delivery of the same to the AWCs along with the cost of fuel, banana and condiments etc., amounting to ₹72,043 in cash. But the same were not accounted for in the Stock Register/cash book. Issue/disbursement details of the foodstuff and the cash amounts to the AWCs were neither shown to audit nor their whereabouts were ascertainable from the available records. Non-receipt of foodstuff and cash amount by the AWCs was also corroborated by the statement made by the AWWs during physical verification of AWCs. Thus, the possibilities of misappropriation of the foodstuff as well as the cash amounting to ₹72,043 could not be ruled out.

**1.3.10.11 Distribution of SN foodstuff**

**(a) Short accountal/distribution of SN foodstuff**

As per order (2 May 2012) of DSW, Assam, a Guwahati based NGO supplied (May 2012) 14,47,200 gm masoor dal to CDPO, Barhampur ICDS Project under Nagaon district. The Stock Register maintained by the CDPO, however, showed receipt of 1,47,200 gm masoor dal only. The CDPO also distributed 1,47,200 gm masoor dal to 134 AWCs along with 19,29,600 gm received (25 July 2012) from another NGO. Thus, there was both short accountal and distribution of masoor dal of 13,00,000 gm to the beneficiaries.

**(b) Short distribution of SN foodstuff**

(A) SN foodstuff as THR was delivered to CDPO, Binnakandi ICDS Project under Nagaon district by five NGOs during 2009-13 for onward distribution to beneficiaries. Scrutiny, however, revealed that there were short distributions of the foodstuff to AWCs as shown in Table-1.36.

**Table-1.36  
Short distribution of SN foodstuff**

Sl. No.	Item of SN foodstuff	Quantity received at project level (Kg)	Quantity distributed to AWCs (Kg)	Quantity short distributed (Kg)
1	Common Rice	188030.620	186929.000	1101.620
2	Matar	57692.400	57619.000	73.400
3	Skimmed Milk Powder	3454.698	3354.000	100.698

Source: Records of Binnakandi ICDS Project.

(B) In the test checked Sootea and Chaiduar ICDS Projects under Sonitpur district, the CDPOs concerned as against receipt of 11,27,40,600 gm rice and 4,26,33,000 gm matar (Yellow), distributed 10,83,30,200 gm rice and 4,11,38,000 gm matar to

AWCs leading to short distribution of rice of 44,10,400 gm and quantity of matar of 14,95,000 gm as shown in Table-1.37.

**Table-1.37**  
Position of short distribution of SN foodstuff made by ICDS Projects (Quantity in grams)

Sl. No.	Name of the Project	Month of receipt	Quantity Received		Quantity distributed		Short distribution	
			Rice	Matar	Rice	Matar	Rice	Matar
1	Sootea	February 2011	27274800	10314000	25561200	9666000	1713600	648000
2	Sootea	October 2012	31059000	11745000	30371000	11546000	688000	199000
3	Chaiduar	January 2011	54406800	20574000	52398000	19926000	2008800	648000
<b>Total</b>			<b>112740600</b>	<b>42633000</b>	<b>108330200</b>	<b>41138000</b>	<b>4410400</b>	<b>1495000</b>

Source: Records of Sootea and Chaiduar ICDS Project.

(NB: In respect of Sl. No. 2 and 3, quantities received against 191 and 381 AWCs but distributed to 179 and 369 AWCs respectively)

**(c) Non/Short accountal of SN foodstuff at AWC level**

In the 20 test checked AWCs under two Projects of Lakhimpur district, 10 test checked AWCs under Sootea ICDS of Sonitpur district and 10 test checked AWCs under Madhupur Project of Nalbari district, the AWWs recorded receipt and distribution of 55,52,800 gm common rice and 18,34,480 gm Matar (Yellow) to the beneficiaries as THR against issue of 30,50,000 gm common rice and 11,50,000 gm matar (Yellow) by the concerned CDPOs. This led to short-accountal/distribution of common rice 25,02,800 gm and matar (Yellow) 6,84,480 gm as detailed in Table-1.38.

**Table-1.38**  
Non/Short accountal/distribution of SNP food stuff at AWC level

Sl. No.	Name of the Project	Month of receipt	Quantity received by CDPO (gm)	Quantity shown distributed to 10 AWCs (gm)	Quantity received at 10 AWCs (gm)	Short receipt/accountal
<b>Common Rice</b>						
1	Karunabari	November 2012	36628200 (for 109 AWCs)	1285200 (@128.520 Kg to 10 AWCs)	1200000 (@120 Kg per AWC)	85200
2	Dhakuakhana	October 2012	50694000 (for 426 AWCs)	1190000 (@ 119 Kg to 10 AWCs)	850000 (@ 85 Kg per AWC)	340000
3	Sootea	October 2012	31059000 (for 251 AWCs)	1210000 (@ 121 Kg to 10 AWCs)	1000000 (@ 100 kg per AWC)	210000
4	Madhupur	February 2014	13259960 (for 71 AWCs)	1867600 (@ 186.760 Kg to 10 AWCs)	Not accounted/not distributed	1867600
<b>Total</b>			<b>857</b>	<b>55,52,800</b>	<b>30,50,000</b>	<b>25,02,800</b>
<b>Matar (Yellow)</b>						
1	Karunabari	November 2012	13851000 (for 109 AWCs)	486000 (@ 48.60 Kg to 10 AWCs)	450000 (@ 45 Kg per AWC)	36000
2	Dhakuakhana	October 2012	19170000 (for 426 AWCs)	450000 (@ 45 Kg to 10 AWCs)	300000 (@ 30 Kg per AWC)	150000
3	Sootea	October 2012	11745000 (for 251 AWCs)	460000 (@ 46 Kg to 10 AWCs)	400000 (@ 30 Kg per AWC)	60000
4	Madhupur	February 2014	3113208 (for 71 AWCs)	438480 (@ 43.848 Kg to 10 AWCs)	Not accounted/not distributed	438480
<b>Total</b>			<b>857</b>	<b>18,34,480</b>	<b>11,50,000</b>	<b>6,84,480</b>

Source: Project level records.

The issue of non and or short accountal/distribution was corroborated from the information obtained during the joint physical verification of the 40 AWCs on test check basis. Looking at the trend of delivery and distribution in these cases, the possibilities of non/short accountal and distribution of SNP foodstuff in the remaining 817 (857 minus 40) AWCs could not be ruled out.

**1.3.11 Quality check of SN foodstuff**

The Scheme envisages mandatory laboratory checks of food material being used for providing SN in order to ensure that the food material contain the required nutrition component. Test check of quality of SN was to be done by Food and Nutrition Board (FNB) through its network of Quality Control Laboratories (QCLs) and Community Food and Nutrition Extension Units (CFNEUs). Samples for this purpose were to be collected by field units of FNB during the course of regular inspection of AWCs. Alternatively, the ICDS functionaries were also required to send samples to QCLs.

The Department did not furnish the information on adoption of the system in the State regarding quality control of SN foodstuff during 2009-14. Records of CDPOs of 21 selected ICDS projects also did not show sending of sample of SN material to the laboratories for quality check before issue of the same to the centres. The CDPO, Dhakuakhana and Karunabari ICDS Projects under Lakhimpur district only in a complaint case of supply of Skimmed Milk, sent the sample for the laboratory test.

GoA while accepting the audit observation stated (November 2014) that all the ICDS Projects will be instructed to send samples of food stuffs to the laboratories for necessary quality checks.

**1.3.12 Growth Monitoring and Nutritional status of children**

The scheme provides maintenance of Growth Chart for every child at AWCs for assessing their growth using weight for-age as an indicator. Children upto the age of three years are to be weighed monthly and children in the age group of 3-6 years are to be weighed quarterly. The Growth Charts are to be analysed by the CDPOs/health personnel to identify malnourished/severely malnourished children for taking remedial measures.

As per information furnished by the Department, there was huge shortfall in growth monitoring as only 43 to 63 *per cent* child beneficiaries in the State were weighed during 2009-13<sup>59</sup>. Further, out of the children weighed, 64 to 78 *per cent* was stated to be normal. Position of year-wise children weighed and nutritional status of the children weighed as furnished by the department have been shown in Table-1.39 and Chart 4.

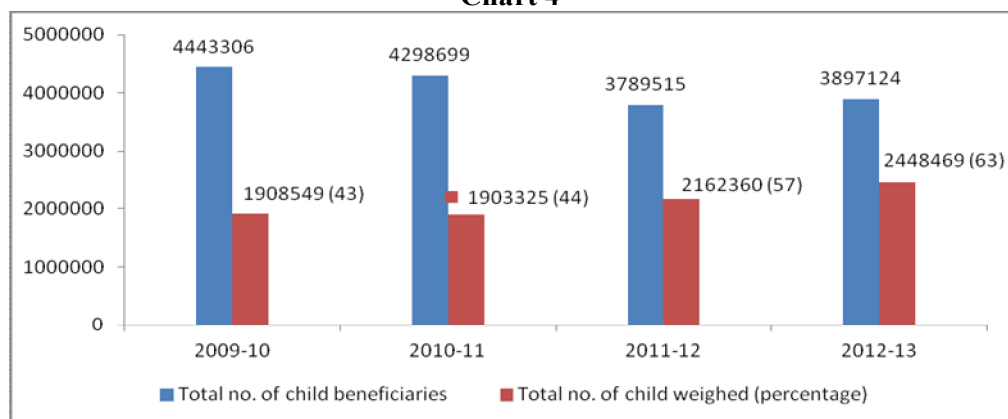
**Table-1.39  
Nutritional Status of Children**

Year	Total no. of child beneficiaries	Total no. of child weighed (percentage)	Normal (percentage)	Malnourished	Severely malnourished
2009-10	4443306	1908549 (43)	1224892 (64)	667104	10961
2010-11	4298699	1903325 (44)	1383643 (73)	513316	5390
2011-12	3789515	2162360 (57)	1615610 (75)	536259	10500
2012-13	3897124	2448469 (63)	1905772 (78)	519852	22840
<b>Total</b>	<b>1,64,28,644</b>	<b>84,22,703 (51)</b>			

Source: Information furnished by DSW.

<sup>59</sup> Information for the year 2013-14 not furnished.

Chart 4



Source: Information furnished by DSW.

Audit observed that failure of the department in providing of Weighing Machine to all AWCs and non-replacement of defective supply thereof was the main reason attributable to the shortfall (as discussed in paragraph 1.3.4.2) in weighing/growth monitoring. Further, the field visit to 210 AWCs under 21 Projects of eight selected districts disclosed that there were deficiencies<sup>60</sup> in maintenance of Growth Charts in the AWCs and no check on the growth charts as required under the guidelines was exercised by the Supervisors and CDPOs.

This indicated that the intervention to mitigate the incidence of malnourishment among the children was not only inadequate but also the information furnished by the department was doubtful and therefore, the tracking of the benefits of SNP was extremely poor.

### 1.3.13 Pre-School Education (PSE)

The scheme envisaged providing of the benefit of non-formal pre-school education in the age group of 3-6 years through AWCs. In each AWC, the strength of such children was to be 40. The AWCs were to establish links with elementary schools so that the children could move to schools with full mental preparation.

During 2009-14, the State Government spent ₹41.93 crore (upto 3<sup>rd</sup> quarter of 2013-14) for providing PSE to the children. Year-wise expenditure incurred is shown in Table-1.40.

**Table-1.40**  
**Year wise expenditure on PSE for the years from 2009-10 to 2013-14**

Year	Expenditure incurred (₹ in lakh)
2009-10	368.49
2010-11	597.00
2011-12	577.67
2012-13	869.95
2013-14 (upto 3 <sup>rd</sup> Quarter)	1,779.49
<b>Total</b>	<b>4,192.60</b>

Source: Statement of Expenditure (SOE) furnished to Government.

<sup>60</sup> (i) non-recording of growth every month; (ii) non-recording of date of birth; (iii) recording of less height of children in subsequent month; and (iv) use of wooden pencil for recording.

AWWs were required to maintain attendance register and other necessary records of all the children attending AWCs for PSE. It was, however, seen that no record except an attendance register of PSE beneficiaries was maintained in 210 test checked AWCs under eight selected districts. No information as regards making any correspondences with the elementary schools for admission of the PSE beneficiaries to school and number of children actually moved to schools was available with the centres. The State Government only recently (November 2013) provided 11 Registers for MIS and of which in Register No. 4, a provision has been made (last column) to record the number of child beneficiary moved to schools for formal education. In all the test checked centres, the column was however found left blank.

On this being pointed out, the GoA stated (November 2014) that steps were being taken to maintain records properly.

#### **1.3.14 Convergence of ICDS Services with other departments**

The Scheme envisages an integrated delivery of a multiplicity of services which are handled by different Departments. Three of the six services of the Scheme namely -Immunization, -Health check up and -Referral services are delivered through Public Health Infrastructure under Health and Family Welfare Department. The convergence among various Departments and programmes for the delivery of ICDS required constitution of Co-ordination Committees at State, District, Block and Village level to review the progress of ICDS Scheme.

As per norm, 20 meetings (4 in a year) of Co-ordination Committee was required to be held at each level during 2009-14. The DSW had not furnished the position of meeting held at State level. No such meetings in eight selected district were held. In Lakhimpur district, even the Committee was not formed at all. Out of 21 Projects, meetings were stated to be held in Lakhimpur (16), Chaiduar (five) and Chandrapur-Karara (two) under Cachar, Sonitpur and Kamrup district respectively during 2009-14. Minutes of the meeting were, however, not furnished to audit in a single instance.

Thus, the inter-departmental convergence required for coordinated policy of integrated services under the Scheme was ineffective.

#### **1.3.15 Immunisation**

Under the Scheme, immunization to the children and pregnant women/lactating mothers is required to be provided against the diseases viz., Diphtheria, Whooping Cough, Tetanus, Polio and Tuberculosis. For this, advance planning with health department for its implementation and joint monitoring was needed to be done as per annual target.

No records relating to preparation of immunization plan was made available by the SWD, GoA. Audit, however, noted that there was no formal mechanism of sharing/gathering information for preparation of the action plan right from the



block to state level. There was also no specific plan of joint monitoring of immunization activities. In the APIP-2013-14 and 2014-15, the Government/ Department mentioned that as per routine schedule of the Directorate of Family Welfare, GoA, 5,17,523 children who had completed 12 months were fully immunized upto February 2013 against the target of 6,96,236 beneficiaries for the year 2012-13. For the year 2013-14, the target for coverage of beneficiaries was 7,04,823. The Department, however, had no information available with them regarding achievement made during 2013-14 in this regard.

In all the test checked AWCs, it was, however, noticed that a Health Day was observed at least a day every month during 2009-14. While observing the Health Day, need based immunization to the beneficiaries either in the AWCs or in the nearby Sub-centres was being provided by the Health department.

### **1.3.16 Health Check up and Referral Services**

In addition to immunization, the package of services under the Scheme includes Health Check up and Referral Services consisting (i) ante-natal care of expectant mothers, (ii) post-natal care of nursing mothers and new born babies; and (iii) care of children under six years of age. Routine health checkups of the pregnant women are to be carried out by Lady Health Visitor (LHV) and Auxiliary Nurse-cum-Midwife (ANM) and the findings thereof are to be recorded in the Ante-natal Cards. LHVs and ANMs are also required to make at least two visits to their houses within 10 days after delivery to check the general health of both the mother and the baby and record the services delivered in the Post-natal Cards for watching the post natal care.

The AWCs are to identify the expectant mothers and malnourished children with problems requiring special treatment and are required to refer them to PHC or Town/City hospitals. A record of these cases is required to be maintained in AWCs along with referral slips.

In the test checked AWCs under all the eight selected districts, no records in the AWCs relating to visits made by the LHV and ANM to the houses of PW/LM were maintained. Audit also noted that no referral slips or separate registers were provided to the AWCs for documentation of the referral cases. This indicated that performance of the department was far from being satisfactory on this front. In the APIP-2014-15, the Department itself had admitted that the status of referral service in the State was not up to the desired level.

### **1.3.17 Implementation of other schemes using ICDS infrastructure**

#### **1.3.17.1 Kishori Shakti Yojana (KSY)**

MoWCD in the year 2000 came up with a scheme called Kishori Shakti Yojana (KSY) by using the infrastructure of ICDS. The objective of the Scheme was to improve the nutritional and health status of adolescent girls (AGs) in the age group of 11-18 years as well as to equip them to improve and upgrade their home based

and vocational skills and to promote their overall development including awareness about health, personal hygiene, nutrition, family welfare and management. The Scheme provided for ₹1.10 lakh per project per annum. The implementation of the Scheme started in the State from 2005-06.

The position of receipt and utilisation of fund in the State under KSY during 2005-14 is given in Table-1.41.

**Table-1.41**  
**Position of fund released by GoI and utilized by the State**

Year	Fund released by GoI	Fund utilised	Unutilised Balance
2005-06	68.20	34.10	34.10
2006-07	147.40	34.10	113.30
2007-08	120.45	-	120.45
2008-09	120.45	-	120.45
2009-10	-	160.05	(-) 160.05
2010-11	120.45	-	120.45
2011-12	84.15	70.70	13.45
2012-13	-	-	0
2013-14	-	-	0
<b>Total</b>	<b>661.10</b>	<b>298.95 (45 per cent)</b>	<b>362.15</b>

Source: Departmental records.

It is evident from the above that during 2005-14, only 45 per cent of the total release made by GoI could be utilized. The GoI had neither released any fund during 2012-14 nor did the State Government utilise any fund out of the available unutilised funds. This indicated that the Scheme was not given the due importance in the State depriving the AGs of 19 KSY districts from the benefits of improving the nutritional and health status apart from skill development under the scheme.

On this being pointed out, the GoA stated (November 2014) that efforts will be made to utilize the balance funds amounting to ₹362.15 lakh subject to its revalidation by GOI.

**(a) Distribution of Cotton Yarn**

MoWCD sanctioned and released ₹84.15 lakh for implementation of KSY during 2011-12 in 153 ICDS Projects. GoA on the basis of a proposal submitted by the DSW, sanctioned ₹70,70,050 for supply of 9,490 bundles Cotton Yarn (40 count) to 130 Projects in 14 Plain Districts under KSY during 2011-12 without identifying the projects to which supplies to be made. The amount was withdrawn from treasury and utilized for supply of 9,490 bundles of Cotton Yarn to the DSWOs of 14 districts through a Guwahati based supplier instead of sending the same to the CDPOs of the respective ICDS Projects. It was not on record as to whether the yarns were delivered to the AGs. There was also no record available with the Directorate regarding any vocational training given to the AGs for use of the cotton yarns supplied. Test check of records of the DSWOs/CDPOs revealed the following short comings:

(i) In the test checked Sonitpur district, the supplier delivered 1,095 Bundles White Cotton Yarn (2.27 Kg per bundle) @ ₹745 per bundle to the DSWO, Sonitpur. As

per Stock and issue register of the DSWO, the said quantity was received (February 2012), of which 584 bundles were issued to CDPOs of eight<sup>61</sup> ICDS Projects (73 bundles per project) during April and May 2012. The balance 511 bundles valued at ₹3.81 lakh were not issued to the remaining seven<sup>62</sup> ICDS Projects as of July 2014. Again, though the CDPO, Biswanath received 73 bundles cotton yarn from DSWO, Tezpur, he had not accounted for the receipt and distribution of the same to AGs.

(ii) In the test checked Salchapra ICDS Project under Cachar district, though the CDPO received 73 bundles cotton yarn from DSWO, Cachar, the same was neither accounted for nor distributed to the AGs.

(iii) In the test checked Nagaon district, out of 1,460 bundles received from DSW, 1,400 bundles were issued to 20 projects leaving 60 bundles worth ₹0.45 lakh in store.

The above position indicated that the funds were utilized for the sake of mere utilisation only without any target of achieving the goal of the Scheme.

#### **1.3.17.2 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)**

After introduction of KSY, GoI initiated Nutrition Programme for Adolescent Girls (NPAG) in the year 2002-03 as a pilot project in 51 identified districts across the country to address the problem of under nutrition among AGs. But both the Schemes (KSY & NPAG) could not show the desired impact because of limited coverage and financial assistance. Therefore, GoI with a view to address the multi-dimensional problem of AGs with richer content, initiated implementation of another scheme called Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA on a pilot basis in 200 districts across the country from 2010-11 using the platform of ICDS. The scheme aims at empowering AGs of 11-18 years by improving their nutritional and health status, upgradation of home skills, life skills and vocational skills generating consciousness about health and family welfare, hygiene and guidance of existing public services. SABLA replaced both NPAG and KSY in all the selected 200 districts.

In Assam, SABLA is in implementation in eight<sup>63</sup> districts and implementation of KSY continued in rest of the districts.

#### **(a) Financial Position**

Fund received from GoI/GoA both under Nutrition and Non-nutrition components of SABLA during the years from 2010-2014 were given in Table-1.42 and 1.43.

<sup>61</sup> Gabharu, Balipara, Behali, Tezpur (U), Barchala, Dhekiajuli, Biswanath and Baghmara

<sup>62</sup> Chaiduar, Na-duar, Pub-Chaiduar, Sakomatha, Sootea, Bihaguri and Rangapara

<sup>63</sup> (i) Dhubri, (ii) Darrang, (iii) Dibrugarh, (iv) Hailakandi, (v) Jorhat, (vi) Kokrajhar, (vii) Karbi Anglong and (viii) Kamrup.

**Table-1.42**

<b>Position of fund received and utilized under Nutrition Component</b> (₹ in lakh)						
Year	O.B.	Amount released		Total	Expenditure incurred	Closing balance
		GoI	GoA			
2010-11	Nil	722.39	Nil	722.39	Nil	722.39
2011-12	722.39	1,444.78	Nil	2,167.17	2,166.96	0.21
2012-13	0.21	1,847.22	1,940.00	3,787.43	3,736.39	51.04
2013-14	51.04	1,401.76	1,940.00	3,392.80	3,341.76 (upto December 2013)	51.04
<b>Total</b>	<b>773.64</b>	<b>5,416.15</b>	<b>3,880.00</b>	<b>10,069.79</b>	<b>9,245.11</b>	

Source: Quarterly Reports submitted by the DSW.

**Table-1.43**

<b>Position of fund received and utilized under Non-nutrition component</b> (₹ in lakh)						
Year	GoI's Sanction Order No. & date	O.B.	Amount released by GoI	Total available funds	Expenditure incurred	Closing balance
2010-11	NA	-	296.40	296.40	Nil	296.40
2011-12	F.No.6-25/2011-RGSEAG dt.13.05.2011	296.40	148.20	444.60	286.77	157.83
2012-13	F.No.6-44/2012-RGSEAG dt.26.06.2012	132.40	148.20	280.60	Nil	280.60
2013-14	F.No.6-13/2013-RESEAG dt.10.06.2013 (1 <sup>st</sup> instt.)	280.60	148.20	483.40	Nil	483.40
	F.No.6-13/2013-RESEAG dt.28.03.2013 (1 <sup>st</sup> instt.)		54.60			
<b>Total</b>			<b>795.60</b>		<b>286.77 (36%)</b>	

Source: Information on receipts furnished by the Department and expenditure as found in audit.

From the above, it could be seen that the utilisation of fund under Non-nutrition component was very poor. Only 36 per cent of the funds made available by GoI were utilized by the State that too in one year (2011-12) only.

<b>(b) Nutrition Component</b>
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**(i) Short release of State share**

SABLA is a Centrally Sponsored Scheme with 100 per cent financial assistance from Central Government for all inputs except Nutrition component which is to be shared between the Centre and the State on 50:50 basis.

As mentioned above, GoI during 2010-11 and 2011-12 released ₹722.39 lakh and ₹1,444.78 lakh respectively under Nutrition component but the Directorate neither proposed for any fund from State matching share for utilisation to provide nutrition to the AGs nor GoA released any fund in this regard leading to short release of matching share of ₹2,167.17 lakh. However, during 2012-13 and 2013-14, ₹92.78 lakh (₹1,940 lakh minus ₹1,847.22 lakh) and ₹538.40 lakh (₹1,940 lakh minus ₹1,401.76 lakh) was recouped by way of excess release.

**(ii) Shortfall in feeding days**

Under the Scheme, the adolescent girls must be given nutrition for 300 days a year continuously without any disruption.

Audit of records of the DSW disclosed that the beneficiaries/adolescent girls of all the eight districts brought under SABLA were provided nutrition for 194 days during 2011-12. During 2012-13 and 2013-14, the feeding days ranged between 101 to 255; and 148 to 211 days, respectively. Thus, the target of providing nutrition for 300 days was not fully achieved during these three years. District wise position is given in Table-1.44.

**Table-1.44**  
**Position of nutrition provided to AGs during 2011-14**

Sl. No.	Name of the district	2011-12		2012-13		2013-14	
		Beneficiaries	Feeding days	Beneficiaries	Feeding days	Beneficiaries	Feeding days
1	Dibrugarh	50918	194	50918	255	48634	211
2	Darrang	32594	194	32594	202	39492	148
3	Dhubri	69298	194	69298	202	69395	148
4	Hailakandi	36353	194	36353	176	31643	211
5	Jorhat	37827	194	-	-	38899	211
6	Kamrup	78770	194	78770	189	93497	148
7	Karbi Anglong	49497	194	49497	101	41646	148
8	Kokrajhar	30019	194	30019	202	36749	148

Source: Departmental records.

**(iii) Non-lifting of allotted quota of rice**

Examination of records revealed that GoA had not made any request to the Food Corporation of India (FCI) to make provision for foodstuff under SNP, but under SABLA, GoI had allocated rice for lifting from FCI for distribution as THR to AGs in 78 projects across eight districts. The year/quarter-wise allocation of Common Rice made by GoI and allocation made by the GoA to eight districts during 2012-14 were as given in Table-1.45.

**Table-1.45**  
**Position of allocation of rice under SABLA (figures in quintal)**

Year	Quarter	Quantity allocated by GoI	Quantity allocated by State to eight districts
2011-12	2 <sup>nd</sup>	37364.05	37364.05
	3 <sup>rd</sup>	37364.05	37364.05
	4 <sup>th</sup>	-	-
2012-13	1 <sup>st</sup>	37564.40	37559.87
	2 <sup>nd</sup>	37564.40	37559.87
	3 <sup>rd</sup>	37564.40	37559.87
	4 <sup>th</sup>	-	-
2013-14	1 <sup>st</sup>	39000.00	39000.00
	2 <sup>nd</sup>	39000.00	39000.00
	3 <sup>rd</sup>	39000.00	39000.00
	4 <sup>th</sup>	39000.00	-

Source: Departmental and Project level records.

Records relating to allocation made by GoI, if any, for the 4<sup>th</sup> quarter of 2011-12 and 2012-13 were not made available to Audit. But, the allocation of 39,000 quintal rice made by GoI for the 4<sup>th</sup> quarter of 2013-14 was not allocated to the

districts by the State. The position of lifting of rice by three test checked districts<sup>64</sup> against allocation made by the State were as below:

(a) In the test checked Karbi Anglong district, the CDPOs of all the 11 ICDS Projects did not lift 7,486.87 quintal Common Rice from FCI allotted by the GoI/State Government for the 1<sup>st</sup> quarter of 2012-13 (3,425.87 quintal) and 3<sup>rd</sup> quarter of 2013-14 (4,061.00 quintal).

Again, it was observed that GoA based on GoI's allocation, allocated 397.71 quintal rice per quarter to Diphu (Urban) ICDS Project for lifting from FCI for the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2011-12 respectively. The said quantities were, however, re-allocated (February and March 2012) by the PO, ICDS Cell, Diphu to Howraghat (318.67 quintal and 318.67 quintal), Longsomepi (79.04 quintal) and Bokajan (79.04 quintal) ICDS Project due to non-functioning of the AWCs under Diphu (Urban) Project.

This indicated that the Directorate had allocated rice without having the information on the functioning of the AWCs under Diphu (Urban) ICDS Project and as a result 795.42 quintal rice had to be lifted in excess and distributed to three other ICDS Projects.

(b) All the 19 ICDS projects, under the test checked Kokrajhar (five) and Kamrup (14) district, had not lifted the entire allotted quantity of 3,022.91 quintal (for 1<sup>st</sup> quarter of 2012-13) and 12,807.37 quintal (for 1<sup>st</sup> quarter of 2012-13 and 3<sup>rd</sup> quarter of 2013-14) rice. Apart from this, Kamalpur-Rangia, Hajo and Sualkuchi CDPOs under Kamrup district had also failed to lift allotted quota of 934 quintal (2<sup>nd</sup> quarter of 2013-14), 816.47 quintal (3<sup>rd</sup> quarter of 2011-12) and 121.61 quintal (3<sup>rd</sup> quarter of 2011-12) of rice respectively.

Non-allotment by the Directorate and non-lifting of allotted quota of rice by the projects concerned, thus, resulted in denial of providing SN to 1,42,757<sup>65</sup> AGs under SABLE.

**(iv) Non-utilisation of fund**

In the test checked Kokrajhar district, apart from allocation made by GoI/DSW for lifting of rice from FCI, GoA sanctioned ₹480.88 lakh and released ₹453.47 lakh for the period 2011-14 to BTC, Kokrajhar for providing SN as THR to the AGs of

<sup>64</sup> Karbi Anglong, Kamrup & Kokrajhar.

<sup>65</sup>

Name of District	Name of project	Allotment of rice (qtr/year)	Number of adolescent girls	Quantity of rice allotted
Kokrajhar	All five projects	1 <sup>st</sup> quarter of 2012-13	30,019	3022.91
Kamrup	All 19 projects	3 <sup>rd</sup> quarter 2013-14	93,497	12807.37
Kamrup	Kamlpur-Rangia	2 <sup>nd</sup> quarter of 2013-14	9,568	934.00
Kamrup	Hajo	3 <sup>rd</sup> quarter of 2011-12	8,419	816.47
Kamrup	Sualkuchi	3 <sup>rd</sup> quarter of 2011-12	1,254	121.61
<b>Total</b>			<b>1,42,757</b>	

Source: Departmental records.

the district. Of this, as of July 2014, only ₹253.30 lakh was utilized leaving a balance of ₹200.17 lakh. Year-wise position in this regard is given in Table-1.46.

**Table-1.46**  
**Sanction, release and utilisation of fund under SABLA in Kokrajhar district**

Year	Government sanctions order No. and date	Amount sanctioned (₹)	Amount released (₹)	Amount utilized (₹)	Balance (₹)
2011-12	SWD.400/2012/4 dt.08.06.2012	15114567	15114567	15084549	30018
2012-13	SWD.758/2012/4 dt.04.01.13	15144586	15144586	10245104	4899482
2013-14	SWD.284/2013/Pt-VI/4 dt.19.05.13	17828777	15088241	NIL	15088241
<b>Total</b>		<b>4,80,87,930</b>	<b>4,53,47,394</b>	<b>2,53,29,653</b>	<b>2,00,17,741</b>

Source: Departmental records.

### 1.3.17.3 Non-nutrition component

#### (a) Blocking of funds

MoWCD made a provision for providing training kits, vocational training, life skill education and registers/health cards/utensils etc., under non-nutrition component of SABLA.

It was noticed that the Directorate during 2011-12 drew an amount of ₹397.80 lakh against Government sanction and utilized ₹286.77 lakh. The balance amount of ₹111.03 lakh was kept in the Civil Deposit (₹88.92 lakh) and DDO's bank A/c (₹22.11 lakh) as of March 2014. Item wise withdrawal of fund and expenditure incurred were as given in Table-1.47.

**Table-1.47**  
**Position of item-wise funds withdrawn and expenditure incurred** (₹ in lakh)

Sl. No.	Item	Government's sanction order No. and date	Amount withdrawn	Bill No. and date	Amount utilised	Amount kept in Civil deposit/ DDO's A/c
1	Training Kit	SWD.370/2011/4 dt.26.09.11	234.00	317 dt.08.12.11	170.56	63.44
2	Life skill education including IEC	SWD.371/2011/5 dt.21.10.11	78.00	401	35.88	42.12
3	Training for Sakhi and Saheli			dt.24.01.12		
4	Misc. expenditure (Kishori Divas)	SWD.375/2011/5 dt.21.10.11	28.53	400 dt.24.01.12	28.23	0.30
5	Others (Printing of health cards/registers/utensils)	SWD.446/2011/4 dt.27.12.11	10.47	402 dt.24.01.12	5.91	4.56
		SWD.376/2011/5 dt.21.10.11	46.80	399 dt.24.01.12	46.19	0.61
<b>Total</b>			<b>397.80</b>		<b>286.77</b>	<b>111.03</b>

Source: Departmental records.

Apart from the above, the Directorate drew another amount of ₹39.00 lakh at the fag end of 2013-14 against Government sanction accorded (February 2014) for implementation of Life Skill Education including IEC. The amount was withdrawn (March 2014) and kept in the form of Bankers cheque without utilisation.

**(b) Vocational Training**

The Scheme envisages providing of Vocational Training to the AGs so that they can develop their skill in local trades and seek appropriate livelihood option. For this, MoWCD advised (March 2011) the State Government to take up the matter with the State Training Directorates or the nearest Vocational Training Providers (VTPs) which are registered under Modular Employable Skills (MES) and released ₹93.60 lakh (@ ₹23.40 lakh per year) during 2010-14.

GoA, Social Welfare Department sanctioned (October 2011) ₹46.80 lakh for release to 78 ICDS Projects under eight districts (@ ₹30,000 per project) for 2010-11 and 2011-12. The amount was neither withdrawn nor released to the projects for the purpose. The Directorate, however, completed the mapping of the VTPs during 2012-13 and identified 44 VTPs for providing Vocational Training to 16,827 AGs. The matter of providing Vocational Training was found to have been taken up with Director of Employment and Craftsman, Assam in June 2012 but no response was received as of May 2014. Further action initiated, if any, was not found on records.

The effort made by the Directorate was therefore ineffective and the funds of ₹93.60 lakh released by GoI remained unutilized with the State exchequer thus, depriving the AGs of the opportunity to become self sufficient.

**(c) Training on Life skill education/NHE**

Audit of records revealed that out of the total expenditure of ₹170.56 lakh incurred on supply of Training Kits (comprising of 15 items) to 71 projects under eight districts during 2011-12, an amount of ₹51.47 lakh was spent towards providing kits to 5,152 AWCs under 23 ICDS Projects of five<sup>66</sup> districts but no training mainly related to weaving was provided to the beneficiaries as of May 2014. The details of the ICDS project-wise distribution of kits are shown in *Appendix-1.19*.

Again, training to the beneficiaries of 2,224 AWCs under 7 projects in two districts (Jorhat and Kokrajhar) were shown to have been provided during 2011-12 but no supply of training kits was made. District-wise position is given in Table-1.48.

**Table-1.48  
Position of AWCs where training programme organized without training kit**

Sl. No.	Name of the district	Name of the ICDS Projects	No. of AWCs
1	Jorhat	Jorhat	333
2		Ujan Majuli	277
3	Kokrajhar	Kokrajhar	448
4		Dotma	499
5		Kachugaon	305
6		Gossaigaon	224
7		Hatidhura	138
<b>Total</b>			<b>2,224</b>

Source: Departmental records.

<sup>66</sup> Kamrup (10), Darrang (4), Jorhat (1), Dibrugarh (3) and Karbi Anglong (5).



The above position indicated that the kits were provided without foreseeing/assessing the feasibility of providing training which not only led to idle investment of GoI's fund of ₹51.47 lakh but also defeated the objective of the Scheme. Again, providing of training without the training kits was beyond the scope of the norm and hence imparting proper training to the beneficiaries was doubtful.

#### (d) Distribution of Iron and Folic Acid (IFA) tablets

GoA, Social Welfare Department sanctioned (March 2012) ₹31.20 lakh for procurement of 99,58,635 Iron and Folic Acid (IFA) tablets for supply to 4,39,255 beneficiaries in 78 Projects under eight test checked districts. It was however found that the amount was not drawn by the DSW. It was also not on record as to whether the matter was taken up by the department with NRHM for the supply of the tablets.

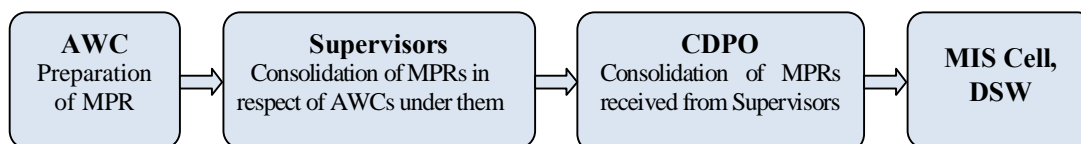
### 1.3.18 Monitoring and Evaluation

#### 1.3.18.1 Monitoring

The ICDS Scheme envisages a system of monitoring through regular reports and returns flowing upwards from AWC level to the State level.

#### (a) State level

The monitoring of the implementation of the Scheme was found to have been done basically through Monthly Progress Report (MPR) prepared by AWW/Supervisors, consolidated at the Project levels for onward transmission to the DSW.



The State Level Management Information System (MIS) Cell, stationed at the Directorate of Social Welfare, Assam had been functioning as a major Monitoring & Supervision unit in the State. The MIS Cell has been reviewing and updating the data of the CDPOs from the MPR received from all the 230 ICDS projects of the State. The personnel of the Cell also visit the Projects/AWCs for supervision and monitoring purposes. Though monitoring is one of the core activities of the Cell, State Government had not prescribed any mandatory provision of number of visits to be made by them in a month or a year.

Again, with the introduction of revised MIS in ICDS, the MIS Cell is also involved in the roll out process with the supply of revised registers and MPRs. The roll out process however, could not be completed as of July 2014 in all the districts causing

problem of getting uniform information and preparing correct database at State level. Thus, monitoring from State level had not attained its desired level.

**(b) District level**

As mentioned above, there were only seven Divisional Programme Officers (DPOs) and one Deputy Director in the State and it was not feasible on their part to monitor the implementation of ICDS Scheme in all the 27 districts keeping in view the distance from the place of posting of DPOs to the district headquarters in their jurisdiction as per details in the Table-1.49.

**Table-1.49  
Distance between district headquarters and place of posting of DPOs**

Sl. No.	Place of posting of the DPO	Name of districts under their jurisdiction	Distance from DPO to District Headquarters
1	Guwahati	Kamrup Metro	0 km
		Kamrup Rural	23 km
		Nalbari	70 km
		Baksa	92 km
		Barpeta	98 km
		Goalpara	151 km
2	Nagaon	Nagaon	0 km
		Morigaon	58 km
3	Tezpur	Sonitpur	0 km
		Udalguri	58 km
		Darrang	97 km
		Lakhimpur	214 km
		Dhemaji	273 km
4	Kokrajhar	Kokrajhar	0 km
		Bongaigaon	39 km
		Chirang	65 km
		Dhubri	66 km
5	Diphu	Karbi Anglong	0 km
6	Silchar	Cachar	0 km
		Hailakandi	28 km
		Karimganj	51 km
7	Jorhat	Jorhat	0 km
		Sivasagar	56 km
		Golaghat	103 km
		Dibrugarh	136 km
		Tinsukia	207 km
8	Dy. Director, Halflong	Dima Hasao	0 km

Source: Information obtained from internet.

Looking at the constraints, the State Government vide its Notification dated 6 July 2010 made all the DSWOs as in-charge DPOs but had not prescribed number of visits to be made by them to the Projects/AWCs for effective monitoring of the scheme.

**(c) Block level**

At the block level, the CDPOs and the Supervisors are responsible for supervision and monitoring of ICDS Scheme in the AWCs under their control. The CDPOs are

required to make 15 numbers of visit to the AWCs in a month whereas supervisors are also required to undertake field visit of all the AWCs at least once in a month.

Test check of records of 10 Project<sup>67</sup> under eight selected districts disclosed that the concerned CDPOs as against the required 8,640 visits, made only 3,976 visits (46 *per cent*) during 2009-14. Again, the Supervisors of 10 Projects<sup>68</sup> of seven selected districts (except Nalbari) made 68,346 visits (42 *per cent*) against the required 1,63,632 visits. GoA while analyzing short fall in the visits of supervisors mentioned in the APIPs-2013-15 that the supervisors neither stays in block headquarters nor prioritises their visits to AWCs.

#### **(d) AWC level**

AWCMC consisting of local PRI members, social workers, local school headmasters etc; are required to monitor the functioning of the AWCs, utilisation of funds, selection of AGs and checking and countersigning of the MPRs prepared by the supervisors.

In the test checked 210 AWCs under 21 Projects of eight selected districts, audit noted that the members of the Committee met only at the time of utilisation of funds. The MPRs prepared, were neither submitted to them nor were countersigned by them leaving the scope of manipulation in the reports.

#### **1.3.18.2 Meetings of different committees**

GoA formed different committees for smooth implementation of ICDS Scheme in the State. The position of meetings of the committees held in the selected blocks, projects and districts during 2009-14 is discussed below.

#### **(a) District and Block level Monitoring, Vigilance & Review Committee**

GoA with a view to ensure better vigilance, monitoring and review of functioning of the Scheme vide Notifications dated 08 March 2007 and 10 June 2007 respectively constituted a District Level Monitoring, Vigilance and Review Committee under the Chairmanship of Deputy Commissioner (DC) for all the districts (including Council area) and Block level Monitoring and Vigilance Committee under the Chairmanship of Local MLA. As per norm, the Committees were to meet once in every quarter and review the position of implementation of the programmes with intimation to the Government.

Audit of records revealed that in all the eight selected districts, no meeting at district level was held during 2009-14. During 2009-14, as against the norm of 420

<sup>67</sup> (i) Chandrapur-Karara, (ii) Madhupur, (iii) Salchapra, (iv) Tapang, (v) Biswanath, (vi) Kachugaon, (vii) Dhakuakhana, (viii) Binnakandi, (ix) Diphu (U) and (x) Lumbajong.

<sup>68</sup> (i) Chandrapur-Karara (ii) Chaiduar (iii) Salchapra (iv) Tapang (v) Biswanath (vi) Kachugaon (vii) Dhakuakhana (viii) Kaliabor (ix) Barhampur and (x) Diphu (U).

meetings to be held in 21 selected blocks/projects, only 29 meetings were held in seven projects<sup>69</sup>.

**(b) District level SNP Committee**

For streamlining the implementation of the SNP and to ensure proper distribution of the food items to the beneficiary, GoA vide Notification dated 6 September 2006 constituted a District Level Committee for SNP under the Chairmanship of DC. The Committee was required to meet as frequently as necessary but at least once every month to take stock of the implementation of SNP.

During 2009-14, in the eight selected districts, no meeting was held against 480 targeted meetings.

The above position indicated the lack of proper monitoring and vigilance at all important level of authorities and functionaries.

**1.3.18.3 Evaluation**

GoA had neither framed any guidelines for the evaluation system of the scheme nor conducted any evaluation studies by engaging any third party. As a result, GoA was neither aware of the shortfalls/bottlenecks in the implementation nor was in a position to assess the impact of the implementation of the Scheme.

**(a) Grievance Redressal**

***(i) Non-redressal of grievances/complaints***

**(A)** In pursuance to GoI's instruction (February 2009), GoA in the Social Welfare Department sanctioned (July 2009) engagement of 195 AWWs and 195 AWHs for 195 Additional AWCs in Barkhetri ICDS Project under Nalbari district. The CDPO accordingly selected 195 AWWs and 195 AWHs during November 2009 for their engagement. GoA on receipt of complaints from the Members of the Selection Committee regarding irregularities committed by CDPO, Barkhetri ICDS Project, placed the CDPO under suspension (November 2009) and directed (April 2010) the DSW, Assam to cause a detailed enquiry on the matter. As per the Enquiry Report submitted (December 2009) by PO, Divisional ICDS Cell and DSWO, Nalbari, the CDPO had committed various irregularities in finalization of the list of selected candidates. On the basis of the same, DSW forwarded (October 2010) the Draft Charge Sheet to GoA for further action. The Government instituted a DP and issued a show cause notice (January 2011) to the CDPO, the reply to which was submitted in January 2011. Further action initiated, if any, in this regard was not found on record.

It appears from the Note (May 2011) of Minister (Revenue & DM) that the Hon'ble Gauhati High Court cancelled appointment of all the selected AWWs and AWHs and asked for fresh interview and selection of candidates. Scrutiny of

<sup>69</sup> (i) Madhupur-1, (ii) Salchakra-2, (iii) Lakhimpur-16, (iv) Tapang-1, (v) Chaiduar-5, (vi) Biswanath-3 and (vii) Dhakuakhana-1.

records of DSWO, Nalbari showed that the engagement of AWWs and AWHs had not been made as of August 2014.

(B) DSWO, Kokrajhar intimated (April 2012) DSW that CDPO, Dotma ICDS Project, as per allotment order (February 2012), lifted 775.06 quintal rice from FCI under SABLA on 1 April 2012 and kept the same outside the premises of the ICDS Project and of this, 563.75 quintal was brought to the office campus on 9 April 2012 leaving the balance quantity of 211.31 quintal unaccounted for. DSWO while forwarding the complaint mentioned that the enquiry into the matter had been made and urged DSW to take immediate necessary action. But no action against the CDPO was initiated as of March 2014.

#### **(b) Irregular Redressal of Grievances**

It was noticed that on 27 February 2013 local media reported short supply and supply of low quality foodstuff (Biscuit, Milk Powder, Horlicks and Cerelac) by a Kokrajhar district based NGO to the beneficiaries under flood hit seven ICDS Projects of Lakhimpur district in connivance with the DSWO. On the basis of the media report, the PO, Tezpur asked (1 April 2013) the DSWO to conduct an enquiry into the matter and submit a detailed report. The DSWO submitted (4 May 2013) the report to the PO stating that the allegation published in the newspaper was totally false. No person can be appointed as Enquiry Officer in the case where he himself is the alleged party. In the instant case, audit noted that the PO appointed the concerned DSWO as Enquiry Officer who himself was the alleged party and disposed off the case without taking any further action.

Thus, the enquiry held in the case was irregular and unauthorised.

#### **1.3.19 Welfare measures for grass root level workers**

##### **1.3.19.1 State's additional contribution for honoraria to AWWs/AWHs**

GoA, SWD vide notification dated 27 November 2008 and 8 November 2010 respectively granted additional amount of honorarium @ ₹300 to AWWs and @ ₹200 to AWH per month from the State exchequer with effect from the financial year 2008-09. The matter of payment of this additional honoraria was brought out in all the AIPs from 2011-15 as an achievement.

This was definitely a good move from the State Government to encourage the low paid AWWs and AWHs to carry out the assigned work sincerely. In the Karbi Anglong district such honorarium was, however, paid to the AWWs and AWHs only for a total period of nine months in 2012-13 (April to June) and 2013-14 (April to September) against dues of 72 months. In Cachar and Nagaon district, honoraria to AWWs and AWHs was paid for 33 months and 45 months against dues of 72 months from 2008-09 to 2013-14. This indicated that regularity in

payment of Honorarium to AWWs/AWHs was not watched/ monitored at State level.

Non-payment of the honoraria in regular manner would have definitely discouraged the AWWs/AWHs, the grass root level workers.

GoA during exit conference assured that the matter would be looked into and result thereof intimated to audit.

#### **1.3.19.2 Distribution of Bi-cycles**

GoA also provided Lady's Bicycle to the AWWs under all the plain districts of the State as a welfare measure under ICDS Scheme during 2011-12.

In the test checked Lakhimpur district, M/s Avon cycles Ltd., Guwahati as per order issued (28 February 2011) by the DSW, Assam, supplied (May 2012) 1,325 numbers of bi-cycles to the DSWO, Lakhimpur for delivery to the CDPOs of the district for onward distribution to the AWWs. Of this, the DSWO delivered 160 bi-cycles to the test checked Karunabari ICDS Project. The CDPO of the project distributed only 139 bi-cycles to the AWWs leading to short distribution of 21 bi-cycles. The whereabouts of the bi-cycles not available in the store could not be known. Thus, the possibilities of misappropriation/utilisation of the said 21 cycles worth ₹0.54 lakh (@ ₹2,550 each) could not be ruled out.

Similarly, the firm supplied (May 2012) 981 bicycles to DSWO, Cachar of which 901 were shown to have been issued in two phases in May 2012 (745) and April 2014 (156) leaving a balance of 80 bi-cycles dumped in store as of July 2014. The physical condition of the bi-cycles was deteriorated due to prolonged storage and the expenditure of ₹2.04 lakh (80 x ₹2,550 each) incurred against the same could be proved as wasteful. Further, the DSWO did not maintain AWW wise distribution register but produced APRs collected from 311 AWWs. However, actual distribution of the remaining 590 bicycles could not be ascertained in Audit.

#### **1.3.19.3 Uniforms and badges**

In pursuance of the provision of the guidelines, the State Government proposed for providing sarees/chadar with colour code to AWWs and AWHs as uniform only in the budget for the year 2013-14. But the same was not provided till the end of March 2014 though an amount of ₹592.72 lakh shown to have been utilized in the UC and SOE for the 3<sup>rd</sup> quarter of 2013-14 submitted to GoI. The UC and SOE also reflected utilisation of fund of ₹29.72 lakh for providing badges but scrutiny revealed that badges were not at all supplied and as such no fund was utilised for the purpose and the UC was false.

### 1.3.19.4 Awards

Pursuant to the provision of the guidelines, GoA decided to present annual awards to selected Anganwadi Workers on the basis of their exemplary performance to appreciate the good work done by them.

Examination of records and information furnished by the department revealed that no such awards were presented to any of the Anganwadi workers during 2009-14. Only two workers, one from Hepsapara AWC under Dudhnoi ICDS Project of Goalpara district and another from Lukhurarakhon AWC under Sapekhati Project of Sivasagar district were given such State level Award during 2007-08 and 2008-09 respectively.

This indicated lack of initiatives at the Government/Department level for the selection of the workers.

### 1.3.20 Beneficiary Survey

During the course of Performance Audit of ICDS Scheme, the audit team along with the Supervisors and the AWWs of 21 ICDS Projects under eight selected districts interacted with 2100 (1,752 in the age group of 3-6 years and 348 in the age group of six months to three years) beneficiaries/guardians selected randomly to know about the various services rendered to them/their wards by the AWCs under ICDS Scheme and recorded their responses. It needs to be mentioned that in most of the cases, the mothers/guardians made the statements on behalf of the beneficiaries. The idea of interviewing the adolescent girls, PW and LM had to be dropped as they did not agree (except in few cases) to come out of their houses. Beneficiary survey revealed that the total number of beneficiaries covered under the scheme in 20 AWCs of the eight Projects of five selected districts were too meagre/less and ranged between three and 20 beneficiaries per AWC.

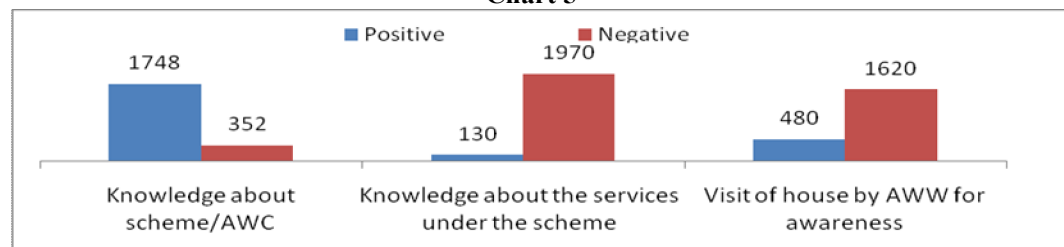
#### 1.3.20.1 Awareness level about the scheme/AWC

The awareness of the beneficiaries about the scheme/AWC was very poor as would be evident from Table-1.50 and Chart 5.

**Table-1.50**  
**Awareness of the surveyed beneficiaries about the scheme/AWCs**

Parameters	Positive	Negative	Awareness level (in %)
Knowledge about scheme/AWC	1748	352	83
Knowledge about the services under the scheme	130	1970	6
Visit of house by AWW for awareness	480	1620	23

**Chart 5**



Source: Information collected through beneficiary survey.

**1.3.20.2 Satisfaction level of the beneficiaries**

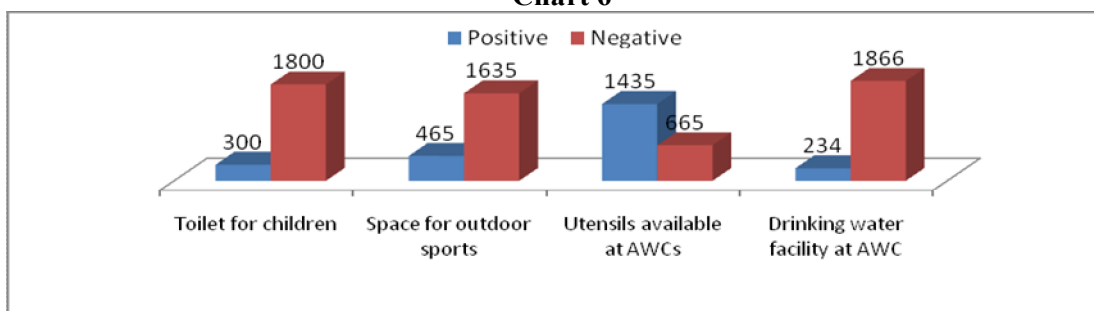
**(a) Basic amenities in AWCs**

68 per cent of the beneficiaries surveyed were satisfied with the availability of the utensils while a large section dissatisfied with other amenities under the scheme as shown in Table-1.51 and Chart 6.

**Table-1.51**  
**Satisfaction level of surveyed beneficiaries on availability of amenities in AWCs**

Parameters	Positive	Negative	Satisfaction level (in %)
Toilet for children	300	1800	14
Space for outdoor sports	465	1635	22
Utensils available at AWCs	1435	665	68
Drinking water facility at AWC	234	1866	11

**Chart 6**



Source: Information collected through beneficiary survey.

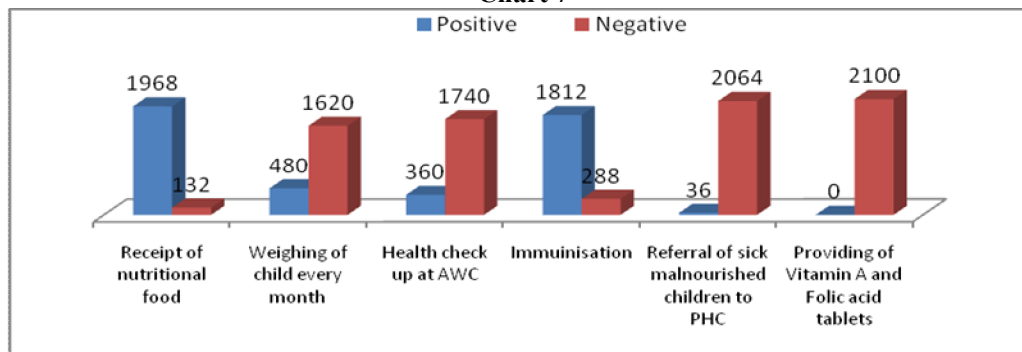
**(b) Services under the scheme**

While positive response on SNP was received from 94 per cent of the beneficiaries surveyed, a large section expressed negative response about other services as would be evident from Table-1.52 and Chart 7.

**Table-1.52**  
**Satisfaction level of surveyed beneficiaries on services by AWCs**

Parameters	Positive	Negative	Satisfaction level (in %)
Receipt of nutritional food	1968	132	94
Weighing of child every month	480	1620	23
Health check up at AWC	360	1740	17
Immunisation	1812	288	86
Referral of sick malnourished children to PHC	36	2064	2
Providing of Vitamin A and Folic acid tablets	0	2100	0

**Chart 7**



Source: Information collected through beneficiary survey.



The responses of the surveyed beneficiaries indicated awareness about the Scheme/AWC but poor satisfaction level about the availability of the amenities in the AWCs and services rendered under the Scheme.

### 1.3.21 Conclusion

The ICDS Scheme is India's flagship scheme for the nutritional and developmental needs of children below six years and pregnant and lactating mothers. The implementation of the scheme in the State was marked by various shortcomings and lapses. GoA had neither framed any guidelines for evaluation system nor conducted any evaluation studies on implementation of the scheme by engaging any third party. As a result, GoA was neither aware of the shortfalls/bottlenecks in the implementation nor was in a position to assess the impact of the implementation of the scheme in the State.

The Performance Audit of the Scheme revealed that there was failure to plan for providing of services under the scheme which were to cover all the habitations including the population of SC/ST, Minority background and Tea garden areas. The construction of AWC buildings was very slow. As against, sanction and release of funds of ₹271.22 crore by GoI during 2011-14 for the construction of 15,000 AWC buildings, only 1,770 buildings were constructed after incurring an expenditure of ₹29.91 crore. Basic amenities like safe drinking water facilities and child friendly toilet were absent in 1,584 and 1,303 AWCs respectively and not a single AWC had a Kitchen. The AWWs arranged cooking of food in the store room causing health hazards to the child beneficiaries due to lack of ventilation, poor evacuations of kitchen generated heat and gases. Providing of Medicine Kits and PSE Kits regularly under the scheme was not ensured. Proper implementation of immunization programme and health check up and referral services was also not ensured. The shortage in all key posts like DPOs, CDPOs, AWWs and AWHs remained unfilled leading to deficient implementation of the Scheme.

Operational deficiencies at Directorate and District level not only led to delay in release and non utilisation of SNP funds optimally but also led to non-achievement of targeted feeding days. Non-adherence of the provision of the guidelines and financial norms led to incurring of excess expenditure of ₹3.48 crore on PSE kits and non-recoupment of SNP funds amounting to ₹13.48 crore.

Examination revealed that non-compliance with the provisions of the financial rules not only resulted in blocking of funds of ₹39.77 crore in Civil Deposit/Bank accounts/Bankers Cheque and avoidable expenditure of ₹8.43 crore on procurement of ICDS materials but also resulted in excess payment of ₹ 2.19 crore due to non-exercising proper check. Poor monitoring at all levels only helped in suspected misappropriation of funds and misutilisation of SNP foodstuffs to the tune of ₹0.67 crore at project level as well as funds meant for purchase of bicycles, uniforms and badges.

Though State Government started a good practice of awarding AWWs/AWHs, the grass root level workers as a token of appreciation of their participation in implementation of the scheme, but not continuing the scheme by making payment of award/honorarium on a regular basis on such activities, definitely would have discouraged them. Further, observance of 'Health Day' at least a day every month in the AWCs was noted as a positive move to bring awareness about the scheme among the beneficiaries in the State.

In sum, there was lack of concerted planning and operational deficiencies in implementation of the ICDS Scheme in the State.

#### **1.3.22 Recommendations**

- *The Government should conduct a survey to have an assurance of more inclusive coverage of the population/habitation especially relating to SC/ST/OBC/Minority community under the Scheme.*
- *The Government should closely monitor the progress of construction of AWC buildings so as to ensure availability of good quality buildings for the AWCs, fulfilling the prescribed standards for infrastructure.*
- *The Government should ensure availability of essential workforce duly trained for the efficient administration and supervision of AWCs.*
- *The Government should assess the requirement of funds accurately so as to ensure minimum unspent balance and that submission of utilisation certificates are based on actual expenditure.*
- *Distribution of materials under the various schemes have to be properly documented and carried out in transparent fashion so as to avoid cases of misappropriation.*

## COMPLIANCE AUDIT

### Elementary Education Department

#### 1.4.1 Excess payment and loss due to non-levy of interest

**Non-deduction of Assam General Sales Tax (AGST) by the Education (Elementary) Department from the estimated unit cost resulted in extra expenditure of ₹4.39 crore which was avoidable. In addition, there was loss due to non-levy of interest on payment of Mobilization Advance.**

During 2010-12, Government of Assam (GoA), Education (Elementary) Department sanctioned ₹53.06 crore<sup>70</sup> for the construction of 3,113<sup>71</sup> Kitchen-cum-Stores in the premises of lower and upper primary schools of Assam under Mid-Day-Meal Scheme. Estimates for the Kitchen-cum-Store was prepared (January 2010) by the Chief Engineer, Assam State Housing Board (ASHB) on the basis of Assam Public Works Department (APWD) Schedule of Rates (SOR) 2004-05. As per the estimates, unit costs (including VAT) of Kitchen-cum-Store with plinth area of 20 m<sup>2</sup> and 28 m<sup>2</sup> were ₹1,41,500 and ₹1,98,100 respectively.

The work was awarded (July and September 2010) to ASHB with the stipulation to complete the work within three months. As of November 2013, construction of 1,474 out of 1,521 (20 m<sup>2</sup>) and 1,464 out of 1,592 (28 m<sup>2</sup>) Kitchen-cum-Stores was completed and total payment of ₹49.08 crore was made (March 2011 to June 2012) to ASHB. According to the terms of the agreement, penalty at the rate of one *per cent* of the administrative charge was to be imposed on the contractor on account of delay in completion of work. Reasons for delay and imposition of penalty, if any, were neither on record nor stated to audit, though called (June 2014) for.

(A) According to APWD SOR 2004-05, rates of the item of works were inclusive of Sales tax and any other taxes levied by the Government. As such, while preparing the estimate as per the APWD SOR, element of tax component was required to be deducted.

Scrutiny (October and November 2013) of records of the Director of Elementary Education (DEE), Assam, however, revealed that while preparing the estimates, Chief Engineer, ASHB added VAT @ five *per cent* (applicable *w.e.f.* 1 May 2005) alongwith agency charges (@ three *per cent*) on the estimated unit cost, but did not deduct AGST @ 8.8 *per cent*, which was already included in the SOR 2004-05. Thus, non-deduction of AGST @ 8.8 *per cent* from the unit cost

<sup>70</sup> Central share: ₹47.75 crore (90 *per cent*); State share: ₹5.31 crore (10 *per cent*).

<sup>71</sup> 1,521 units with plinth area of 20 m<sup>2</sup> and 1,592 units with plinth area of 28 m<sup>2</sup>.

had inflated the same to that extent and led to an extra expenditure of ₹4.39 crore<sup>72</sup>, which was avoidable.

(B) Scrutiny further revealed that GoA agreed (July 2010) to pay lump sum interest free Mobilization Advance (MA) to ASHB to the extent of 25 per cent of the total cost of the Housing. Accordingly, ASHB was paid (September 2010) interest free MA totaling ₹11.93 crore<sup>73</sup>, being 25 per cent of the Central Share of ₹47.75 crore. This was in violation of the extant manual provision<sup>74</sup>, which provides for payment of MA in respect of certain specialized and capital intensive works valuing not less than ₹two crore limited to a maximum of 10 per cent of the estimated cost put to tender at 10 per cent simple interest against production of bank guarantee for the advance. Thus, ASHB was paid excess MA of ₹6.62 crore over the actual permissible limit of ₹5.31 crore (10 per cent of total value of work ₹53.06 crore). As of November 2013, ₹10.54 crore was recovered from ASHB without levying any interest and balance MA of ₹1.39 crore remained unadjusted. Thus, failure of DEE to restrict the MA to the extent of ₹5.31 crore as admissible and recover interest @10 per cent per annum on the MA paid to ASHB resulted in extension of undue financial benefit of ₹6.62 crore and loss of interest amounting to ₹90.28 lakh (*Appendix-1.20*) to the State exchequer.

The matter was reported to Government in April 2014; their reply had not been received (December 2014).

**1.4.2 Extra expenditure on procurement**

**Injudicious decision of the Education (Elementary) Department in procuring different items<sup>75</sup> at higher rates, resulted in excess expenditure of ₹2.26 crore.**

Government of Assam (GoA), Finance Department's order (August 2010) stipulates that open tenders are to be invited by the Government Departments for purchase of any item or stores involving public funds of ₹50,000 and above where agencies<sup>76</sup> of GoA may also participate. However, the order also envisages that the practice of issuing supply orders based on a single quotation offered by such agencies violates the

<sup>72</sup>

For 1,521 (20 m <sup>2</sup> ) kitchen cum store	Approved unit cost including AGST(₹)	Unit cost payable after deduction of AGST @ 8.8 per cent (₹)
Total estimated value of the work	1,31,024	1,31,024
Deduct AGST @ 8.8 per cent	Nil	11,530
<b>Total</b>	<b>1,31,024</b>	<b>1,19,494</b>
Add VAT @ 5 per cent	6,551	5,975
Add Agency charge @ 3 per cent	3,931	3,585
<b>Grand total</b>	<b>1,41,506</b>	<b>1,29,054</b>
<b>(A) Excess payment</b>	<b>(₹1,41,506 – 1,29,054) * 1,474 = ₹1,83,54,248</b>	
For 1,592 (28 m <sup>2</sup> ) kitchen cum store	Approved unit cost (₹)	Unit cost after deduction of AGST @ 8.8 per cent (₹)
Total estimated value of the work	1,83,407.46	1,83,407.46
Deduct AGST @ 8.8 per cent	Nil	16,139.86
<b>Total</b>	<b>1,83,407.46</b>	<b>1,67,267.60</b>
Add VAT @ 5 per cent	9,170.37	8,363.38
Add Agency charge @ 3 per cent	5,502.22	5,018.03
<b>Grand total</b>	<b>1,98,080.05</b>	<b>1,80,649.27</b>
<b>(B) Excess payment</b>	<b>(₹1,98,080 - ₹1,80,649) * 1.464 = ₹2,55,18,984</b>	
<b>Total Excess payment (A + B)</b>	<b>₹1,83,54,248 + ₹2,55,18,984 = ₹4,38,73,232</b>	

Source: Departmental records.

<sup>73</sup> 25 per cent of ₹47.75 crore comes to ₹11.94 crore. However, as per KD, MA paid was ₹11.93 crore.

<sup>74</sup> Para 31.5 of CPWD Manual, 2007.

<sup>75</sup> Desks and benches and aluminium saucepans.

<sup>76</sup> Assam Government Marketing Corporation (AGMC)/Assam Electronics Development Corporation (AMTRON) /Assam Apex Weavers and Artisans Co-operative Federation Limited (ARTFED).

statutory provisions contained in section 7(2) of the Assam Fiscal Responsibility and Budget Management Act 2005 and is not in conformity with the established financial rules. Further, in case any doubt arises about the reasonableness of the rates of such items, the purchasing authority may confirm the actual market price of the respective items from the Commissioner of Taxes or from the local Superintendent of Taxes.

Audit (October 2013) of the records of the Director, Elementary Education (DEE), Assam revealed the following:

(A) Government of Assam, Education (Planning) Department sanctioned and released (November 2009 and February 2010) ₹30.57 crore<sup>77</sup> for procurement of 53,170 desks and benches @ ₹5,750 each for 4,090 schools<sup>78</sup> (under the award of Twelfth Finance Commission 2009-10). Initial allocation of 13 desks and benches per school was subsequently revised (February 2011) to six by the Education (Planning) Department, GoA to cover 8,861 Lower Primary (LP) schools due to inclusion of class - V in LP school discarding 1,360 Upper Primary (UP) schools, which were selected initially for distribution of 17,680 desks and benches. The DEE placed (February 2011) an order on the Assam Small Industries Development Corporation (ASIDC) Limited for delivering the desks and benches to the schools within 90 days from the date of issue of supply order. The dates of actual supply of desks/benches were neither available on record nor stated to audit, though called for (September 2014). Between January 2012 and September 2013, ₹30.57 crore was paid to the ASIDC for supply of 53,166 desks and benches.

The rate of each set of one desk and one bench allowed to the ASIDC was ₹5,750<sup>79</sup> as fixed (6 November 2009) by High Level Committee (HLC) based on the proposal made by the Department as per the specification and rate furnished by the ASIDC. The Director, however, did not initiate any action to assess competitiveness of the rate through open tendering in violation of the laid down provisions. Further examination of records revealed that the same ASIDC issued (June 2011) order to a firm for supply of the desks and benches to schools at the unit rate of ₹5,510 (including 13.5 per cent VAT), which was lesser by ₹240 than the rate (₹5,750) actually allowed to ASIDC. As a result, the department had to incur an excess expenditure of ₹1,27,59,840 (₹240 x 53,166) on procurement of the desks and benches, which could have been avoided had the reasonableness of the rate been assessed through open tendering before fixing the rate. Further, another 2,315 desks and benches<sup>80</sup> could have been procured with the amount of excess expenditure of ₹1.28 crore for providing the same to UP schools.

(B) Similarly, during the years 2007-08 and 2008-09, the Education (Planning) Department, GoA sanctioned ₹20.43 crore for providing various kitchen items<sup>81</sup> to

<sup>77</sup> ₹10.17 crore in November 2009 and ₹20.41 crore in February 2010.

<sup>78</sup> 2,730 Lower Primary Schools and 1,360 Upper Primary Schools.

<sup>79</sup> The rate was inclusive of taxes, commission charge and transportation cost.

<sup>80</sup> ₹1,27,59,840/₹5,510.

<sup>81</sup> Kerahi, Aluminium Saucepan, GI Bucket, Khanti, etc.

schools for implementation of Mid-Day-Meal scheme. The DEE placed (between January and September 2011) order with the ASIDC for supply of 46,098 Aluminium Saucepans (7 Kg each) and paid ₹9.18 crore to the ASIDC between February 2012 to May 2013 for supply of 45,727 Aluminium Saucepans at the rate of ₹2,008<sup>82</sup> each fixed (9 December 2010) by the purchase committee.

Audit (October 2013) of records revealed that the purchase committee fixed (9 December 2010) the rates of various items like Kerahi, Khanti, Service Spoon and Mug by adding 20 per cent price escalation, 10 per cent transportation cost and two per cent AGMC commission with the rates furnished (27 November 2009) by the Deputy Commissioner of Taxes, Guwahati. This method was, however, not adopted while fixing the rate of Aluminium Saucepan instead, the same was procured at a higher rate of ₹2,008 each (₹286.86 per Kg), which led to an excess expenditure of ₹98.52 lakh<sup>83</sup>.

Thus, injudicious decision of the Education (Elementary) Department of procuring desks and benches and aluminium saucepans at higher rates without assessing their competitiveness resulted in excess expenditure of ₹2.26 crore (₹1.28 crore + ₹0.98 crore).

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

### **1.4.3 Extra expenditure**

**Failure of the Mission Director, Sarba Siksha Abhiyan, Assam in availing the benefit of subsidy in procuring aids and appliances resulted in avoidable expenditure of ₹1.30 crore.**

Para 35.3 (d) of Manual on Financial Management and Procurement of Sarba Siksha Abhiyan (SSA) *inter-alia* provides that aids and appliances for children requiring assistive devices are to be obtained through convergence with the Ministry of Social Justice and Empowerment (MoSJ&E), Government of India (GoI), State Social Welfare Department, National Institutions or Non-Governmental Organisations (NGOs). The MoSJ&E provides 60 per cent subsidy under Assistance to Disabled Persons (ADIP) Scheme, an inclusive Education component of SSA. The scheme provides for procurement of aids and appliances from the ALIMCO<sup>84</sup>, (a GoI undertaking) licensee for the use of ISI mark on 17 categories of rehabilitation aids and appliances. However, procurement from open market could be made when the ALIMCO devices were not available. The Project Approval Board (PAB), chaired by the Secretary, Ministry of Human Resource Development (MoHRD), also emphasized

<sup>82</sup> ₹286.86 X 7 Kg.

<sup>83</sup> {₹286.86 - ₹256.08 (₹194 + 20 per cent price escalation + 10 per cent transportation cost + 2 per cent commission)} X 7 X 45,727 = ₹98,52,339.

<sup>84</sup> Artificial Limbs Manufacturing Corporation of India Limited.

(23 April 2012) the need of procurement of aids and appliances for Children with Special Needs (CWSN) from the ALIMCO at subsidized rates.

Audit (December 2013) of records of the Mission Director (MD), SSA, Assam disclosed that during 2012-13, the MD procured aids and appliances worth ₹2.47 crore. Out of ₹2.47 crore, the items worth ₹0.31 crore was only procured from the ALIMCO and the balance items worth ₹2.16 crore (₹2.47 crore - ₹0.31 crore) was procured from three outside agencies (*Appendix-1.21*). There was nothing on record to show that the aids and appliances were not available with the ALIMCO thereby necessitating procurement from outside agencies. As a result of procurement from outside agencies, SSA, Assam not only lost the benefit of subsidy amounting to ₹1.30 core (60 *per cent* of ₹2.16 crore) available under the ADIP scheme but also failed to avail the expertise of the ALIMCO towards the fitting and supply of appliances.

On this being pointed out, MD, SSA, Assam in reply stated (January 2014) that procurement of aids and appliances were made from outside agencies through open tendering as SSA, Assam had faced problems in the past while procuring the same from the ALIMCO such as:

- Delay in delivery of items by the ALIMCO.
- Requirement of 100 *per cent* of advance payment.
- Dispatch of unassembled materials without coordination with SSA.
- Lack of professional manpower for attending medical assessment camps, distribution camps and non-existence of storage facility in North East.
- Quality of materials was not satisfactory and there was no after sales service.

The reply was not acceptable as the SSA had earlier cited (January 2012) similar reasons to the MoHRD while justifying its proposed procurement through open tendering. The MoHRD, however, did not endorse the argument presented by SSA, instead, emphasised (23 April 2012) that aids and appliances should only be procured from the ALIMCO to avail the subsidy. The SSA, disregarding the directives of MoHRD, however, procured the material from outside agencies, which resulted in an extra expenditure of ₹1.30 crore, which was avoidable.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

#### **1.4.4 Irregular expenditure**

**The Mission Director, Sarba Siksha Abhiyan, Assam incurred an irregular expenditure of ₹5.13 crore on activities not permissible under SSA frame work.**

Para 111.2 of Financial Management and Procurement Manual (FMPM) envisages that SSA funds are to be used only for purposes for which they are granted with due

attention to considerations of economy and efficiency and without regard to political or other non-economic influences or considerations.

With the objective of recruiting meritorious and qualified teachers, Sarba Siksha Abhiyan (SSA), Assam in collaboration with Government of Assam (GoA), Education (Elementary) Department conducted (January 2012) Teachersø Eligibility Test (TET) for Lower Primary (LP) and Upper Primary (UP) level. 52,725 out of 3,30,927 candidates who appeared passed TET. Finally, after due evaluation as per NCTE<sup>85</sup> norms, 40,756<sup>86</sup> eligible TET passed candidates were appointed as Assistant Teacher on contractual basis by holding ceremony on 20 May 2012 and 12 August 2012 respectively at Guwahati.

Audit (December 2013) of records of the Mission Director (MD), SSA, Assam disclosed that a total expenditure of ₹5.13 crore (***Appendix-1.22***) was incurred during 2012-13 for the ceremonial distribution of appointment letters to the selected TET passed candidates. The items of expenditure included installation, erection, fitting and fixing of steel tubular structure (Hanger), steel barricade for VIPs, hiring of chair, carpet, sound system, providing breakfast, lunch, dinner, etc. The work/supply orders for above works were placed on different contractors/suppliers by inviting Short Tender Notices.

Examination of records further revealed that the ceremonial distribution of appointment letters was projected as òone day orientation programmeö and the entire expenditure was unauthorisedly booked under òteacher training activityö. The empowered Project Approval Board (PAB), however, had not provided any provision for one day orientation programme during 2012-13. Thus, SSA incurred the expenditure without the required budget allocation by PAB and also without obtaining any approval from the Executive Committee of SSA.

On this being pointed out, the MD in reply stated (August 2014) that the arrangement was mainly for imparting motivational training to the newly recruited teachers and the expenditure was booked under the PAB activity head òTeachers Trainingö and hence, there was no issue relating to diversion of fund or irregular expenditure. The reply was not tenable as PAB neither provided any provision for one day orientation programme during 2012-13 nor was there any budget allocation for such activity. Further, the items of expenditure amply illustrated that the expenditure of ₹5.13 crore was incurred purely for the distribution of engagement letters, which was extravagant and irregular.

Thus, the expenditure of ₹5.13 crore, incurred on programmes organized purely for distribution of engagement letters to TET passed candidates, was irregular and violated the relevant provision of FMPM.

The matter was reported to Government in July 2014; their reply had not been received (December 2014).

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<sup>85</sup> National Council for Teacher Education.

<sup>86</sup> 26,110 candidates in Phase 6I and 14,646 candidates in Phase-II.



### 1.4.5 Loss to Government

**Deputy Inspectors of Schools<sup>87</sup> and the District Elementary Education Officer, Tinsukia incurred inadmissible expenditure of ₹170.81 lakh towards payment of leave encashment exceeding the permissible limit, which included fraudulent drawal of ₹16.17 lakh.**

As per provision of Office Memorandum (February 2000) of Finance Department, Government of Assam (GoA), Government servants in vacation Departments are entitled to encash Earned Leave (EL) for a maximum 80 days at credit on the date of retirement. The benefit was applicable to Government servants of vacation Departments retiring on superannuation on or after 29 February 2000. The Office Memorandum (OM) was superseded by OM of July 2010, wherein the limit of both accumulation and encashment of EL was enhanced from 80 to 150 days effective from 1 January 2010. The limit was further enhanced in February 2011 from 150 to 300 days with effect from 1 January 2011. The provision of annual credit of EL of 10 days for the employees of vacation Departments, however, remained unchanged. Thus, employees of vacation Departments were entitled for accumulation and encashment of EL for maximum 80 days up to 31 December 2009 and thereafter subsequent accumulation of 10 days for each completed year of service from 1 January 2010. As such, possibility of accumulation of EL in respect of employees retired between 1 January 2010 and 30 November 2014 (date of audit) would be 80 to 120 days at the maximum.

Audit (between September 2013 and November 2014) of records of seven Deputy Inspectors of Schools (DISs) and the District Elementary Education Officer, Tinsukia revealed that contrary to the specific instructions of the Finance Department, GoA, 449 employees of vacation Department were allowed encashment of EL exceeding their entitlement of the encashment of EL (as on November 2014) as shown in the Table 1.53 (Details in *Appendices–1.23 to 1.30*):

**Table 1.53**

Sl. No.	Name of the DDO	No. of employees involved	Amount of excess payment made (₹ in lakh)
1.	DIS, Sivasagar	107	51.02
2.	DIS, Sarupathar	19	10.70
3.	DIS, Haflong	22	28.85
4.	DIS, Udalguri	73	38.78
5.	DIS, Tinsukia	172	27.76
6.	DIS, Bilasipara	22	8.55
7.	DIS, Dibrugarh	22	1.97
8.	DEEO, Tinsukia	12	3.18
<b>Total</b>		<b>449</b>	<b>170.81</b>

Source: Departmental records.

<sup>87</sup> DISs, Sivasagar, Sarupathar, Haflong, Udalguri, Tinsukia, Bilashipara and Dibrugarh.

This resulted in irregular sanction and payment of ₹170.81 lakh<sup>88</sup> towards encashment of leave.

Scrutiny further revealed that in respect of 33 out of 107 cases under the DIS, Sivasagar, encashment was allowed for 150 to 155 days whereas the number of unutilized EL as per sanction orders was 90 days in each case. This had led to fraudulent drawal totaling ₹16.17 lakh (*Appendix-1.31*).

Thus, failure of the DISs/DEEO in settlement of leave encashment in accordance with the limits fixed by Finance Department, GoA resulted in a loss to Government totaling ₹170.81 lakh, which included ₹16.17 lakh drawn fraudulently by inflating the credit balance of EL.

On this being pointed out, DISs, Sivasagar, Udalguri and Sarupathar in reply stated (May/July 2014) that recovery on account of excess encashed earned leave would be made from the teachers concerned after due verification under intimation to audit.

The matter was reported to Government in April 2014; their reply had not been received (December 2014).

#### **1.4.6 Payment on fraudulent LTC claims**

**Failure of the Education (Elementary) Department /Drawing and Disbursing Officers<sup>89</sup> (DDOs) in exercising necessary checks before releasing payment towards LTC claims led to fraudulent payment of ₹3.59 crore.**

As per Government of Assam (GOA), Finance (Audit and Fund) Department Office Memorandum (OM) of April 2010, State Government employees after completion of 10 years of continuous service are entitled to avail Leave Travel Concession (LTC) for one time during the entire period of service.

(A) Test check (August 2013) of records of the Deputy Inspector of Schools (DIS), Kokrajhar disclosed that the DIS disbursed ₹56.18 lakh in two installments (₹34.01 lakh between December 2011 and March 2012 and ₹22.17 lakh in March 2013) towards LTC claims (in respect of five family members including claimant in each case) preferred by 170 teachers. The DIS, however, did not produce any of the records in support of the claims viz., railway tickets, dependency declarations by the Government servant, postal receipt<sup>90</sup> from the declared destination etc. Instead, the DIS stated (July 2014) that the related records could not be produced to audit as the same were submitted to Treasury without retaining the photocopies of the documents.

Subsequently, bills, vouchers, photo copies of railway tickets etc., accompanying the concerned Treasury Accounts were collected (September-October 2014) by audit

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<sup>88</sup> Due to non-production of leave accounts of the employees concerned, the quantum of excess encashment of leave was calculated by allowing maximum possible credit of EL on the date of retirement for each employee.

<sup>89</sup> Deputy Inspector of Schools (DIS), Kokrajhar; District Elementary Education Officer, Chirang, Baksa and Udalguri; Inspector of Schools, Chirang and Kokrajhar.

<sup>90</sup> For availing LTC, the Government servant has to obtain Annexure Aø from the controlling officer and to send the same from the place of visit by registered post after signing the document by the family members.

from the office of the Principal Accountant General (A&E), Assam. Examination of these records revealed that:

- In 102 cases of LTC claims (in respect of 510<sup>91</sup> persons), journeys were claimed to have performed by four different trains (between 3 July 2012 and 18 July 2012).
- In two cases<sup>92</sup> of claims, the train (Train No. 12516 and 15906) did not run on the dates (13-07-2012/Friday and 18-07-2012/Wednesday) on which journeys were claimed to have been performed.
- The declared destination in all the 170 cases of LTC was Kanyakumari.

A detailed analysis of the records further revealed that:

- ❖ None of the tickets were found marked/verified by the Travelling Ticket Examiner (TTE) as a token of check.
- ❖ The PNR Number marked on these tickets was showing 9 digits instead of 10 digits as per Railway standard.
- ❖ Normally railway tickets purchased from the railway counters all over the country are printed by Dot Matrix Printer whereas in the instant cases tickets were printed by Laser Printer although perforations on the sides of the tickets had been made as if the same had been printed on a Dot Matrix printers.
- ❖ The font in the tickets submitted with LTC bills appeared to be different from the standard font used by the Railway authority for the printing of tickets.
- ❖ The station and train names appearing in the LTC tickets were not found matching as per the standard being followed by the Railway authority.

All these anomalies raised serious doubts about the veracity of the LTC claims. Therefore, in order to ascertain the genuineness of the tickets, photo copies of all the 510 railway tickets as attached with the treasury vouchers were forwarded (30 October 2014) to Chief Commercial Manager (CCM), Northeast Frontier Railway,

<sup>91</sup>

Train No./Name/Runs between stations	Date	Number of passengers travelled
12510 (Guwahati SBC Express) Guwahati to Bangalore (Via N. Bongaigaon)	3.7.12	55
	8.7.12	45
	15.7.12	45
	16.7.12	45
	17.7.12	45
12508 (Guwahati TVC Express) Guwahati to Trivandrum (Via N. Bongaigaon)	6.7.12	100
	13.7.12	50
15630 (Guwahati MS Express) Guwahati to Chennai Egmore (Via N. Bongaigaon)	13.7.12	45
12516 (Guwahati-TVC Express) Guwahati to Trivandrum (Via N. Bongaigaon)	18.7.12	80
<b>Total</b>		<b>510</b>

*Source: Departmental records.*

<sup>92</sup> Sri Prafulla Kr. Roy and Sri Pradip Kr. Basumatary.

Maligaon for verification. In reply, the Vigilance Officer (Traffic), N.F Railway Maligaon intimated (22 November 2014) that these tickets were fake as the same had not been generated through Passenger Reservation System (PRS) of Railway. It was also stated in this regard that an FIR had already been lodged (21 November 2014) with Superintendent of Police, Government Railway Police, Pandu by the Railway Authority.

(B) Similar cases were also noticed on scrutiny (September to November 2014) of treasury vouchers of the Deputy Inspector of Schools, Gossaigaon; District Elementary Education Officer, Chirang, Baksa and Udalguri; Inspector of Schools, Chirang and Kokrajhar, wherein a total expenditure of ₹3.03 crore<sup>93</sup> was shown as incurred towards payment of fictitious LTC claims.

The above instances indicated failure of the Education department/DDOs concerned in exercising necessary checks before admitting the LTC bills for payments. Thus, failure on the part of DDOs led to fraudulent payment amounting to ₹3.59 crore (₹3.03 crore + ₹0.56 crore) against the forged LTC bills.

The matter was reported to Government in November 2014; their reply had not been received (December 2014).

## Secondary Education Department

### 1.4.7 Extra expenditure

**Injudicious decision of procurement of exercise books by the Director of Madrassa Education, Assam at rates higher than the prevailing market rates led to an extra expenditure of ₹1.82 crore.**

Office Memorandum (OM) of Government of Assam (GoA), Finance Department (11 August 2010) *inter-alia* envisaged that in order to ensure reasonableness of the rates of items procured out of public fund, the purchasing authority should obtain the actual market price from the Commissioner/Superintendent of Taxes.

Audit (July 2013) of the records of the Director of Madrassa Education (DME), Assam revealed that based on the proposal submitted (March 2011) by the DME, Education (Secondary) Department, GoA sanctioned and released (March 2011) ₹8.69 crore for printing and supply of free booklets to the students of Madrassa Educational Institutions during 2010-11. The purchase committee headed by the DME, on evaluation of the technical bids submitted by six bidders in response to the tender notification published (April 2011) in local daily, rejected the bids of five bidders for want of some information/documents<sup>94</sup>. Of the five rejected bidders, three had fulfilled

<sup>93</sup> District Elementary Education Officer, Chirang (₹104.52 lakh), Baksa (₹5.94 lakh) and Udalguri (₹3.36 lakh); Inspector of Schools, Chirang (₹66.65 lakh) and Kokrajhar (₹122.75 lakh).

<sup>94</sup> Permanent Registration Certificate, VAT Registration/Clearance Certificate, PAN Card etc.

all requirements except submitting certificate of work experience of single Government printing work worth ₹one crore and above during the financial year 2009-10 and 2010-11. The technical bid of the only remaining bidder<sup>95</sup> was found to be in order and was selected for the job. In accordance with Government instruction (September 2011), the financial bid submitted by the successful bidder only was to be considered and the rates quoted by him was to be accepted. Accordingly, order was placed (September 2011) for supply of (i) 1,40,000 Plain Exercise Books @ ₹90 each, (ii) 1,55,336 Roll Exercise Books @ ₹95 each and (iii) 7,00,000 Booklets @ ₹85 each within 60 days from the date of issue of the supply order. The printing was completed in June 2012 and a total amount of ₹8.69 crore was paid (April to July 2012) to the supplier for the supply of exercise books and booklets to concerned Madrassa Institutions. Records in support of distribution of the exercise books and booklets to beneficiaries were, however, not made available to audit. The material, however, could not be distributed to the beneficiaries during 2010-11 due to delay in completion of the whole process of printing; instead the same were stated (September 2014) to be distributed during June 2012.

A comparative study of the prevailing Maximum Retail Price (MRP) *vis-a-vis* rates actually allowed in respect of exercise books (both plain and roll) of same specifications indicated that the rates allowed by DME were higher by 137 to 280 *per cent* over the respective MRP prevalent during the period. This resulted in an extra expenditure of ₹1.82 crore as detailed in Table 1.54.

Table 1.54

Sl. No.	Name and specification of items procured	Quantity procured	Rate allowed (including tax) (₹)	MRP (₹)	Rate allowed in excess of MRP (4 – 5) (₹) (Percentage)	Excess expenditure (3 X 6) (₹)
1	2	3	4	5	6	7
1.	Exercise book (plain) A4 size, Text 120 pages, plain, 60 GSM paper, cover multicolour, one side printing, 170 GSM art paper	1,40,000	90	38	52 (137)	72,80,000
2.	Exercise book (Roll) A4 size, Text 120 pages, roll, 60 GSM paper, cover multicolour, one side printing, 170 GSM art paper	1,55,336	95	25	70 (280)	1,08,73,520
<b>Total</b>						<b>1,81,53,520</b>

Source: Departmental records.

<sup>95</sup> Purbashree Printers, Guwahati.

There was nothing on record to indicate that the DME had judged the reasonableness of the rates in order to safeguard the Government interest. The prevailing market prices were taken into consideration before finalising the rates of the items procured.

On this being pointed out in audit, the DME in reply stated (November 2013) that the procurement was made in conformity with Finance Department's Office Memorandum (OM) dated 11 August 2010. The reply of the DME was not tenable as the said OM *inter-alia* envisaged that in order to ensure reasonableness of the rates of items to be procured, the purchasing authority had to obtain the actual market price from the Commissioner/Superintendent of Taxes, which was not done in the instant case.

Thus, procurement of items at rates excessively higher than the prevailing market rates led to an extra expenditure of ₹1.82 crore, which was avoidable.

The matter was reported to Government in May 2014; their reply had not been received (December 2014).

### **Higher Education Department**

#### **1.4.8 Excess payment**

**The Registrar, Dibrugarh University made excess payment of ₹1.01 crore to the contractor for the construction of Core Building by allowing item-wise rate outside the scope of contract agreement.**

The work of Construction of Core Building of the Dibrugarh University Institute of Engineering and Technology (Civil, Sanitary and Water Supply) was approved (May 2009) by the Planning and Construction Board (PCB) at a cost of ₹4.27 crore (total cost of civil works including services). A preliminary estimate (₹4.27 crore) based on plinth area was prepared through a private architect and was approved by PCB in May 2009. The estimated rates were worked out on the basis of APWD Schedule of Rates 2004-05.

According to the laid down procedure, no work should be commenced until administrative approval is accorded and the detailed estimates are prepared. In violation of the laid down procedures, the University authority invited (April 2009) tenders on the basis of the preliminary estimates prior to obtaining approval of the PCB and preparing detailed estimate. Subsequent to the approval of the work by PCB in May 2009, an agreement was entered (July 2009) into with the lowest tenderer based on the preliminary estimates. Detailed estimates of the work was, however, prepared in September 2009 at a cost of ₹4.13 crore.

Scrutiny (June to July 2013) of records of Registrar, Dibrugarh University revealed that though the agreement was signed based on plinth area rate, the contractor was paid on the basis of item-wise rate. According to the estimates, based on which the work was

awarded and agreement signed, the contractor was to execute total 4,285<sup>96</sup> m<sup>2</sup> of work on plinth area basis. It was, however, noticed that the contractor executed only 3,258<sup>97</sup> m<sup>2</sup> as provided in the detailed estimate, for which an amount of ₹3.67 crore was payable as per contractual provisions. The contractor was, however, paid ₹4.68 crore as per item-wise rate based on detailed estimates prepared subsequent to signing the agreement, which led to an excess payment of ₹1.01 crore (₹4.68 crore ó ₹3.67 crore) as detailed in *Appendix-1.32*.

Thus, the Registrar, Dibrugarh University made the excess payment of ₹1.01 crore to the contractor towards construction of Core Building by allowing item-wise rate violating provisions envisaged in the contract agreement.

The matter was reported to Government in February 2014; their reply had not been received (December 2014).

### Health and Family Welfare Department

#### 1.4.9 Doubtful expenditure

**Expenditure of ₹2.04 crore, shown to have been incurred on procurement of surgical items, equipment, furniture, deodorant cum cleaner etc., by the Joint Director of Health Services and Senior Medical and Health Officer, Diphu was doubtful for want of receipts and details of utilisation of the material.**

As per provision of Rule 191 of Assam Financial Rules (AFR), the Departmental officers entrusted with the care, use or consumption of stores, are responsible both for maintaining correct records and preparing returns in respect of the stores entrusted to them. Further, Rule 195 of AFR provides that stock balance should be verified half-yearly by higher official other than the store keeper of the same or different department to see whether there is any discrepancy between the stock balance with that of book balance. Any discrepancy discovered should be fully explained and the book balance set right under orders of the competent authority.

(A) Scrutiny (February 2013) of records of the Joint Director of Health Services (Jt. DHS), Diphu revealed that based on administrative approval accorded (May 2009) by Karbi Anglong Autonomous Council (KAAC), the Jt. DHS procured surgical items/equipment worth ₹4.46 crore from two suppliers during July and August 2009 for smooth functioning and upgradation of Diphu Civil Hospital and other hospitals in Karbi Anglong District. However, there was nothing on record to show that the actual requirement of items/equipment was assessed prior to going ahead with the procurement. Suppliers were selected by KAAC without inviting tender in violation of the prescribed Rules and procedure. Till February 2013, the Jt. DHS, Diphu paid (October 2011 and October 2012) ₹1.10 crore against bills worth ₹1.40 crore preferred by the suppliers.

<sup>96</sup> 1,735 m<sup>2</sup> (Ground Floor), 1,735 m<sup>2</sup> (First Floor) and 815 m<sup>2</sup> (Second Floor).

<sup>97</sup> 1,050 m<sup>2</sup> (Ground Floor), 1,050 m<sup>2</sup> (First Floor) and 1,158 m<sup>2</sup> (Second Floor).

Receipts of the articles were duly acknowledged by the Senior Medical and Health Officer (M&HO), District Medical Store (DMS), Diphu by certifying on the body of the supplier's bills. Status of supply of balance items/equipment worth ₹3.06 crore (₹4.46 crore ó ₹1.40 crore), however, could not be ascertained as the relevant bills were not furnished to audit. Further, vital records viz., delivery challans, specification, brand name, warranty period of equipment supplied, terms and condition of supply etc., in support of supply of the equipments were not found available during audit which raised doubts about the actual supply and receipt of the equipment. In order to ascertain the genuineness of equipment having been supplied and payment made there against, audit selected 47 equipment (worth ₹88.89 lakh which were shown as lying in stock) for joint physical verification. In response, the Senior M&HO instead of agreeing to the request of joint physical verification made by audit, stated (February 2013) that the equipment were not available in store as the same were directly supplied to the Diphu Civil Hospital by the supplier. The reply was not acceptable as these articles were certified as received by the Senior M&HO, DMS, Diphu and entered in the stock register of the DMS. Moreover, cross verification of stock register of Diphu Civil Hospital including stock register of operation theatre (OT) wing revealed that no such equipment were received in the Civil Hospital, Diphu. Further, on enquiry, Superintendent, Civil Hospital, Diphu also stated (March 2013) that no such surgical items/equipment were received from the supplier. Thus, payment of ₹88.89 lakh shown to have been made towards purchase of the surgical items/equipment were fictitious as the veracity of the expenditure could not be confirmed.

**(B)** Similarly, the Jt. DHS, Diphu procured different furniture (Steel Almirah, Table, Revolving Steel Chair etc.) worth ₹76.60 lakh during November 2010 to December 2012. As per certificate appended on the body of the bills, furniture was received by the Senior M&HO, DMS, Diphu. Of these, furniture worth ₹23.69 lakh were shown to have been issued during January 2011 to February 2013 while balance furniture worth ₹52.91 lakh were shown as kept in stock. Physical verification conducted (26 February 2013) by the Senior M&HO, DMS, Diphu at the instance of audit, however, revealed that furniture worth ₹1.87 lakh only were physically available in the stock. Whereabouts of the balance furniture worth ₹51.04 lakh<sup>98</sup> (₹52.91 lakh ó ₹1.87 lakh) were, however, not available on records produced to audit.

<sup>98</sup> Details of store materials found short during physical verification

(Amount in ₹)

Name of material	Period of procurement	Quantity	Rate	Total value	Issued up to	Quantity issued	Balance	Physically available in store	Shortage in store	Value of shortage item
Steel Almirah	11/10 to 2/12	327	9500	3106500	26-02-2013	98	229	15	214	2033000
3 seater jali chair with frame	1/11 to 12/12	247	4800	1185600	26-02-2013	121	126	5	121	580800
Executive table with two side drawer	11/10 to 11/11	266	7000	1862000	26-02-2013	80	186	0	186	1302000
Steel visitor chair	Jan./11	87	2500	217500	26-02-2013	50	37	0	37	92500
Revolving steel chair armless	12/10 to 11/11	322	4000	1288000	26-02-2013	43	279	5	274	1096000
<b>Total</b>		<b>1249</b>		<b>7659600</b>		<b>392</b>	<b>857</b>	<b>25</b>	<b>832</b>	<b>5104300</b>

Source: Departmental records.



On this being pointed out in audit, the Jt. DHS, Diphu stated (March 2013) that the furniture in question was actually issued but not accounted for in the stock register as acknowledgements of receipt were not collected. However, no evidence in support of issue of these furnitures was available on record.

(C) Scrutiny of stock register for the period June 2008 to August 2012 of the District Medical Store, Diphu disclosed that 5,753 litre of Klinky Citrus (KC)<sup>99</sup> was lying in stock as on 1 February 2010. The Jt. DHS, Diphu subsequently procured 8,000 litre of KC between 3 March 2010 and 23 February 2012 from a Kolkata based supplier at a cost of ₹57 lakh and added it to the stock balance. However, another 2,000 litres of KC worth ₹13 lakh procured on 19 October 2010 was not added to the stock balance though the same was entered in the stock register. As a result, there was short accountal of stock amounting to ₹13 lakh. The position of receipt of KC during 1 February 2010 to 26 February 2013 was shown in Table 1.55.

**Table 1.55**

Balance as on	Date of new purchase	Quantity (litre)	Rate per litre (₹)	Total value (₹)
1/02/2010	-	5753	600	3451800
-	03/03/2010	800	650	520000
-	03/03/2010	2200	650	1430000
-	<b>19/10/2010</b>	<b>2000</b>	<b>650</b>	<b>1300000</b>
-	20/04/2011	2000	750	1500000
-	23/02/2012	3000	750	2250000
<b>Total</b>		<b>15,753</b>		<b>1,04,51,800</b>

Source: Departmental records.

Scrutiny further revealed that during 1 February 2010 to 26 February 2013, 4,550 litres of KC were shown to have been issued. As such, as on 26 February 2013, unutilised stock of KC should have been 11,203 litres (15,753 litres- 4,550 litres). However, joint physical verification of stock conducted on 26 February 2013 along with the Senior M&HO, DMS, Diphu disclosed that only 2,050 litres (82 drums of 25 litres each) of KC worth ₹12.72 lakh (1,203 litres X ₹600+ 847 litres X ₹650) were physically available in the stock. Thus, there was a shortage of 9,153 litre (11,203 litres - 2,050 litres) of KC worth ₹64.49 lakh<sup>100</sup>.

On this being pointed out, Senior Medical & Health Officer, in charge of the District Medical Store, Diphu in reply stated (February 2013) that the Stock Register was not regularized and some quantity relating to the issue of KC could not be entered in the Register due to non-receipt of acknowledgement of receipt from the peripheral hospitals/Health Centres. However, the same would be collected and the Stock Register would be regularized. The reply was not acceptable being as per procedure, the stock can not be issued without obtaining acknowledgement from the recipient.

<sup>99</sup> A concentrate deodorant cum cleaner used in hospitals and dispensaries.

<sup>100</sup> ₹1,04,51,800- {(4,550 litre X 600) + ₹12,72,350}.

Had the periodic physical verification of stock been done as was required under the provision of AFR, the possibilities of irregularities noticed on account of stock/store could have been avoided.

Thus, expenditure amounting to ₹2.04 crore (₹88.89 lakh + ₹51.04 lakh + ₹64.49 lakh) remained doubtful as the department failed to produce details of receipts and utilisations of the material shown to have been purchased with the same.

The matter was reported to Government in February 2014; their reply had not been received (December 2014).

**1.4.10 Idle stock**

**Excess procurement of hospital items worth ₹2.35 crore by the Karbi Anglong Autonomous Council and the Joint Director of Health Services, Diphu without assessing the actual requirement led to idling of stock of hospital items to that extent.**

Based on the administrative approval accorded (March 2012) by the Karbi Anglong Autonomous Council (KAAC), the Joint Director of Health Services (Jt. DHS), Diphu issued (March 2012) orders to four local suppliers for the supply of eight hospital items valued ₹87.56 lakh (including taxes). The items, meant for distribution to 12 health institutions of Karbi Anglong District with total bed capacity of 492, were procured as per the rates approved by the KAAC. The items were received by the Jt. DHS on 22 and 23 March 2012.

Scrutiny (February 2013) of the records of the Jt. DHS, Diphu revealed that the hospital items were procured without assessing the actual requirement and taking into consideration the available stock. The average annual requirements of seven out of the eight items, worked out in audit, ranged from 272 to 1,667. The Jt. DHS and KAAC, however, procured the hospital items far in excess of the actual requirement. As a result, stock balance of the unused hospital items continued to pile up. The detailed position of purchase, issue and balance in stock of the hospital items *vis-a-vis* the approximate annual requirement as on the date of audit (February 2013) is shown in Table 1.56.

**Table 1.56**

Sl. No.	Name of item	Previous stock as of February 2012 (In number)	New purchase during March 2012	Average annual requirement	Closing balance as on February 2013
1.	Bed Sheet	7,790	8,000	825	15,790
2.	Bed Cover	4,690	5,670	570	10,360
3.	Blanket	15,456	5,000	1,457	20,456
4.	Towel	6,354	2,000	916	8,354
5.	Mattress	341	300	197	641
6.	Cotton Pillow	488	150	NA	638
7.	Pillow Cover	4,140	1,000	645	5,140
8.	Mosquito Net	8,500	5,069	1,459	13,569

Source: Departmental records.

Thus, procurement of hospital items without assessing their actual requirement led to idling of stores amounting to ₹2.35 crore (*Appendix-1.33*) without issue. Further, there is every possibility of deterioration of these materials due to prolonged storage.

Despite irregular purchases of similar nature being pointed out in the Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2012 (paragraph 1.5.3), such practice of procuring hospital items far in excess of the requirement by the Jt. DHS and KAAC persisted, which resulted in accumulation of stock balance of unused hospital items.

The matter was reported to Government in March 2014; their reply had not been received (December 2014).

#### **1.4.11 Suspected misappropriation**

**Basic records relating to receipt and utilisation of funds of ₹18.72 lakh were not available, indicating possibility of misappropriation.**

Rule 95 of Assam Financial Rules provides that Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all money received and disbursed and for the safe custody of cash. Further, according to the procedure followed in Government Departments on receipt of cheques/drafts/banker's cheque etc., details are to be recorded in Register of Valuables before making entries in departmental cash book as soon as any transaction is made.

(A) Audit (October 2013) of records of the Member Secretary (MS), District Health Society (DHS), National Rural Health Mission (NRHM), Morigaon revealed that the MS released (November 2006) ₹10 lakh to Block Development Officer (BDO), Kopili Development Block for repairing and renovation of PHC, CHC and SHC<sup>101</sup>. The amount was shown to have been disbursed through a cheque<sup>102</sup>, which was encashed in November 2006 as per the bank pass book operated with the SBI, Morigaon by the MS. The BDO of the Block concerned, however, denied receipt of any such fund. Despite specific requests made (April 2014) by Audit, the Block also failed to furnish the related records viz., bank statement/pass book, cash book, cheque receipt register etc., Thus, the amount of ₹10 lakh was suspected to be misappropriated as the same remained untraceable even after 66 months of its withdrawal and no action was taken against the Cashier primarily responsible for safe custody of cash and encashment of cheques.

(B) Examination of the bank statement<sup>103</sup> for the period 1 August 2007 to 31 March 2011 relating to the bank account operated with State Bank of India, Morigaon by the

<sup>101</sup> Primary Health Centre (PHC), Community Health Centre (CHC) and Sub Health Centre (SHC).

<sup>102</sup> Cheque No. 00495432 dated 9 November 2006.

<sup>103</sup> A/c No. 30226171716.

Superintendent, Civil Hospital, Morigaon disclosed that a total amount of ₹1.98 lakh was withdrawn from the bank through 10 self-cheques between 24 April 2009 and 1 October 2010. The amount so withdrawn was neither accounted for in the cash book of the Morigaon Civil Hospital nor traceable (April 2014) even after five years of withdrawal. Thus, there was possibility of misutilisation/misappropriation of funds amounting to ₹1.98 lakh. No action was initiated against DDO/Cashier in this matter despite this having been pointed out by Audit (November 2013).

(C) Similarly, Audit of the records (January and February 2013) of the Member Secretary, NRHM, Chirang revealed that during the period between 1 October 2008 and 8 October 2009, a total sum of ₹6.74 lakh was withdrawn from the bank account<sup>104</sup> of NRHM, Chirang through 13 self-cheques.

The withdrawal of ₹6.74 lakh was neither entered in the cash book nor any documents in support of their utilisation could be made available (April 2014) to audit even after elapse of about five years since withdrawal of funds. This pointed towards suspected misappropriation of ₹6.74 lakh. No action was, however, initiated against the DDO/Cashier in this regard despite this having been brought to the notice of the Member Secretary in November/December 2013.

Thus, non-accountal of funds to the extent of ₹18.72 lakh (₹10 lakh + ₹1.98 lakh + ₹6.74 lakh) in the respective cash books by the DDOs and non-availability of basic records in support of their receipt and utilisation pointed towards suspected misappropriation of Government money to that extent.

The matter was reported to Government in May 2014; their reply had not been received (December 2014).

#### **1.4.12 Suspected misappropriation**

**Failure of the Member Secretary, District Health Society, National Rural Health Mission, Sonitpur in furnishing the record of utilisation and whereabouts of the funds amounting to ₹37.10 lakh after their withdrawal, pointed towards suspected misappropriation of the fund. In addition, there was an advance of ₹34.24 lakh which also remaining unadjusted.**

Rule 95 of Assam Financial Rules (AFR) provides that Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all money received and disbursed and for the safe custody of cash. Besides, Rule 78 and 79 of AFR provide that every payment must be supported by a claim and supporting voucher/acknowledgement.

<sup>104</sup> A/c No. 30308192247.

(A) (i) Audit (January - February 2013) of bank pass book of the District Health Society (DHS), National Rural Health Mission (NRHM), Sonitpur revealed that an amount of ₹14.60 lakh was withdrawn (16 November 2007) from the bank account<sup>105</sup> of the DHS through cheque. The withdrawal so made was, however, not reflected in the cash book and the cheque issue register maintained by the DHS. The details of the fund of ₹14.60 lakh was also not traceable on record. In reply to an audit query (May 2014), the Joint Director of Health Services cum Member Secretary (MS), DHS admitted that the entire transaction remained out of records.

(ii) Further examination of the bank statement for the prior period, December 2008 to March 2009 further revealed that in January 2009, ₹9.73 lakh was withdrawn from the bank account of the DHS through cheque. The drawal was, however, not accounted for both in the cash book and the cheque issue register maintained by the DHS. Whereabouts of the fund was also not traceable on record. Analysis of records also revealed that the primary auditor of the DHS in its report indicated (3 September 2009) that out of ₹9.73 lakh, ₹8.28 lakh was refunded by the Ex District Accounts Manager (DAM)<sup>106</sup> and the balance amount of ₹1.45 lakh was misappropriated by the DAM. The refund of ₹8.28 lakh as reported by the CA was, however, also not found traceable on record.

On this being pointed out (January 2013), the MS in reply stated (February 2013) that the refund was reflected neither in the cash book nor in the bank statement/pass book. Even no money receipt was issued against the said refund.

(B) Further, it was noticed during audit that some records maintained by the Jamuguri Primary Health Centre (PHC) were seized by police in connection with financial irregularities that took place in the PHC. Examination of the seizure lists revealed that the police seized only nine cheques and the cheque issue register of 2010-11 maintained by the PHC. Other vital records viz., cash book, bank statement/bank pass book, vouchers, ledgers etc., were, however, not produced to audit by the PHC. The audit in this regard collected the bank statement<sup>107</sup> which indicated that during the period from April 2010 to March 2011, a total amount of ₹12.77 lakh was withdrawn from the bank through cheques. Neither the records of utilisation of the fund so drawn were furnished nor the details thereof were made available to audit, though called for (February 2013).

Thus, details of ₹12.77 lakh drawn from bank accounts could not be traced out in audit as the MS also failed to produce records in support of utilisation of fund after their withdrawal. Therefore possibility of misappropriation of funds could not be ruled out in the case.

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<sup>105</sup> A/c No. 10501586625 operated with State Bank of India, Tezpur.

<sup>106</sup> Sri Bipul Sarmah.

<sup>107</sup> A/c No. 11872630165 of SBI, Rangachakua.

(C) During 2006-08, the MS, DHS, Sonitpur disbursed ₹31.70 lakh as advance to different firms/personnel for different purposes<sup>108</sup>. Although no records of utilisation viz., measurement book, site account, estimate, stock and distribution register, vouchers etc., were found available with the MS, the advances so made were treated as expenditure in the annual accounts without any adjustment.

Similarly, during 2005-08, a total amount of ₹10.69 lakh was paid to three personnel as innovative Information Education Communication (IEC) advance. Out of ₹10.69 lakh, ₹5.23 lakh was adjusted and ₹2.92 lakh was shown as outstanding in the annual accounts of 2007-08. The balance ₹2.54 lakh was, however, treated as expenditure without any supporting vouchers, money receipt etc. In response to an audit query (May 2014), the MS stated that no adjustment vouchers were received and that the persons who disbursed and received the advances had already retired or left the job. Thus, advance of ₹37.16 lakh<sup>109</sup> disbursed during 2005-08 remained unadjusted (May 2014) despite elapse of more than six years of their release which pointed to suspected misappropriation of the fund.

Thus, in the absence of details of utilisation of funds amounting to ₹37.10 lakh<sup>110</sup> and also non-adjustment of advance to the tune of ₹37.16 lakh, the veracity of expenditure could not be ascertained in audit and therefore, the possibilities of misappropriation of aforesaid funds could not be ruled out.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

## **Labour and Employment Department**

### **1.4.13 Doubtful expenditure**

**Failure of the Director, Employment and Craftsmen Training, Assam to furnish the details of the tools and equipment, rendered the expenditure of ₹60.15 lakh shown as incurred towards procurement of the material, doubtful.**

For upgradation of Government Industrial Training Institutes (ITIs) in Assam, Government of India (GoI) sanctioned (March 2010) ₹1.74 crore under "Establishment of new ITIs in the North Eastern States etc.", a centrally sponsored scheme. Government of Assam (GoA), Labour and Employment Department released (December 2010) the entire fund of ₹1.74 crore to the Director, Employment and Craftsmen Training (E&CT), Assam for procurement of tools and equipment for ITI, Kajolgaon.

<sup>108</sup> Construction of room of DPMU, hiring of vehicle, routine immunization, medicine distribution etc.

<sup>109</sup> ₹31.70 lakh + ₹2.54 lakh + ₹2.92 lakh.

<sup>110</sup> ₹14.60 lakh + ₹9.73 lakh + ₹12.77 lakh.

Scrutiny (October 2013) of records of the Director, E&CT, Assam revealed that the Director issued (March 2011) order to the lowest bidder<sup>111</sup> for supply of tools and equipment valued ₹1.74 crore. According to the terms of the supply order, the material were to be delivered to the Principal, ITI, Bongaigaon who, on behalf of ITI, Kajolgaon, would receive the material after necessary verification and submit bills duly supported by delivery challans and certificate of receipt of material for making payment. The responsibility of commissioning of tools and equipment was however, vested upon the supplier.

The material were shown as supplied on 28 March 2011 to ITI, Kajolgaon and on the basis of certificate of receipt embodied in the bills by the Superintendent, ITI, Kajolgaon, payment of ₹1.58 crore (including VAT) was made to the supplier in February 2012. However, balance amount of ₹0.16 crore was not paid (October 2013) to the supplier due to non-commissioning of tools and equipment.

Joint physical verification conducted (October 2013) by audit and the Superintendent, ITI, Kajolgaon disclosed that tools and equipment worth ₹60.15 lakh (**Appendix-1.34**) were not physically available in the stock. Besides, brand of the available items supplied worth ₹1.14 crore (₹1.74 crore - ₹0.60 crore) were found to be different than that specified in the supply orders and bills. The Principal of ITI, Bongaigaon, where the material were initially stored, also confirmed (October 2013) that the material were not lying in ITI, Bongaigaon. Basic records *viz.*, stock register, delivery challans etc., could also not be produced to audit, though called for. This raised doubts about the receipt of the material worth ₹60.15 lakh.

Further, physical verification of stock as was required to be done on half-yearly basis as per Rule 195 of Assam Financial Rule to cross-check the stock balance with the book balance, was not done. This indicated that the internal control system existed in the department was ineffective and prone to irregularities.

Scrutiny further revealed that the ITI, Kajolgaon was yet to start functioning due to non-completion of civil and electrical works and non-deployment of staff. As a result, the tools and equipment, which were physically available in stock, were not installed and remained idle for more than two years, thus, these items were susceptible to damage due to wear and tear with the passage of time.

Thus, failure of the Director to confirm whereabouts of the tools and equipment, rendered the expenditure of ₹60.15 lakh shown as incurred towards procurement of the material, doubtful. Further, non-commissioning of tools and equipment led to idling of material worth ₹1.14 crore (₹1.74 crore - ₹0.60 crore) for more than two years.

The matter was reported to Government in March 2014; their reply had not been received (December 2014).

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<sup>111</sup> B.S. Enterprise, Guwahati.

**1.4.14 Loss of interest and inadmissible expenditure**

**The Member Secretary, Assam Building and Other Construction Workers Welfare Board sustained a loss on account of interest of ₹3.75 crore and incurred inadmissible expenditure of ₹99.90 lakh.**

(A) Rule 294 of Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Assam Rules (BOCWAR), 2007 provides that all moneys belonging to the Cess fund should be invested in the Nationalized Banks, Scheduled Banks or in the Securities. The Honorable Supreme Court of India while disposing off the writ petition (civil) No. 318 of 2006 had also directed that the funds available with the Board which had not been disbursed or were not likely to be disbursed within a short period should be properly invested with a Nationalized Bank only.

Audit (April ó May 2014) of records of the Member Secretary (MS), Assam Building and Other Construction Workers Welfare Board (the Board) revealed that during 2011-13, the Board collected a total of ₹135.69 crore (₹58.94 crore in 2011-12 and ₹76.75 crore in 2012-13) through cheques/bank drafts/bank transfer from different authorities/bodies as Cess. The amount of Cess so collected was deposited into two bank accounts (₹25.68 crore and ₹110.01 crore) operated with SBI, West Guwahati Branch.

Examination of records further revealed that though unutilized Cess fund was invested in fixed deposits from time to time, a substantial amount was kept in bank accounts (savings and current account) without investing the same in Fixed Deposit with Nationalized Banks or Scheduled Banks. This had not only violated the relevant provision of BOCWAR and the directives of the Honorable Supreme Court, but also entailed a loss of interest to the extent of ₹3.75 crore (up to 2012-13) (*Appendix-1.35*).

In reply to the audit observation, the department stated (September 2014) that the fund could not be invested in fixed deposit as the MS was out of station in connection with election duties/other works. The reply was not tenable in view of the fact that a substantial amount was lying in the Bank accounts for the last two years (2011-13) without investment, whereas the MS might be away on election duty etc., for a short span during this period. The fact, however, remained that due to failure of the Board in investing cess fund in fixed deposit in accordance with the relevant provision of BOCWAR and the directives of the Honorable Supreme Court, a substantial loss on account of differential rates of interest to the extent of ₹3.75 crore occurred to the Board. Such irregularities persisted despite these being pointed out in the Audit Report on Social, General and Economic (Non-PSUs) Sectors 2011-12 (para 1.5.6 refers).

(B) Further, Section 24 (3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) provides



that in any financial year, the Board should not incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting other administrative expenses exceeding five *per cent* of its total expenses during that financial year.

Audit of records also revealed that during 2011-12 and 2012-13, the Board incurred the total expenditure of ₹49.27 lakh and ₹112.94 lakh respectively. In terms of the relevant provision of the Act, the Board could incur expenditure up to ₹2.46 lakh<sup>112</sup> and ₹5.65 lakh<sup>113</sup> respectively towards administrative expenses for the years 2011-12 and 2012-13. It was however, noticed that during these two years, the Board incurred expenditure towards administrative expenses to the tune of ₹38.46 lakh and ₹69.55 lakh respectively which resulted in an excess expenditure of ₹99.90 lakh<sup>114</sup> beyond the permissible limit.

On this being pointed out, the MS, ABOCWVB, in reply stated (September 2014) that all Administrative expenditures were incurred from the interest earned on investment of Cess fund as per instructions received from the State Government and not from the Cess fund. The reply was not acceptable as interest earned from the Cess fund was also to be credited to the Cess fund and as such, the Board incurred excess expenditure in violation of the relevant provision of the Act.

The matter was reported to Government in July 2014; their reply had not been received (December 2014).

### Panchayat and Rural Development Department

#### 1.4.15 Doubtful expenditure

**The District Rural Development Agency, Udalguri incurred expenditure of ₹1.27 crore towards procurement of construction material which was doubtful as the agency failed to produce the proof of receipt and utilisation of the material.**

The work 'Construction of Marasuti Bundh FISö was technically sanctioned (November 2008) at the estimated cost of ₹2.30 crore by Director of Water Resources, BTC, Kokrajhar under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) 2008-2009. The estimated cost of the work comprised of wage component of ₹1.37 crore (62.2 *per cent*) and material component of ₹0.85 crore (37.43 *per cent*). The work was scheduled to be completed by December 2010 but remained incomplete as of May 2013. Till May 2013, an expenditure of ₹2.27 crore (wages: ₹0.25 crore and material: ₹2.02 crore) was incurred.

<sup>112</sup> 5 *per cent* of ₹49.27 lakh.

<sup>113</sup> 5 *per cent* of ₹112.94 lakh.

<sup>114</sup> (₹38.46 lakh - ₹2.46 lakh) + (₹69.55 lakh - ₹5.65 lakh).

Scrutiny (May and June 2013) of the records of the Project Director, District Rural Development Agency (DRDA), Udalguri revealed that construction material<sup>115</sup> worth ₹1.43 crore was procured between November 2008 and June 2009 by the then Junior Engineer<sup>116</sup> though as per the estimated provision, material worth ₹0.85 crore only was required for the work. Excess material worth ₹0.58 crore (₹1.43 crore - ₹0.85 crore) were procured by unauthorisedly diverting the funds allotted for the wages component. Further, the material were procured from local suppliers without inviting tender quotations and bills were submitted by the JE to the BDO concerned. Instead of releasing payments directly to the suppliers by cheques, the BDO made payments to the JE in cash for making payment to the suppliers. Thus, there was violation of the relevant rules and procedures in procuring material and releasing payments to the suppliers leaving ample scope for financial mismanagement.

The material so procured were recorded in the Measurement Book (No. 314) and shown to have been utilized in the work. Scrutiny, however, disclosed that only two items of cement concrete works<sup>117</sup> valued ₹0.26 crore {(163.26 cum X ₹4,453.53) + (372.84 cum X ₹4,923.34)} requiring these material were executed by the JE. According to the Schedule of Requirement of Labour and Material under MGNREGS, 6.30 bags of cement, 0.43 cum of sand and 0.86 cum of chips per cum worth ₹16.55 lakh<sup>118</sup> were required for the execution of the two items of cement concrete works. There was nothing on record regarding utilisation of the balance material worth ₹1.26 crore (₹1.43 crore - ₹0.17 crore).

Joint physical verification of the site carried out (June 2013) by audit and officials of the concerned BDO office also indicated non-existence of these material in work site. On this being pointed out, the present JE<sup>119</sup> stated that unused material were not utilised by him. The BDO also certified the statement made by the JE. It was further added that for executing the work, material were procured separately by him. This indicated that funds meant for wage component were unauthorisedly diverted for the procurement of material thereby, depriving the targeted beneficiaries from the intended benefits of the scheme.

<sup>115</sup> Boulder, Chips, Gravel, Sand, Cement, Reinforcement, shuttering etc.

<sup>116</sup> G. Barmah.

<sup>117</sup> (i) cement concrete work in proportion 1:2:4 in foundation, abutment, piers, wing walls with river shingles necessary timber shuttering, scaffolding where necessary complete as directed and (ii) cement concrete work in proportion 1:2:4 in foundation, abutment, piers, wing walls with river shingles of size 13 mm to 38 mm including curing, dewatering with necessary timber shuttering, scaffolding where necessary complete as directed (shuttering, scaffolding cost to be paid separately).

<sup>118</sup>

Total work done (in cum)	Cement required @ 6.30 bag per cum of work	Sand required @ 0.43 cum per cum of work	Chips required @ 0.86 cum per cum of work	Rate (In ₹)			Value of material utilized (In ₹)			
				Cement per bag	Sand per cum	Chips per cum	Cement	Sand	Chips	Total
536.10 cum (163.26 cum +372.84 cum)	3377.43 bag (536.10 cum x 6.30 bag)	230.523 cum (536.10 cum x 0.43 cum)	461.046 cum (536.10 cum x 0.86 cum)	340	700	750	11,48,326	1,61,366	3,45,784	16,55,476

Source: Departmental records.

<sup>119</sup> Shri Ramesh Boro.

Verification of the bills/vouchers also revealed that out of total material procured by the previous JE, genuineness of bills valued ₹0.48 crore was prima-facie doubtful as forms used for these bills were different from the original bill-forms and these bills did not contain any bill numbers. Further, signatures on these bills also differ from those in the original bills.

Therefore, purported purchase of material worth ₹1.26 crore by DRDA, Udalguri was doubtful and the possibilities of misappropriation of funds could not be ruled out.

The matter was reported to Government in March 2014; their reply had not been received (December 2014).

#### 1.4.16 Suspected misappropriation

**Failure of the District Rural Development Agency (DRDA), Haflong and Blocks concerned to furnish the details of utilisation of the funds amounting to ₹66.35 lakh disbursed through cheque by Project Director, DRDA even after six years of its release, pointed towards misappropriation of the fund.**

Rule 95 of Assam Financial Rules provides that Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all money received and disbursed and for the safe custody of cash. Further, according to the procedure followed in Government Departments, on receipt of cheques/drafts/banker's cheque etc., details are to be recorded in Register of Valuables before making entries in departmental cash book as soon as any transaction is made.

(A) Scrutiny (November 2012 to February 2013) of records of the Project Director (PD), District Rural Development Agency (DRDA), Haflong revealed that between May 2005 and March 2007, the PD released total ₹65.25 lakh to Block Development Officers (BDOs) of Harangajao Development Block, Harangajao and Diyung Valley Development Block, Maibang for implementation of Indira Awaas Yojana (IAY). The entire fund was shown to have been disbursed through cheques. Details of cheques and funds released by the PD are given in Table 1.57.

**Table 1.57**

Sl. No.	Cheque No. and date	Amount (₹)	To whom released
1.	00063997 dated 16.5.2005	11,71,500	BDO, Harangajao Development Block, Harangajao
2.	00699416 dated 9.11.2006	21,63,500	BDO, Diyung Valley Development Block, Maibang
3.	025053 dated 29.3.2007	31,90,000	BDO, Diyung Valley Development Block, Maibang
<b>Total</b>		<b>65,25,000</b>	

Source: Departmental records.

The bank pass book of the PD, DRDA, Haflong operated with State Bank of India, Haflong also indicated that the cheques were encashed between December 2006 and

March 2007. On an enquiry about receipt of the fund, BDOs of the concerned blocks, however, denied (January 2013) receipt of such funds. In addition, the present BDO of Diyung Valley Development Block further added (January 2013) that receipt of the fund was not recorded in the main cash book or any subsidiary cash book and no disbursement vouchers were also found on record. However, blocks concerned also failed to furnish basic records viz., bank pass book/bank statement, fund receipt register, ledger etc., despite specific requisition made (January 2013) by audit. Thus, in the absence of basic information, the possibilities of misappropriation of Government money amounting to ₹65.25 lakh could not be ruled out.

**(B)** Similarly, the PD released (31 March 2009) ₹1.10 lakh in cash to Diyung Valley Development Block, Maibang for conducting training of self help groups (SHGs) at Maibong under Swarnajayanti Gram Swarojgar Yojana (SGSY). Receipt of the fund of ₹1.10 lakh was, however, denied (January 2013) by the present BDO stating that receipt of the above fund was neither recorded in the main cash book nor in any subsidiary cash book. Further, no documents in support of the expenditure were found on record. As such, fund amounting to ₹1.10 lakh was also suspected to be misappropriated.

Thus, ₹66.35 lakh (₹65.25 lakh + ₹1.10 lakh) was suspected to be misappropriated as details of the fund remained untraceable even after six years of its release.

On this being pointed out, the PD during the discussion stated (January 2013) that detailed reply to the observation would be furnished on receipt of replies from the respective BDOs. However, the detailed reply from the PD was still awaited.

The matter was reported to Government in March 2014; their reply had not been received (December 2014).

#### **1.4.17 Suspected misappropriation**

**₹36 lakh was suspected to be misappropriated as related receipt and utilisation records were not produced to audit both by the Project Director, District Rural Development Agency, Baksa and the Blocks concerned.**

Rule 95 of Assam Financial Rules provides that Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all money received and disbursed and for the safe custody of cash.

Audit (December 2013 to January 2014) of records of the Project Director (PD), District Rural Development Agency (DRDA), Baksa revealed the following major irregularities:

**(A)** In March 2009, the PD<sup>120</sup> withdrew ₹26 lakh by issuing a self cheque<sup>121</sup> on State bank of India and disbursed ₹16 lakh to eight development blocks @ ₹two lakh each

<sup>120</sup> Shri Amarendra Baruah.

<sup>121</sup> Cheque No. 286303.

for conducting training under Swarnajayanti Gram Swarajgar Yojana (SGSY). The bank pass book<sup>122</sup> of PD, DRDA, Baksa indicated that the cheque was encashed from the bank on 31 March 2009. BDOs of seven out of the eight blocks (except Jalahghat development block) denied (January 2014) receipt of any such fund.

As regard the balance ₹10 lakh (₹26 lakh - ₹16 lakh), though the fund was shown to have been paid (28 March 2009) to the Construction Committee for the construction of Community-cum-Meeting Hall at Nikashi under SGSY, the same was actually handed over in cash to the Member Council Legislative Assembly (MCLA), No. 23 Dihira (Open) Constituency, BTC, Kokrajhar in two installments<sup>123</sup>. However, no records of utilisation viz., estimate, administrative approval, technical sanction, measurement book, stock register of material procured etc., were made available to audit, though called for (December 2013).

**(B)** Test-check of cash book of SGSY maintained by the PD, DRDA, Baksa revealed that ₹10 lakh was shown as released (July 2009) to BDO, Tamulpur Development Block through a cheque<sup>124</sup> for the construction of a Community Hall at Kumarikata under Tamulpur Development Block. The Block Development Officer (BDO) concerned in reply to an audit query, however, denied receipt of the said amount and stated that the matter of construction of Community Hall was not known to him. In fact, no such scheme had actually been taken up during the year 2009-10 under SGSY and the amount was actually withdrawn (2 July 2009) by the then PD by issuing a self cheque. Thus, ₹10 lakh was suspected to be misappropriated. In reply to a query in this regard, the PD stated (January 2014) that an FIR had already been lodged with Musholpur Police Station.

**(C)** Similarly, the PD drew (March 2009) one cheque<sup>125</sup> amounting to ₹3.20 lakh in his favour. The entire amount was shown as having been disbursed (March 2009) to BDO, Govardhana Development Block (₹2 lakh) and Non-Government Organisation (NGO), Bharosa (₹1.20 lakh) respectively for conducting SGSY training. The bank pass book<sup>126</sup> of the PD also indicated withdrawal (March 2009) of ₹3.20 lakh from the Bank. To an audit query, BDO, Govardhana Development Block denied (7 January 2014) the receipt of the ₹two lakh. The fact however remains that the details of the fund was not traceable on record.

Thus, in the absence of receipt and utilisation of funds amounting to ₹36 lakh (₹24 lakh + ₹10 lakh + ₹2 lakh), the possibilities of the misappropriation of the entire fund by the PD, DRDA, Baksa could not be ruled out.

<sup>122</sup> A/c No. 30145005002 of State Bank of India, Nalbari.

<sup>123</sup> ₹six lakh in 8 May 2009 and ₹four lakh, date: Not available.

<sup>124</sup> Cheque No. 286321.

<sup>125</sup> Cheque No. 287468.

<sup>126</sup> A/c No. 30145005002 of State Bank of India, Nalbari.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

**1.4.18 Unfruitful expenditure**

**The Project Director, District Rural Development Agency, Baksa incurred expenditure of ₹0.99 crore which proved unfruitful due to faulty execution of concrete spillway work without assessing technical viability.**

Project Director (PD), District Rural Development Agency (DRDA), Baksa accorded (November 2008) financial sanction of ₹1.50 crore for the construction of a concrete spillway across the stream Kamarnadi of Jalah Development Block in Baksa District under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) 2007-08. The main objective of the project was to provide irrigation facility to the paddy fields of the villages under Jalah Development Block.

Estimate for the work was prepared by the Assistant Engineer, Borolia Irrigation Division, Tamulpur and the main components of the work were - (i) Construction of CC Spillway (₹47.86 lakh), (ii) Construction of Afflux bund with permanent protection (₹54.64 lakh); and (iii) Construction of canal system (₹47.50 lakh). Technical sanction (TS) to the work was, however, not accorded though the sanction order clearly stipulated that work should be started only after receiving TS from the competent authority. Between November 2008 and September 2009, the PD released ₹one crore in five installments and an expenditure of ₹0.99 crore (Wage: ₹0.25 crore and Material: ₹0.74 crore) was incurred on the work during the period from January 2009 to March 2010.

Audit (December 2013 to January 2014) of records of the PD, DRDA, Baksa revealed that the work was commenced in January 2009. After achieving 75 per cent physical progress, the work was abandoned (5 April 2012) as the newly constructed afflux bund was unable to hold the water due to leakages. As of January 2014, the work remained abandoned and no further fund was received from DRDA.

Thus, commencement of the work without technical sanction from the competent authority resulted in faulty execution and abandonment of the work. Besides, rendering the expenditure of ₹0.99 crore incurred on the work unfruitful, the objective of providing irrigation facility to farmers remained unachieved.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

#### 1.4.19 Unproductive expenditure

**The Project Director, District Rural Development Agency, Baksa incurred unproductive expenditure of ₹1.27 crore towards an abandoned drainage work.**

The main objective of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) was to provide at least 100 days guaranteed wage employment in a year to every household whose adult members volunteer to do unskilled manual work. Further, guideline of MGNREGS also provides that the ratio of wage costs to material costs should be no less than the minimum norm of 60:40.

Audit (December 2013 to January 2014) of records of the Project Director (PD), District Rural Development Agency (DRDA), Baksa revealed that the work - Extension of flood protection with drainage system at Ambari (Part I to IV) from chainage 0 to 1,263.68 m was sanctioned (January - February 2010) at a cost of ₹1.99 crore by the PD under MGNREGS 2009-10. The work was taken up to provide drainage facilities to the vicinity of Ambari and to mitigate the problem of water logging during rainy season. Between January 2010 and February 2011, the PD released ₹1.25 crore to BDO, Baksa Development Block for the implementation of the project.

Audit examination further revealed that the work was commenced in June 2010 and after executing 750 meters out of the total sanctioned length of 1,263.68 meters, the work was abandoned (February 2011) due to non-release of fund by the DRDA. As of January 2014, total expenditure of ₹1.27 crore (including ₹2.29 lakh spent out of accumulated interest of MGNREGS fund) was incurred on the work. It was also noticed that the BDO requested (January 2013) the PD for closure of the scheme as the scheme was mainly material oriented and was difficult to maintain the wage material ratio 60:40, which indicated lapses on the part of the PD in selection of schemes under the programme.

On this being pointed out, PD, DRDA in reply stated (January 2014) that the scheme was abandoned as it was not labour intensive. The remaining portion of the work would be completed through other schemes. The reply of the PD corroborates the audit contention of faulty selection of work as only labour incentive schemes were to be taken up under MGNREGS.

Thus, injudicious decision by the PD for taking up the work under MGNREGS in violation of the scheme guidelines and subsequent abandoning the work midway, rendered the expenditure of ₹1.27 crore unproductive.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

**Sports and Youth Welfare Department**

**1.4.20 Undue financial benefit**

**The Secretary General, National Games Secretariat extended undue financial benefit of ₹70.44 lakh to the supplier by effecting short deductions from the bills disregarding the order issued by the empowered committee.**

The State Government constituted (June 2006) Accommodation Committee (AC), under the chairmanship of Minister of Health and Family Welfare, Government of Assam (GoA) for effective management and finalization of purchases for the 33<sup>rd</sup> National Games held in Guwahati during February 2007. Deputy Commissioner, Kamrup (Metro) was the convenor of the committee.

Audit (January to April 2013) of records of the Secretary General (SG), National Games Secretariat<sup>127</sup> (NGS), Guwahati revealed that the Convenor invited (December 2006) Expression of Interest (EOI) from experienced firms for the supply of different items<sup>128</sup> on hire basis for the National Games. The terms of Notice Inviting Tender (NIT) inter-alia provided that the firm was to deposit ₹20 lakh as security deposit and in the event of default in supply, security deposit would be forfeited. In response to the tender notice, three suppliers quoted rates and the lowest rates offered by one M/s Assam Tent Agencies, Guwahati was approved by the AC. Accordingly, orders were issued (December 2006 and February 2007) on the supplier for the supply of tendered items as per approved sample. The items were supplied in February 2007 and a total payment of ₹2.23 crore (including taxes) was made to the firm.

Audit further revealed that the daily hire charges of the items were slashed<sup>129</sup> by the Convener where the hired items of inferior quality were supplied by the Contractor. It was, however, noticed in audit that of the total payment of ₹2.23 crore, only an amount of ₹0.29 crore was paid on the basis of reduced rates and the balance amount of ₹1.94 crore was paid to the firm after deducting a lump sum amount from the bills without following the order issued by the Convener, which resulted in extension of undue financial benefit to the extent of ₹70.44 lakh (*Appendix-1.36*) to the supplier. Further, security deposit of ₹20 lakh was also not forfeited from the defaulting supplier in accordance with the terms of tender for providing the hired items of inferior quality.

<sup>127</sup> The accounts for the years 2003-04 to 2008-09 were delayed and produced to Audit only in October 2012.

<sup>128</sup> Wooden beds, mattresses, bed sheets, pillow covers, blankets etc.

<sup>129</sup>

Sl. No.	Name of items	Approved hire charges per day	Reduced hire charges per day
1.	Mattress	₹80	₹30
2.	Bed Sheet	₹45	₹20
3.	Pillows	₹10	₹9
4.	Pillow Cover	₹5	₹4.50
5.	Blanket	₹17	₹15.30
6.	Wooden Bed	₹63	₹56.70

Source: Departmental records.



Thus, the Secretary General, NGS extended undue financial benefit amounting to ₹70.44 lakh to the supplier by effecting short deductions from the bills disregarding the order issued by the convenor of the committee.

The matter was reported to Government in June 2014; their reply had not been received (December 2014).

### Welfare of Minorities and Development Department

#### 1.4.21 Wasteful expenditure

**Director, Assam Minorities Development Board incurred an expenditure of ₹63.22 lakh, towards payment to an unrecognized institute disregarding the relevant executive order, which proved wasteful.**

Government of Assam, Welfare of Minorities and Development Department accorded sanction for an amount of ₹63.30 lakh (₹13.80 lakh in March 2008 and ₹49.50 lakh in February 2010) for imparting training under Auxiliary Nurse Midwife (ANM) and Health Worker training schemes free of cost to aspirant girl candidates of Minority Communities<sup>130</sup> living below the poverty line. According to terms of the sanction orders, the training was to be imparted through any institution duly recognised by Indian Nursing Council (INC) preferably by Medical Colleges and Civil Hospitals having requisite facilities as per norms covering syllabus prescribed by INC.

Scrutiny (August and September 2013) of records of the Director, Assam Minorities Development Board (AMDB), Guwahati revealed that the Director selected (July 2010) 82 candidates (30 for 2007-08 and 52 for 2009-10) after inviting (March 2010) applications through advertisement in news papers for undergoing the training programme for a period of 18 months at Regional Institute of Paramedical Technology (RIPT), Guwahati. A Memorandum of Understanding (MoU) for an amount of ₹63.22 lakh (@ ₹77,100 per student) was signed (July 2010) by the AMDB with RIPT and the training programme commenced on 1 August 2010.

Scrutiny of the records further revealed that RIPT was unrecognized institution. While selecting RIPT for implementing the training programme, the Director did not ensure about due recognition of the institute from INC. On receipt (January 2011) of complaints from the trainees, it came (March 2011) to the notice of the Director that RIPT was neither recognised by the INC nor by the State Government. This prompted the State Government to institute (July 2011) an enquiry to investigate into the matter. The report of the enquiry, if any, was however not furnished to audit, though called for (April 2014). Between August 2010 and February 2012, AMDB paid ₹63.22 lakh to RIPT as admission fee, monthly tuition fee, hostel fee etc.

Meanwhile, to address the grievances of the trainees, Director, AMDB submitted (December 2011) a proposal to Joint Director, Health Service (Nursing), Assam for

<sup>130</sup> Muslims, Christians, Buddhists, Sikhs and Persis.

arranging a fresh training programme in Amiya Bhorali School of Nursing, Kamrup (M). The proposal was approved (January 2012) and the 82 trainees were permitted to take admission in ANM training course under Assam Nurse Midwives and Health Visitors Council at Amiya Bhorali School of Nursing, Kamrup (M) with effect from January 2012. Accordingly, MoU was signed (January 2012) with Amiya Bhorali School of Nursing for a total cost of ₹54.98 lakh (@ ₹69,600 per student). Out of the 82 trainees, 79 took part in the training programme and a total of ₹54.94 lakh was paid to the institute between May 2012 and March 2013 out of the budget allocation of 2010-11. This was in addition to the payment made to RIPT, which could have been avoided had the Director, AMDB ensured the adherence of the terms of the sanction order while selecting the training institute.

On this being pointed out, the Director, AMDB admitted (April 2014) that appropriate procedure was not adopted by the Board in selecting RIPT for imparting the training.

Thus, failure of the Director, AMDB to abide by the terms of the sanction order in selecting the training institute for imparting ANM training resulted in expenditure of ₹63.22 lakh paid to the unrecognised training institute wasteful.

The matter was reported to Government in April 2014; their reply had not been received (December 2014).

## CHAPTER-II

### ECONOMIC SECTOR

#### 2.1 Introduction

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

During 2013-14, against total budget provision of ₹17,923.10 crore, total expenditure of ₹10,690.58 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*.

Besides, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of flagship programmes of the Central Government. During 2013-14, out of total major releases<sup>1</sup> of ₹14,685.03 crore, ₹6,452.36 crore were directly released to different implementing agencies under Economic Sector. Details are shown in *Appendix-2.2*.

#### 2.1.1 Planning and conduct of Audit

The audits were conducted during 2013-14 involving expenditure of ₹7,823.08 crore of the State Government under Economic Sector. This chapter contains five Compliance Audit Paragraphs.

The major observations detected in audit during the year 2013-14 are given below.

### COMPLIANCE AUDIT

#### Irrigation Department

#### 2.2.1 Wasteful expenditure

**Injudicious decision of the Executive Engineer, Irrigation Division, Jorhat to execute a work without ensuring availability of land led to a wasteful expenditure of ₹78.62 lakh.**

State Government accorded (March 2007) an administrative approval for ₹1.38 crore to the work "Construction of Kachajan Flow Irrigation Scheme (FIS) at Tekelagaon, Titabor under RIDF-XI of NABARD". The scheme envisaged the construction of a Headwork across the Kachajan river with the Head regulator on the right bank along with a network of canals to irrigate surrounding areas of 400 hectares. Technical

<sup>1</sup> Release worth ₹one crore and above.

sanction of the work was accorded (September 2007) for ₹1.32 crore. The work was allotted to a number of contractors between November 2007 and January 2010 at a tendered value of ₹1.22 crore to be completed within 45 days from the date of written order. As of January 2014, an expenditure of ₹78.62 lakh was incurred on the work with a physical progress of 65 per cent.

Audit of records (February-March 2014) of the Executive Engineer (EE), Jorhat Irrigation Division revealed that the construction of the Head work and Head regulator was allotted (November 2007) to a contractor at a tendered value of ₹81.50 lakh with the stipulation to complete the work within May 2008. Further examination revealed that, although major portion of construction of the head work involved construction over the river, some piece of land on either bank of the river was also required. The division however, did not moot any proposal for the acquisition of the land prior to execution of work presuming it to be Government land. During the course of execution, work on the left bank could not be commenced due to objections from some villagers who claimed that the land belonged to them. The matter remained unresolved till March 2008 and a suit was filed by the aggrieved land owners in the Court<sup>2</sup> to settle the case. In March 2012, the ownership of the said land was decided by the Court in favour of the land owners since Government's contention regarding acquisition of the land was not established. The Department did not appeal in the Higher Court against the judgment. The work remained incomplete till the date of audit (March 2014). During physical verification by Audit (March 2014), it was seen that construction work was evidenced only on the Head work and on the right bank.



***Only right side Guide bund of Head Work  
(4 March 2014)***



***Construction of Head Work  
(4 March 2014)***

On this being pointed out, the EE stated (March 2014) that the scheme had been halted due to judgment of the Court (March 2012) against the Department. Further, the EE in May 2014 admitted that although the work had been abandoned, the balance work had been proposed for sanction and completion under RIDF. The reply was not tenable as (i) the Department failed to assess and acquire the required land while initiating the project, (ii) there was no possibility of release of fund for the balance work by NABARD under RIDF beyond the scheduled date of completion; and (iii) fund from

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<sup>2</sup> District Munsiff No. 1, Jorhat.

any other source would also not help, as the required land would not be available for the project until it was acquired.

Thus, injudicious decision on the part of the Executive Engineer, Irrigation Division, Jorhat to commence/execute a work without ensuring availability of land, led to a wasteful expenditure of ₹78.62 lakh as the work remained abandoned for more than five years from the stipulated date of completion and the possibility of its completion was remote.

The matter was reported to the Government in July 2014; their reply had not been received (December 2014).

### Public Works Department

#### 2.2.2 Excess expenditure and non-realization of liquidated damage

**The Executive Engineer, Udalguri Rural Road Division incurred excess expenditure of ₹97.02 lakh on the work – “Improvement of Koirabari MPK Road” in Udalguri district and failed to realize liquidated damage amounting to ₹2.57 crore on account of violation of the terms of contract.**

The work - öImprovement of Koirabari MPK Road (Andherighat) to Harisinga via Bhergaon Tangla and Purandia (chainage 0.00 m to 34,249.00 m)ö under Udalguri Rural Road Division was administratively approved (March 2007) at a cost of ₹26.50 crore by Secretary, Bodoland Territorial Council under Non-Lapsable Central Pool of Resources (NLCPR). Technical Sanction (TS) to the work was accorded (February 2008) for the same amount. The work was split up into seven groups and awarded (May 2007 to December 2011) to the lowest bidders of each group for completion between eight and 24 months from the date of award. Work of six out of the seven groups (except group C) was completed between August 2009 and February 2013 on which expenditure of ₹25.40 crore<sup>3</sup> was incurred till May 2013.

3

Group	Chainage	Name of contractor	Original tender value (₹ in lakh)	Date of issue of Work order	Date of Commencement	Target date of completion	Actual date of completion	Amount paid (₹ in lakh)
A	0-5,000 m	G.K. Basumatary	275.40	13.06.07	18.06.07	18 months (12.12.08)	Left incomplete	155.52
A (Balance work)	0-5,000 m	R. Mochahari	127.26	08.12.11	11.12.11	8 months (07.08.12)	07.09.12	126.37
B	5,000 m to 12,000 m	R.K. Jain	476.97	25.07.07	25.07.07	24 months (24.07.09)	31.12.09	462.43
C	12,000 m to 19,000 m	P. Dey	526.72	12.05.07	12.05.07	24 months (11.05.09)	In progress	512.58
D	19,000 m to 27,000 m	J. Brahma	454.73	07.06.07	07.06.07	24 months (06.06.09)	20.08.09	454.38
E	27,000 m to 30,000 m	P.K. Ojha	204.53	04.06.07	04.06.07	18 months (03.12.08)	03.04.11	223.85
F	30,000 m to 33,500 m	N. Basumatary	405.51	07.06.07	07.06.07	24 months (06.06.09)	28.02.13	377.34
G	33,500 m to 34,249 m	J. Brahma	227.66	21.09.07	21.09.07	24 months (20.09.09)	12.03.12	227.61
<b>Total</b>								<b>2,540.08</b>

Source: Information collected through beneficiary survey.

Examination (April - May 2013) of the records of Executive Engineer, Udalguri Rural Road Division revealed the following:

**(A) Excess expenditure of ₹97.02 lakh**

The estimate of the work was prepared on the basis of Schedule of Rates (SOR) (Road, Bridge and Culvert works) 2005-06. According to para 7.2 of Basic Notes for Preparation of SOR 2005-06, the rates of material included basic cost at locations of stone crushers, loading, unloading, cost for carriage and stacking at plant sites. Further, provisions of the SOR also provided that the rates of quarry material were fixed after considering an initial lead of 5 km from the quarry. As such, estimated costs of the items of work involving quarry material were needed to be arrived at excluding the carriage cost of initial lead up to 5 km from quarry as well as loading and unloading charges.

Scrutiny, however, revealed that the estimated unit rates for the items of GSB, WBM-II and III, OGPS and PSC<sup>4</sup>, which involve quarry material, were worked out without deducting the carriage cost of initial lead up to 5 km from quarry and loading and unloading charges. This had inflated the estimated cost, which led to an excess expenditure of ₹97.02 lakh as shown in Table 2.1.

**Table 2.1**

(In ₹)

Item of work	Quantity executed (In cum)	Rate allowed in estimate (Per cum)	Allowable rate as per SOR (Per cum)	Difference (3-4)	Excess expenditure (2 X 5)
1	2	3	4	5	6
GSB	29464.505	1271.93	1112.88	159.05	46,86,330
WBM-II	11848.468	1756.34	1570.24	186.10	22,05,000
WBM-III	12053.847	1795.88	1612.81	183.07	22,06,698
OGPS	154421.224	91.38	88.45	2.93	4,52,454
Seal coat	154421.224	32.46	31.48	0.98	1,51,333
<b>Total</b>					<b>97,01,815</b>

Source: Information collected through beneficiary survey.

In reply, the EE stated (June 2014) that there was no excess expenditure as objected by audit, rather there was a saving of ₹6.37 lakh as per allowable rate on the basis of SOR. The fact however remained that as per the allowable rate worked out in audit based on the approved DPR, the item rates of the sanctioned estimate involving quarry material were inflated due to non-deduction of carriage cost of initial lead up to 5 km from quarry and loading and unloading charges, which resulted in an excess expenditure of ₹97.02 lakh.

**(B) Non-realization of liquidated damage of ₹2.57 crore**

The contract provided that in case of delay in completion of the work, liquidated damages up to 10 per cent of the estimated value of the work was recoverable from the defaulting contractors. Scrutiny, however, revealed that neither any extension of

<sup>4</sup> Granular Sub-base (GSB), Water Bound Macadam (WBM), Open Graded Premix Surfacing (OGPS) and Premix Seal Coat (PSC).

time was granted to the contractors nor the penalty towards liquidated damage totaling ₹2.57 crore (10 per cent of ₹25.72 crore) was realised from the contractors although the work was delayed for a period ranging from 2 to 48 months. It was also seen that the work of one group (chainage 12,000 m to 19,000 m) remained incomplete as of May 2013 despite a lapse of four years from the scheduled date of completion (May 2009). Although final bills from the contractors of all the groups were awaited (May 2013), payments ranging between 93 and 100 per cent were already made leaving hardly any scope of recovery of the liquidated damages.

The EE in reply stated (June 2014) that the delay was due to frequent bandh call and insurgency problem. It was also stated that the contractors were granted extension of time in accordance with the application received from them seeking extension, so question of imposing liquidated damage did not arise. No supporting documents viz., application of the contractors seeking extension of time, grant of extension etc., were however enclosed with the reply. In the absence of the same, veracity of the reply could not be confirmed. Further, reason for delay as shown by the EE was not tenable as one (Group -D) out of the seven groups could complete the work after a delay of only two months under the same working conditions.

Thus, the Executive Engineer, Udalguri Rural Road Division besides incurring excess expenditure of ₹97.02 lakh on the work, also failed to realize liquidated damage amounting to ₹2.57 crore from the contractors, which was leviable in terms of the contract.

The matter was reported to Government in February 2014; their reply had not been received (December 2014).

### 2.2.3 Loss to Government

**Failure to safeguard the interest of the Government while granting advances for the work by the Chief Engineer resulted in loss to Government to the tune of ₹3.82 crore as advances made to the contractor became irrecoverable.**

Chief Engineer (CE), Public Works Department (PWD), Roads allotted (February 2009) the work of Construction of road (i) Sildubi to Gagalmari: Ch. 0 to 2.30 km (ii) Dhekiaphala to Karatipam: Ch. 0 to 5.30 km (iii) Santipur to Nelie via Muladhari: Ch. 0 to 4 km (iv) Garmari Bangalpara to Sutiapara: Ch. 0 to 4 km (v) Paliguri to Azari: Ch. 0 to 5.310 km (vi) Jhargaon Khaloni to Garumara Doloni: Ch. 0 to 4.71 km and (vii) Kumopi to Ghagua: Ch. 0 to 2.60 km. The work included cross drainage works and routine maintenance of works for five years under Prime Minister's Gram Sadak Yojana (PMGSY). The works were awarded to a contractor at a tendered value of ₹25.56 crore with the stipulation to complete the work within

24 months *i.e.*, within February 2011. It was noticed that as of June 2014, an expenditure of ₹3.82 crore<sup>5</sup> was incurred on the work with physical progress of five *per cent* only.

Audit of records (August 2013) of the Superintending Engineer, PWD (HPIU), Nagaon Road Circle, Nagaon revealed that according to the terms of the contract agreement mobilisation advance up to 5 *per cent* and Equipment/Machinery advance up to 90 *per cent* of the cost of new equipment brought to the site, subject to a maximum of 10 *per cent* of the contract price was payable to the contractor against unconditional Bank Guarantee (BG) to be furnished by the contractor from a Scheduled or Institutional Bank.

Accordingly, an amount of ₹3.82 crore was paid (May 2009) to the contractor being Mobilisation Advance (MA) (₹1.28 crore) and Equipment/Machinery Advance (EA) (₹2.54 crore) against two Bank Guarantees of the similar amount valid up to 20 April 2011. Both the BGs were in the name of Udyogik Samabai Bank Ltd., Jorhat. Although the contractor started the work in February 2009, the physical progress of the work achieved (July 2010) was only five *per cent* and as a result the contract was terminated in September 2010. Consequent upon the termination of the contract, the CE requested (September 2010 and March 2011) guarantor bank to remit the entire amount of ₹3.82 crore as the BGs had been forfeited by the department. The guarantor bank in reply (23 March 2011) to the CE showed inability to release the BGs till settlement of the dispute in termination of the contract as contended by the contractor from time to time.

Similar other cases relating to the Udyogik Samabai Bank Ltd., which were under litigation, were taken up (February 2010) by the CE, PWD (Roads) with the Reserve Bank of India (RBI) for non-payment of BG amounts due to Government after repeated requests. The RBI in March 2010 informed that the Udyogik Samabai Bank Ltd., Jorhat was not a bank but a Samity only which was also confirmed during the visits made to the Bank by the EE, PWD, Jorhat (August 2011 and January 2013).

Thus, payment of advances made to the contractor without safeguarding the interest of the Government by not ensuring the receipt of bank guarantees from the Scheduled Bank as envisaged in the standard PMGSY documents/guidelines, led to a loss to the tune of ₹3.82 crore (₹1.28 crore MA + ₹2.54 crore EA) as the advances made became irrecoverable.

The matter was reported to Government in July 2014; their reply had not been received (December 2014).

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<sup>5</sup> Expenditure towards Mobilisation (₹1.28 crore) and Equipment Advance (₹2.54 crore).



#### 2.2.4 Loss due to fraudulent bank guarantee

**Failure to confirm the authenticity of the Bank Guarantees before allowing advance payments by the Lakhimpur State Road Division and to exercise validity checks for timely renewal of the same led to a loss of ₹1.95 crore.**

(A) The Chief Engineer (CE), Public Works Department (Roads), Assam entered into an agreement (February 2009) with a contractor for Construction of road from Alimur Dangdhara to Tulsijan Road under Prime Minister's Gram Sadak Yojana (PMGSY) for the year 2007-08 (Package No. AS-15-65) at a tendered value of ₹9.81 crore with the stipulation to complete the work within 18 months from the date of receipt of work order *i.e.*, by August 2010. The terms of contract *inter-alia* provided for payment of mobilization advance up to 5 *per cent* and equipment advance up to 90 *per cent* of the cost of new equipment brought to the site subject to a maximum of 10 *per cent* of the contract price excluding the contract price of routine maintenance.

Scrutiny of records (August-September 2013) of the Superintending Engineer (SE), PWD (HPIU), North Lakhimpur Road Circle, North Lakhimpur revealed that an amount of ₹1.47 crore was paid (April 2009) to the contractor by the Executive Engineer (EE), PWD, Lakhimpur State Road Division towards Mobilisation Advance (₹0.49 crore) and Equipment Advance (₹0.98 crore). The advances were paid to the contractor against the Bank Guarantees (BGs) of equal amounts submitted by the contractor which were valid up to April 2010 and May 2011 respectively. The work was finally cancelled (December 2012) due to slow progress after completion of 21 *per cent* of works. Meanwhile, an amount of ₹74.76 lakh out of the advance of ₹146.55 lakh was adjusted from the bills preferred by the contractor from time to time. The EE, subsequent to the cancellation of the contract approached (April 2013) the Guarantor Bank (35 months and 22 months after the dates of expiry of the two BGs) to withhold the amount of BGs lying at the credit of the contractor in order to recover the balance amount of ₹71.79 lakh (₹146.55 lakh ó ₹74.76 lakh). The Bank, however, intimated (April 2013) that no such Bank Guarantees were issued by them to the contractor.

(B) Similarly, the work Construction of road from Bahpara to Giamoria and Alimur Dandhara to Tulshijan including Cross drainage works and routine maintenance of the works for five years under PMGSY 2006-07 (Package No. AS-15-40) was awarded (September 2007) to a contractor at a tendered value of ₹9.66 crore. The work was scheduled to be completed within 9 months from the date of receipt of work order *i.e.*, by May 2008.

Scrutiny of records (August-September 2013) of the SE, PWD (HPIU), North Lakhimpur Road Circle, North Lakhimpur revealed that an amount of ₹134.65 lakh was paid (March-April 2008) to the contractor towards Mobilisation Advance (₹47 lakh) and Equipment Advance (₹87.65 lakh). The advances were paid to the contractor against the Bank Guarantees of ₹47 lakh and ₹94 lakh respectively

submitted by the contractor which were valid up to November 2009. However, the work was finally cancelled (December 2012) due to slow progress after the completion of only 24 *per cent* of the work. Meanwhile, an amount of ₹11 lakh out of the advance of ₹134.65 lakh was adjusted from the bills preferred by the contractor from time to time. After the dates of expiry (41 months) of the BGs, the EE approached (June 2013) the Guarantor Bank to withhold the amount of BGs lying at the credit of the contractor in order to recover the balance amount of advance of ₹123.65 lakh (₹134.65 lakh ó ₹11.00 lakh). The Bank, however, in July 2013 intimated that it had not issued any of such Bank Guarantees to the contractor.

As per PMGSY Manual, the authenticity of BG should be verified by the Divisional Officer with the issuer before accepting the same. However, in the instant cases, it was evident that the authenticity of both the above mentioned BGs was not verified by the EE concerned.

Thus, failure to confirm both the authenticity of the Bank Guarantees before allowing advance payments by the EE and the validity checks for timely renewal of the same, led to a loss of ₹195.44 lakh (₹71.79 lakh + ₹123.65 lakh) and deprived the Government of an opportunity to recover its dues before the works were rescinded due to slow progress.

The matter was reported to the Government in March 2014; their reply had not been received (December 2014).

### **2.2.5 Unproductive expenditure**

#### **Construction of RCC Bridge by the Hailakandi Rural Road Division without adequate survey and proper planning for the approaches to the bridge rendered the expenditure of ₹4.19 crore incurred unproductive.**

Rule 304 of Assam Public Works Department Manual envisages that ño work should be commenced on land, the possession of which has not been duly delivered by responsible civil (revenue) authoritiesö.

Government of Assam (GOA) accorded (November 2006) administrative approval to the work ñConstruction of RCC Bridge over Katakhal on Srikona-Mohanpur Road including approaches and protection works under RIDF-XI of NABARDö for ₹5.33 crore. The objective was to provide accessibility to a number of arterial roads around the locality and thereby increasing the mobility of rural people. The work was awarded (March 2007) to a contractor at a tendered value of ₹4.83 crore with the stipulation to complete the work within 15 months.

Scrutiny (November 2013) of records of the Executive Engineer, PWD, Hailakandi Rural Road Division revealed that the work of the bridge proper including 40 *per cent* of the approaches was completed in November 2011 at an expenditure of ₹4.19 crore. The reason



*Incomplete approach and protection work of RCC bridge over Katakhal River on Srikona-Mohanpur Road (17-11-2013)*

for delay in completion was attributed to the issue relating to land acquisition. As land compensation was not paid in time, some of the land owners submitted a Writ Petition before the Gauhati High Court seeking justice. Since construction of the remaining 60 *per cent* of the approaches and protection work was not possible before finalization of the court case, the work was foreclosed without completion in June 2013.

Thus, construction of the bridge proper without adequate survey and ensuring availability of land for the approaches before sanction/execution of work, rendered the entire expenditure of ₹4.19 crore incurred unproductive.

The matter was reported to Government in April 2014; their reply had not been received (December 2014).

## CHAPTER-III

### GENERAL SECTOR

#### 3.1 Introduction

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

During 2013-14, against total budget provision of ₹9,569.13 crore, total expenditure of ₹5,082.21 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<sup>1</sup>, expenditure of ₹4,262.29 crore was incurred during 2013-14 against the budget provision of ₹3,181.90 crore (*Appendix-3.2*).

Besides, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of flagship programmes of the Central Government. During 2013-14, out of total major releases<sup>2</sup> of ₹14,685.03 crore, ₹445.67 crore were directly released to different implementing agencies under General Sector. Details are shown in *Appendix-3.3*.

#### 3.1.1 Planning and conduct of Audit

The audits were conducted during 2013-14 involving expenditure of ₹3,720.97 crore of the State Government under General Sector. This chapter contains one Performance Audit Report and three Compliance Audit Paragraphs and three General Paragraphs.

The major observations detected in audit during the year 2013-14 are given below.

### PERFORMANCE AUDIT

#### Home Department

#### 3.2 Performance Audit of "Functioning of Police in Assam"

*Assam Police is an important component of the criminal justice system of the State with the assigned duties of preventing and detecting crime and maintaining law and order. Government of India introduced "Modernization of Police Force (MPF)" scheme in the year 1969 with the prime objective of enhancing operational efficiency of the State Police to deal with the emerging challenges to internal*

<sup>1</sup> (i) 23-Pension and other retirement benefits, (ii) 10-Public Service Commission and (iii) 68-Loans to Government Servant.

<sup>2</sup> Release worth ₹one crore and above.

*security effectively. Performance audit of the Functioning of Police in Assam (which included review of implementation of MPF schemes, Centrally Sponsored Scheme (CSS), Thirteen Finance Commission (TFC) award and utilisation of State Plan funds etc.), revealed various shortfalls viz., delayed submission of annual action plan, failure to utilize funds properly, projection of inflated figures of utilisation of funds, lack of infrastructure facility, laxity in procurement of vehicles/equipment/arms and ammunitions, inadequacy in training of police personnel, huge pendency of criminal cases with less cases of conviction etc. Besides, instances of short release of funds by GoI/GoA, shortfall in utilisation of funds by Assam Police Headquarters, non-drawal of funds due to non-receipt of Fixation of Ceiling (FOC) from Finance department, GoA etc., were also noticed. Some of the significant audit findings are as under:*

### **Highlights**

Against total plan allocation of ₹364.98 crore under Modernisation of Police Force (MPF) during 2009-14, GoI released ₹229.97 crore. Out of the available fund of ₹258.53 crore (including previous balance of ₹28.56 crore), GoA released ₹230.13 crore to Assam Police Headquarter, which could utilize ₹155.68 crore (68 per cent of total plan funds available) during 2009-14.

(Paragraph 3.2.4.1)

Out of total requirement of 8,395 numbers of new buildings for the State Police, the department took up construction of only 261 new buildings during 2009-14, of which, 125 buildings could only be completed as of March 2014.

(Paragraph 3.2.5.1)

There were large scale (26 per cent) obsolescence of arms and ammunitions. These were awaiting disposal for want of specific guidelines from Ministry of Home Affairs, GoI. At the same time there was shortage of sophisticated weapons also.

(Paragraph 3.2.6.2)

Cyber crime investigation lab was not functioning for want of technical manpower. New equipment were lying unused at Finger Print Bureau (FPB), Forensic Science Laboratory (FSL), Special Task Force (STF), Training centres and Assam Police Radio Organisation and Cyber Crime Investigation Laboratory.

(Paragraphs 3.2.9, 3.2.8, 3.2.11, 3.2.15, 3.2.7 and 3.2.11.1)

Against the procurement target of 2,339 vehicles, 1,371 numbers of vehicles (59 per cent) worth ₹40.53 crore were procured against the allotment of funds amounting to ₹57.02 crore made by GoI under MPF scheme during 2009-14.

(Paragraph 3.2.14)

**Pendency in investigation of crime cases increased from 38,389 to 65,751 (71 per cent) during 2009-14. While comparing, the rate of conviction during the period was very low (2.3 to 5.7 per cent).**

**(Paragraph 3.2.16)**

### **3.2.1 Introduction**

Government of India (GoI) in 1969 introduced the scheme ó òModernization of Police Force (MPF)ö to augment the operational efficiency of the State Police to deal with the emerging challenges to internal security effectively. The Scheme was revised in 2000-01 to remove the deficiencies in police infrastructure identified by the Bureau of Police Research and Development (BPR&D), Ministry of Home Affairs (MHA), GoI during the period of 10 years.

The funds are provided under MPF Schemes for strengthening of skills of Police force by imparting training and also by strengthening the other infrastructure like weaponry, mobility, equipment, communication system, Forensic Science laboratory, construction of buildings etc., across the State. Besides MPF schemes, GoI also provides fund for creation infrastructure viz., construction of residential and non-residential buildings of the police organisation under Thirteen Finance Commission (TFC) award and Centrally Sponsored Scheme (CSS).

### **3.2.2 Framework of Audit**

#### **3.2.2.1 Organisational set up**

The police force primarily functions under the Home Department headed by the Commissioner and Secretary of the State Government. The Director General of Police (DGP), the head of the Police, is assisted by 11 Additional DGPs. Home (C) Branch of the Department with two Directorates *i.e.*, Director of Prosecution and Assam Police Housing Corporation (APHC) Limited is responsible for establishment of new Police Stations and Outposts, implementation of MPF Scheme and Finance Commission Award. Directorate of Forensic Science under Home (A) Branch of the Department assists the police in the field of forensic investigation. The State Level Empowered Committee (SLEC) headed by the Chief Secretary, Government of Assam (GoA) approves the Annual Action Plan (AAP) of the Department and monitors implementation of MPF scheme.

#### **3.2.2.2 Audit objectives**

The audit objectives were to assess whether:

- There was an effective strategic plan to ensure operational preparedness of the Police Force;
- Utilisation of the funds allocated/released were efficient, economic and effective;

- Human resources management was adequate and effective;
- Modernisation of Police Force (MPF) Scheme was implemented efficiently and effectively; and
- Monitoring and internal control mechanism in place was effective.

#### **3.2.2.3 Audit criteria**

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

- Guidelines of Bureau of Police Research and Development (BPR&D) and Ministry of Home Affairs (MHA), GoI on MPF scheme;
- Annual Action Plans approved by MHA, sanction orders/instructions of GoI/GoA;
- Minutes of meetings of State Level Empowered Committee (SLEC);
- Assam Police Act, 2007;
- Recommendations of Police Reforms Commission;
- Apex Court orders/judgments;
- Assam Financial Rules.

#### **3.2.2.4 Scope of Audit**

The performance audit examined the steps taken by the Home Department for up gradation of policing infrastructure funded under MPF schemes, implementation of Thirteen Finance Commission (TFC) award, Centrally Sponsored Scheme (CSS) and State plan. The components covered under the performance audit were (a) construction (residential as well as non-residential) of buildings, (b) Mobility, (c) Weaponry, (d) Equipment (e) Communication system (f) Strengthening of Forensic Science Laboratory; and (g) Training. In addition, human resource management and operational aspects relating to crime detection/investigation were also examined.

#### **3.2.2.5 Audit Methodology**

The performance audit commenced with an entry conference with the Commissioner and Secretary to the Government of Assam, Home Department and Additional DGP (Logistic), Assam held on 24 February 2014 wherein the audit objectives, scope and criteria were discussed and inputs of the departmental officers obtained. Apart from examination of records of selected offices, responses to audit questionnaires were analysed. Physical verifications were undertaken and photographic evidences were also obtained to substantiate audit observations. The audit findings were discussed in the exit conference with the Commissioner and Secretary, Home Department and

DGP, Assam held on (14 November 2014) and the replies to the observations have been incorporated in the Report appropriately, wherever applicable.

### 3.2.2.6 Sample Selection

All the 27 districts of Assam were stratified into four strata geographically. From the four strata, eight districts<sup>3</sup> (30 per cent) were selected out of six different ranges<sup>4</sup> by Probability Proportional to Size With Replacement (PPSWR) method. In each selected district, 20 per cent of the Police stations (24<sup>5</sup> out of 125) were selected by using Simple Random Sampling without Replacement (SRSWOR) method for detailed examination of records. Besides, seven Commandants of Assam Police Battalion offices<sup>6</sup> in the selected districts were also covered in audit.

### Audit Findings

### 3.2.3 Planning

Guidelines of MPF Scheme envisage preparation and submission of a Strategic Five Year Plan and an Annual Action Plan (AAP) to MHA, GoI by 31 December each year indicating specific projects on priority basis to be implemented every year.

Examination of records, however, revealed that there were delays ranging from 2 to 12 months noticed in submission of Annual Action Plan to the MHA by GoA with consequent delay in approval by MHA. This resulted in non-availability of sufficient time at the disposal of the State Government to spend the scheme funds within the year. Details are shown in Table 3.1.

**Table 3.1**  
**Delays in submission of AAP by GoA**

Year	Due date of submission by GoA to GoI	Date of actual submission	Delay (in month)	Date of approval by GoI
2009-10	31/12/2008	23/4/2009	4	03/7/2009
2010-11	31/12/2009	5/03/2010	2	13/4/2010
2011-12	31/12/2010	16/8/2011	8	11/1/2012
2012-13	31/12/2011	11/1/2013	12	28/2/2013
2013-14	31/12/2012	1/10/2013	9	23/12/2013

Source: Departmental records.

Audit noticed following deficiencies in the planning process:

- The first ever Strategic Plan was prepared for the period 2011-16 and submitted (7 June 2011) to GoI but approval of the Strategic Plan was not found on records.
- Annual Action Plans were not based on field level survey to assess the actual requirement of infrastructure for the police stations, out posts, and district offices.

<sup>3</sup> 1. Guwahati City, 2. Nagaon, 3. Sibsagar, 4. Sonitpur, 5. Karbi Anglong, 6. Barpeta, 7. Udalguri, 8. Cachar.

<sup>4</sup> 1. Central Western Range, 2. Eastern Range, 3. Northern Range, 4. Central Range, 5. Southern Range and 6. Western Range.

<sup>5</sup> Paltanbazar, Panbazar, Dispur, Bharalumukh, Kakatibari, Borhat, Gaurisagar, Demow, Tezpur, Rangapara, Jamuguri, Khatkhati, Dokmoka, Dillai, Hojai, Kachua, Uluani, Nagaon Sadar, Patacharkuchi, Kachumara, Udarbond, Sonai, Kalaigoan, Tangla, Paneri.

<sup>6</sup> 10<sup>th</sup> AP Bn, 1<sup>st</sup> AP Bn, 6<sup>th</sup> AP Bn, 12<sup>th</sup> AP Bn, 23<sup>rd</sup> AP (IR) Bn, 2<sup>nd</sup> APTF, 4<sup>th</sup> APTF.



- Delayed submission of AAP to MHA had delayed the process of receipt of approval from MHA. Consequently, this led to under utilisation of approved outlay in the year for which the same was released. Utilisation of the plan outlay ranged between 18 and 69<sup>7</sup> per cent during 2009-12 and there was no expenditure incurred against the releases during 2012-14.

In order to accommodate utilisation of ₹ 5.51 crore in CCTNS<sup>8</sup> project, it was seen that unspent balances under MPF Fund pertaining to the years 2007-08 to 2011-12 were diverted. Further, it was found that security items to that extent were dropped and AAP was re-casted and approved in the SLEC meeting held on 26 November 2013. The approval of SLEC was not in order as the funds allocated for MPF scheme was inadmissible for their utilisation in CCTNS project. This amount was, however, remained unutilized as of November 2014 as the same was not released by the Government for reasons not on record.

The above is indicative of the fact that not only the planning was defective, the inordinate delays in submission and approval of AAP had resulted in leaving insufficient time during the year for the State to spend the funds released.

### 3.2.4 Financial Management

#### 3.2.4.1 Budget allocation and expenditure

##### (a) MPF, TFCA and Centrally Sponsored Scheme

Assam Police Headquarters (APHQ) received ₹304.37 crore under MPF, TFC award, CSS<sup>9</sup> and State plan for the years 2009-14. Out of ₹304.37 crore, APHQ utilized ₹218.84 crore leaving an unspent (March 2014) balance of ₹85.53 crore as per details shown in the Table 3.2.

**Table - 3.2**

#### Position of receipt and utilisation of funds during 2009-14

(₹ in crore)

Year	Funds released					Funds Utilised					Amount unspent				
	MPF	TFC Award	CSS	State Plan	Total	MPF	TFC Award	CSS	State Plan	Total	MPF	TFC Award	CSS	State	Total
2009-10	44.91	0.00	23.51	0.16	68.58	41.76	0	23.51	0.16	65.43	2.76	0	0	0	2.76
2010-11	35.64	0.00	3.16	0.00	38.80	24.75	0	2.09	0	26.84	10.89	0	1.07	0	11.96
2011-12	37.42	5.00	16.12	0.70	59.24	26.89	5	16.12	0.7	48.71	10.53	0	0	0	10.53
2012-13	30.46	10.00	0.48	0.00	40.94	29.57	10	0.47	0	40.04	0.88	0	0.01	0	0.89
2013-14	81.70	10.00	5.11	0.00	96.81	32.71	0	5.11	0	37.82	49.39	10	0	0	59.39
<b>Total</b>	<b>230.13</b>	<b>25.00</b>	<b>48.38</b>	<b>0.86</b>	<b>304.37</b>	<b>155.68</b>	<b>15</b>	<b>47.3</b>	<b>0.86</b>	<b>218.84</b>	<b>74.45</b>	<b>10</b>	<b>1.08</b>	<b>0</b>	<b>85.53</b>

Source: Departmental record.

7

Year	Fund released ( in crore)	Expenditure in the year of release ( in crore)	Utilisation in per cent
2009-10	60.79	11.25	18
2010-11	48.49	20.03	41
2011-12	48.91	33.83	69
2012-13	13.41	0	0
2013-14	56.96	0	0

Source: Department record.

<sup>8</sup> Crime and Criminal Tracking Network and Systems.

<sup>9</sup> Centrally Sponsored Scheme (CSS) received for infrastructure development of Indian Reserved Battalions.

Analysis revealed that, out of the unspent balance of ₹85.53 crore, ₹68.94 crore released (₹10.00 crore in January 2012 and ₹ 58.94 crore in March 2014) by GoI for the construction of residential and non-residential buildings was not utilised due to delay in tendering process, non finalization of sites, modification of drawing and design etc. This unspent amount was kept in Short Term Fixed Deposit (₹58.94 crore) and Saving Bank Account (₹10.00 crore) respectively. Further, ₹ 16.59 crore drawn for the procurement of equipment and vehicles etc., could also not be utilised due to non finalization of procurement process and the amount was kept in Revenue Deposit as of December 2014.

During audit, it was further revealed that:

- Under MPF, GoI provided ₹229.97 crore to GoA against the total plan allocation of ₹364.98 crore during 2009-14. Out of the available fund of ₹258.53 crore (including previous balance of ₹28.56 crore), GoA released ₹230.13 crore only to APHQ during 2009-14 as detailed in Table 3.2 A.

**Table 3.2 A**

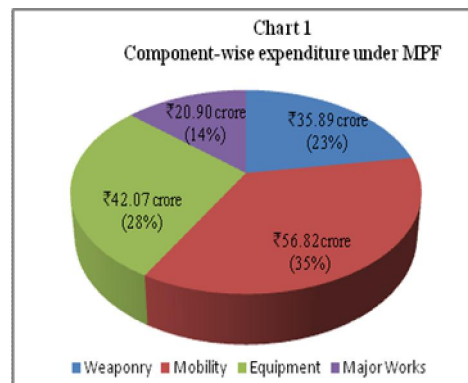
**Position of fund release and expenditure under MPF scheme during 2009-14**

(₹ in crore)

Year	Allocation	Fund released by		Expenditure incurred	Amount unspent
		GoI to GoA	GoA to APHQ		
Previous balance		28.56			
2009-10	73.54	60.79	44.91	41.76	2.76
2010-11	73.54	48.49	35.64	24.75	10.89
2011-12	73.53	48.91	37.42	26.89	10.53
2012-13	68.54	11.93	30.46	29.57	0.88
2013-14	75.83	59.85	81.70	32.71	49.39
<b>Total</b>	<b>364.98</b>	<b>258.53</b>	<b>230.13</b>	<b>155.68</b>	<b>74.45</b>

Source: Departmental record

- Out of ₹230.13 crore released by GoA, APHQ utilised (2009-14) ₹155.68 crore towards implementation of MPF scheme in the State. Component-wise break up of expenditure incurred is shown in **Chart 1**.
- Out of ₹45.26 crore released by GoI for procurement of vehicles under MPF (2006-07 to 2011-12) during 2009-14, ₹43.33 crore was released to the department by GoA after a delay of 3 to 77 months from the date of GoI releases.



- GoA released ₹179.67 crore (65.42 per cent) out of the total GoI release of ₹274.63 crore<sup>10</sup> at the fag end (March) of the financial year during 2009-14. As a result, APHQ could utilise only ₹84.60 crore during the year of sanction.
- ₹20.72 crore sanctioned by GoA for procurement of vehicles (₹1.40 crore) and equipment (₹19.32 crore) for modernisation of police force during 2010-12 was not drawn during the respective year due to non-issue of Fixation of Ceiling<sup>11</sup> by the Finance Department, GoA and therefore, the sanction was lapsed.
- Detailed Countersigned Contingent (DCC) bills for ₹69.87 crore were submitted to AG (A&E), Assam by APHQ during May 2010 to March 2011 after the delays ranging from 27 to 110 months from the date of drawal in violation of Rule 60 of Assam Financial Rules, which provides for submission of DCC bills within 15<sup>th</sup> of the following month. Delay in submission of DCC bills indicated that the funds were drawn far in advance to avoid lapse of budget grant.
- Assam Police Housing Corporation received ₹162.84 crore for the construction of residential and non-residential buildings under MPF, TFC Award and CSS during 2009-14. Out of ₹162.84 crore, ₹93.90 crore was utilised and the balance amount of ₹68.94 crore was kept in Short Term Fixed Deposit (₹58.94 crore) and savings bank account (₹10 crore) respectively as of March 2014. The entire amount of ₹162.84 crore was, however, booked as expenditure against the spirit of financial regulations by the department thereby exhibiting inflated utilisation of funds to the extent of ₹68.94 crore.

On this being pointed out, the GoA stated (December 2014) that the works were under progress and these funds would be utilised on receipt of bills from the contractors.

According to APHQ, the delay was attributable to non-availability of Technical Expert for preparation of AAP and consumption of more time in codal formalities. Delay took place at various levels from plan proposal to plan approval and also in receiving revalidation sanction in six cases due to non-receipt of fund etc. In order to reduce delay in timely utilisation of fund, APHQ submitted (31 July 2012) proposal, with due approval of SLEC, to GoA for constitution of State Procurement Board. GoA, however, failed to initiate any action as of December 2014.

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<sup>10</sup> MPF (₹201.25 crore), Infrastructure Development of Assam Police India Reserve Battalion (₹48.38 crore) and TFC (₹25 crore).

<sup>11</sup> Fixation of Ceiling (FOC) system adopted by the Finance Department, GoA to control that the department do not incur expenditure in excess under the authorised provisions.

### 3.2.5 Operational infrastructure

#### 3.2.5.1 Building

Assam Police Housing Corporation (APHC) is responsible for the construction of residential and non-residential buildings of the State police force. During 2009-14, the department utilised ₹93.90 crore towards the construction of buildings against the total funds available amounting to ₹162.84 crore<sup>12</sup>. In addition, interest amounting to ₹4.80 crore also accumulated (as on 31 March 2014) out of the MPF fund kept in FDR/STDR<sup>13</sup>. As per the MPF guidelines, the interest accrued is liable to be utilised on the approved items of AAP with due approval of SLEC/MHA. The department, however, did not take any action for utilisation of the accrued interest on the approved items.



*RCC LS quarter at Siloni, Karbi Anglong (22 July 2014)*

BPR&D assessed (2000-01) requirement of the construction of 8,395 numbers of new buildings for Police Stations, Out Posts, Barracks, Upper Subordinate (US) quarter and security wall of 52,540 RM in the State as of March 2009. The department, however, took up the construction of only 261 buildings during 2009-14 leaving a shortage of 8134 buildings for various purposes as of March 2014. Out of the 261 buildings taken up, only 125 buildings were completed at a cost of ₹41.16 crore as on March 2014. Construction of 59 buildings remained incomplete even after incurring an expenditure of ₹9.51 crore and whereas the construction of 77 buildings was yet to be commenced due to non-finalisation of site (2), delay in initiating tender process (11), execution of additional works beyond approved plan (62) and modification of design and drawing of the building (2) as of March 2014. Besides above deficiencies, it was also revealed that the plan was prepared without actual verification of the sites. This indicated that there was deficiency in planning process.

Audit scrutiny in this regard further revealed that:

- Though the Police Training Academy buildings<sup>14</sup> at Dergaon in Golaghat district was scheduled for completion by July 2014, the same remained incomplete with physical progress ranging from 1 to 18 per cent as on 30 June 2014. The GoA stated (December 2014) that the delay in construction was mainly due to change in drawing and design and non-receipt of funds.



*Police Training Academy buildings at Dergaon (8 July 2014)*

<sup>12</sup> MPF: ₹90.54 crore, CSS: ₹47.30 crore and TFC Award: ₹25 crore.

<sup>13</sup> Fixed Deposit Receipt (FDR)/Short Term Fixed Receipt (STDR)

<sup>14</sup> Three storied RCC Academic Buildings, two storied Model Police station and Ground floor RCC Magazine buildings at a total cost of ₹9.42 crore.

- In eight selected districts, 36 residential buildings<sup>15</sup> were constructed against the requirement of 2,748 (March 2009) buildings thereby leaving a shortage of 2,712 buildings (98.69 per cent) during 2009-14 (**Appendix-3.4**). This placed the police force's own security at risk due to lack of quarters in proximity to the Police Station.



*Police Reserve Barrack at Cachar  
(29 July 2014)*

- The two storied RCC residential building at Special Branch Headquarter, Kahilipara, Guwahati, handed over on 7 November 2012 was utilised as office building although there was shortage of eight upper subordinate (US) residential quarters in the district.

- 26 buildings constructed at a total cost of ₹9.83 crore and handed over to Counter Insurgency and Anti Terrorist (CIAT) School, Commandant 23<sup>rd</sup> AP (IR) Bn at Siloni Karbi Anglong and Counter Insurgency and Jungle Warfare (CIJW) training school Mandakata, Guwahati during April 2010 to December 2013 could not be put to use (December 2014) due to non-availability of training field/ground, demonstration area, obstacle course, endurance routes, water supply and basic amenities like toilet/bathroom, sewage tank, chimney at kitchen, motor pumps and medical facility, non-appointment of the office staff and less trainees than the actual strength. The department did not initially plan for these amenities except for water supply. Further, full payment of ₹20 lakh for development of parade ground with swimming pond of CIJW School was made based on the completion report submitted by the Supervising Officer concerned though the work remained incomplete as a big stone encountered at the construction site.



*CIAT building lying idle at Siloni,  
Karbi Anglong 22 July 2014)*

- Department constructed 12 conventional<sup>16</sup> residential and non-residential buildings at a cost of ₹2.72 crore towards creation of policing infrastructure in different parts of Assam under MPF Scheme 2009-14 instead of creating permanent structures<sup>17</sup> as envisaged in MPF Guidelines.
- Instead of levying five per cent agency and one per cent contingency charges as approved by GoA, APHC levied departmental charges ranging from 5 to 10 per cent and VAT @ four per cent over and above the estimated cost. This led to an excess expenditure of ₹3.72 crore during 2009-14. Addition of VAT over and above the estimated cost was disallowed by the finance department as it was already inclusive of all taxes.

<sup>15</sup> Upper Subordinate (US) Quarter: 20 and Lower Subordinate (LS) Quarter: 16.

<sup>16</sup> Assam type building with CGI sheet.

<sup>17</sup> RCC building.

- Public Works Department, GoA provided (May 2011) for premium up to a maximum of 15 *per cent* on the estimated cost of the item to meet the extra cost due to price hike and remoteness of the project site. The premium was allowed for the preparation of the estimate only and was not to be added in the bills. The APHC, however, allowed premium ranging from 3 to 30 *per cent* over the estimated cost to the contractors in respect of 279 buildings constructed for policing infrastructure during 2009-14 in violation of the GoA order. This resulted in extension of undue financial benefit of ₹11.88 crore to the contractor and consequent loss to State exchequer to that extent.

The GoA stated (December 2014) that the premium was allowed by tender evaluation committee. The reply was not tenable as the premium was admissible for the works executed in remote localities of Karbi Anglong and Dhemaji districts only as per GoA order (26 May 2011) whereas the above works were executed in other than these districts.

### 3.2.6 Shortage of Police Stations (PSs) and Out Posts (OPs)

There were 565 PSs (345 PSs including one women PS<sup>18</sup>) and OPs (220) functioning in the State against the requirement of 625 PSs and OPs (PS: 405 and OP: 220) as assessed by APHQ. The shortage of 60 PS were observed in the districts of Baksa (16), Chirrang (7), Udalguri (8), Kokrajhar (19) and Dhubri (10). The GoA stated (December 2014) that efforts were on to create new PSs considering the crime scene and requirement as it was a continuous process.

#### 3.2.6.1 Absence of basic amenities in police stations

BPRD norms envisage provision of the facilities like reception room, interrogation room, armoury (Malkhana), separate rest room for men and women, separate toilet for women, hygienic lockup, record room, wireless room, computer hard ware and software in every police station. Scrutiny, however, revealed lack of basic amenities in the 24 test checked police stations as under:

- Reception Room was not available in six Police Stations<sup>19</sup>.
- There were no interrogation room in 14 Police Stations<sup>20</sup>.
- Armoury (Malkhana) in the Panbazar and Bharalumukh Police Stations of City SP and Kachumara PS of Barpeta district was unavailable. The arms and ammunitions were kept in the female lockup and interrogation room.



Interrogation room of Rangapara PS, Tezpur (5 August 2014)

<sup>18</sup> At Guwahati City.

<sup>19</sup> Kakatibari, Gaurisagar, Demow, Panbazar, Nagaon Sadar, Khatkhati.

<sup>20</sup> Kakatibari, Borhat, Jamuguri, Udarbond, Sonai, Paltanbazar, Dispur, Panbazar, Kachua, Uluani, Dokmoka, Kachumora, Kajalgoan, Bhakatpara.

- Rest rooms for the men and women police personnel were not available in 18 Police Stations.
- There was absence of hygienic condition in the lockup for men in six<sup>21</sup> (25 per cent), out of 24 Police Stations in eight test checked districts.
- Record room was available in only four Police Stations<sup>22</sup> test checked.
- In six PS<sup>23</sup>, both computer and computer room were not provided. On the other hand in six Police Stations<sup>24</sup>, although computers were available but no separate room was provided.
- The Kachumara PS of Barpeta was functioning from a private club, the Dispur PS located in PWD quarter and the Bhakatpara PS of Udalguri was operational from a market shed. Action for providing own buildings to these PS was not initiated.



*Bhakatpara PS operated from market shed (6 August 2014)*

Besides, there were no drinking water facilities available at the Daldoli and Sankartila Border Out Posts of Karbi Anglong district since their inception (1985). As a result, the department had to transport drinking water from the district headquarter. The department had incurred an expenditure of ₹1.76 crore towards hire charge and POL on account of transportation of drinking water as of March 2014. The expenditure so incurred could be avoided had the department explored the possibilities of availability of potable water by identifying the water sources and installation of deep tube wells etc.

The GoA in December 2014 stated that in order to provide basic amenities in the PSs, several new works had been undertaken under MPF scheme as well as under state plan. Efforts were also on to facilitate more funds for the purpose.

### **3.2.6.2 Weaponry**

One of the major objectives of the MPF scheme was to increase the striking capabilities of the police force. In order to enhance the striking capabilities of the force, upgradation and sufficient supply of weaponry to the force was a very important aspect.

BPRD guidelines provide that the scale of weapons to be procured in the State was to be fixed by the State Government. The department, however, did not furnish the scale of weaponry of the Police department, though called for (April 2014). GoI released ₹35.89 crore (May 2011 to February 2014) directly to the Ordnance Factory, Kolkata and ₹7.12 crore (February 2012) to the GoA for procurement of imported weapons.

<sup>21</sup> Borhat, Kachua, Kachumara, Kajalgoan, Paneri, Bhakatpara.

<sup>22</sup> Tezpur, Panbazar, Hojai and Nagaon Sadar.

<sup>23</sup> Kachua, Uluani, Kachumara, Kajalgoan, Paneri, Bhakatpara.

<sup>24</sup> Borhat, Rangapara, Jamuguri, Dispur, Dokmoka, Dillai.

The amount of ₹7.12 crore remained unutilised with the GoA as of March 2014 due to non-finalisation of procurement procedure of imported weapons.

Audit scrutiny in this regard further revealed the following:

**(i) Disposal of outdated weapons**

As of March 2014, out of the total 1,02,543 weapons held by the department, 26,707 weapons (26 per cent) were declared obsolete by APHQ. Besides weapons, 52,49,665 numbers of ammunition (26 per cent of the total ammunition of 2,02,66,379) also declared obsolete. APHQ could not dispose of the .303 rifles due to non-receipt of specific guidelines form MHA, GoI, though requested by the Home Department, GoA (May 2014).

The shortage of sophisticated weapons (7.62 mm IAI, SLR, 5.56 mm INSAS) and ammunition was to the extent of 3,865 and 21,45,94,102 numbers respectively as of March 2014.

On this being pointed out, the GoA stated (December 2014) that the total holding of sophisticated Rifles was 49,157 which was more than the sanctioned strength of rifle holders. This was in complete contradiction of the firm demand for 2013-14 submitted by APHQ to GoA which indicated that there was a shortfall of 3,865 rifles. Therefore, these statements would require reconciliation.

**(ii) Short receipt of arms and ammunition**

Department received weaponry from Ordnance Factory Board (OFB), Kolkata against the fund released by GoI directly to the OFB. Scrutiny revealed that GoI released ₹17 crore (March 2009 to May 2011) for supply of 11,06,139 arms and ammunitions under MPF 2009-11. The department, however, received (June 2009 to September 2011) only 7,58,718 arms and ammunitions due to adjustment of the funds towards price hike, which led to short receipt of 3,47,421 numbers of weaponry.

**(iii) Non-receipt of explosives and ammunition**

GOI released ₹4.41 crore to the Ordnance Factory during 2010-14 for the supply explosives and ammunition (**Appendix-3.5**) to the state. These were, however, not received by the department as of March 2014 for reasons not on record. The department neither took up the matter with GoI nor made any correspondence with the Ordnance Factory to receive the material.

On this being pointed out, the department stated (December 2014) that several correspondences in this regard were made with GoI/GoA. The fact, however, remained that the explosives and ammunition were not yet received by APHQ.

**(iv) Release of funds for procurement**

The AAP 2013-14 envisaged procurement of seven types of weaponry valuing ₹1.58 crore. Audit observed that the department could not procure the weaponry



till March 2014 due to non-release of fund by GoI for delayed submission of UCs by APHQ/GoA for the previous year.

**(v) *Replacement of unserviceable and outdated weapons***

In the test checked districts, 5,441 (40.74 *per cent*) out of 13,355 weapons were outdated (.303 Rifles). Besides, the eight districts held 146 unserviceable/defective weapons as of March 2014. The department did not take any action to replace the unserviceable/defective and outdated weapons with modern weapon to strengthen/reinforce the police force as per modern-day requirement.

On this being pointed out, the GoA stated (December 2014) that information regarding obsolete/unserviceable weapons were being collected from the field offices for necessary action.

**(vi) *Authorisation vis-a-vis holding of arms***

Three battalions were holding 2,540 arms against the authorisation of 7,058 as of March 2014. Reason for shortage of 4,518 arms was not on record.

**3.2.7 Communication**

Assam Police Radio Organisation (APRO) operates the communication network of the police force with the Very High Frequency Radio Transmitting (VHF R/T) communication system by installing 119 Repeater Stations with the help of Data Switching Centres.

The existing analog communication system needed to be upgraded due to certain deficiencies like narrow bandwidth, vulnerability to easy interception, congestion of communication channel, lack of privacy, commutation on simple mode and lack of priority level on users. To upgrade the analog system into digital system by migrating from VHF band to Ultra High Frequency band (UHF band 800 MHz), the department procured (2012-14) 432 UHF DMR<sup>25</sup> (163 Static, 269 Handheld sets) valuing ₹1.98 crore. Out of 432 UHF DMR, 50 (11 static and 39 Handheld) were deployed for CM security/carcade. Remaining 382 UHF DMR valuing ₹1.79 crore were lying uninstalled for nearly two years due to delay in procurement of UHF repeaters.

On this being pointed out, the department in reply (December 2014) stated that the supply order was issued in February 2014 but the delivery of the equipment was delayed due to customs clearance.

**3.2.8 Forensic Science Laboratory**

The MPF scheme objectives envisaged strengthening of Forensic Science Laboratory (FSL) by inducting modern equipment to reduce the delay in settling of crime cases in the State.

<sup>25</sup> Digital Mobile Radio (DMR).

The Forensic Science Laboratory (FSL) established (1964) at Guwahati provides technical support to the Police Department by analyzing samples received/collected from crime sites. During 2009-14, only ₹26.96 crore was spent against the funds of ₹34.88 crore received for the procurement of equipment to upgrade the FSL.

There was 26 *per cent* manpower vacancy in the FSL as against the sanctioned strength of 111, the men-in-position was 82. The vacancy in the categories of Scientific officers was 10 and Scientific Assistant including technician was 19 as of March 2014. Reasons for not filling the vacancy of the technical staff were neither found on records nor could be stated though called for. On this being pointed out, the Director, FSL stated (November 2014) that the process of recruitment of manpower through Assam Public Service Commission was initiated.

Further, with regard to analysis of samples, following were the deficiencies noticed in audit:

- ◆ No time frame was fixed for submission of the analysis report. There were pendency of samples for settlement ranging from 15.35 to 81.63 *per cent* during 2009-14 as shown in Table - 3.3. Failure of the FSL in disposing the samples in time delayed the investigation process.

**Table - 3.3**  
**Position of pendency of samples during 2009-14**

Calendar Year	Samples pending for testing	Samples received during the year	Total samples to be tested	Samples tested during the year	Samples not tested (4 – 5)	Percentage of pending samples
1	2	3	4	5	6	7
2009	270	2992	3262	2761	501	15.35
2010	501	2931	3432	2670	762	22.20
2011	762	3254	4016	2961	1055	26.27
2012	1055	2892	3947	2646	1301	32.96
2013	1318 <sup>26</sup>	3209	4527	3210	1317	29.09
2014 (up to March)	1317	273	1590	292	1298	81.64

Source: Department records.

The GoA stated (December 2014) that due to shortage of manpower there was pendency in testing of samples. Examination of cases was undertaken on request from investigating agency on priority basis. The reply was not tenable as analysis and finalisation of reports in respect of all the cases was required to be done regularly without any delay.

It was further revealed that:

- ◆ No Forensic Mobile unit and Laboratory at district level existed as on March 2014 though GoA decided to establish two Digital Mobile Forensic Units (DMFUs) at Bongaigaon and Silchar. Reason for not establishing DMFU was stated (November 2014) to be due to non-procurement of Mobile Crime Scene Vehicle (MCSV) as well as due to non-creation of post to run the DMFU.

<sup>26</sup> Included report of DNA.

- ◆ There were delay in receipt and installation of Forensic Equipment ranging from 1 to 45 months and 29 to 43 months respectively. Though 13 equipment<sup>27</sup> valuing ₹2.88 crore procured during December 2010 to April 2014 were installed during May 2011 to May 2014, however, their utilisation for generating reports could not be ascertained due to non-production of log books to audit.
- ◆ The FSL made (September 2013) excess payment of ₹one lakh each to two suppliers<sup>28</sup> for procurement of Extractor and Hand Held Non Ionizing Radiation (NIR). The GoA stated (December 2014) that the excess payments were made due to calculation error. Though the suppliers were requested (May 2014) to refund the excess amount paid, the same was, however, awaited till December 2014.
- ◆ For seven sophisticated equipment<sup>29</sup> alongwith spare parts costing ₹1.08 crore under MPF 2011-12, the FSL certified that the goods were received in good condition and showed them as allotted to different divisions of FSL. The divisions<sup>30</sup>, however, did not receive the material as of May 2014.

Thus, objective of strengthening the FSL to reduce the delay in settling of crime cases in the State had not been achieved.

### **3.2.9 State Intelligence (Special Branch) and Criminal Investigation Department (CID)**

The State Police had a State Intelligence Department (Special Branch) for collection, collation, analysis and dissemination of intelligence and a Criminal Investigation Department (CID) for the investigation of inter-State and inter-district crimes. Examination of records in this regard revealed that:

- Though CID is the most important investigation agency of the State police, the post of the IGP (CID) was lying vacant since September 2011.
- Scrutiny revealed that cases disposed by CID *vis-a-vis* outstanding cases during 2009-14 ranged from 1.82 to 16.15 *per cent* as shown in Table - 3.4.

<sup>27</sup> Portable Octane/Cetane system, Advanced Spectral Comparator, Universal Testing Machine, XRF Tube SC TT 200 W 50 KV, Spares for DNA, XRY Data Extractor, Compact Col. Video Microscope, Hand Held NIR, High Performance Liquid Chromatograph, High Performance Liquid Chromatograph, Case Management Software, UV-Visible Spectrometer, Workstation for Computer Forensic workstation with Hardware & Software

<sup>28</sup> 1. Dionex (India) Pvt. Ltd, Kolkata for an Extractor and 2. M/s. Thermo Fisher Scientific Portable Instruments for Hand Held NIR.

<sup>29</sup> i) High Power Liquid Chromatography: ₹0.48 crore, ii) Workstation for Computer Forensic Workstation with Hardware & Software: ₹0.20 crore, iii) Crime Scene Physical Evidence Kit: ₹0.02 crore, iv) Orion 5 KVA/168 VOL UPS: ₹0.01 crore, v) 96 Well Plated Thermal Cyber (PCR) System: ₹0.05 crore, vi) Electrophoresis System with accessories: ₹0.17 crore, vii) Fume Hood Chamber: ₹0.03 crore Spare Parts of HPLC: ₹0.03 crore, Spare parts of Gas Chromatograph including column, Injection syringe, vial, caps, ferrule & septum: ₹0.09 crore.

<sup>30</sup> DNA, Serology, Ballistics, Explosives, Toxicology, Photography, Drugs and Narcotics.

**Table - 3.4**  
**Pendency of cases for investigation by CID**

Period	Pending cases including previous balance	Number of cases disposed				Pending cases for investigation
		Charged Sheeted	Final Report	Transfer	Total (percentage)	
December 2009	161	20	6	0	26 (16.15)	135
December 2010	228	19	8	0	27 (11.84)	201
December 2011	304	28	3	0	31 (10.20)	273
December 2012	377	26	8	0	34 (9.02)	343
December 2013	425	23	8	0	31 (7.30)	394
March 2014 (Jan-March)	<b>439</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>8 (1.82)</b>	<b>431</b>

Source: Departmental records.

The GoA while accepting (December 2014) the fact of large scale outstanding cases, stated that the pendency was due to shortage of experts/supervising officers etc., in the CID. This was coupled with frequent engagement of CID officials in law and order duty which further hampered the progress of investigation.

- Finger Print Bureau (FPB) plays a vital role in intelligence gathering for settlement of crime. Scrutiny revealed that against the sanctioned strength of 28, person in position was only 17 (60.71 *per cent*) and the posts of the Director and FPB Inspector in-charge were vacant since April 2011. In addition, there was no technical Finger Print Expert in the CID. The FPB was run by deploying one Inspector and five Sub-Inspectors who were imparted specialised training at NISCF, New Delhi, CDTS, Kolkata and NCRB, New Delhi during February 2010 to January 2014.
- Though the Department proposed to modernise the FPB by updating technologies for lifting, storing and comparing finger prints at an estimated cost of ₹1.27 crore during 2011-14, modern equipment like Fingerprint digital scanner, Extension of Fingerprint Analysis & Criminal Tracking System etc., were not procured despite approval by MHA.

On this being pointed out, the GoA stated (December 2014) that the modern equipment were not procured as the same would be supplied and installed in police stations under a separate scheme viz., National Automated Finger Print Identification Projects.

- Only 26 Dust Print Lifting Kits (DPLK) and 27 Finger Print Kit Boxes (FPKB) valuing ₹30.74 lakh to collect dust foot print and chance prints from crime scene during 2010-14 under MPF (2007-08 and 2008-09 respectively) were procured. Of these, only one Dust Print Lifting Kit and one Finger Print Kit Box were installed at FPB, CID, Guwahati in January 2011 and March 2014 respectively. The other equipment (25 DPLK and 26 FPKB) were stated to be distributed to the Superintendent of Police of the districts. Cross verification of the records of eight selected districts, however, revealed that only Udalguri district received one FPKB.

Audit scrutiny of crime cases referred to FPB during 2009-14 further revealed that the FPB could settle only 228 out of 593 cases as of March 2014. The shortfall (61.55 *per cent*) in settlement was stated (June 2014) to be due to non-receipt of specimen prints of arrested/suspected persons from the Investigating Officers.

On this being pointed out, the GoA accepted the audit observation and stated (December 2014) that reminder was issued to investigating officer for sending specimen prints of suspected and arrested persons for further investigation and disposal of pending cases.

In sum, the pace of investigation of cases in the State was very slow for want of deployment of staff judiciously and non-availability of modern equipment required in the investigation process.

### **3.2.10 Anti Human Trafficking Units (AHTUs)**

GoI provided ₹0.76 crore to GoA during 2010-11 (₹0.38 crore) and 2011-12 (₹0.38 crore) under MPF for establishment of 14 AHTUs in Assam. The department utilised ₹0.64 crore (₹0.35 crore in 2010-11 and ₹0.29 crore in 2011-12) only for the procurement of vehicles, motor cycles, furniture, cameras leaving the balance amount of ₹0.12 crore lying with GoA till March 2014.

Of the target of 14 AHTUs, 10 AHTUs<sup>31</sup> were established under the supervision of CID. However, infrastructure facility like space to run the units required as per GoI instruction and separate manpower (Inspector-1, SI-2, Head Constable-2, Constable-4) were not provided to the AHTUs till June 2014 despite availability of fund. The units were being run with the existing manpower of the department.

It was noticed that 282 cases were registered during 2011-14 (up to February 2014), of which charge sheets were finalised in respect of nine cases (three *per cent*) only while 10 cases were found as false. Remaining 263 cases (93.26 *per cent*) were pending for want of information. Out of 418 victims of human trafficking, 317 were recovered by the AHTUs.

On this being pointed out, the department stated (December 2014) that non-availability of dedicated staff adversely affected the performance of AHTUs.

It was, however, noticed that the department did not take any action to post required manpower to improve the performance of AHTUs.

### **3.2.11 Special Task Force (STF)**

GoI sanctioned and released ₹0.30 crore for commissioning interrogation room at STF, Guwahati under MPF scheme 2009-10. Out of ₹0.30 crore, the department utilised (August 2012) ₹0.25 crore for commissioning the interrogation room at District Control Room, Guwahati. The Interrogation Room, however, was lying unused since construction for want of technical manpower trained to operate the

<sup>31</sup> 1. Dhubri, 2. Dima Hasao, 3. Goalpara, 4. Government Railway Police, 5. Jorhat, 6. Kamrup Metro (CID Headquarter), 7. Karimganj, 8. Kokrajhar, 9. Lakhimpur and 10. Sonitpur.

gadgets installed there. Request (October 2012) of ADG, STF for deployment of sufficient technically skilled officers was pending with APHQ.

Thus, objective of setting up interrogation room could not be achieved. The GoA in reply (December 2014) stated that the recruitment of staff for the police department as a whole was under process by them.

### 3.2.11.1 Cyber Crime Investigation Lab (CCIL)

GoI released (13 November 2009) ₹1.61 crore under MPF 2009-10 for the installation of 12 equipment<sup>32</sup> for CCIL at STF, Guwahati for gathering evidence in combating cyber crime. Out of ₹1.61 crore, GoA released (January 2014) ₹0.12 crore retaining the balance amount of ₹1.49 crore (₹1.61 crore ó ₹0.12 crore) as of March 2014. The department purchased (August 2013) and installed (October 2013) seven equipment at the existing building of State Control Room, Guwahati to be operated by the Special Task Force (STF). The Assam Cyber Crime Investigation Lab (ACCIL), however, remained non-functional (December 2014) due to shortage of equipment, skilled manpower, separate automated power back up and broadband connection.

### 3.2.12 Dog Squad

BPR&D norms provide for dog squad to the entire State *i.e.*, two sniffer dogs for each Battalion and district. The department, however, had only 17 Dogs (7 Tracker and 10 sniffers) at Dibrugarh (2), Nagaon (2), Sonitpur (2), Jorhat (2), Karimganj (2), 4<sup>th</sup> AP Bn, Kahilipara, Guwahati (4) and AP Dog Training School, Lokhora, Guwahati (3). To handle the 17 dogs of the squad, 47 personnel (11 Kennel Boy/Safaiman, 36 police personnel from Inspector to Constable) were deployed (March 2014) by the department. Contrary to the norms, there was however, no dog squad in 21 districts and 24 battalions as of March 2014.



*Dog squad at Kahilipara, Guwahati  
(2 July 2014)*

On this being pointed out, the GoA stated (December 2014) that arrangement for making availability of dogs for the squad for the remaining districts/battalions was under process.

### 3.2.13 Procurement and utilisation of equipment

GoI approved ₹91.37 crore in the Annual Action Plans 2009-14 for modernization of State police force and released ₹55.26 crore during the period 2009-14. The department, however, utilised only ₹45.24 crore and the balance amount ₹10.02 crore remained unutilised as of March 2014. Some of the irregularities noticed towards procurement and utilisation of equipment are discussed in the following paragraphs:

<sup>32</sup> 1. E-Mail Database Analysis tool, 2. Forensic Investigation Software, 3. Forensic Imaging Device, 4. Steganography Application Detection Tool, 6. Server, 7. Workstation, 8. Ethar LAN Switch, 9. Ethar LAN Patch Panel, 10. Ethar LAN Cat-6 Cable, 11. RACK Housing and 12. Wireless Intrusion Detection and Vulnerability Management.

- ❖ 17 Bomb Suits purchased at a cost of ₹1.89 crore under MPF Scheme from M/s Bharat Electronics, Mumbai were accepted even though the heat removal rate of the material supplied was 270 watts against the required technical specification of 350. The reasons for accepting sub-standard bomb suits were not furnished to audit, though called for (June 2014).

On this being pointed out, the GoA stated (December 2014) that out of the 17 bomb suits, 12 were already issued to different districts and remaining five were being issued shortly. However, the list of districts to which the bomb suits were issued was not furnished alongwith the reply. Further, reply was silent on the issue of acceptance of heat rate 270 watts against the specified technical specification of 350 watts.

- ❖ APHQ made (March 2014) advance payment of ₹4.40 crore to two suppliers for procurement of two<sup>33</sup> equipment under MPF scheme 2010-11 in violation of the relevant provision of MPF scheme guidelines, which did not allow making of advance payment. The equipment, which were to be supplied by February 2013, were, however, not supplied as of May 2014.

The GoA in reply (December 2014) stated that advance payment was made to the suppliers on the basis of Notice Inviting Tender (NIT) and as per approval of the SLEC. The reply was not tenable as the NIT was prepared violating provision, of the MPF Guidelines.

It was thus, evident that the objective of MPF by way of procurement of the State of Art equipment remained un-achieved as either the funds allocated for the purpose could not be spent optimally or the equipment procured were defective/rejected/not received so far.

### **3.2.14 Mobility**

Modernisation of Police Force scheme emphasised on mobility of police forces as increased mobility in field policing reduces the response time and enhances efficiency and effectiveness. During 2009-14, ₹40.53 crore was utilised by the APHQ out of ₹57.02 crore provided by GoI under MPF scheme for procurement of 1,371 vehicles (**Appendix-3.6**) against the target of 2,339 vehicles planned for procurement in AAP 2009-14. The balance amount of ₹16.49 crore was kept in the form of bankers' cheque by APHQ as of June 2014 in violation of relevant provision of Rule 62 and 63 of Assam Financial Rules, which envisage that money shall not be drawn from treasury unless it is required for immediate disbursement.

Other issues noticed in procurement and utilisations of vehicles are discussed in the succeeding paragraphs:

<sup>33</sup> Bomb Disposal Van with ROV (M/s. Bharat Electronics Ltd): ₹2.41 crore, Interception and Monitoring System (M/s. Vehere Interactive Pvt. Ltd): ₹1.99 crore.

- APHQ drew (March 2014) ₹21.66 crore for the procurement of 354 vehicles under MPF 2007-08 to 2013-14 based on the invoice of the suppliers and paid (April 2014) ₹9.77 crore to the suppliers as advance for supplying the vehicles keeping the balance amount of ₹11.89 crore in the form of bankers' cheque/demand draft. Granting advance payment by the department was in violation of relevant provision of Assam Financial Rule and also MPF guidelines. The vehicles however, were not delivered till June 2014 by the supplier.

The GoA stated (December 2014) that advance payments were made after obtaining 100 *per cent* bank guarantee equivalent to the contract value from the supplier.

The reply was not acceptable as payment of advance was violative of both the provision of Assam Financial Rules and the MPF guidelines.

- As on March 2014, there were 1,118 vehicles (8 SP and 7 Commandant, AP Bn) in eight test checked districts, including 435 vehicles allotted (during 2009-14) by APHQ. Of these, 845 vehicles were retained at district headquarters and 24 police stations under the selected districts were operating with 65 vehicles (four wheeler: 31, two wheeler: 34) as of March 2014. Six<sup>34</sup> out of 24 test-checked police stations were being run without vehicles and 208 vehicles (18.60 *per cent*) were off-road due to mechanical problems as of March 2014 and these PSs were meeting their requirement by hiring the private vehicles. It was noticed that no action was taken either to repair or to dispose the off-road vehicles through auction. During 2009-14 six districts<sup>35</sup> incurred an expenditure of ₹72.68 crore towards hiring of private vehicles which could have been avoided had the action to distribute the vehicles judiciously or getting them repaired/ replenished timely would have been taken by the department.
- As per guidelines of MPF, vehicles like jeeps, motor cycles, medium/heavy vehicles are admissible for operational purposes only. The High Level Committee (HPC), MHA, GoI also instructed in August 2012 that the vehicles procured against Police Station/Out Post should be used exclusively for operational and security duty in PSs/OPs. Scrutiny, however, revealed that 26 Bullet Proof vehicles (LMV/MMV/HMV/Two Wheelers)<sup>36</sup> valuing ₹3.51 crore procured under MPF 2009-14 for operation purposes were allotted for various other purposes like VVIP carcade, Assam Secretariat, Training Institutes which were not related to operational mobility. This had resulted unauthorised usage of Bullet Proof vehicles procured through MPF fund.
- APHQ procured 15 TATA Sumo BP whereas SLEC accorded approval for procurement of eight Mahindras and eight TATA Sumos BP. This resulted in extra expenditure of ₹0.51 crore. Revised approval of SLEC/High Level Empowered Committee was, however, not found on record.

<sup>34</sup> Borhat, Gaurisagar (Sibsagar); Udarbond (Cachar); Kachua and Uluani (Nagaon); Kachumara (Barpeta).

<sup>35</sup> Sonitpur, Nagaon, Cachar, Barpeta, Karbi Anglong, Kamrup (Metro).

<sup>36</sup> Light Motor Vehicle (LMV), Medium Motor Vehicle (MMV), Heavy Motor Vehicle (HMV).



- ₹0.73 crore spent (14 June 2009) on procurement of 18 second hand Bullet Proof Ambassador Cars from Special Protection Group (SPG), New Delhi under MPF scheme proved wasteful as two vehicles were off-road since the day of receipt and remaining went off-road by August 2013. The department spent ₹0.15 crore on repair of the vehicles during 2009-14. However, due to non-production of log book, it could not be ascertained in audit whether the vehicles were operational. APHQ proposed (March 2014) to dispose the unserviceable vehicles through auction, which was, however, not done till June 2014.



*Off-road second hand Bullet Proof vehicles (26 June 2014)*

- GoI sanctioned (August 2005) ₹2.92 crore for the procurement of mechanized/wooden boats under MPF 2005-06 with the instruction to submit the bills to the MHA, GoI for payment. The department placed (July 2006) orders with two local suppliers<sup>37</sup> for supplying 11 boats at the contract (October 2006) price of ₹2.01 crore by June 2007 for Border River Police Organisation (BRPO). MHA, GoI released (August 2007) ₹0.30 crore directly to the suppliers as part payment as per provision of the sanction order. Further, another amount of ₹0.85 crore was paid during October 2009 to May 2010 to the suppliers. The boats were, however, not supplied by the suppliers as of March 2014. Out of the 11 boats, four were stated to be completed (March 2014) by the suppliers, but could not be taken over by the department due to technical defects. No action was, however, initiated by the department against the defaulting suppliers. Thus, the department failed to procure the mechanized boats even after a lapse of 85 months from the schedule date of delivery thereby defeating the objective of strengthening the River Police besides blocking of funds amounting to ₹1.15 crore with the supplier.
- GoI, MHA released ₹10.33 crore for procurement of vehicles during March 2010 to December 2011 under MPF (2007-08: ₹1.94 crore; 2009-10: ₹3.39 crore and 2010-11: ₹5.00 crore). The department, however, failed to utilise the funds during the year of sanction due to delay in finalisation of the procurement process. The sanction needed to be revalidated with an additional amount of ₹0.29 crore to meet the extra cost of the vehicles due to price hike leading to avoidable extra expenditure to that extent.
- GoI sanctioned (December 2008) ₹0.70 crore for the procurement of 10 Speed Boats (50 HP Twin Engine) under supplementary budget of MPF Scheme 2008-09. The department, however, procured (April 2012) 10 LMV for field level Supervisory Officer instead of the Speed Boats as per approval (February 2012)

<sup>37</sup> M/s. P. Das & Co., Panbazar, Guwahati: ₹1.11 crore for 7 hull 12 m long steel boats and M/s Panchoi, R.G. Barua Road, Guwahati: ₹0.90 crore for 4 hull 16 m long steel boats.

of the Departmental Purchase Committee. Reason for not purchasing the Speed Boats was stated to be the high cost in running the Boats because of high POL consumption. Approval of MHA, GoI for such deviations, was, however, not found on record. The river police was, thus, not provided with the required transportation facility in water for proper vigil as LMV which operates on the ground cannot be the substitute for the boats.

### **3.2.15 Training**

Training assumes utmost importance to improve the striking capabilities and other operational efficiencies of the police force to prepare them to tackle the insurgency situation in the State. Training schools are required for imparting initial training to police personnel including pre-promotional and in-service courses.

In Assam, there are four training institutes viz., Police Training College (PTC), Recruit Training School (RTS), Battalion Training Centre (BTC) and Armed Police Training Centre (APTC) at Dergaon with the capacity of imparting initial training to 650, 500, 700 and 600 police personnel per batch. There were 166 training staff (Inspector 26, ASI 57, HC 83) in the four training centres against the required strength of 428 (Inspector 128, ASI 156, HC 144) as per BPRD norms. In contravention of the norms, 187 constables were engaged in the institutions as instructors.

It was also observed that Police Training Advisory Council to advise the Home Department on Police Training matters based on recommendation (2000) of Padmanabhaiah Committee on Police Reforms was not set up as of December 2014.

#### **3.2.15.1 Training Aids and Equipment**

Out of ₹32.81 crore provided by MHA during 2009-14 for the procurement of training aids and equipment, the department utilised ₹15.94 crore<sup>38</sup>. Scrutiny further revealed that there were inadequate infrastructure, idling of training equipment and buildings as discussed below:

- Though the administrative buildings of BTC and APTC were functioning in Assam Type Barrack in an unhygienic condition, no steps were taken to renovate them.
- 20 Global Positioning System (GPS) devices were procured (February 2011) at a cost of ₹6.50 lakh. Of these, 15 GPS devices provided to five training centres were lying unused for want of memory cards and skilled operators.
- The Advance Weapon Simulator was installed (September 2012) at PTC, Dergaon, but only 78 police personnel utilised the simulator although 13,420<sup>39</sup> were trained during the period from October 2012 to June 2014.

#### **3.2.15.2 Counter Insurgency and Anti Terrorist Training (CIAT)**

The concept paper on CIAT prepared by BPR&D emphasised the need for specialised training in weapons, tactics and jungle warfare to combat armed insurgency and

<sup>38</sup> ₹0.86 crore for procurement of sophisticated equipment, Advance simulator and GPS and ₹15.08 crore for construction of buildings.

<sup>39</sup> PTC: 3,632; RTS: 2,450; BTC: 3,516; APTC: 3,822.

terrorism. The paper noted that training in counter insurgency and jungle warfare followed by periodic in-service training was essential to make a police person adept in responding to threats originating from extremists. In June 2010, training on CIAT was started at three CIAT schools viz., Abhayapuri, Dergaon and temporarily at 2<sup>nd</sup> Assam Police Task Force (ATPF) campus, Lumding. During June 2010 to March 2014, a total of 4,769 police personnel were trained. A further scrutiny in this regard revealed that:

- The schools were severely understaffed as only 31 training personnel were in position against the sanctioned strength of 55. Further, the service terms of the existing supervisor (1) and instructors (31) expired in February 2014. But, GoA neither extended their service period nor filled up the vacant posts as of December 2014.
- Night training, underground firing and Jungle warfare training were also not imparted.

On this being pointed out, the GoA stated (December 2014) that out of 55 sanctioned posts, 14 ex-army men had been selected (November 2014) for appointment as trainer at CIAT Schools. The fact, however, remained that the specialized training viz., night training, underground firing and Jungle warfare training had not yet been started (December 2014). Thus, the objective of establishing CIAT School was yet to be achieved.

**3.2.16 Impact of modernisation programme on state police**

One of the objectives of the modernisation of police force was to enhance crime detection. Despite the scheme being in operation for the last 14 years, there was no decrease either in the crime rate or in settlement of crime cases. In fact, cases of crime increased from 1,49,754 in December 2009 to 2,34,521 in December 2013 as shown in Table - 3.5.

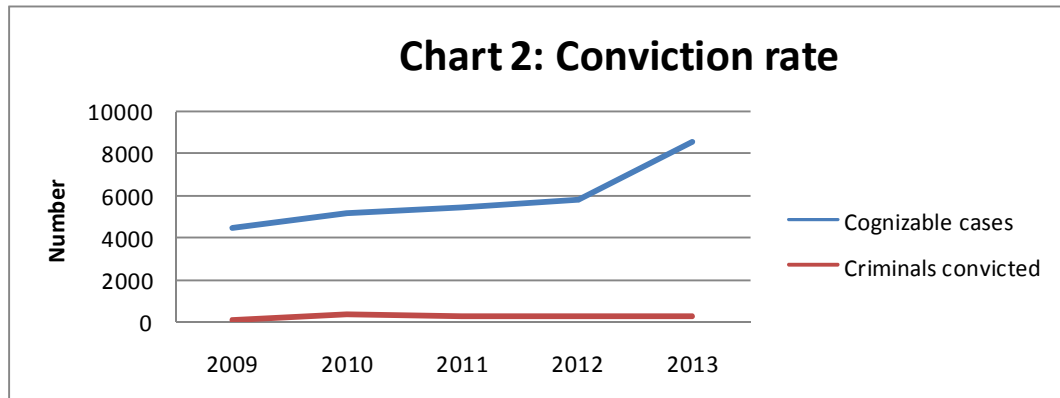
**Table -3.5  
Details of settlement of crime cases during 2009-14**

Period	Total cases reported	Cases registered	Charge Sheet issued	False cases	Cases Pending for investigation (2-3-4-5)	Cases under trial at Court	Rate of Conviction of criminals		
							Total cognizable cases	Criminal convicted (percentage)	Criminal acquitted
1	2	3	4	5	6	7	8	9	10
2009	149754	57160	30668	23537	38389	51829	4447	102 (2.3)	673
2010	164951	63493	33821	25780	41857	58331	5121	291 (5.7)	1684
2011	179891	69207	34926	27601	48157	67369	5413	199 (3.7)	2109
2012	206869	79771	38878	31743	56477	79357	5746	214 (3.7)	2451
2013	234521	90289	42452	38994	62786	81504	7292	213 (2.9)	2128
2014 (Jan-March)	107370	22141	9317	10161	65751	78568	8535	215 (2.5)	2501

Source: Departmental records.

- It would be evident from the Chart 2 that the number of crime increased over the years. Further, the rate of conviction showed a declining trend as compared to such

status in 2010. The decline in conviction rates indicated the need for improvement in investigation and prosecution.



Source: Departmental records.

- Pendency in investigation of crime cases registered an increase of 71 per cent from 38,389 in 2009 to 65,751 cases in March 2014. Out of the 65,751 cases, period of pendency of 51,431 cases ranged from 12 to 327 months due to non-receipt of Injury Reports, Post Mortem Reports, Forensic Reports, Motor Vehicle Inspector Reports, Prosecution Sanctions and others as of March 2014 as shown in Table - 3.6.

**Table - 3.6**  
**Pendency in investigation of crime cases during 2009-14**

Year	Injury Report	FSL Report	MVI Report	Enquiry Report	Prosecution sanction	Post Mortem Report	Vety Report	Others	Total
2009	4811	704	619	34	594	1632	311	29684	38389
2010	5442	710	674	71	527	1307	29	33097	41857
2011	5415	744	621	10	495	1293	14	39565	48157
2012	4780	541	269	4	468	1079	4	49332	56477
2013	5880	718	379	4	460	1173	2	54170	62786
2014	5926	750	425	8	452	1248	4	56893	65751

Source: Departmental records.

Analysis revealed that pending cases for sample as per record of FSL was 1,298 as on March 2014, whereas the number of pending cases as per information furnished by APHQ was 750. This indicated mismatch of data maintained by FSL and APHQ, which would require reconciliation.

The GoA while conveying (December 2014) that the measures had been taken to improve the performance of investigating staff mentioned that during March to September 2014, a total of 4,738 cases were disposed off and issue relating to mismatch of data was being reconciled at their end.

**3.2.17 Manpower Management**

**3.2.17.1 Strength of Police Force**

- According to BPRD, Assam had the lowest per capita expenditure of ₹2,25,675 per policeman per annum against the national average of ₹3,32,867 per policeman per annum whereas the same in respect of Nagaland was ₹6,39,018 during the year 2013. The ratio of policemen per lakh population in Assam was also the lowest (175).

Rank-wise sanctioned strength and actual strength of the police force as on 31 March 2014 is given in Table - 3.7.

**Table - 3.7**

Rank	Sanctioned strength	Posts created during 2009-14	Total strength	Men on Roll	Vacancy (Percentage)
Officers <sup>40</sup>	643	Nil	643	430	213 (33.13)
Upper Subordinate <sup>41</sup>	7129	1157	8286	6390	1896 (22.88)
Lower Subordinate <sup>42</sup>	58619	3636	62255	47641	14614 (23.47)
<b>Total</b>	<b>66,391</b>	<b>4,793</b>	<b>71,184</b>	<b>54,461</b>	<b>16,723 (23.49)</b>

Source: Department record.

Further analysis revealed that:

- Recruitment was not carried out against the 3,970<sup>43</sup> new Police posts created during 2009-14 to strengthen the police stations and out posts. As a result, the total vacancies under different Ranks accumulated to 16,723 as on March 2014.
- The vacancy was 33.13 *per cent* in case of officers (Dy SP and above) which was higher than those of the Upper Subordinate (22.88 *per cent*) and Lower Subordinate (23.47 *per cent*) posts vacancies.

On this being pointed out, the Department stated (June 2014) that the ASI and Head Constable of Upper Subordinate are promotional posts and the panel of 92 constables (UB<sup>44</sup>) was ready to fill up the vacancy (182) of ASI on promotion. However, the vacancy (1,632) of Head Constable (UB) could not be filled up due to non-availability of eligible in-service personnel *viz.*, Nayak (UB) to be promoted. This indicated that the promotion policy of the department needs a relook to ensure timely filling up of posts.

**3.2.17.2 Teeth to Tail Ratio**

Teeth to Tail Ratio is the ratio of Police Officers from the rank of an Assistant Sub-Inspector (ASI) and above to Head Constables and Constables (Officers include Police Officers of the rank of Assistant Sub-Inspector and above and constabulary ranks include Head constables and Constables only).

<sup>40</sup> Dy SP to DGP.

<sup>41</sup> Inspector to Asst Sub Inspector.

<sup>42</sup> Head Constable to Constable (Driver).

<sup>43</sup> Newly created posts during 2009-14: 4793, Recruitment made during the period 2009-14: 823, Vacancies against the newly created post: 3970.

<sup>44</sup> Unarmed Branch.

As recommended by Padmanabhaiah Commission on Police Reform (2000) the Teeth to Tail ratio should be 1:4. Analysis of the data of Officers to Constabulary ratio of actual strength in respect of civil police including district Armed Police (Battalions) of the State revealed that although teeth to tail ratio of men on roll decreased from 1: 7.83 in March 2009 to 1: 6.99 in March 2014 (*Appendix-3.7*), the same was still above the prescribed norms indicating more supervisory burden on the officers.

### **3.2.17.3 Women Police**

GoA stipulated (11 January 2011) reservation of 10 *per cent* of the sanctioned strength of the police force for women in respect of the post of ASI and Constables. Scrutiny revealed that the representation of women in police force of the state at all levels constituted only four *per cent* of the total police strength as of 31 March 2014.

On this being pointed out, the GoA stated (December 2014) that detailed framework for recruitment of constables and equivalent ranks was being finalized for reservation for women for the post of UB constables to the extent of 30 *per cent*.

### **3.2.17.4 Manpower in the test checked districts**

- In the eight test checked districts the vacancy of different categories of posts was 2,339 (21.51 *per cent* against the sanctioned strength of 10,873) as of March 2014. The vacancy of Sub-Divisional Police Officer (SDPO) to SP post was five (7.81 *per cent*), ASI to Inspector 364 (22.55 *per cent*) and was 1,970 (21.42 *per cent*) in case of HC to Constables. In the two border districts, vacancies of ASI to Inspector were 19 (Cachar: 12, Karbi Anglong: 7) against the sanctioned strength of 30 (*Appendix-3.8*).
- No scale of manpower was fixed by the State Government regarding deployment of personnel at police stations/outposts. In the selected 19 rural police stations, the sanctioned strength ranged from 4 to 41. Against the sanctioned strength of 356 Police personnel at 19 PS, 288 Police personnel were working as of March 2014 (*Appendix-3.9*). In five police stations, 24 police personnel were deployed in excess of the existing strength. On the other hand, there existed a vacancy of 92 in 13 police stations.
- The vacancies in the selected 24 police stations was 276 (Sub-Inspector: 15, Assistant Sub Inspector: 6, Constable: 255). The vacancy of constables was highest at 184 against the required strength of 292 posts in four police stations (Paltanbazar: 42, Dispur: 55, Panbazar: 40, Bharalumukh: 47) of Guwahati city, as of March 2014. However, contrary to this, there was excess deployment of 27 constables at six police stations<sup>45</sup> of Sonitpur, Sibsagar and Karbi Anglong.

### **3.2.18 Monitoring and evaluation**

State Level Empowered Committee (SLEC) was required to meet every month to monitor the preparation, submission of AAP and implementation of the MPF. As per minutes of meetings made available to audit, the SLEC met only once every year

<sup>45</sup> Rangapara: 1, Jamuguri: 2, Tezpur: 17, Gaurisagar: 2, Khatkhati: 2, Dillai: 3.

during 2009-14 for finalisation of the AAP. Besides, SLEC decided (9 July 2009), third party inspection of the construction works under MPF schemes executed by APHC, was to be carried out by the department. The record of such inspection, however, was not found during the period of audit.

Thus, there was lack of sufficient monitoring and evaluation both at department and Government levels.

### **3.2.19 Conclusion**

The Home Department had made a little progress in the area of upgradation of infrastructure but much more needs to be done. Procurement processes were delayed due to a large number of approvals required at the level of Home and Finance Departments. Proposal of the APHQ to constitute State Procurement Board to speed up the finalisation of the procurement process was yet to be acted upon. No scale for vehicles, weaponry, equipment and manpower was fixed by the State Government for police stations and outposts. Consequently, most of the new vehicles and weapons were concentrated at district level. Shortfall in procurement of vehicles forced the department to spend ₹72.68 crore for hiring private vehicles in six selected districts. There was a considerable delay noticed in construction of residential and non-residential buildings. The department could not put to use equipment and buildings costing ₹2.95 crore<sup>46</sup> and ₹9.83 crore respectively till December 2014. The vacancy in various cadres ranged from 23 to 33 *per cent*. Lack of trained and scientific expert in FSL and FPB impeded the pace of investigation. Pendency in investigation of crime cases registered an increase of 71 *per cent* during 2009-14. The number of cases of crime had increased over the years. The rate of conviction showed a declining trend suggesting need for improvement in investigation and prosecution.

### **3.2.20 Recommendations**

- ❖ *Urgent action needs to be taken to upgrade physical infrastructure, vehicles, equipment and weaponry for use of the Police Force.*
- ❖ *The FSL and FPB should be strengthened by deploying expert manpower and installing/commissioning ideal scientific equipment within a specified time frame. Similarly STF interrogation room and cyber crime investigation lab should be made functional at the earliest.*
- ❖ *State Procurement Board or some other suitable agency should be constituted for timely and effective utilisation of the funds made available for both the imperative parts.*
- ❖ *The training needs of the force to keep pace with the latest tools and technology should be adequately addressed.*
- ❖ *Equipment and vehicles suitable for the specific purpose and in a functioning condition ought to be procured.*

<sup>46</sup> ₹2.88 crore of FSL, GPS ₹0.07 crore of Training School.

## COMPLIANCE AUDIT

### General Administration Department

#### 3.3.1 Avoidable extra expenditure

**Injudicious decision of the General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards Fixed Monthly Charges (FMCs).**

GoI decision (i) below rule 6 of General Financial Rules (GFR) provides that "Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

Government of Assam (GoA), General Administration Department (GAD), for aerial survey of violence affected areas of Kokrajhar district and other flood affected areas of Assam during 2012, entered (September 2012) into an agreement with Pawan Hans Helicopters Limited (PHHL) for hiring a twin engine helicopter. The department, however, did not invite any tender before entering into the agreement, though helicopter was also available for hiring from other agencies like Air Force, Ministry of Home Affairs etc. According to terms of the agreement, PHHL was to be paid hourly flying charges of ₹60,000 per hour and prorata thereof for every next five minutes of flying. In addition, FMCs was also payable to PHHL at the rate of ₹49,00,000 per month and prorata thereof for every next half day of flying. The charges were, however, variable subject to increase or decrease in operation and maintenance cost of the helicopter and changes in fuel price, duty and taxes etc.

Scrutiny (October 2013) of records of the Secretariat Administrative (Accounts) Department and information collected from GAD revealed that the helicopter was hired on 31 August 2012 and retained till 31 October 2012 (62 days) and PHHL was paid (March 2013) ₹1.47 crore<sup>47</sup> on account of hiring charges.

Scrutiny further revealed that during the contractual period of 62 days, the helicopter was used on 18 days only aggregating 52 flying hours. However, in accordance with the terms of the agreement, the department had to pay FMCs for the entire period of 62 days including the charges of 44 days, during which the service of the helicopter was not utilised. The department, however, did not include any clause in the agreement to this effect that no rent would be paid for the day on which the helicopter remained unused/idle.

As a result, the Government had to bear the burden of extra expenditure of ₹80.75 lakh<sup>48</sup> (including taxes) incurred towards FMCs of helicopter for 44 days (62-18),

<sup>47</sup> Fixed monthly charges: ₹1.12 crore (including taxes) and Flying Charges: ₹0.35 crore.

<sup>48</sup> ₹49 lakh X 44 days/30 days	= ₹71.87 lakh
Add service Tax (ST) @ 12 per cent	= ₹8.62 lakh
Add Cess @ 3 per cent on ST	= ₹0.26 lakh
	<b>₹80.75 lakh</b>



during which it remained non-operational/unused. As the helicopter was available for hiring on day to day basis at the same cost per day, decision of the department to hire the same for a continuous period of 62 days without assessing the actual requirement was injudicious and led to an extra expenditure of ₹80.75 lakh.

The department while accepting the audit observation stated (October 2013) that the agreement was executed with PHHL covering a period of two months on the ground that the charges would remain the same within the validity period of the agreement. The reply was however, not tenable as in terms of the agreement, the hiring charges were variable.

Thus, injudicious decision of General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards FMCs, which was avoidable.

The matter was reported to the Government in April 2014; their reply had not been received (December 2014).

### **3.3.2 Loss to Government**

**Failure of the Deputy Commissioner, Kamrup, Metro to deduct 10 per cent Contractor's profit from the estimates of works executed through Construction Committees/Non Government Organisations resulted in loss to Government to the extent of ₹2.71 crore.**

Government of India (GoI) introduced (1993-94) Member of Parliament Local Area Development Scheme (MPLADS) to enable Members of Parliament (MPs) to recommend works of development nature. The works were to be taken up in the constituencies of the respective MPs for creation of durable community assets based on the local needs. Similarly, Government of Assam (GoA), Planning and Development Department (PDD) introduced (1994-95) Member of Legislative Assembly Area Development Scheme (MLAADS) to enable the Members of Legislative Assembly (MLAs) to recommend works based on the local needs in their constituencies. Guidelines of MPLADS/MLAADS provide that Deputy Commissioner (DC) shall be the Nodal Authority to implement the Schemes in the District through Non Government Organisation (NGO)/Panchayati Raj Institution (PRI)/Local Self Government (LSG)/Construction Committee (CC).

Scrutiny (July-August 2013) of the records of DC, Kamrup, Metro revealed that during 2009-10 to 2012-13, a total of 1,112 development works (MPLAD: 651 and MLAAD: 461) of different<sup>49</sup> types were sanctioned at a total estimated cost of ₹34.61 crore (MPLAD: ₹28.08 crore and MLAAD: ₹6.53 crore). The estimates of these works were prepared based on the Schedule of Rates (SORs) 2009-10 to 2011-12 of Assam Public Works Department (APWD). All the items of civil works of APWD (SORs) 2009-10 to 2011-12 included provision of 10 per cent contractor's profit over the cost of material and wages of labourers. As the works were executed departmentally, without engaging contractors, the element of contractor's profit needed to be deducted from the estimated cost as per the SORs.

<sup>49</sup> Construction of village roads, school building (Assam type), community hall, Ring wells, play grounds etc.

Of the 1,112 sanctioned works, 630 works (MPLAD: 417 and MLALAD: 213) were completed till October 2013 and upto date payment of ₹29.81 crore<sup>50</sup> (MPLAD: ₹22.75 core and MLALAD: ₹7.06 core) was made to CCs/NGOs. Audit scrutiny further revealed that deduction on account of 10 *per cent* contractor's profit was not made before releasing payment of ₹29.81 crore which resulted in a loss to Government to the extent of ₹2.71 crore (₹29.81 core X 10/110). Had the department effected the requisite deduction before releasing payment of ₹29.81 crore, another 100 works<sup>51</sup> could have been executed.

The matter was reported to the Government in February 2014; their reply had not been received (December 2014).

### Revenue and Disaster Management Department

#### 3.3.3 Unauthorised expenditure

#### The Deputy Commissioner, Karimganj irregularly incurred expenditure of ₹1.97 crore on repair work of regular nature by diverting Calamity Relief Fund.

According to the guidelines, Calamity Relief Fund (CRF) should be used for providing immediate relief to victims of natural calamities such as cyclone, drought, earthquake, fire, flood, hailstorm, landslide etc., with the prior approval of the State Level Committee (SLC) constituted for administration of CRF. The guidelines also envisage that the expenditure on restoration of damaged infrastructure such as roads, bridges, drinking water supply etc., should ordinarily be met from normal budgetary heads. In this regard, Ministry of Home Affairs (MHA), Government of India (GoI), which monitors expenditure under CRF through six-monthly utilisation statements, had expressed (July 2007) its concern/dissatisfaction that in many cases, the money drawn from the CRF were not actually utilized by the States for the intended purpose under the scheme.

Audit (June 2013) of records of the Deputy Commissioner (DC), Karimganj revealed that Government of Assam (GoA), Revenue and Disaster Management Department

50

Year	MPLAD Works			MLALAD Works			Total expenditure incurred (₹ in lakh) {(4) + (5)}
	Works sanctioned	Total sanctioned amount (₹ in lakh)	Expenditure incurred (₹ in lakh)	Works sanctioned	Total sanctioned amount (₹ in lakh)	Expenditure incurred (₹ in lakh)	
2009-10	226	374.16	369.06	150	160.00	160.00	529.06
2010-11	66	214.55	213.70	138	160.00	212.44	426.14
2011-12	173	974.68	854.82	106	144.89	144.89	999.71
2012-13	186	1244.45	837.65	67	188.13	188.17	1025.82
<b>Total</b>	<b>651</b>	<b>2807.84</b>	<b>2275.23</b>	<b>461</b>	<b>653.02</b>	<b>705.50</b>	<b>2980.73</b>

Source: Departmental records.

51

Scheme	Sanctioned amount (₹ in lakh)	Number of works sanctioned	Average cost of works (₹ in lakh)	Upto date payment made (₹ in lakh)	Amount of loss to Government (₹ in lakh) {(5) X 10/110}	Number of additional works could be executed {(6) / (4)}
MPLAD	2422.13	651	3.72	2275.23	206.84	55
MLAAD	653.02	461	1.42	705.50	64.14	45
<b>Total</b>	<b>3,460.86</b>	<b>1,112</b>	<b>-</b>	<b>2,980.73</b>	<b>270.98</b>	<b>100</b>

Source: Departmental records.

(RDMD) sanctioned (March 2010) ₹2.00 crore for the maintenance of NEC<sup>52</sup> completed road scheme (repair to Lowairpoa Kanhmun road) under CRF 2009-10. The work was executed by the Executive Engineer (EE), Public Works Department (PWD), NEC Division, Karimganj through two contractors during May 2010 to January 2011 at a total cost of ₹1.97 crore. The DC, Karimganj released (between January and March 2013) ₹1.97 crore to the EE, who, in turn, made the payment to the contractors during February to March 2013.

The approved estimate of the work indicated that the work was undertaken to repair the extensive damage of the road caused by incessant rain spread over a lengthy period of time and plying of heavy loaded vehicles particularly trucks carrying forest produce. It was, thus, evident that the damage of the road was not caused by any natural calamity but by normal wear and tear over a course of time. Therefore, use of Calamity Relief Funds for execution of normal repair works out of the CRF was irregular and unauthorised. Further, before taking up the work under CRF, neither was the requisite prior approval of SLC was obtained nor was the report indicating utilisation of CRF on the work was sent to MHA, GoI as required under the scheme guidelines.

On this being pointed out, the DC, Karimganj stated (June 2013) that the work was executed as per the sanction of Government. The reply was not tenable as while sanctioning, GoA specifically instructed that repair and restoration work of immediate nature should only be taken up under CRF so that relief and essential commodities could be taken to the site.

Thus, execution of repair work of regular nature utilizing fund out of CRF, in violation of the guidelines of CRF was irregular and led to unauthorised expenditure of ₹1.97 crore.

The matter was reported to Government in May 2014; their reply had not been received (December 2014).

### **3.4 General**

#### **3.4.1 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

<sup>52</sup> North Eastern Council.

and recommendation. No *suo-moto* replies/explanatory notes were, however, received in respect of paragraphs and reviews included in the Audit Reports (Civil) up to 2012-13 from the respective departments, except in respect of few paragraphs relating to Audit Report for 2010-11 where against 41 paragraphs and reviews included in the Audit Report *ibid*; only two *suo-moto* replies/explanatory notes were received from the respective departments.

As of March 2014, PAC discussed 1,079 out of 1,643 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2011-12. However, as of March 2014, only two ATNs relating to two paragraphs pertaining to 2004-05 and 2006-07 were furnished by the Home and Water Resources Department respectively. Consequently, the audit observations/comments included in those paras/reviews had not been settled by the PAC as of March 2014.

#### **3.4.2 Action taken on recommendations of the PAC**

474 recommendations of the PAC, made in its Fifty Fifth to Hundred and thirty one Reports with regard to 36 Departments, were pending settlement as of March 2014 due to non-receipt of Action Taken Notes/Reports.

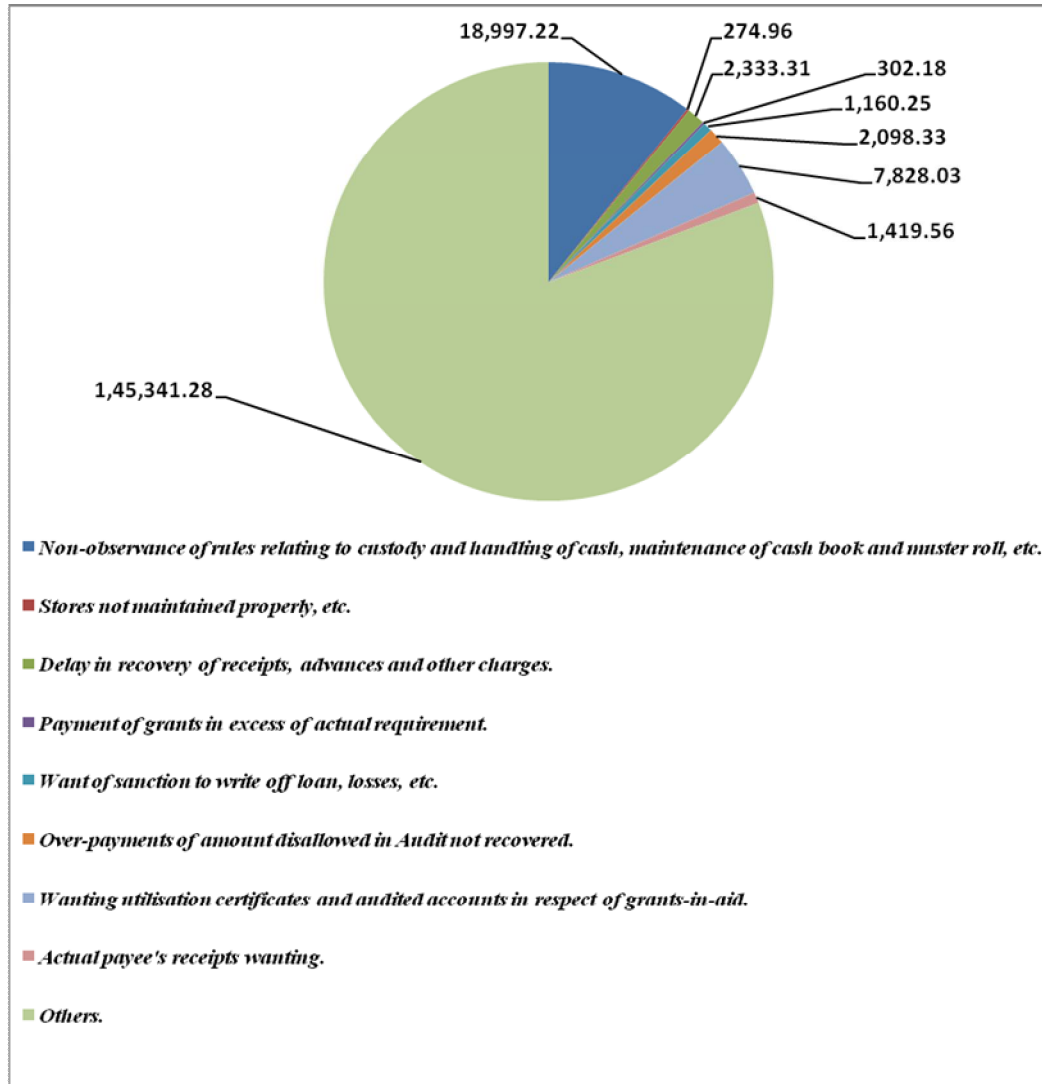
#### **3.4.3 Response to audit observations and compliance thereof by senior officials**

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 for and report their compliance to the AG. A half-yearly report of pending IRs is 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 2013 pertaining to Civil Departments/Public Health Engineering Department /Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 28,471 paragraphs pertaining to 5,195 IRs were outstanding for settlement at the end of June 2014. Of these, 822 IRs containing 2,660 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 1,684 IRs issued between 1994-95 and 2013-14. As a

result, serious irregularities commented upon through 28,471 paragraphs involving ₹1,79,755.12 crore, had not been addressed as of June 2014 as shown in the Chart.

**Chart (₹ 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 2013-14, the Government had constituted (10 July 2013) one AOC for discussion of the outstanding audit observations of all the three Sectors and 82 meetings (Social Sector: 25; Economic Sector: 52; and General Sector: 5) of the Committee were held, in which, 1,000 IRs and 3,185 Paragraphs were discussed and 145 IRs and 829 Paragraphs were settled.

It is recommended that Government should review the matter and ensure that effective system exists for (a) action against defaulting officials who failed to send replies to IRs/Paragraphs as per the prescribed time schedule, (b) action to recover loss/outstanding advances/ overpayments in a time bound manner; and (c) revamp the system to ensure prompt and timely response to the audit observations.

**Guwahati  
The**

**(C. H. Kharshiing)  
Accountant General (Audit), Assam**

*Countersigned*

**New Delhi  
The**

**(Shashi Kant Sharma)  
Comptroller and Auditor General of India**

## Appendix – 1.1

(Reference to paragraph -1.1)

## Department-wise details of budget provision and expenditure during 2013-14 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	--	--	139.63	15.75	--	--	(-1.87)	10.75
2.	Cultural Affairs	27- Art and Culture	--	--	181.77	--	--	--	42.62	--
		28-State Archives	--	--	2.44	--	--	--	2.17	--
3.	Higher Education	26- Education (Higher Edn.)	--	--	1960.93	0.44	--	--	1248.56	--
4.	Food, Civil Supplies and Consumers Affair	37 ó Food Storage, Warehousing & Civil Supplies	--	--	217.33	--	--	--	63.96	--
5.	Health and Family Welfare	29- Medical and Public Health	--	--	1985.13	76.89	--	--	1685.98	--
		24-Aid Materials	--	--	0.01	--	--	--	--	--
6.	Labour and Employment	36-Labour and Employment	--	--	202.81	--	--	--	152.49	--
7.	Urban Development	31- Urban Development (Municipal Administration)	--	--	237.89	--	--	--	67.45	--
		32-Housing Schemes	--	--	6.08	1.75	--	--	6.08	1.95
		34- Urban Development (Town and Country Planning)	--	--	76.97	5.55	--	--	20.02	4.02
8.	Panchayat and Rural Development	56 Rural Development (Panchayat)	0.20	--	799.42	--	0.09	--	606.68	--
		57- Rural Development	--	--	480.26	--	--	--	325.50	--
9.	PHE	30-Water Supply and Sanitation	--	--	376.58	491.80	--	--	360.46	106.87
10.	Social Welfare	39-Social Security, Welfare and Nutrition	--	--	2096.67	0.10	--	--	1236.36	--
		40-Sainik Welfare and other Relief Programs	--	--	32.80	--	--	--	34.84	--
		42-Social Services	--	--	551.96	--	--	--	304.06	--
11.	Sports and Youth Welfare	74- Sports and Youth Services	--	--	93.60	--	--	--	69.02	--
12.	WPT&BC	38-Welfare of SC, ST and OBC	--	--	872.01	0.69	--	--	550.63	0.45
		78-Welfare of Plain Tribes and BC (BTC)	--	--	1431.51	109.76	--	--	1422.89	422.41
13.	Guwahati Development	73- Urban Development (GDD)	--	--	593.44	39.00	--	--	180.54	9.36
14.	Food and Civil Supplies	46-Weights and Measures	--	--	14.26	--	--	--	7.83	--
15.	Secondary Education	71- Education (Elementary, Secondary etc.)	--	--	7683.32	--	--	--	7041.88	--
16.	Elementary Education		--	--	--	--	--	--	--	--
<b>Total</b>			<b>0.20</b>	<b>--</b>	<b>20036.82</b>	<b>741.73</b>	<b>0.09</b>	<b>--</b>	<b>15428.15</b>	<b>555.81</b>
<b>Grand total:</b>			<b>Budget provision: ₹20,778.75</b>				<b>Expenditure: ₹ 15,984.05</b>			

Source: Appropriation Accounts 2013-14.

**Appendix – 1.2**

(Reference to paragraph -1.1)

**Department-wise details of budget provision and expenditure during 2013-14 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	--	--	67.29	3.64	--	--	1.06	3.64
Hill Areas (KAAC)	76- Hill Areas Department (KAAC)	--	--	758.95	305.38	--	--	565.98	237.57
Hill Areas (NCHAC)	77- Hill Areas Department (NCHAC)	--	--	363.76	64.71	--	--	336.42	43.86
<b>Total</b>		--	--	<b>1190.00</b>	<b>373.73</b>	--	--	<b>903.46</b>	<b>285.07</b>
<b>Grand total:</b>		<b>Budget provision: ₹ 1,563.73 crore</b>				<b>Expenditure: ₹1,188.53 crore</b>			

Source: Appropriation Accounts 2013-14.



## Appendix – 1.3

(Reference to paragraph – 1.1)

Major direct releases<sup>1</sup> by Central Government under Social Sector during 2013-14

(₹ in crore)

Sl. No.	Name of the Department	Name of Implementing Agencies	Fund released
1.	Consumer Affairs and Public Distribution	NA	10.17
2.	Health and Family Welfare	NA	129.67
		Assam State AIDS Control Society	17.95
		Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	64.00
		Silchar Medical College Hospital	1.25
		State Health Society(RNTCP), Assam	11.70
		State Health Society, Assam	928.14
		Trauma Care Management Society, Diphu Civil Hospital	2.03
3.	Higher Education	NA	62.94
		Central Institute of Technology, Kokrajhar	40.52
		Indian Institute of Information Technology, Guwahati, Societies	5.00
		Indian Institute of Technology Guwahati	177.25
		National Institute of Technology, Silchar	110.50
4.	Minority Affairs	NA	100.45
5.	Panchayat and Rural Development	NA	76.40
		Assam State Employment Guarantee Authority	573.50
		Assam State Road Board Guwahati	240.49
		Assam State Rural Livelihoods Mission Society	88.63
		District Rural Development Agency (27 Nos.)	920.31
		Rajiv Gandhi Rural Water and Sanitation Mission	41.81
		State Institute of Rural Development Guwahati District Kamrup	18.17
		State Level Nodal Agency, Assam, Guwahati-06	118.12
State Water and Sanitation Mission Assam, Dispur	524.97		
6.	Elementary Education	NA	597.57
		Assam Mahila Samata Society	6.52
		Axom Sarba Siksha Abhijan Mission	1388.82
		State Literacy Mission Authority, Assam	16.20
7.	Social Justice and Empowerment	NA	31.07
		Assam University, Silchar	2.45
8.	Tribal Affairs	NA	162.74
9.	Urban Development	NA	11.91
		State Urban Development Authority (SUDA)	34.30
10.	Women and Child Development	NA	1069.98
11.	Sports and Youth Welfare	NA	1.19
12.	Planning and Development	Deputy Commissioners	150.00
13.	Labour and Employment	Kamrup Metro District Child Labour Welfare Samity, Kamrup (Guwahati)	1.38
		Nagaon District Child Labour Project Society, Nagaon	3.50
		State Health Society, Assam	35.68
		The Assam Skill Development Initiative Society	9.72
<b>Total</b>			<b>7,787.00</b>

Source: CPSMS.

NA: The name of actual implementing agency was not available. As per CPSMS list, the Assam Government was shown as the implementing agency in these cases.

<sup>1</sup> Release worth ₹one crore and above.

**Appendix 1.4**

{Reference to paragraph – 1.2.10.4 (ii)}

**Statement showing sanctioned strength (SS), men-in-position (MIP) and status of training**

Name of unit	Name of post	Year														
		2009-10			2010-11			2011-12			2012-13			2013-14		
		SS	MIP	Training imparted	SS	MIP	Training imparted	SS	MIP	Training imparted	SS	MIP	Training imparted	SS	MIP	Training imparted
<b>DWSC, Goalpara</b>	Not Furnished	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F	N.F
<b>DWSC, Tinsukia</b>	District Coordinator	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil	1	Nil	Nil
	Block Coordinator	4	3	Nil	4	3	Nil	4	2	Nil	4	4	Nil	4	2	2
	Data Entry Operator	1	1	Nil	1	1	Nil	1	Nil	Nil	1	Nil	Nil	1	Nil	Nil
<b>DWSC, Udalguri</b>	Member Secretary, DWSC	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil
	Treasurer, DWSC	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil
	Member Secretary, VWSC	10	3	Nil	10	3	Nil	10	3	Nil	10	3	Nil	10	3	Nil
	Treasurer, VWSC	10	3	Nil	10	3	Nil	10	3	Nil	10	3	Nil	10	3	Nil
	District Coordinator	1	1	Nil	1	1	Nil	1	1	Nil	0	0	Nil	0	0	Nil
	Consultant	Nil	Nil	Nil	0	0	Nil	0	0	Nil	3	3	Nil	3	3	Nil
	Block Coordinator	4	4	Nil	4	4	Nil	4	4	Nil	4	4	Nil	4	4	Nil
	Cluster Coordinator	Nil	Nil	Nil	0	0	Nil	0	0	Nil	4	4	Nil	4	4	Nil
<b>DWSC, Nagaon</b>	Data Entry Operator	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil
	Block Coordinator	19	6	Nil	19	6	Nil	19	6	Nil	19	19	Nil	19	19	Nil
	Cluster Coordinator	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	19	19	Nil	19	19	Nil
	Data Entry Operator	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil	1	1	Nil
	District Consultant	1	1	Nil	1	1	Nil	1	1	Nil	3	2	Nil	3	2	Nil
<b>DWSC, Nalbari</b>	Consultant	1	Nil	Nil	1	1	Nil	1	1	Nil	3	1	Nil	3	1	1
	District Coordinator	1	Nil	Nil	1	Nil	Nil	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Block Coordinator	7	4	Nil	7	4	Nil	7	4	Nil	7	7	Nil	7	7	Nil
	Cluster Coordinator	7	Nil	Nil	7	Nil	Nil	7	Nil	Nil	7	7	Nil	7	7	Nil

Source: Departmental records.

**Appendix – 1.5**  
(Reference to paragraph – 1.2.11.8)  
**Statement showing details of idle expenditure on hardwares**

(In ₹)			
Name of district	Item	Nos.	Amount
<b>Tinsukia</b>	20' OT Pan	2363	8,98,700
	110mm dia PVC pipe	2739	9,31,260
	110 mm PVC end cap	2738	7,47,474
	110 mm dia PVC Plain Y	2735	76,580
	Solvent cement (50ml)	2739	68,475
<b>Goalpara</b>	20' OT Pan	7892	29,98,960
	Siphon	7892	26,83,280
	110mm dia PVC pipe	8000	22,40,000
	110 mm PVC end cap	8000	21,84,000
	110 mm dia PVC Plain Y	8000	32,00,000
	Solvent cement (50ml)	8000	2,00,000
<b>Nagaon</b>	20' OT Pan	1603	6,09,140
	Siphon	1620	5,50,800
	110mm dia PVC pipe	1620	4,53,600
	110 mm PVC end cap	1620	4,42,260
	110 mm dia PVC Plain Y	2615	10,46,000
	Solvent cement (50ml)	81	40,500
<b>Udalguri</b>	20' OT Pan	15000	49,05,000
	110mm dia PVC pipe	8859	20,76,525
	110 mm dia PVC Plain Y	27470	53,56,650
<b>Nalbari</b>	20' OT Pan	57	21,660
	Siphon	57	19,380
	110mm dia PVC pipe	1566	4,38,480
	110 mm PVC end cap	1526	4,16,598
	110 mm dia PVC Plain Y	1319	5,27,600
	Solvent cement (50ml)	166	4,150
<b>Total</b>			<b>3,31,37,072</b>

Source: Departmental records.

**Appendix – 1.6**

{Reference to paragraph – 1.3.4.1(i)}

**Position of completion of constructions of AWC Buildings out of fund for 2010-11**

Sl. No.	Sanction order no. against which FOC issued	Date of issue of FOC	Amount of FOC (₹)	Bill no. & date	Name of contractor	Amount paid (₹)	Cheque no. & date
1	SWD.13/2011/Pt.IV/8 dt.08.04.11 SWD.341/2011/pt/5 dt. 28.06.11 SWD.384/2011/5 dt. 29.08.11	12.12.2011	61600000 (352)	333 &335 dt.19.12.11 332 dt.19.12.11 334 dt.19.12.11	Nabajyoti (72)  Sanjib Bhatt(241) P.K.Das=39	12600000  42175000 6825000	Transferred to a/c.
2	SWD.384/2011/5 dt. 29.08.11	23.02.2012	10675000 (61)	476 dt.02.03.12	Nabajyoti (61)	10675000	0944478 dt.19.03.12
3	SWD.385/2011/pt/14 dt.29.08.2011 SWD.387/2011/23 dt 29.08.11	27.11.2013	37800000 (216)	438 dt.13.12.13 439 dt.13.12.13 440 dt.13.12.13	Imperial (38) S Khetwat (114) DR DAS (64)	6650000 19950000 11200000	602701 602706 493198 dt.19.12.13
4	SWD.387/2011/5 dt 29.08.11 SWD.388/2011/5 dt 29.08.11	14.03.2012	20650000 (118)	535 dt.16.03.12 534 dt.16.03.12	Imperial (91) Imperial (27)	15925000 4725000	094586 094590 dt.11.04.12
5	SWD.387/2011/5 dt 29.08.11 SWD.388/2011/5 dt 29.08.11	14.03.2012	10675000 (61)	554 dt.11.03.13	Imperial (61) Drawn ₹8925000 against 51 AWCs	0	Not paid
6	SWD.388/2011/5 dt 29.08.11	20.03.2012	4375000 (25)	584 dt.26.03.12	Imperial (25)	4375000	094588 dt.11.04.12
7	SWD.389/2011 (A)/18 dt 08.06.12 SWD.388/2011/7 dt 08.06.12 SWD.389/2011/pt/13 dt 08.06.12	18.07.2012	30100000 (172)	172 dt.10.09.12 178 dt.10.09.12 174 dt.10.09.12	DRDas (94) Imperial (51) Imperial (27)	16450000 8925000 4725000	425620 425621 425622 dt.20.09.12
8	SWD.388/2011/pt/11 dt.18.10.12 SWD.388/2011/pt.1/12 dt.18.10.12	20.12.2012	16625000 (95)	374 dt.03.01.13 373 dt.03.01.13	Imperial (41) Imperial (54)	7175000 9450000	Transferred to a/c
9	SWD.385/2011/26 dt.28.02.13 SWD.384/2011/pt/8 dt.28.02.13	19.03.2013	41125000 (235)	638 dt.22.03.13 639 dt.22.03.13 637 dt.21.03.13	S Khetwat (114) S Khetwat (66) S Khetwat (55)	19950000 11550000 9625000	425699 425700 425698 dt.08.04.13
10	SWD.388/2011/pt/5 dt. 20.10.12	11.12.2012	2625000 (15)	350 dt.26.12.12	Imperial (15)	2625000	Transferred to a/c
11	SWD.385/2011/8 dt 13.08.12 SWD.385/2011/12 dt 13.08.12 SWD.385/2011/13 dt 13.08.12	12.09.2012	43925000 (251)	202 dt.27.09.12 204 dt.27.09.12 203 dt.27.09.12	S Khetwat (32) S Khetwat (74) S Khetwat (145)	43925000	Transferred to a/c
12	SWD.388/2011/pt/8 dt.08.03.13	16.03.2013	29575000 (169)	635 dt.22.03.13 636 dt.22.03.13  690 dt.26.03.13	Imperial (102) Imperial (43)  Debojyoti Bhuyan (24)	17850000 7525000  4200000	425696 425697 Dt.08.04.13 674604 dt.09.04.13
<b>Total</b>			<b>30,97,50,000</b>		<b>(1770)</b>	<b>29,90,75,000</b>	

Source: Departmental records.

**Appendix – 1.7**  
 {Reference to paragraph – 1.3.6.2 (a)(i)}  
**Details of shortfall in providing Job Training**

Year	Category	No. of persons trained as on 1 <sup>st</sup> April	No. of persons in position but untrained	No. of persons targeted in State Training Action Plan (STRAP)	No. of courses	No. of persons trained	Shortfall w.r.t. targets in STRAP
2009-10	CDPO/ACDPO	195	8	-	1	1	--
	Supervisor	828	267	266	7	152	114
	AWW	26596	3150	7245	126	4410	2835
	AWH	24313	3700	992	12	592	400
2010-11	CDPO/ACDPO	196	7	-	1	6	--
	Supervisor	880	414	256	6	95	161
	AWW	31006	25722	8190	209	7048	1142
	AWH	24925	31803	3900	66	3185	715
2011-12	CDPO/ACDPO	202	17	--	1	21	--
	Supervisor	975	319	225	6	144	81
	AWW	38054	15904	7875	179	5858	2017
	AWH	28110	25848	3750	64	2908	842
2012-13	CDPO/ACDPO	223	--	--	--	--	--
	Supervisor	119	251	225	4	73	152
	AWW	43912	10578	7875	178	5538	2357
	AWH	31018	23496	3750	84	3777	--
2013-14	CDPO/ACDPO	223	--	--	-	-	-
	Supervisor	1192	627	250	8	195	55
	AWW	49450	7397	6370	113	3431	2939
	AWH	34795	19719	6500	168	7387	--

Source: Departmental records.

**Appendix – 1.8**

{Reference to paragraph – 1.3.6.2 (a)(ii)}

**Details of Refresher Training**

Year	Category	No. of persons trained as on 1 <sup>st</sup> April	No. of persons in position but not trained in last 2 years	No. of persons targeted in STRAP	No. of courses	No. of persons trained	Shortfall w.r.t. targets in STRAP
2009-10	CDPO/ACDPO	53	43	--	1	12	--
	Supervisor	--	710	--	--	--	710
	AWW	2260	15576	4400	87	3615	785
	AWH	--	--	--	--	--	--
2010-11	CDPO/ACDPO	64	31	--	2	18	--
	Supervisor	--	710	--	2	26	685
	AWW	5875	12961	3210	65	2520	690
	AWH	--	--	--	--	--	--
2011-12	CDPO/ACDPO	82	35	--	3	40	--
	Supervisor	370	605	--	1	17	--
	AWW	8395	26550	3000	65	2400	600
	AWH	--	--	--	--	--	--
2012-13	CDPO/ACDPO	122	81	--	3	35	--
	Supervisor	287	588	--	--	--	--
	AWW	10795	24150	3000	35	3366	--
	AWH	--	--	--	--	--	--
2013-14	CDPO/ACDPO	157	44	--	5	32	--
	Supervisor	--	--	--	--	--	--
	AWW	33710	20784	5200	156	5870	--

Source: Departmental records.

**Appendix – 1.9**

*(Reference to paragraph – 1.3.6.3)*

**Infructuous expenditure on account of recurring expenses paid to AWTCs (run by NGOs) against less no. of days of training than mandated by MWCD, GoI**

Name of AWTC	Total No. of days of training held at AWTC in each year						No. of days when training not held per year						Recurring expenses (Staff salary and rent of building)						Infructuous expenditure (In ₹)	
	As per Norms	2009-10	2010-11	2011-12	2012-13	2013-14	2009-10	2010-11	2011-12	2012-13	2013-14	Total	2009-10	2010-11	2011-12	2012-13	2013-14	Total		
AWTC, Gram Vikash Parishad, Kathiatoli, Nagaon	348	227	315	287	300	285	121	33	61	48	63	326	8,06,500	8,14,500	8,26,500	8,26,000	10,52,125	43,25,625	7,72,687	
Nivedita Nari sangha, Cachar	348	240	312	268	309	252	108	36	80	39	96	359	8,01,000	8,01,000	8,01,000	8,01,000	8,01,000	40,05,000	7,87,833	
AWTC, Gotlong, Sonitpur	348	210	331	326	309	244	138	17	22	39	104	320	8,06,000	8,14,500	8,25,500	8,25,000	9,84,625	42,55,625	7,46,192	
ICCW AWTC No.1, Tezpur	348	159	250	282	213	264	189	98	66	135	84	572	9,12,623	5,82,702	7,38,500	26,01,000	11,84,000	60,18,825	18,86,448	
AWTC No.II Tezpur	348	99	167	196	232	163	249	181	152	116	185	883	11,81,061	6,01,358	15,09,306	19,34,226	13,37,000	65,62,951	31,75,389	
AWTC No. III Tezpur	348	100	202	174	269	204	248	146	174	79	144	791	7,62,291	4,89,816	6,31,721	21,13,586	11,01,196	50,98,610	22,09,863	
Sreemanta Sankar Mission, Nagaon	348	185	291	176	290	241	163	57	172	58	107	557	8,10,000	8,10,000	8,10,000	8,10,000	9,56,125	41,96,125	12,80,680	
ICCW, AWTC No.I Guwahati	348	93	185	245	294	282	255	163	103	54	66	641	5,06,800	5,18,000	7,02,600	22,10,400	11,90,167	51,27,967	18,01,111	
ICCW, AWTC No.II Guwahati	348	120	211	248	234	208	228	137	100	114	140	719	7,81,114	5,72,550	7,52,500	22,78,500	13,18,500	57,03,164	22,46,890	
ICCW, AWTC No.III Guwahati	348	93	183	275	245	---	255	165	73	103	--	596	9,35,903	5,86,950	7,56,050	24,11,383	14,16,833	61,07,119	19,94,434	
<b>Total</b>																			<b>5,14,01,011</b>	<b>1,69,01,528</b>

Source: Departmental records.

**Appendix – 1.10**  
*{(Reference to paragraph – 1.3.8.3 (c))}*  
**Details of expenditure against Administrative charge**

<b>Date of entry in Cheque issue register</b>	<b>To whom paid</b>	<b>Purpose of Payment</b>	<b>Amount</b>	<b>Cheque No. and Date</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
20-03-2010	Sri R. Talukdar	Dispur meeting expenses	30000	489885 dt.20-03-10
08-04-2010	M/s Jeevan Deep, Guwahati	Supply of materials to the office of Commissioner & Secretary, SWD	837090	772438-40 dt.08-04-10
17-05-2010	Self (Director, Social Welfare, Assam)	Expenses of Govt. function for celebration of 4 <sup>th</sup> year of the present Govt. on 23-05-10	50000	920592 dt.17-05-10
20-07-2010	Regional Director, NIPCCD, Khanapara, Guwahati	Urgent expenditure in connection with Survey of Shelter less in the urban/municipal areas of the state	50000	052758 dt.20-07-10
23-07-2010	M/s Rajdhani Offset	Supply of 20,000 copies of multi coloured calendar for the year 2010	1340000	052776-78 dt.23-07-10
02-08-2010	Sri H. N. Lahon	To meet the expenses of ceremonial programme of distribution of bicycle held on 07-08-10 at Saraighat Sports Complex	75000	052804 dt.02-08-10
06-08-2010	1. M/s Klasse Marketing Services 2. DG, Sports Authority of Assam, Sarusajai Sports Complex, 3. Self	To meet the expenses of ceremonial distribution of bicycle & vehicles	188100 30000 81900	052816 dt.06-08-10 052777 dt.23-07-10 052818 dt.06-08-10
31-08-2010	M/s Klasse Marketing Services	Regarding conduct of ceremonial distribution of bicycle & vehicles	439065	052885-86 dt.31-08-10
18-09-2010	M/s. S. S. Associates	For supply of multicolour Rongali Bihu Greetings to the office of MSW	98800	221075-76 dt.18-09-10
29-09-2010	Sri S. E. Alam	For celebration of International day of older person on 1 <sup>st</sup> Oct010	102250	221110 dt.30-09-10
30-10-2010	M/s Klasse Marketing Services	Additional requirement for celebration of 4 <sup>th</sup> year completion of present Govt.	103501 9651	221207 dt.30-10-10 184082 dt.30-10-10
10-11-2010	Principal, Sate Balbhawan, Guwahati	Celebration of Childrens Day on 14 <sup>th</sup> Nov02010	60000	532852 dt.10-11-10
15-11-2010	M/s. Jeevan Deep, Beltola	Supply of Curtain cloths and P.O.J. room furnishing etc.	1648080	532873-74 dt.15-11-10
16-11-2010	DSWO, Lakhimpur	For distribution of bicycle under ICDS Scheme	21990	184118 dt.16-11-10
25-11-2010	Self	Meeting expenses in connection with High Court cases and other misc matters	10000	184121 dt.26-11-10
26-11-2010	Sri Sanjib Bhattacharjee	Construction of Conference Hall at the Directorate	1338422	532909-11 dt.26-11-10
	Sri Gautam Rajbongshi	Construction of Conference Hall at the Directorate	695000	532912-14 dt.26-11-10
05-01-2011	Saraighat Traders	Supply of packet lunch in cycle distribution programme held on 07.08.10	39730	641155 dt.11-01-11
06-01-2011	M/s Saraighat Traders, Guwahati	Construction of motor garage at Beltola	151956	184174-75, 79 dt.11-01-11
25-01-2011	M/s PIBCO India (P) Ltd.	Purchase of vehicle	629198	641204 dt.25-01-11



(Appendix – 1.10 continued.....)

1	2	3	4	5
08-02-2011	Sri Sanjib Bhattacharjee	Construction and renovation of Conference Hall of the Directorate	489000	641254-56 dt.08-02-11
16-02-2011	M/s. S. S. Associates	For supply of D.O. letter pad to the office of MSW	17955	184187-88 dt.16-02-11
01-03-2011	Self	Purchase of accessories for new vehicle allotted to office of Secy, SWD	10800	723108 dt.01-03-11
	Self	Servicing charge of vehicle No.AS-01-AP-2626 & No.AS-01-AH-0008	6480	923221 dt.07-03-11
06-04-2011	M/s. S. S. Associates	Supply of office stationeries to the office of MSW	13106	940226-27 dt.07-04-11
12-04-2011	M/s. S. S. Associates	Supply of multicolour New year Greetings Card to office of MSW	79800	940332-33 dt.12-04-11
11-05-2011	Industrial and Farm Equipment	Repairing of car No.AS-01-AH-0008 allotted to office of DSW	26289	025811 dt.11-05-11
23-05-2011	Self	Maintenance of Generator	29200	154311 dt.25-05-2011
30-06-2011	Pibco India Pvt. Ltd.	Servicing of vehicle No.AS-01-0005 used by the office of Secy. SWD	4969	218889 dt.30-06-11
08-07-2011	M/s. Jeevan Deep, Guwahati	Supply of photocopier, computer, lesser printers with accessories, toner, cartridge, spare parts, curtain etc. in the office of the Commissioner & Secretary, Social Welfare Deptt. Dispur, Ghy.	1417215 74590	270749 dt.08-07-11 270750 dt.08-07-11
03-08-2011	Sri S. E. Alam	Expenses in connection with holding of Review meeting on 05-08-11 at NEDFI House, G. S. Road, Ghy	60900	270771 dt.03-08-11
12-09-2011	M/s. S. S. Associates	Supply of VIP, HP Leser etc. to the office of MSW	10475	270817-18 dt.12-09-11
12-12-2011	M/s. S. S. Associates	Supply of D.O. letter pad etc. to office of MSW	35910	014269-70 dt.16-12-11
14-12-2011	Rajdhani Rangali Bihu Udjapan Samiti	For publication of the advertisement of the departmental scheme in souvenir of oRangali 2011ö	10000	014289 dt.16-12-11
17-12-2011	Srimanta Sankardeva Janmotsav Udjapan Samity.	For advertisement in the souvenir oBarnamgharö of Mahapurush Srimanta Sankardeva Janmotsav Udjapan Samity.	5000	014297 dt.17-12-11
05-01-2012	M/s. S. S. Associates	Supply of various items for official use by the office of MSW	10748	014320-21 dt.05-01-12
24-01-2012	Sri Gobinda Roy	Repairing of Govt. vehicle No.AS-01-AK-0003 office of MSW	60495	323028 dt.01-02-12
	M/s. Jeevan Deep,Guwahati	Conference hall repairing and supply of stationery	618307 32543	323020 dt.01-02-12 323030 dt.01-02-12 (VAT)
25-01-2012	Gargya Autocity Pvt. Ltd.	Purchase of Toyota Innova VX(175) vehicle	1258864	323035 dt.01-02-12
21-03-2012	M/s. S. S. Associates	Supply of various items for official use in the office of MSW	11797	094493-94 dt.21-03-12
30-03-2012	Self	Repair of vehicle No.AS-01-AM-3005 allotted to the office of Comm & Secy, SWD	7063	094517 dt.30-03-12
09-05-2012	Self	Purchase of accessories for the vehicle of the office of MSW	30200	290570 dt.10-05-12
04-06-2012	M/s. S. S. Associates	Supply of greetings card to the office of MSW	79800	321637-38 dt.07-06-12
14-06-2012	Bidyut Kr. Gupta	Preparation of Gradation List of Supervisors	30000	321650 dt.14-06-12
	Sri Chidananda Nath	Arrangement of VIP dais in connection with foundation laying ceremony of the DSW Office Complex at Beltola on 18-06-12	5000	321651 dt.14-06-12
08-08-2012	M/s. S. S. Associates	Supply of Multi coloured Rongali Bihu Greeting Card to office of MSW	79800	521893-94 dt.10-08-12

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.10 continued.....)

1	2	3	4	5
07-09-2012	1. Self 2. M/s. S. S. Associates	Washing charges of curtains of Directorate and supply of some materials to the office of MSW	20889	521948-50 dt.10-09-12
07-12-2012	Industrial and Farm Equipment	Repair of vehicle No.AS-01-AH-0008 allotted to the office of DSW	33300	601878 dt.07-12-12
13-12-2012	Self	Advertisement and News Paper bills of office of MSW	71250	601884 dt.14-12-12
	Self	Repairing of vehicle No.AS-01-AD-003 allotted to the office of MSW	20569	601887 dt.18-12-12
04-01-2013	Luit Tours & Travels	Visit of Sri Harsh Madu, Spl. Commissioner, Supreme Court of India to Kokrajhar by hired vehicle	11017	601906 dt.07-01-13
30-01-2013	Registrar, Gauhati High Court	Expenses on High court case No.WP(C) 2842/2010 Achiram Begum vs State of Assam	50000	601929 dt.30-01-13
07-02-2013	Freelance Journalists Association, Assam	Advertisement bill in the Mukta Kantha, weekly published by Freelance Journalists Association, Assam	25000	601940 dt.07-02-13
16-02-2013	Self	For accommodation of VIP in the Hotel Brahmaputra Ashok	91126	601955-56 dt.16-02-13
04-03-2013	M/s. S. S. Associates	Supply of Multi colour New Year Greetings to office of MSW	79800	601960-61 dt.04-03-13
13-03-2013	Tea Auction Committee	Ceremonial distribution of appointment letter to Supervisors on 16-03-13 at Tea Auction Centre, Dispur, Ghy-6	18900	601985 dt.13-03-13
20-03-2013	Brihattar Panjabari Botaghuli Sri Sri Krishnar Ras Udjapan Somitee.	Advertisement in the souvenir oBenu Madhuryo of Brihattar Batahghuli Prajabari Sri Sri Krishna Rash Mohotsav 2012	25000	602023 dt.21-03-13
	M/s. S. S. Associates	Supply of Greetings Card to the office of MSW	79800	094466-67 dt.23-05-13
24-05-2013	M/s Dispur Book Stall	Supply of News Paper to the office of MSW.	15618	094513 dt.27-05-13
08-07-2013	N. K. Chowdhury & Associates	Profession fee for filing of TDS Returns from 2007-08 to 2012-13	104000	217223 dt.08-07-13
16-07-2013	Self	Repairing of Govt. Vehicle No.AS-01-AM-3005, & AS-01-AK-0002 allotted to the Commissioner & Secy, and Minister ,S.W	103974	217239 dt.17-07-13
05-09-2013	S.S. Associates	Supply of cup-plate, cartridge, toner etc. to the office of MSW	14947	217425-26 dt. 05-09-13
25-09-2013	The KNC Bordoloi Puthibharat Padh	Publication in a Souvenir	10000	274317, 25/09/13
26-09-2013	M/s. S.S. Associates	Supply of D.O. letter pad etc. to office of MSW	59850	652928-29 dt. 27/09/13
30-09-2013	Pankajyoti Kakati, Computer Operator	Wages @ Rs.300 per day from 16/01/13 to 10/09/13	57300	699337, 30/09/13
30-09-2013	I.M/sJeevan Deep 2.Saraighat Traders	Supply of Tonner, Note book, Cartridge etc. to the DSW	377699	699344-46 dt.30/09/13
05-03-2014	Registrar, Gauhati High Court	Contempt case(C) 398/2013 against WP(C) o.2863- 2010 of Pashida Begum Vs State of Assam & Ors.	50000	699461, 06/03/14
<b>Total</b>			<b>1,38,66,178</b>	

Source: Departmental records.

Appendix – 1.11

{(Reference to paragraph – 1.3.9.2(i) (a))}

Statement showing the amount of extra expenditure incurred on procurement and supply of Notebooks to AWCs

Proposal No. and date	Sanction order No. and date	Amount sanctioned	Item sanction for procurement	Qty. allotted per AWC	Supply order No. and date	Name of supplier	Note Book supplied		Total amount required as per Market rate (MRP-₹7 each)	Avoidable extra expenditure	Cheque No. and date of payment
							Qty	Total amount (₹45 + 5% VAT)			
1	2	3	4	5	6	7	8	9	10	12	13
DSW(ICDS) G/1/2012/Pt./22 dt. 9-1-12	SWD.144/2011/Pt.I/6 dt.11-1-12	29999970 (31746 AWCs × 945 per AWC	Note Book (Brand Anand, size: 19cm × 15cm	20 nos.	DSW(ICDS)G /1/2012 /Pt./31 dt.11-1-12	Genius Paper Convertor	22900	1082025	160300	921725	761316 dt.13.12.12
					do	do	36640	1731240	256480	1474760	761287 dt.26.09.12
					DSW(ICDS)G /1/2012 /Pt.- I/9 dt.12-1-12	Genius Paper Convertor	21700	1025325	151900	873425	601846 dt.14.11.12
					do	do	33620	1588545	235340	1353205	761286 dt.26.09.12
					DSW(ICDS)/ G/1/2012/P.I/3 1 dt.11.01.12	do	82080	3878280	574560	3303720	761279 dt.29.08.12
					DSW(ICDS)G /1/2012 /Pt.- I/9 dt.12-1-12	do	94080	4445280	658560	3786720	7612778 dt.29.08.12
<b>Total</b>							<b>2,91,020</b>	<b>1,37,50,695</b>	<b>20,37,140</b>	<b>1,17,13,555</b>	

Source: Departmental records.

Appendix – 1.12

{(Reference to paragraph – 1.3.9.2(i) (d))}

Statement showing procurement of Medicated Hand Washing Soap during 2012-13 and 2013-14 under ICDS

Sl. No.	Sanction order No. and date	Amount sanction	Qty. allotted per AWC	Supply order No. and date	No. of AWCs	No. of Medicated soap to be supplied as per order	Medicated hand soap actually supplied	Amount including VAT(₹18 and ₹21) paid	Amount including VAT comes as per MRP (₹15)	Excess expenditure (₹)
1	2	3	4	5	6	7	8	9	10	11
1	SWD.799/2012/5 dt.21.12.2012	42233100	25	DSW(ICDS)G/156/2012 /Pt.-I/18 dt.21.12.12	14,700	367500	367500	6615000	5512500	1102,500
2	SWD.803/2012/5 dt.21.12.12	49702900	25	DSW(ICDS)G/156/2012 /Pt./18 dt.21.12.12	17,300	432500	432500	7785000	6487500	1297,500
3	SWD.175/2013/5 dt.13.03.13	49707185 2	25	DSW(ICDS)G/5/2013/P t.VII/18 dt.13.03.13	17,324	433100	433100	7795800	6496500	1299,300
	2012-13			Sub Total	49,324		1233100	22195800	18496500	3,699,300
4	SWD.886/2013/Pt.I/4 dt.24.12.2013	4,81,40,86 5	15	DSW(ICDS)G/156/2013 /Pt.V/15 dt.24.12.13	8,293	124395	87825	1844325	1317375	526,950
5	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.III/15 dt.24.12.13	6141	92115	92115	1934415	1381725	552690
6	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.IV/15 dt.24.12.13	3950	59250	59250	1244250	888750	355500
7	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.VII/15 dt.24.12.13	1233	18495	18495	388395	277425	110970
8	-do-	-do-	15	DSW(ICDS)G/156/2013 /Pt.VIII/15 dt.24.12.13	354	5310	5310	111510	79650	31860
	2013-14			Sub total	19,971		262995	5522895	3944925	1,577,970
				<b>Grand Total</b>	<b>69,295</b>		<b>1496095</b>	<b>27718695</b>	<b>22441425</b>	<b>52,77,270</b>

Source: Departmental records.

(NB: Supplies as shown in Sl. No. 1-3 was made @₹18 and Sl. No.4-8 @ ₹21)

Appendix – 1.13

{(Reference to paragraph – 1.3.9.2 (ii) (b)}

Statement showing excess payment made by the department on procurement of colour pencil box

Name of supplier	Item/Brand to be supplied as per order @ ₹89.00 per box	Item/Brand actually supplied, the MRP of which was ₹10.00 per box	Name of project to which supplied	No. of colour pencils boxes supplied	Amount claimed and paid @ ₹89 per box	Amount due for payment on actual supply at ₹10 per box	Amount of extra expenditure/ excess payment (₹)
M.D. Associates	Drawing Pencil Box (Color) 12 pcs in per packet, 85 mm Brand:Natraj/Millenium/Kkleeo/Manglam and Drawing book	Rabbit brand of Colour Pencil Box (containing 12 Colour Pencils-Half size)	Chamaria	2980	2,65,220	29,800	2,35,420
			Boko Bongaon	3420	3,04,380	34,200	2,70,180
			Chaygaon	2960	2,63,440	29,600	2,33,840
			Rampur	2490	2,21,610	24,900	1,96,710
			Chayani Barduar	2320	2,06,480	23,200	1,83,280
			Rani	2270	2,02,030	22,700	1,79,330
			Hajo	3820	3,39,980	38,200	3,01,780
			Kamalpur Rangia	5320	4,73,480	53,200	4,20,280
			Sualkuchi	980	87,220	9,800	77,420
			Goroimari	1120	99,680	11,200	88,480
			Bezera	780	69,420	7,800	61,620
			Bihdia Jajikona	1880	1,67,320	18,800	1,48,520
			Bongaon	690	61,410	6,900	54,510
			Pachim Nalbari	2770	2,46,530	27,700	2,18,830
			Barkhetri	4660	4,14,740	46,600	3,68,140
			Nalbari	3340	2,97,260	33,400	2,63,860
			Madhupur	730	64,970	7,300	57,670
			Tihu	1110	98,790	11,100	87,690
Borigog Banbhag	1430	1,27,270	14,300	1,12,970			
Barbhag	1130	1,00,570	11,300	89,270			
<b>Total</b>				<b>46,200</b>	<b>41,11,800</b>	<b>4,62,000</b>	<b>36,49,800</b>

Source: Departmental records.

**Appendix – 1.14**

{Reference to paragraph – 1.3.9.2(iii)}

**Statement showing excess expenditure incurred on PSE Kits**

(Amount in ₹)

Sl. No.	Proposal no	Sanction order no.	Supply order No.	No. of AWCs	Name of District	Name of Supplier	Bill No. of supplier	Amount of bill	Amount per AWC	Excess expenditure than the norms	Ch. No. and date
1	DSW(ICDS)G/154/2012/Pt.41 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./71 dated 02.03.2013	18135 under 78 Projects	Cachar, Hailakandi, Sonitpur, Udalguri, Darrang, Lakhimpur, Sivasagar, Jorhat and Dibrugarh	MD Associates	3060 dt.15.03.13	36151216	1993.45	18016216	Billno.612 dt.18.03.13 Bank transfer
2	DSW(ICDS)G/154/2012/Pt.41 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./68 dated 02.03.2013	2388 under 7 nos. Projects	Lakhimpur and Dhemaji	MD Associates	3058 dt.15.03.13	4760359	1993.45	2372359	do
3	DSW(ICDS)G/154/2012/Pt.43 dt.27.02.13	SWD.127/2013/Pt./2 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./64 dated 02.03.2013	11679 under 53 nos. Projects	Tinsukia, Nalbari Baksa, Kamrup (M), Bongaigaon, Dhubri, Goalpara, Kokrajhar and Morigaon	SB Enterprise	2604 dt.15.03.13	23269552	1992.43	11590590	6740214 ch.no.217100 217101 dt.13.09.13; 8353092 ch.no.217250217251 dt.22.07.13 & 8182580 ch.no.217221217222 dt.03.07.13
4	DSW(ICDS)G/154/2012/Pt.43 dt.27.02.13	SWD.127/2013/8 dt.01.03.13	DSW(ICDS)G/154/2012/Pt./75 dt.02.03.2013	2798 under 16 nos. Projects	Karbi Anglong and Dima Hasao	SB Enterprise	2547 dt.15.03.13	5587673	1997.02	2789662	217098 & 99 dt.13.09.13
<b>Total</b>				<b>35000 under 154 projects</b>	<b>21 districts</b>			<b>6,97,68,800</b>		<b>3,47,68,827</b>	

Source: Departmental records.

Appendix – 1.15

{Reference to paragraph – 1.3.9.4(i)}

**Non-accountal of ICDS material received during 2009-10 to 2013-14 in Stock and Issue Register by the CDPO**

Sl. No.	Work order no and date	Name of supplier	Challan No. & date	Name of material	Nos.	Rate/No. (₹)	Amount (₹)	Stock entry as per Challan	Date of receipt by CDPO as per Challan
1	DSW(ICDS)G/66/2013/Pt.I/17 dated 22.04.13	M/s. MD Associates	26.04.13	Plastic mat	540	810	4,37,400	2/39	19.08.13
2	DSW(ICDS)G/63/2012/Pt.VII/16 dt.21.12.12	-do-	1572 dt. 24.12.12	Plastic mat	540	810	4,37,400		02.03.13
3	DSW(ICDS)G/5/2013/Pt.IX/12 dt.11.03.13	-do-	2507 dt.14.03.13	Plastic mat	405	810	3,28,050	2/38	04.06.13
4	DSW(ICDS)G/5/2013/Pt.IX/14 dt.11.03.13	Genius Paper Convertor	2657 dt.14.03.13	Water flask	1350	180	2,43,000	2/38	04.06.13
<b>Total</b>							<b>14,45,850</b>		

Source: Departmental records.

Appendix – 1.16

{Reference to paragraph – 1.3.10.2 (a)}

Non-accountal and non-release of fund being the cost of transportation, fuel and condiment received from NGOs/Suppliers at Barhampur ICDS Project during 2009-14

Sl. No.	Name of the NGOs from whom amount received with SN Foodstuff	Supply order no. & date	Delivery Challan no. & date	Item supplied and amount handed over						Cash paid on account of cost of Transportation, fuel, banana and condiment (₹)
				Rice (gm)	Skimmed Milk Powder (gm)	Matar/Masoor dal (gm)	Sugar (gm)	Red lentil (gm)	Oil (gm)	
1	Navalok, Guwahati	DSW(ICDS)G/23/2009/175 dt.24.02.10	1927 dt.25.02.10	3816662.85	783332.55	0	766665.90	-	-	59999.94
2	Navalok, Guwahati	DSW(ICDS)G/23/2009/187 dt.24.02.10	1069 dt.25.02.10	10749989.25	-	0	-	2816663.85	744999.26	73333.26
3	Navalok, Guwahati	DSW(ICDS)G/23/2009/187 dt.24.02.10	2008 dt.25.02.10	10749989.25	-	0	-	2816663.85	744999.26	73333.26
4	Navalok, Guwahati	DSW(ICDS)G/38/2010/38 dt.08.12.10	1177 dt.11.12.10	19278000.00	-	7290000	-	-	-	69077.00
5	Omm Foundation	DSW(ICDS)G/50/2010/Pt-1/5 dt.22.12.10	653 dt. NA	12209400.00	-	4617000	-	-	-	43749.00
6	Omm Foundation	DSW(ICDS)G/50/2010/Pt-1II/8 dt.02.05.12.	1058 dt.05.05.12	15308160.00	-	3216000 1929600 (M/Dal)	-	-	-	54852.00
7	Nava Pratishruti	DSW(ICDS)G/52/2011/Pt-1V/6 dt.02.05.12.	404 dt.05.05.12	11481120.00	-	2412000 1447200 (M/dal)	-	-	-	41139.00
8	Citadel Mission, Nagaon	DSW(ICDS)G/110/2012/Pt-1V/8 dt.10.08.12.	04 dt. NA	3189200.00	-	1206000	-	-	-	11427.52
9	Nava Vikash Foundation	DSW(ICDS)G/110/2012/Pt-1V/8 dt.10.08.12.	721 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
10	Nava Pratishruti	DSW(ICDS)G/110/2012/Pt-1II/7 dt.08.08.12.	388 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
11	Omm Foundation	DSW(ICDS)G/110/2012/Pt-1/7 dt.08.08.12.	581 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
12	Navalok, Guwahati	DSW(ICDS)G/110/2012/Pt-1/7 dt.08.08.12.	771 dt.10.08.12	3189200.00	-	1206000	-	-	-	11427.52
13	Omm Foundation	DSW(ICDS)G/110/2012/Pt-1/26 dt.12.10.12.	1712 dt.15.10.12	17221680.00	-	6512400	-	-	-	61708.00
14	Omm Foundation	DSW(ICDS)G/110/2012/Pt-28 dt.18.03.13.	957 dt.22.03.13	9639000.00	-	2835000	-	-	568867.46	34538.40
<b>Total</b>				<b>126400001.35</b>	<b>783332.55</b>	<b>32912400</b>	<b>766665.90</b>	<b>5633327.70</b>	<b>1489998.52</b>	<b>568867.46</b>

Source: Departmental records.



## Appendix – 1.17

(Reference to paragraph – 1.3.10.3)

## Position of district-wise feeding days under SNP

Sl. No.	Name of the districts	No. of feeding days		
		2011-12	2012-13	2013-14
1	Sonitpur	172	164	286
2	Lakhimpur	280	186	151
3	Darrang	215	121	226
4	Dhemaji	224	166	146
5	Barpeta	218	232	290
6	Nalbari	166	206	230
7	Kamrup (Rural & Metro)	257	288	286
8	Goalpara	192	257	253
9	Dhubri	268	244	290
10	Bongaigaon	75.5	100	87
11	Cachar	197.2	235	157
12	Hailakandi	172	222	172
13	Karimganj	132	173	160
14	Golaghat	264	234	256
15	Jorhat	289	246	268
16	Sivasagar	244	268	274
17	Dibrugarh	256	283	294
18	Tinsukia	255	203	290
19	Morigaon	184	275	150
20	Nagaon	210	211	205
<b>BTAD Areas</b>				
21	Kokrajhar	119.6	172	262
22	Udalguri	189	124	94
23	Chirang	136	192	81
24	Baksa	111	221	186
<b>Hill Districts</b>				
25	Karbi Anglong	0	0	70
26	Dima Hasao	0	0	0

Source: Departmental records.

**Appendix – 1.18**

*(Reference to paragraph – 1.3.10.7)*

**Statement showing excess payment and supply of less quantity of foodstuff than norms**

Sl. No.	Name of projects	No. of AWCs	No. of beneficiaries	Rice (gms)	Masoor Dal (gms)	Transportation, oil etc	Rice (Qty. x ₹22.50 approved rate)	Masoor dal (Qty. x ₹51 approved rate)	Total amount of supply as per approved rate (₹) (Col.7+8+9)	Bill amount @ ₹4, ₹5 and ₹6 (including transportation, oil, etc.)	Excess payment (₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	Tapang	71	7100	15151.116	3814.740	1,11,992.56	3,40,900.11	1,94,551.74	6,47,444.41	12,03,920.00	5,56,475.59
2	Kalain	149	14900	31796.004	8004.876	2,35,026.64	7,15,410.09	4,08,248.68	13,58,685.41	25,26,536.00	11,67,850.59
3	Katigorah	292	29200	62311.632	15687.408	4,60,589.12	14,02,011.72	8,00,057.81	26,62,658.65	49,51,333.00	22,88,674.35
4	Narsingpur	257	25700	54842.772	13807.068	4,05,381.52	12,33,962.37	7,04,160.47	23,43,504.36	43,57,851.00	20,14,346.64
5	Sonai	220	22000	46947.120	11819.280	3,47,019.20	10,56,310.20	6,02,783.28	20,06,112.68	37,30,456.00	17,24,343.32
6	Borjalenga	112	11200	23900.352	6017.088	1,76,664.32	5,37,757.92	3,06,871.49	10,21,293.73	18,99,141.00	8,77,847.27
7	Palonghat	98	9800	20912.808	5264.952	1,54,581.28	4,70,538.18	2,68,512.55	8,93,632.01	16,61,749.00	7,68,116.99
8	Udharbond	225	22500	48014.100	12087.900	3,54,906.00	10,80,317.25	6,16,482.90	20,51,706.15	38,15,240.00	17,63,533.85
9	Salchapra	242	24200	51641.832	13001.208	3,81,721.12	11,61,941.22	6,63,061.61	22,06,723.95	41,03,502.00	18,96,778.05
<b>Total</b>				<b>355522.736</b>	<b>89510.52</b>	<b>2627881.76</b>			<b>1,51,91,761.34</b>	<b>2,82,49,728.00</b>	<b>1,30,57,966.66</b>

Source: Departmental records.

## Appendix – 1.19

{Reference to paragraph – 1.3.17.3 (c)}

## Project-wise distribution of training kits under SABLA

Sl. No.	Name of the ICDS Project	No. of AWCs	Qty of Kits supplied	Rate/kit (₹)	Amount involved (₹)
<b>Kamrup</b>					
1	Rani	227	227	999	226773
2	Dispur	149	149	999	148851
3	Noonmati	176	176	999	175824
4	Guwahati Central	149	149	999	148851
5	Dimoria	330	330	999	329618
6	Kamalpur-Rangia	532	532	999	531468
7	Sualkuchi	83	83	999	82917
8	Bezera	78	77	999	76923
9	Bihdia-Jajikona	188	188	999	187812
10	Bongaon	69	69	999	68931
<b>Darrang</b>					
11	Sipajhar	440	440	999	439560
12	Pub Mangaldoi	331	331	999	330669
13	Bechimari	88	88	999	87912
14	Paschim Mangaldoi	129	129	999	128871
<b>Jorhat</b>					
15	Majuli	289	289	999	288711
<b>Dibrugarh</b>					
16	Borbarua	276	276	999	275724
17	Joypur	263	263	999	262737
18	Dibrugarh	133	133	999	132867
<b>Karbi Anglong</b>					
19	Lumbajong	177	177	999	176823
20	Rongkhong	319	319	999	318681
21	Bokajan	415	415	999	414585
22	Chinthong	168	168	999	167832
23	Amri	144	144	999	143856
<b>Total</b>		<b>5,153</b>	<b>5,152</b>		<b>51,46,796</b>

Source: Departmental records.

Appendix – 1.20

{Reference to paragraph – 1.4.1(B)}

Loss of interest on payment of interest free mobilisation advance

(Amount in ₹)

MA for 1,521 Kitchen cum Stores						
MA Paid	Date of payment	Amount adjusted	Date of adjustment	Amount of MA outstanding	Period	Loss of interest @ 10% p. a. on outstanding MA
4,84,24,838	14-12-2010	22413600	14-03-2011	48424838	14/12/2010 to 13/03/2011 (90 days)	11,94,037
		11429663	13-05-2011	26011238	14/03/2011 to 12/05/2011 (60 days)	4,27,582
		5826263	17-08-2011	14581575	13/05/2011 to 16/08/2011 (96 days)	3,83,515
		4839300	28-12-2011	8755312	17/08/2011 to 27/12/2011 (133 days)	3,19,029
				3916012	28/12/2011 to 08/11/2013 (682 days)	7,31,704
<b>MA adjusted (A)</b>		<b>4,45,08,826</b>			<b>Loss of interest (A)</b>	<b>30,55,867</b>
MA for 1,592 Kitchen cum Stores						
Amount of MA Paid	Date of payment	Amount adjusted	Date of adjustment	Amount of MA outstanding	Period	Loss of interest @ 10% p. a. on outstanding MA
7,08,44,000	14-12-2010	27501000	30-03-2011	70844000	14/12/2010 to 29/03/2011 (106 days)	20,57,387
		2625500	10-05-2011	43343000	30/03/2011 to 09/05/2011 (41 days)	4,86,867
		8010000	13-05-2011	40717500	10/05/2011 to 12/05/2011 (3 days)	33,466
		13928500	16-08-2011	32707500	13/05/2011 to 15/08/2011 (95 days)	8,51,291
		8855500	28-12-2011	18779000	16/08/2011 to 27/12/2011 (134 days)	6,89,421
				9923500	28/12/2011 to 08/11/2013 (682 days)	18,54,199
<b>MA adjusted (B)</b>		<b>6,09,20,500</b>			<b>Loss of interest (B)</b>	<b>59,72,631</b>
<b>Total MA adjusted (A + B)</b>		<b>10,54,29,326</b>			<b>Total loss of interest (A + B)</b>	<b>90,28,498</b>

Source: Departmental records.

## Appendix – 1.21

(Reference to paragraph – 1.4.3)

**Details of payment made towards procurement of aids & appliances during 2012-13**

Sl. No.	Name of the supplier	Supply order No and date	Voucher No. and date	Amount paid (₹)
1.	Manish Steel Works, Indore	SSA/270/2004/PT dt 22.01.2012	458 dt 23.08.12	71,96,185
2.	Karma Healthcare Ltd., Kolkata	SSA/IED/Aids & Appliances/270/2004/Pt-1/298 dt.22.01.2012	960 dt 29.11.12	3,71,200
3.	ALIMCO	SSA/IED/Aids & Appliance/270/2004/Pt dt 01.09.12	557 dt 07.09.12	31,53,820
4.	M/s Alps International, New Delhi	SSA/IED/Aids & Appliance/970/2004/PT-1/297 dt 22.01.12	398 dt 07.08.12	56,10,200
5.	Karma Healthcare Ltd., Kolkata	SSA/IED/Aids & Appliances/970/2004/Pt-1/298 dt.22.01.2012	398 dt 07.08.12	43,38,400
6.	M/s Alps International, New Delhi	SSA/IED/Corres- ALIMCO/9/2007 dt 06.01.2012	891 dt 09.11.12	40,68,600
			<b>Total</b>	<b>2,47,38,405</b>
<b>Procurement made from outside agencies: ₹2,47,38,405 - ₹31,53,820 (Sl. No. 3) = ₹2,15,84,585</b>				

Source: Departmental records.

**Appendix – 1.22**  
(Reference to paragraph – 1.4.4)

**Details of expenditure incurred for ceremonial distribution of appointment letter to TET teachers**

Sl. No.	Name of the supplier /recipient	Purpose	Bill no & date	Voucher No. & date	Amount (₹)	
1	2	3	4	5	6	
1.	Sports Authority of Assam	Booking of Sarusajai Sports stadium	-	72 dt 18.05.12	399552	
<b>Sub-total (A)</b>					<b>3,99,552</b>	
2.	M/s Capital Overlays	Arrangement of steel barricade for VIP & track protection, land development	CAP/146/2012 Dt. 14.08.12	669 dt 27.09.12	1115313	
<b>Sub-total (B)</b>					<b>11,15,313</b>	
3.	M/s Capital Overlays	Installation & erection, fitting and fixing of steel tubular structure (Hanger) etc	CAP/127/2012 Dt. 24.05.12	305 dt 17.07.12	778200	
4.		-do	CAP/128/2012 Dt. 24.05.12	-do-	778200	
5.		-do-	CAP/129/2012 Dt. 24.05.12	-do-	778200	
6.		-do-	CAP/130/2012 Dt.24.05.12	-do-	666185	
7.		-do-	CAP/131/2012 Dt. 24.05.12	-do-	666185	
8.		-do-	CAP/132/2012 Dt. 24.05.12	-do-	666185	
9.		Snacks, lunch packet	CAP/126/2012 Dt. 24.05.12	-do-	5510000	
10.		Breakfast, lunch, dinner	CAP/124/2012 Dt. 24.05.12	-do-	525000	
11.		Cleaning of open Galleries of the stadium, construction of main stadium, temporary electrification	CAP/125/2012 Dt. 24.05.12	-do-	395000	
<b>Total (Sl. Nos. 3 to 11)</b>					<b>1,07,63,155</b>	
<b>VAT</b>					<b>4,03,618</b>	
<b>Sub-total (C)</b>					<b>1,11,66,773</b>	
12.	ACME Event & Expo	Installation & erection, fitting and fixing of steel tubular structure(Hanger) etc	AEE/123/2012 Dt 21.05.12	306 dt 17.07.12	1215005	
13.		-do-	AEE/115/2012 Dt 21.05.12	-do-	1162027	
14.		-do-	AEE/116/2012 Dt 21.05.12	-do-	1162027	
15.		-do-	AEE/117/2012 Dt 21.05.12	-do-	1162027	
16.		-do-	AEE/118/2012 Dt 21.05.12	-do-	1162027	
17.		-do-	AEE/119/2012 Dt 21.05.12	-do-	1019307	
18.		-do-	AEE/120/2012 Dt 21.05.12	-do-	1215005	
19.		-do-	AEE/121/2012 Dt 21.05.12	-do-	1215005	
20.		-do-	AEE/122/2012 Dt. 21.05.12	-do-	1215005	
21.		-do-	AEE/124/2012 Dt. 21.05.12	-do-	2826458	
22.		Hiring charges of carpet, mattress, sound system, chairs etc	AEE/125/2012 Dt. 21.05.12	-do-	1185240	
23.		Construction of bamboo structure, chair, carpet to Ganesh mandir Stadium	AEE/126/2012 Dt. 21.05.12	-do-	370037	
24.		-do-	AEE/127/2012 Dt. 21.05.12	-do-	370612	
25.		Sound system	AEE/128/2012 Dt. 21.05.12	-do-	45505	
<b>Total</b>					<b>1,53,25,287</b>	
<b>VAT</b>					<b>5,74,698</b>	
<b>Sub-total (D)</b>					<b>1,58,99,985</b>	

(Appendix – 1.22 continued.....)

1	2	3	4	5	6
26	-do-	Installation & erection, fitting and fixing of steel tubular structure(Hanger), cloth decoration, carpet etc at Sarasajai Stadium, cloth decoration, carpet etc	AEE/142/2012 Dt.16.08.12	463 dt 27.8.12	1122047
27	-do-	-do-	AEE/143/2012 Dt.16.08.12	-do-	1122694
28	-do-	-do-	AEE/118/2012 Dt.16.08.12	-do-	1162027
29	-do-	-do-	AEE/144/2012 Dt.16.08.12	-do-	1122694
30	-do-	-do-	AEE/146/2012 Dt.16.08.12	-do-	1122694
31	-do-	-do-	AEE/147/2012 Dt.16.08.12	-do-	1202456
32	-do-	-do-	AEE/148/2012 Dt.16.08.12	-do-	1202456
33	-do-	Sound system	AEE/151/2012 Dt.16.08.12	-do-	45505
34	-do-	Installation & erection, fitting and fixing of steel tubular structure (Hanger), cloth decoration, carpet etc	AEE/149/2012 Dt.16.08.12	-do-	6424565
35	-do-	-do-	AEE/150/2012 Dt.16.08.12	-do-	714699
36	Capital Overlays	Cleaning of open galleries, passage & bathroom, temporary electrification	CAP/144/2012 Dt.14.08.12	-do-	395000
37	-do-	Snacks , water bottle, lunch	CAP/143/2012 Dt 14.08.12	-do-	3410000
38	-do-	Plastic chair, sofa, stage chair, generator etc	CAP/141/12 \\ Dt 14.08.12	-do-	1176000
39	-do-	Carpet, mattress, electrification, sound system, plastic chair etc	CAP/142/2012 Dt14.08.12	-do-	1023360
40	-do-	Breakfast, lunch, dinner	CAP/145/2012	-do-	647500
				<b>Total</b>	<b>2,18,93,697</b>
				<b>VAT</b>	<b>8,21,014</b>
				<b>Sub-total (E)</b>	<b>2,27,14,711</b>
				<b>Grand total (A+B+C+D+E)</b>	<b>5,12,96,334</b>

Source: Departmental records.

**Appendix – 1.23**

*(Reference to paragraph – 1.4.5)*

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sivasagar during August 2010 to August 2013**

Sl. No.	Name of teachers	Name of School (LP)	Date of retirement /death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual Encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Bhubam Ch. Gogoi	Ratanpur	07-08-2008	15120	16	130	130	76050	80	46771	29279
2	Azad Ahmed, H/o Lt Sajida Begum	Drbarfill	14-12-2009	10560	27	145	145	64815	80	35763	29052
3	Anima Kolita w/o Late Brojen Kolita	Rupahimukh Kumar	03-01-2010	10560	35	148	148	70300	80	38016	32284
4	Abdul Rohim H/o LateSafiya Begum	Sri Sri Sankardev	08-01-2010	12630	35	148	148	84064	80	45468	38596
5	Bijaya Boruah	Pengera	31-01-2010	17370	35	149	149	116518	80	62532	53986
6	Hiranya Lahon	Konwarpur	31-01-2010	17370	35	149	149	116518	80	62532	53986
7	Anima Borah	Sripuria	31-01-2010	16850	35	149	149	112942	80	60660	52282
8	Mohendra Kr. Dutta	Kaloogaon	28-02-2010	16320	35	150	150	110100	80	58752	51348
9	Biren Dutta	Hensuwa	28-02-2010	13740	35	150	150	92700	80	49464	43236
10	Aidhan Saikia	Samargaon	28-02-2010	15580	35	150	150	105150	80	56088	49062
11	Chaya Bezboruah	1No. Phuleswari	28-02-2010	14480	35	150	150	97800	80	52128	45672
12	Rejia Begum	Kathpar	28-02-2010	16850	35	150	150	113700	80	60660	53040
13	Tosheswari Phukon	Morabajar Muktab	28-02-2010	17370	35	150	150	117300	80	62532	54768
14	Jyoti Pd. Saikia	Lakhinath Handique	28-02-2010	15960	35	150	150	107700	80	57456	50244
15	Thanabala Boruah	Krishnachiga	28-02-2010	17370	35	150	150	117300	80	62532	54768
16	Sadari Khanikar	Dhuliahabi	28-02-2010	16320	35	150	150	110100	80	58752	51348
17	Jugen Ch. Uja	Deodubu	28-02-2010	15210	35	150	150	102600	80	54756	47844
18	Dhaneswar Bharali	Hatighuli Banua	28-02-2010	16320	35	150	150	110100	80	58752	51348
19	Labanya Konwar	Amalaguri Bagan	28-02-2010	15580	35	150	150	105150	80	56088	49062
20	Amulya Pv. Handique	Kamaldoi SP	28-02-2010	15210	35	150	150	102600	80	54756	47844
21	Tokheswar Borah	Dhanekhuwa	28-02-2010	17370	35	150	150	117300	80	62532	54768
22	Dibya Gogoi	Bokulbari	28-02-2010	15210	35	150	150	102600	80	54756	47844
23	Madhabi Bhuyan	Khanikar	28-02-2010	13000	45	90	150	94200	80	50267	43933
24	Bijumoni Handique w/o Late Romesh Chutia	Chetia Kakoti	13-03-2010	10380	35	144	144	67248	80	37368	29880



(Appendix – 1.23 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
25	Mira Borgohain	2 No. Town Girls	31-03-2010	16320	35	150	150	110100	80	58752	51348
26	Anima Bharali	Dhuliagaon	31-03-2010	13130	35	150	150	88650	80	47268	41382
27	Robin Boruah	Gharphalia Japihajia	31-03-2010	15580	35	150	150	105150	80	56088	49062
28	Bina Phukon w/o Late Jibeswar Phukan	Na-Pukhuri Abhaipuria	31-03-2010	13130	35	150	150	88650	80	47268	41382
29	Mobiya Khatun	Pub Kathpar	31-03-2010	14120	35	150	150	95250	80	50832	44418
30	Kushum Dutta	Na-Dicial	31-03-2010	14480	35	150	150	97800	80	52128	45672
31	Nirubal Duara	Kuonwarpur Muktab	31-03-2010	16850	35	150	150	113700	80	60660	53040
32	Minu B Gohain w/o Late Noren Handique	Uriamguri	25-04-2010	15210	35	150	150	102600	80	54756	47844
33	Tekbahadur Rana	Bambobari	30-04-2010	12630	35	150	150	85200	80	45468	39732
34	Mohendra Nath Phukon	Chamaguri	30-04-2010	14120	35	150	150	95250	80	50832	44418
35	Anu Pv. Senchuwa	Udhanpukhuri	30-04-2010	16850	35	150	150	113700	80	60660	53040
36	Kushal Phukon	Kachariline	30-04-2010	15220	35	150	150	102600	80	54792	47808
37	Renu Pv. Bhuyan	1No. Ward Amguri	30-04-2010	16320	35	150	150	110100	80	58752	51348
38	Ramija Begum	Rongpur	30-04-2010	15580	35	150	150	105150	80	56088	49062
39	Bornali Gogoi w/o Late Tarun Gogoi	Eraltoli	26-05-2010	13130	35	150	150	88650	80	47268	41382
40	Bhugeswar Borah	7No. Rajmai	31-05-2010	16850	35	150	150	113700	80	60660	53040
41	Hasna Begum	Julagaon	31-05-2010	15960	45	150	150	107700	80	61712	45988
42	Wazifa hazarika, W/o Lt ratula Ali	Bangaon	14-06-2010	10560	35	150	150	71250	80	38016	33234
43	Jiten Gogoi H/o Padumi Saikia	Kathaslguri	17-06-2010	12890	35	150	150	87000	80	46404	40596
44	Minu Dutta	Namdang Konwargaon	30-06-2010	13130	35	150	150	88650	80	47268	41382
45	Kanthiram Chetia	Dagaon	30-06-2010	17370	35	150	150	117300	80	62532	54768
46	Tulan Buragohain	Da-Gohain Balika	30-06-2010	12360	35	150	150	83400	80	44496	38904
47	Purana kanta Gogoi	seragan	30-06-2010	15,580	35	150	150	105150	80	56088	49062
48	Badan Ch. Chutia	Naukhann	30-06-2010	14,120	35	150	150	95250	80	50832	44418
49	Prafulla sarma, H/o Lt swapanali Chakaraborty	Phukan nagar	20-07-2010	11080	45	150	150	80400	80	42843	37557
50	Padma Borpatra Gohain, W/o late prabin Borpatra Gohain	Jeoti	25-07-2010	10880	45	150	150	78900	80	42069	36831
51	Kartik Sarma	Salaguri	31-07-2010	16810	45	150	150	121950	80	64999	56951
52	Lily Borah	Bongaon	31-07-2010	16810	45	150	150	121950	80	64999	56951

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.23 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
53	Suchan Ch.Gohain	Deobil	31-07-2010	13530	45	150	150	98100	80	52316	45784
54	Aruna Chungkrang, W/o Lt Mohan Sukrang	Kothalguri	11-08-2010	13010	45	150	150	94350	80	50305	44045
55	Chayanika Dutta w/o Lt. Mohesh Gogoi	Jamukguri	24-08-2010	9570	45	90	106	49184	80	37004	12180
56	Kalpanarani Borgohain	Phukon Nagar	31-08-2010	17360	45	150	150	125850	80	67125	58725
57	Rita Borah	Santipur KB	31-08-2010	13790	45	150	150	100050	80	53321	46729
58	Dijen Kakoty	Dekajyoti	31-08-2010	13530	45	150	150	98100	80	52316	45784
59	Hema Kolita	Dhaluapathar	31-08-2010	15670	45	150	150	113550	80	60591	52959
60	Nabin chanda Chutia	Thowra gazpuria	31-08-2010	16050	45	150	150	116400	80	62060	54340
61	Smt Bijoya Buragohain	Dlghlijan	31-08-2010	16810	45	150	150	121950	80	64999	56951
62	Lily das, W/o Lt Jibakanta das	Phukanphodia Bezgaon	09-09-2010	10880	45	150	150	78900	80	42069	36831
63	Mondira Bhuian, W/o Lt rajani barua	jayanga nagar	15-09-2010	10300	45	130	130	64740	80	39827	24913
64	Keshi nath srama	Bagpara LP	30-09-2010	13010	45	150	150	94350	80	50305	44045
65	Mohan kalita	rajmai bahgan	30-09-2010	14660	45	150	150	106350	80	56685	49665
66	Soneswar hatimoria	Borua Pukhuri	30-09-2010	16810	45	150	150	121950	80	64999	56951
67	Rina Neog w/o Lt. Biren Neog	Borgila Napam	11-10-2010	10700	45	90	150	77550	80	41373	36177
68	Aruna Neog	Garkush Changmai	30-10-2010	15670	45	90	150	113550	80	60591	52959
69	Sakidoi Tow w/o Lt. Binud Tow	Laibil	27-11-2010	13530	45	150	150	98100	80	52316	45784
70	Bhogeswar Borah	Kharadhara	30-11-2010	17900	45	150	150	129750	80	69213	60537
71	Mina Dutta	Barichuwa	30-11-2010	13010	45	150	150	94350	80	50305	44045
72	Nirupama Deka Barua	Zamira kachari	30-11-2010	17900	45	150	150	129750	80	69213	60537
73	Hemchandra Barua	Namdang kumar	30-11-2010	16440	45	150	150	119250	80	63568	55682
74	Binanada Chanda Oja	baamunbari	30-11-2010	17360	45	150	150	125850	80	67125	58725
75	Dhiren Dutta	kelelachuwa	30-11-2010	13010	45	90	155	101990	80	50305	51685
76	Gunakanta Dutta	Udaipur Nabagata	31-12-2010	17360	45	150	150	125850	90	75516	50334
77	Mitharam Boruah	Pengera	31-12-2010	11080	45	150	150	80400	90	48198	32202
78	Nirupa Buragohain	Luthuri Chetia	31-12-2010	15670	45	150	150	113550	90	68165	45386
79	Suren Dutta	Koliapani	31-12-2010	17900	45	150	150	129750	90	77865	51885

(Appendix – 1.23 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
80	Sarbeswar Dutta	Gatanga	31-12-2010	17900	45	90	150	129750	90	77865	51885
81	Tilleshwar Phukan	Amlaguri bagan	31-12-2010	16440	45	90	150	119250	90	71514	47736
82	Swarnalata barua	Bogidola	31-12-2010	16180	45	90	150	121950	90	70383	51567
83	Bishownath Dey F/o Lt. Anup Dey	Akhoiphutia	10-02-2011	10020	51	90	150	75600	90	45391	30209
84	Abha Gogoi	Phulanibari	31-03-2011	16350	51	90	155	122450	90	74066	48385
85	Nilakanta Lahon	Arjunguri	31-03-2011	17660	51	90	155	137795	90	80000	57795
86	Boruni Deori w/o Lt.Naranath Deori	Ujani Milakur	17-04-2011	16350	51	90	155	127565	90	74066	53500
87	Anjana Borah w/o Lt. Dilip Borah	Eraltoli	15-05-2011	16360	51	90	155	127565	90	74111	53454
88	Khageswar ChetiaH/o Lt. Annamai Chetia	Dhyangaon	22-05-2011	15970	51	90	155	124620	90	72344	52276
89	Nobin Dihingia	Eraltoli	31-05-2011	15970	51	90	155	124620	90	72344	52276
90	Bhuban Boruah	Betbari Balika	31-05-2011	17220	51	90	155	133455	90	78007	55448
91	Debabala Saikia	Saundarpur	31-05-2011	15970	51	90	155	124620	90	72344	52276
92	Phatik Sadhanidar	Koliori	30-06-2011	16740	51	90	155	130665	90	75832	54833
93	Lakhiram Borah	Moglow pukhuri	30-06-2011	16740	51	90	155	130665	90	75832	54833
94	Pratibha Handique	1No. Phuleswari	30-06-2011	17110	51	90	155	133455	90	77508	55947
95	Kiran Hazarika	Jamira Kachari	30-06-2011	11180	51	90	155	87265	90	50645	36620
96	Tankeswar Duwarah	Beltol	30-06-2011	10270	51	90	155	80135	90	46523	33612
97	Niranjan Dutta	Amguri 1No.	31-07-2011	17250	51	90	155	134540	90	78143	56398
98	Akan Kolita	Sri Sankardev	31-07-2011	14520	51	90	155	113305	90	65776	47529
99	Soneswari Handique	Bakata 1No.	31-07-2011	18190	51	90	155	141980	90	82401	59579
100	Aruna Paudav	Deroi bagicha	04-08-2011	13710	58	90	155	111910	90	64985	46925
101	Khagen Gohain	Duwarigaon	31-08-2011	13990	51	90	155	109120	90	63375	45745
102	Bina Devi	1No. Phuleswari	31-08-2011	18190	51	90	155	141980	90	82401	59579
103	Dhaniram Gogoi	Borguri	31-08-2011	15680	51	90	155	122295	90	71030	51265
104	Tankeswar Gogoi	Chukapathar	31-08-2011	15300	51	90	155	119350	90	69309	50041
105	Swarnalata Dutta	294 No. garbhanga	31-08-2011	14520	51	90	155	113305	90	65776	47529
106	Prafulla Neog	Borgaon	31-10-2011	15680	58	90	155	128030	90	74323	53707
107	Dibya lata bakal	Lakhimi nagar	30-11-2011	17250	58	90	155	140859	90	81765	59070
<b>Total excess encashment</b>											<b>51,01,962</b>
<b>Excess encashment by inflating the number of EL at credit (Sl. No. 75 to 107)</b>											<b>16,16,952</b>

Source: Departmental records.

**Appendix – 1.24**

*(Reference to paragraph – 1.4.5)*

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sarupathar during May 2009 to August 2013**

Sl. No.	Name of teachers	Name of schools where posted	Date of retirement/ death	Basic pay on retirement/ death	Rate of D.A. on the date of retirement/ death	No. of unutilised EL sanctioned	No. of EL encashed	Amount encashed and Disbursed (₹)	Maximum no. of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9 - 11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Smt. Swarna Duwarah	Chungajan Hazari LP	30.04.2010	16320	35	148	148	108691	80	58752	49939
2	Sri Mahendra Ch. Das	No 2 Sarupathar goan road LP	30.04.2010	16850	35	148	148	112223	80	60660	51563
3	Sri Deben Chutia	Naga Ali LP	31.07.2010	16810	35	150	150	113470	80	60516	52954
4	Sri Shamsher Yadeva	Sarupathar Town Hindi LP	31.12.2009	16320	27	145	145	100176	80	55270	44906
5	Sri Chandra Kt.Deka	Parghat LP	30.11.2010	16810	45	150	150	121875	80	64999	56876
6	Sri Deben Duwarah	Premhora LP	30.04.2011	17360	51	153	153	133691	90	78641	55050
7	Sri Kusheswar Bhuyan	Herheri LP	31.12.2010	17360	45	150	150	125860	90	75516	50344
8	Sri Silash Soren	Ekorani Mura Gaon LP	30.10.2011	17250	51	163	163	141527	90	78143	63385
9	Lt. Purnananda Sarmah	Chakalipathar LP	25.09.2011	12520	58	106	106	69896	90	59345	10551
10	Sri Junu Saikia	Promila Moran LP	31.08.2011	18190	51	161	161	147406	90	82401	65005
11	Sri Bhadreswar Gogoi	No2 Borhulla	30.04.2011	16050	58	158	158	133557	90	76077	57480
12	Sri Rebo Kt. Gogoi	Nagajori Khanikar LP	31.05.2012	17250	65	169	169	160342	100	94875	65467
13	Sri Kamal Gohain	Baramukhia LP	30.09.2011	16450	58	162	162	140351	90	77973	62378
14	Sri Pulin Ch. Sarmah	Khanikar Gorhgaon LP	31.08.2012	18740	65	176	176	181403	100	103070	78333
15	Sri Romesh Ch. Deka	Santipur LP	28.02.2011	16050	51	153	153	123604	90	72707	50898
16	Lt. Achyut Deka	Parghat LP	22.08.2012	14960	65	170	170	139876	100	82280	57596
17	Sri Jogneswar Gohain	No2 Baragharia LP	31.01.2013	18740	72	175	175	188026	110	118187	69839
18	Sri Kedar Jha	Adarsa Hindi LP	31.03.2013	14960	72	176	176	150955	110	94348	56607
19	Sri Nagen Sarmah	Dhundasam Garigaon LP	30.04.2011	16050	72	178	178	153899	90	82818	71081
<b>Total</b>											<b>10,70,252</b>

Source: Departmental records.

## Appendix – 1.25

(Reference to paragraph – 1.4.5)

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Haflong during April 2011 to March 2014**

Sl. No.	Name of teachers	Name of School (UP)	Date of retirement /death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Lt. K.Paul Exp. H/M	Degandu M.E.S	03-11-2008	16,420	16	300	300	1,90,470	80	50,793	1,39,677
2.	Lt. Dipti Bala Sinha	Langting Govt MES	20-03-2009	10,430	22	97	97	41,140	80	33,932	7,208
3.	Lt. G.B. Johari Exp. ALT	Demalu MES	11-06-2009	10,800	22	115	115	50,508	80	35,136	15,372
4.	Sri N.R. Das, Retd. H/M	Kabing M.E. S	30-11-2010	12,550	45	300	300	1,81,980	80	48,527	1,33,453
5.	Sri L. Singson, Retd. H./M/	N. Laikul M.E. School	31-01-2011	21,240	51	300	300	3,20,720	90	96,217	2,24,503
6.	Sri R. Joute, Retd. H./M/	Leiri M.E.S	28-02-2011	17,350	51	225	225	1,96,492	90	78,596	1,17,896
7.	Lt. N.P. Joishi, Retd. A/T	Upper Bageter M.E.S	19-05-2011	10,790	51	142	142	77,119	90	48,879	28,240
8.	Lt. H. Zeme, Exp. Gr-IV	Boro Cheram M.E.S	28-08-2011	9,150	58	300	300	1,44,570	90	43,371	1,01,199
9.	Sri Manada Cahran Ghose, Rtd. H/M	Kapurcherra M.E.S	30-09-2011	15,730	58	210	210	1,73,971	90	74,560	99,411
10.	Sri N.Das Retd. H/M	Hekaloa MES	30-11-2011	14,360	51	269	269	1,94,433	90	65,051	1,29,382
11.	Sri S.K. Dey Exp. A/T	Harangajao M.E.S.	28-12-2011	12,800	58	128	128	1,03,142	90	60,672	42,470
12.	Smti A. Kharbteng Retd. A/T	Garampani M.E. S	29-02-2012	16,450	58	141	141	1,22,158	100	86,637	35,521
13.	Sri H.K. Remthang Retd.	Phaipui M.E.S	29-02-2012	17,860	58	264	264	2,48,327	100	94,063	1,54,264
14.	Sri Samar Dey Sarkar Retd. H/M	Wadrenghisa MES	31-05-2012	23,500	65	295	295	3,81,285	100	1,29,250	2,52,035
15.	Sri Phanilal Chanda Retd. Gr-IV	Jatinga Public MES	30-09-2012	10,460	72	300	300	1,79,910	100	59,971	1,19,939
16.	Sri Y. Ilabanta Singh Retd H/M	Simtuilung MES	30-11-2012	14,800	72	300	300	2,54,560	100	84,853	1,69,707
17.	Lt. P.L Khuma Exp. H/M	Tattephi MES	01-12-2012	14,040	72	170	170	1,36,844	100	80,496	56,348
18.	Sri K. Ibungton Singa Rtd. H/M	Phaipui MES	31-12-2012	16,170	72	195	195	1,80,778	110	1,01,979	78,799
19.	Sri B.K. Medhi Retd. H/M	Sangbar MES	31-03-2013	19,680	80	300	300	3,54,240	110	1,29,888	2,24,352
20.	Sri Abdul Hye Laskar Retd. H/M	Harangajao Govt. MES	31-07-2013	21,510	90	300	300	4,08,690	110	1,49,853	2,58,837
21.	Sri B.B. Das Retd H/M	Lasang MES	31-07-2013	20,890	90	300	300	3,96,910	110	1,45,534	2,51,376
22.	Sri Changsena Darnei Retd H/M	N.Sangbar	31-01-2014	21,520	90	300	300	4,08,880	120	1,63,552	2,45,328
<b>Total</b>											<b>28,85,317</b>

Source: Departmental records.

**Appendix – 1.26**  
(Reference to paragraph – 1.4.5)

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Udalguri during March 2010 to January 2014**

Sl. No.	Name of teachers	Name of School (LP)	Date of retirement /death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual Encashment admissible (₹)	Excess encashment (₹) (9-11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Ashok Kumar Brahma	Badagaon LP School	01-03-2010	16320	38	146	146	109602	80	60056	49546
2.	Budhi Bahadur Chetri	Nepal para LP School	02-04-2010	12890	35	147	147	85265	80	46403	38862
3.	Depali Devi	Kajuwabil LP School	22-04-2010	12630	35	147	147	83545	80	45467	38078
4.	Bhogeswar Kalita	Gerubari LP School	30-06-2010	14480	35	150	150	97740	80	52128	45612
5.	Salomi Mushahary	Santipur LP School	05-07-2010	16810	45	85	85	69060	80	64997	4063
6.	Nagen Bora	Rowmari LP School	31-07-2010	17360	45	150	150	125860	80	67125	58735
7.	Nipen Mahato	Chubra Chuburi LP School	31-07-2010	11670	45	85	85	47943	80	45123	2820
8.	Abraham Murmu	Rongpur LP School	31-08-2010	14920	45	150	150	108170	80	57691	50479
9.	Baneshwar Deka	Muamari LP School	31-08-2010	17360	35	136	136	106243	80	62496	43747
10.	Lalita Boro	Rowta Chariali LP School	30-09-2010	17360	45	150	150	125860	80	67125	58735
11.	Mihir Kr. Banerjee	Rowta Bagan Refuji LP School	30-09-2010	13280	35	136	136	81274	80	47808	33466
12.	Chandra Kanta Boro	Sungabudhi LP School	31-10-2010	16810	45	150	150	121870	80	64997	56873
13.	Kurana Kt. Deka	Dhansirighat LP School	31-10-2010	17360	45	150	150	125860	80	67125	58735
14.	Narayan Chandra Biswas	Lilananda Bidya Niketan LP School	31-10-2010	16440	45	150	150	119190	80	63568	55622
15.	Noas Barla	Borigaon Govt Jr. Basic School	31-10-2010	16050	45	150	150	116360	80	62059	54301
16.	Parsuram R. Basistha	Golmagaom Adarsha LP School	31-10-2010	16810	45	150	150	121870	80	64997	56873
17.	Bilandi Daimari	Borigaon Govt Jr. Basic School	30-11-2010	16810	45	150	150	121870	80	64997	56873
18.	Sushil Kr. Sarma	Golmagaom Adarsha LP School	30-11-2010	14920	45	136	136	98074	80	57691	40383
19.	Lakhiswari Brahma	Nalbari Govt. Jr. Basic School	31-12-2010	17360	45	136	136	114113	80	67125	46988
20.	Ratan Chandra Boro	Goria Pathar LP School	31-12-2010	14550	45	150	150	105485	80	56259	49226
21.	Bhogirath Upadhya	Paschim Nepalpara LP School	31-12-2010	15670	45	150	150	113605	80	60589	53016
22.	Mahendra Deka	No. 1 Mazargaon LP School	03-01-2011	10880	51	155	155	84878	90	49284	35594

(Appendix – 1.26 continued.....)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
23.	Jagat Chetri	Godhabil LP Schhol	23-01-2011	13010	51	125	125	81854	90	58935	22919
24.	Magan Chandra Mahato	Chamuagaon LP School	31-01-2011	15670	51	155	155	122249	90	70983	51266
25.	Prafulla Chandra Saharia	No. 1 Jhargaon LP School	28-02-2011	16050	51	156	156	126022	90	72705	53317
26.	Lorence Baghwar	No. 3 Janata LP School	10-03-2011	13280	51	156	156	104270	90	60156	44114
27.	Dimbeswari Baruah	Kalibari LP School	31-03-2011	16810	51	157	157	132838	90	76149	56689
28.	Rabindra Nath Basumatary	Hokradaba Dhulkata LP School	31-03-2011	17360	51	112	112	97862	90	78639	19223
29.	Manju Chetri	Kalajhar LP School	16-06-2011	13040	51	99	99	64977	90	59070	5907
30.	Sachindra Kachari	Kapalfula Kutimari LP School	15-07-2011	12320	58	160	160	103813	90	58395	45418
31.	Kamakhya Basumatary	Khumabari LP School	17-07-2011	11330	58	160	160	95472	90	53703	41769
32.	Jadav Swargiary	Deorigaon LP School	31-07-2011	17630	51	161	161	142866	90	79863	63003
33.	Paresh Hasda	No. 1 Batabari LP School	24-08-2011	10580	58	161	161	89709	90	50148	39561
34.	Unika Kisku	Kajiamati LP School	26-08-2011	11520	58	162	162	98285	90	54603	43682
35.	Pratima Khaklary	Ambagan LP School	31-08-2011	16860	51	161	161	136625	90	76374	60251
36.	Bipin Chadra Kalita	NC Batabari LP School	30-09-2011	15680	58	162	162	133780	90	74322	59458
37.	Philip Swargiari	Sonai gaon LP School	30-09-2011	16450	51	162	162	134131	90	74517	59614
38.	Lilawati Daimari	Balisitha LP School	31-12-2011	18190	58	150	150	143700	90	86220	57480
39.	Maheswar Boro	Gangumokha LP School	03-01-2012	17360	65	174	174	166135	100	95480	70655
40.	Sanjib Brahma	Khomabari LP School	08-01-2012	17250	58	165	165	149903	100	90850	59053
41.	Bireswar Barua	Bogapani LP School	31-01-2012	14250	58	165	165	123833	100	75050	48783
42.	Padma Bahadur Chetri	Hobigaon LP School	31-01-2012	16860	58	165	165	146509	100	88793	57716
43.	Rohini Khaklari	Pakribari Govt Jr. Basic School	31-01-2012	17250	58	165	165	149903	100	90850	59053
44.	Rupani Basumatari	Bagulamari LP School	31-01-2012	18190	58	165	165	158070	100	95800	62270
45.	Alfred Basumatari	Baithonia LP School	29-02-2012	17630	58	148	148	137418	100	92850	44568
46.	Habel basumatari	Baligaon LP School	29-02-2012	18190	58	166	166	159028	100	95800	63228
47.	Santosh Kumar Singha	Netaji LP School	29-02-2012	16850	58	151	151	134002	100	88743	45259
48.	Dijendra Chandra Hajong	Dhain Chuba LP School	19-05-2012	14520	58	169	169	129234	100	76470	52764
49.	Nilakanta Daimari	Sialmari Borigaon LP School	31-05-2012	11330	58	168	168	100246	100	59670	40576

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.26 continued.....)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
50.	Kumud Chandra Deka	Batabari LP School	09-07-2012	14960	65	170	170	139876	100	82280	57596
51.	Basistha Bhuyan	Phulaguri LP School	30-07-2012	19320	65	170	170	180642	100	106260	74382
52.	Abdur Rashid	Dhupguri LP school	31-07-2012	18160	65	170	170	169796	100	99880	69916
53.	Gyan Singh Daimari	Uttar Nalbari LP School	31-07-2012	16560	65	170	170	154836	100	91080	63756
54.	Subha Nath Jha	Mahatma Gandhi Ratrabhasha LP School	31-07-2012	14680	65	170	170	137258	100	80740	56518
55.	Guna Ram Sarma	Muamari LP School	28-08-2012	16560	65	170	170	154836	100	91080	63756
56.	Bhumidhar Bramha	MajuliKuti LP School	31-08-2012	18160	65	170	170	169796	100	99880	69916
57.	Khem Pd. Upadhya	NC Phuluguri LP School	31-08-2012	17770	65	171	171	167124	100	97733	69391
58.	Prafulla Chandra Deka	Garubandha LP School	31-08-2012	18160	65	171	171	170795	100	99880	70915
59.	Daren Brahma	Daigola LP School	20-09-2012	12900	65	172	172	122034	100	70950	51084
60.	Suleman Ali	Bhutani Duba LP School	31-10-2012	15350	72	172	172	151371	100	88007	63364
61.	Harendra Nath Boro	Gangumokha LP School	30-11-2012	16950	65	174	174	162209	100	93223	68986
62.	Barendra Narjari	Bogapani LP School	31-12-2012	19320	72	175	175	193842	100	110767	83075
63.	Jonali Basumatari	NC Nalbari LP School	31-12-2012	14130	72	175	175	141768	100	81010	60758
64.	Champabati Khaklari	Sonai Batabari LP School	31-01-2013	16560	72	175	175	166151	110	104438	61713
65.	Renu bala Pathak	Udalguri Town LP School	31-01-2013	17370	72	175	175	174277	110	109545	64731
66.	Suren Daimari	Chamuapara LP School	31-01-2013	16950	72	172	172	167150	110	106898	60252
67.	Baidya Talukdar	Purani Thana LP School	28-02-2013	14680	72	175	175	147286	110	92580	54706
68.	Bhabanipada Upadhaya	Kuruabahi Chutiabasti LP School	30-06-2013	18160	80	172	172	187411	110	119856	67555
69.	Prabin Chandra Goswami	Bagulamari LP School	30-06-2013	11460	80	180	180	123768	110	75636	48132
70.	Maheswar Daimari	Dowamakha LP School	31-07-2013	12230	80	180	180	132084	110	80718	51366
71.	Jashada Basumatary	Purani Goroibari LP School	30-08-2013	18710	80	180	180	202068	110	123486	78582
72.	Samsul Alam	No. 1 Ekra Bari LP School	30-09-2013	19540	80	182	182	213377	110	128964	84413
73.	Bhabananda Sarma	No. 1 Phuhurabari LP School	31-01-2014	16240	90	185	185	190279	120	123424	66855
<b>Total</b>											<b>38,77,942</b>

Source: Departmental records.



## Appendix – 1.27

(Reference to paragraph – 1.4.5)

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Tinsukia during May 2010 to June 2013**

Sl. No.	Name of teachers	Name of School (LP)	Date of retirement /death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual Encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Agnes K. Bharati	Kakopathar Hindi	31-01-2010	15580	35	146	146	102295	80	56088.00	46207.00
2	Hemoprava Saikia,	Natun Machaki	31-01-2010	15580	35	146	146	102295	80	56088.00	46207.00
3	Monoj Karmakar	Bangiya Sishu	28-02-2010	15580	35	145	145	101594	80	56088.00	45506.00
4	Nilmoni Dutta	Doom Dooma Bangiya	31-01-2010	14480	35	145	145	94547	80	52128.00	42419.00
5	Renu Rani Katak	2 No. Bormura	28-02-2010	16070	35	147	147	106369	80	57852.00	48517.00
6	Pradip Ch. Gogoi	Borali	30-11-2009	15210	27	145	145	93364	80	51511.20	41852.80
7	Kartick Ch. Roy	Rammohan Pathsala	28-02-2010	16850	35	111	111	84216	80	60660.00	23556.00
8	Sadari Borah	Hijuguri Hindi	31-08-2009	15210	27	140	140	90145	80	51511.20	38633.80
9	Dulu Goswami Barman	Bordoly Nagar	30-11-2009	10690	27	140	140	63297	80	36203.47	27093.53
10	Debendra Bori H/o late Bonti Sonowal	Lolat	25-12-2009	10560	27	145	145	64821	80	35763.20	29057.80
11	Hunopha Hazarika w/o late Hemen Ch Hazarika	Purani Pukhuri	01-01-2010	12890	27	145	145	79000	80	43654.13	35345.87
12	Satyabati Changmai	Borguri	31-03-2010	16960	35	125	125	95344	80	61056.00	34288.00
13	Tarun Ch Boruah H/o late Phula Dowarah	Nam Uban	17-04-2010	12630	35	148	148	84116	80	45468.00	38648.00
14	Late Authoni Dhan	2 No. Asomiya	22-07-2009	11500	27	140	140	68097	80	38946.67	29150.33
15	Gopal Ch Borpujari	Hollong Gutti Bari	31-05-2010	16840	35	124	124	93911	80	60624.00	33287.00
16	Kartic Aice H/o lt. Sawasati Roy Choudhury	Banicharan	09-12-2009	11320	27	134	134	64158	80	38337.07	25820.93
17	Binapani Moran	Kakojan	31-03-2010	15580	35	122	122	85479	80	56088.00	29391.00
18	Ganesh Gupta	Doom Dooma Hindi	30-06-2010	15580	35	149	149	104397	80	56088.00	48309.00
19	Pratibha Saikia	Kadamoni	30-06-2010	16960	35	150	150	114413	80	61056.00	53357.00
20	Ganesh Ch. Gogoi	Loharajan	31-10-2009	17370	27	140	140	102946	80	58826.40	44119.60
21	Elime Goswami	Rangapara	30-09-2009	11500	27	140	140	68097	80	38946.67	29150.33
22	Bina Gogoi w/o Lt..Jugen Gogoi	Lachit Borpukan	03-05-2010	12630	35	93	93	52857	80	45468.00	7389.00
23	Santi Hazarika	Saru Mihang	30-06-2010	15210	35	125	125	85556	80	54756.00	30800.00
24	Lakhi Nath Phukan	Kurukani Raghav Moran	30-06-2010	12630	35	125	125	71000	80	45468.00	25532.00

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.27 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
25	Dimbeswar Dutta	Tingrai Bangali	31-03-2010	16320	35	140	140	102816	80	58752.00	44064.00
26	Ghana Kanta Phukon	Borchapari	31-07-2010	16050	45	150	150	108300	80	62060.00	46240.00
27	Bhagwat Prasad	Doom Dooma Hindi	31-07-2010	11180	45	121	121	60863	80	43229.33	17633.67
28	Nabin Chutia H/O late Sewali Phukan	Sati Radhik	02-05-2010	15210	35	148	148	101232	80	54756.00	46476.00
29	Banamali Bhumij	Uppor Mamoroni	28-02-2010	15580	35	140	140	98091	80	56088.00	42003.00
30	Naren Gogoi	No. 1 Hatighar	30-09-2010	11850	35	150	150	79950	80	42660.00	37290.00
31	Lalit Ch. Gogoi	Tingrai Bazar	30-04-2010	15580	35	140	140	98091	80	56088.00	42003.00
32	Roheswar Moran	Chating pather	31-08-2010	16050	45	150	150	116363	80	62060.00	54303.00
33	Panchdeo Sharma	Doom Dooma Hindi	30-09-2010	11080	45	112	112	59920	80	42842.67	17077.33
34	Chitranjali Borhogain	Rupai	31-10-2010	17350	45	150	150	125700	80	67086.67	58613.33
35	Srikant Sharma	Choto Hapjan Refugee	30-09-2010	16810	45	150	150	121800	80	64998.67	56801.33
36	Late Sibnath Borah	Habisamguri	09-06-2010	12890	35	150	150	86850	80	46404.00	40446.00
37	Annada Saikia	Bimala Prasad Chailiah	30-09-2010	13280	45	93	93	59706	80	51349.33	8356.67
38	Binod Kr. Bordoloi,H/T	RupbonLPS	31-10-2010	16810	45	150	150	121800	80	64998.67	56801.33
39	Prabhat Sonowal,H/T	Borhapajan	31-10-2010	16810	45	150	150	121800	80	64998.67	56801.33
40	Smriti Dey,H/T	VibakandaSikha Sadan,LPS	31-10-2010	16810	45	140	140	113680	80	64998.67	48681.33
41	Subhas Dutta,	Bani Sadan	30-11-2010	16050	45	102	102	79127	80	62060.00	17067.00
42	Dharmeswar Borah	Jaya	31-07-2009	15580	27	141	141	92919	80	52764.27	40154.73
43	Basanti Konwar,	Godapani	30-11-2010	16440	45	150	150	119190	80	63568.00	55622.00
44	Anil.Kr. Sarkar,	Sree Durga	31-12-2010	16050	45	130	130	100848	90	69817.50	31030.50
45	Jugen Ch. Chetia,	Sri Sri Sankardev	31-12-2010	16810	45	97	97	78764	90	73123.50	5640.50
46	SaratCh. Bonia	Monkhuli	31-12-2010	13790	45	95	95	63365	90	59986.50	3378.50
47	Bhuban Moran	Tamuli	31-08-2010	16810	45	94	94	76328	80	64998.67	11329.33
48	Phuleshwari Gogoi	Changalijan	31-12-2010	17360	45	97	97	81436	90	75516.00	5920.00
49	Kadamber Moran	Akoni	31-01-2011	15670	51	98	98	74176	90	70985.10	3190.90
50	Hiteswar Moran	Tongone	31-01-2011	13530	51	98	98	64087	90	61290.90	2796.10
51	Sridhar Nanda	Fatikjan	28-02-2011	16350	51	99	99	78210	90	74065.50	4144.50
52	AnuKumari Bargahain w/oIt.Bimal Moran	Praja Barti	07-10-2010	13010	45	95	95	59646	80	50305.33	9340.67
53	Indreswar Moran	Simelugati Chak	28-02-2011	16350	51	98	98	77420	90	74065.50	3354.50
54	Beanty Gogoi	Sankardev	30-04-2011	17660	51	100	100	88939	90	79999.80	8939.20
55	Dilip.Kr.Dey	kironmoyee	28-02-2011	15970	51	98	98	78725	90	72344.10	6380.90
56	Bharat Ch. Sarmah	Ahukhat	31-03-2011	13830	51	100	100	69611	90	62649.90	6961.10
57	Pramathar Gogoi	Phurani	31-03-2011	17110	51	99	99	85209	90	77508.30	7700.70

(Appendix – 1.27 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
58	Nirupoma Borsaikia	Phulbari	30-06-2011	11380	51	102	102	58374	90	51551.40	6822.60
59	Anu Devi	Nagoan	31-05-2011	13310	51	101	101	67714	90	60294.30	7419.70
60	Ranjit Kr. Singh	Panitola Hindi	31-12-2010	13790	45	97	97	64699	90	59986.50	4712.50
61	U ma Kanta Gogoi	Karia Telips	31-07-2011	14520	58	102	102	74546	90	68824.80	5721.20
62	Anju Tanti Nandaw/o late Pradip Nanda	Bandarkati	03-02-2011	10270	51	98	98	50609	90	46523.10	4085.90
63	Surja Kr. Saikia	N. Maitthens	31-07-2011	16850	58	103	103	87355	90	79869.00	7486.00
64	Kanak Saikia	Rupai	31-08-2011	18180	58	104	104	95166	90	86173.20	8992.80
65	Debendra Nath Chutia	Sishu Kalyan	31-08-2011	17260	58	104	104	90298	90	81812.40	8485.60
66	Bhugeswari Borha w/o Lt. Motheswar Gohain	Hatijan	01-04-2011	15970	51	100	100	80332	90	72344.10	7987.90
67	Prafulla Hazarika H/o late Arati Sonowal,	Rosorguri	07-02-2011	13580	51	98	98	66887	90	61517.40	5369.60
68	Priyabala Singha	Phatikjan	30-09-2011	10920	58	114	114	65564	90	51760.80	13803.20
69	Preme Borgohain	Rumaø Sabhara	31-10-2011	11730	58	105	105	64785	90	55600.20	9184.80
70	Naresh Baruah	Bura Dengaria	31-05-2011	17110	51	101	101	86931	90	77508.30	9422.70
71	Anima Deori	Natun Amguri	06-11-2011	11730	58	105	105	64785	90	55600.20	9184.80
72	Saligram Prasad	Balibazar Hindi	31-07-2011	16450	58	103	103	89198	90	77973.00	11225.00
73	Nikhil ch Suklabaidya	Sahab Pother	30-09-2011	17630	58	105	105	97335	90	83566.20	13768.80
74	Padmeswar Dehatia	Rumai Sabhara	31-12-2011	11730	58	107	107	66019	100	61778.00	4241.00
75	Labanya Deb	Rupai	31-12-2011	18290	58	107	107	102934	100	96327.33	6606.67
76	Manik Saikia	Kalibil	31-12-2011	16850	58	107	107	94802	100	88743.33	6058.67
77	Bharati Boruah	Tinsukia Adarsh	31-12-2011	14250	58	107	107	80250	100	75050.00	5200.00
78	Smti Dibyalata Bordoloi	Dimeragoan	31-10-2011	12320	58	105	105	68040	90	58396.80	9643.20
79	Taleshwar Moran	Laina	31-12-2011	16850	58	107	107	94802	100	88743.33	6058.67
80	Md. Raihen Saheb	Kamalapur	31-12-2011	13990	58	107	107	78752	100	73680.67	5071.33
81	Nilima Gogoi	Borhapuri	30-11-2011	17630	58	106	106	98262	90	83566.20	14695.80
82	Ratna kr. Mili	Laika Pomua Govt.	31-12-2011	18130	58	107	107	102399	100	95484.67	6914.33
83	Ramdeo Rai	Hijuguri Hindi	31-01-2012	11520	65	107	107	64842	100	63360.00	1482.00
84	Bhaben Barman	Hollowkhowa	31-01-2012	16850	65	107	107	94802	100	92675.00	2127.00
85	Tileswar Borgohain	Uporkulipather	31-12-2011	18190	58	107	107	102399	100	95800.67	6598.33
86	Atul Ch. Bhuyan	Borpathar	31-01-2012	14240	65	107	107	80143	100	78320.00	1823.00
87	Manjumoni Chetia w/o late Kuladhar Chetia	Kaliapani Shastrijee	24-05-2011	11670	51	100	100	58700	90	52865.10	5834.90

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.27 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
88	Asyani lugun w/o late Eakub lugun	--	17-06-2010	15580	35	92	92	64492	80	56088.00	8404.00
89	Santi Maya Lama	Na-Bormuk	31-03-2012	16450	65	109	109	94394	100	90475.00	3919.00
90	Debeswari Kurmi w/o late Heramba Kurmi	Dahotia	26-11-2011	14250	58	105	105	78750	90	67545.00	11205.00
91	Bhairab Bahadur Chetry	Balunak	29-02-2012	13990	65	109	109	80224	100	76945.00	3279.00
92	Lil Bahadur Chetry	Hatighuli	31-03-2012	17630	65	109	109	101152	100	96965.00	4187.00
93	Moni kt. Sonowal	Lawpani Govt.	31-03-2012	16850	65	110	110	97617	100	92675.00	4942.00
94	Sri Gajen Boruah	Pholbari	29-02-2012	17630	65	109	109	101200	100	96965.00	4235.00
95	Nakul ch. Sonowal	Nalani	30-04-2012	16850	65	110	110	97617	100	92675.00	4942.00
96	Indu Borgohain	Dhalla	30-04-2012	18180	65	110	110	105270	100	99990.00	5280.00
97	Bimala Baruah	Habisuk	29-02-2010	12520	35	108	108	71215	80	45072.00	26143.00
98	Labanya Gogoi	Konwari Pother	29-02-2012	18190	65	108	108	103428	100	100045.00	3383.00
99	Nilima Sharma	Doomdooma Balika	30-04-2012	17630	65	110	110	106663	100	96965.00	9698.00
100	Shibani Dey	Bogapani Coloni	30-11-2011	14250	58	105	105	78802	90	67545.00	11257.00
101	Bidya Rajkhowa	Chomoni	31-05-2012	16850	65	110	110	101933	100	92675.00	9258.00
102	Dibya lata Boruah	7 No,kath goan	29-02-2012	18190	65	108	108	108049	100	100045.00	8004.00
103	Rajen Purty	Tongana Eragoan	31-05-2012	13990	65	111	111	85396	100	76945.00	8451.00
104	Kala Sonowal	Betoni	30-06-2012	17630	65	112	112	108602	100	96965.00	11637.00
105	Debendra Nath Gogoi	2 NO. Tokowani	29-02-2012	16860	65	107	107	99189	100	92730.00	6459.00
106	Smriti Chakraborty	Hijuguri Rai Coloni	29-02-2012	11730	65	107	107	69032	100	64515.00	4517.00
107	Nagendra Mitra h/o late Manju Bhowal	Ananda Mohan Vidyapith	20-10-2011	16450	58	102	102	88332	90	77973.00	10359.00
108	Paunyaswar Gogoi	Hati khati Pather	29-02-2012	11730	65	109	109	70323	100	64515.00	5808.00
109	Kedar Nath Singh	Janata Hindi	31-03-2012	17250	65	109	109	103415	100	94875.00	8540.00
110	Someswar Barua	Jutlibari	30-04-2012	11730	65	110	110	70968	100	64515.00	6453.00
111	Puspalata Bargohain	Achahikarjan	30-06-2012	16450	65	110	110	99523	100	90475.00	9048.00
112	HemKanta Konwar	Chowra Gaon	31-08-2012	11460	72	114	114	71854	100	65704.00	6150.00
113	Hira Gogoi	Rengajan	30-09-2012	16150	72	114	114	101262	100	92593.33	8668.67
114	Nareswar Moran	No1 Htigoar	31-10-2012	16950	72	115	115	111757	100	97180.00	14577.00
115	Sonali Borgohain	Lagam Binapani	30-09-2012	18160	72	114	114	118691	100	104117.33	14573.67
116	Hem Ch Hazarika	Lakhi pathar	31-08-2012	13140	72	113	113	85130	100	75336.00	9794.00
117	Lakheswari Patowari	Talap Bali Bazar	30-11-2012	18160	72	116	116	120775	100	104117.33	16657.67
118	Bhula Sonowal	Bhani	31-12-2012	17360	72	117	117	116450	110	109483.73	6966.27
119	Hema kanta Baruah	Lazai Hulla Janamukh	31-07-2012	17360	72	112	112	111472	100	99530.67	11941.33

(Appendix – 1.27 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
120	Tonkeswar Borah	Bullapather	30-09-2012	14680	72	114	114	95948	100	84165.33	11782.67
121	Nomal Hazarika	Bishnupur	31-10-2012	17360	72	114	114	113463	100	99530.67	13932.33
122	Subhadra Chetia	Guijan	31-01-2013	18740	80	117	117	125707	110	123684.00	2023.00
123	Mohendra Deka	Roborbari	31-12-2012	16560	72	117	117	111083	110	104438.40	6644.60
124	Balenath Sarmah	Bokapather	31-12-2012	19320	72	117	117	129596	110	121844.80	7751.20
125	Anam Dhan	No.1 Hollowtup	31-10-2012	14960	72	115	115	98634	100	85770.67	12863.33
126	Pramada Dihingia	Sha Mazdur Seva Kendra	28-02-2013	17360	80	117	117	116449	110	114576.00	1873.00
127	Jugal Kakati	Rong puria Adarsha	31-01-2013	14960	80	117	117	100349	110	98736.00	1613.00
128	Anjali konaur	Sahabpothor	31-12-2012	17770	72	117	117	119199	110	112069.47	7129.53
129	Renu Sonowal w/o Late Padmeswar Sonowal	Dimoruholla	19-11-2012	15760	72	115	115	103883	100	90357.33	13525.67
130	Rajat Kr. Neogi	Guijan	31-12-2012	18740	72	117	117	125707	110	118186.93	7520.07
131	Debananda Hazarika	Bozaltoli	28-02-2013	17360	80	118	118	117444	110	114576.00	2868.00
132	Jiten Gogoi	Lamaimulla	28-02-2013	18746	80	118	118	126782	110	123723.60	3058.40
133	Usha Deori	Alubari	31-03-2013	18160	80	119	119	123898	110	119856.00	4042.00
134	Noren Konwar	Rupai	31-10-2012	18160	72	115	115	119733	100	104117.33	15615.67
135	Ram Narayan Prasad	Dinjan Rastriya Hindi	28-02-2013	15760	80	118	118	106620	110	104016.00	2604.00
136	Dibe Bala Gogoi	Upper Urban	28-02-2013	16150	80	119	119	110185	110	106590.00	3595.00
137	Manik Sonowal	Assomia Sonari	31-07-2011	16850	58	103	103	91404	90	79869.00	11535.00
138	Jugen Deka	Dhatijan Gaon	31-03-2013	18730	80	119	119	133637	110	123618.00	10019.00
139	Manjumoni Borah w/o late Bhuben Ch.Borah	Hahkhati Bonuak	28-04-2013	11060	80	120	120	79630	110	72996.00	6634.00
140	Indra jit Gohain	H / 70 kulibil	31-03-2013	12690	80	119	119	90606	110	83754.00	6852.00
141	Aruna Das w/o late Horendra Kr. Das	Ananda Mohan Vidyapith	15-06-2013	12090	80	120	120	87048	110	79794.00	7254.00
142	Jayanti Purkayastha	Na-Bormuk	31-07-2013	18310	90	123	123	135126	110	127559.67	7566.33
143	Nitumoni Changmai w/o late Prabir Changmai	Sukhid Kukukechowk	15-05-2013	11060	80	122	122	80988	110	72996.00	7992.00
144	Ram Vishal Pandey	Guaijan Hindi	31-07-2013	19310	90	122	122	141348	110	134526.33	6821.67
145	Bharati Saikia	Bizhna Nagar	31-07-2013	11460	90	117	117	80449	110	79838.00	611.00
146	Gobin Prasad Gogoi	Lakhipather	31-08-2013	15120	90	125	125	113400	110	105336.00	8064.00
147	Min Kanta Moran	Pachim Memoriam	30-09-2013	17460	90	125	125	130950	110	121638.00	9312.00

**Audit Report on Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014**

(Appendix – 1.27 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
148	Kunjalata Sonowal	Nar Kaju	24-01-2013	12090	80	123	123	89224	110	79794.00	9430.00
149	Probin Moran	Naharani	31-07-2013	18310	90	124	124	143794	110	127559.67	16234.33
150	Khagen Dutta	Laharijan	31-10-2012	18160	72	115	115	119733	100	104117.33	15615.67
151	Puspalata Deori	Madab dev	31-10-2013	17890	90	125	125	141629	110	124633.67	16995.33
152	Ruchi Nath Pegu	Laika Govt.	31-07-2013	17890	90	123	123	139362	110	124633.67	14728.33
153	Gunaram Gogoi	Naba Rongajan	31-08-2013	15110	90	124	124	118663	110	105266.33	13396.67
154	Annda Baruah	Rangajan Borbora	31-10-2013	14560	90	125	125	115266	110	101434.67	13831.33
155	Ghanasham Baruha	Na-Gaon	31-10-2013	18310	90	125	125	144955	110	127559.67	17395.33
156	Nava Pati Deuri	Na-hullang Maj Goan	30-11-2013	17460	90	127	127	140437	110	121638.00	18799.00
157	Hemanta Hazarika	Na-Dhilajan	31-10-2013	18310	90	126	126	146114	110	127559.67	18554.33
158	Bhageswari Padun w/o late Baluram Padun	Tongoni Soonjon	29-08-2013	12230	90	124	124	96046	110	85202.33	10843.67
159	Haren Deka	Bhuyan Basti	30-11-2013	11400	90	125	125	90250	110	79420.00	10830.00
160	Jogendra Nath Saikia	Kuwari pather	30-11-2013	17890	90	126	126	142762	110	124633.67	18128.33
161	Atul Ch. Deka	Hukanpukhuri	30-09-2011	16850	58	114	114	101167	90	79869.00	21298.00
162	Putul Ch. Gogoi	Rumai Gobharu	31-01-2014	18320	100	128	128	156331	120	146560.00	9771.00
163	Kameshwar Baruah	Rumai Gabharu	31-01-2014	15560	100	128	128	132779	120	124480.00	8299.00
164	Santanu Moan	Lachit Barphukan	31-08-2013	19160	90	124	124	150470	110	133481.33	16988.67
165	Bedanta Hazarika	Patoni Adarsh	31-01-2014	13520	100	128	128	115370	120	108160.00	7210.00
166	Binod Ch. Moran	Duarmara Dowania	28-02-2014	15850	100	129	129	136310	120	126800.00	9510.00
167	Prabhat Ch. Moran	Bakapathar	31-12-2013	18320	90	127	127	147354	120	139232.00	8122.00
168	Lakhiram Kurmi	Hebeda	31-01-2014	19150	100	127	127	162137	120	153200.00	8937.00
169	Kalpana Phukan w/o Lt. Padmadhar Phukan	Kaliapani Sastiji	18-09-2013	19150	90	124	124	150391	110	133411.67	16979.33
170	Bhugram Gogoi	Amguri	31-03-2014	15290	100	130	130	132513	120	122320.00	10193.00
171	Diren Sonowal	Aroimura Govt.	31-01-2014	18730	100	128	128	159823	120	149840.00	9983.00
172	Madan Kr. Gurung	Lakhi pathar	31-07-2011	17240	58	103	103	89430	90	81717.60	7712.40
<b>Total</b>											<b>27,75,833.27</b>

Source: Departmental records.

## Appendix – 1.28

(Reference to paragraph – 1.4.5)

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Bilashipara during July 2010 to May 2014**

Sl. No.	Name of teachers	Name of school (LP)	Date of retirement/ death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement/ death	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Smti Ajanta Devi	1680 No. Chilkhata	31.10.2010	9970	45	145	145	69875	80	38550.67	31324.33
2	Bellal Hussian	2418/B. No. Boal kamri	30.06.2012	15680	65	150	150	129360	100	86240.00	43120.00
3	Abdul Jalil Miah	397 No Pasuakhal	31.05.2012	18960	65	150	150	156420	100	104280.00	52140.00
4	Late Mozmul Haque	2203 No. Masaner alga	26.06.2013	14130	80	150	150	127170	110	93258.00	33912.00
5	Abdul Hussian Miah	2068 No Fakiranirjhar	30.06.2013	18160	80	150	150	163440	110	119856.00	43584.00
6	Laskar Ali Sarkar	1894 No. Sagum mani	09.08.2013	17060	90	150	150	162070	110	118851.33	43218.67
7	Mazibar Rahman	2400 No. Nayagaon	31.12.2012	14130	72	150	150	121515	110	89113.20	32401.80
8	Nur Baksa SK	2198 No Thakuralga	30.12.2013	17910	90	150	150	170145	110	124773.00	45372.00
9	Haidar Ali	2058 No Sarakparo	31.03.2014	19750	100	150	150	197500	120	158000.00	39500.00
10	Jahanur Nessa	1608 No Borkanda	31.01.2014	16680	100	150	150	159270	120	133440.00	25830.00
11	Abu Bakkar Siddique	1107 No. Buchhirchar	28.02.2014	15350	100	150	150	153500	120	122800.00	30700.00
12	Farman Ali SK	1874 No. Sagummari	31.03.2014	20450	100	150	150	204500	120	163600.00	40900.00
13	Ali Akbar	856 No. Hatipata	30.04.2014	17910	100	150	150	179100	120	143280.00	35820.00
14	Late Anil Ch. Nath	1605No. Lutapara	12.02.2014	17080	100	150	150	170800	120	136640.00	34160.00
15	Late Dwipendra Sarkar	104 No. Gaurangtari	18.09.2013	11600	90	130	130	95506	110	80813.33	14692.67
16	Ashatulla sk	1151 No Chapor J.B	31.01.2014	18330	100	150	150	174135	120	146640.00	27495.00
17	Abdur Rasid	2414/B No. Bhati Nayeralga	30.11.2012	17360	72	150	150	149295	100	99530.67	49764.33
18	Nabanana Ch. Das	638 No. Kadamtala	31.12.2009	15960	27	145	145	95695	80	54051.20	41643.80
19	Pranab Kr. Bahshi	740 No Sapagram Bengali	28.02.2011	16810	51	150	150	126915	90	76149.30	50765.70
20	Manik Ali Ahmed	1528 No Bhaluk Bhahani	30.04.2012	15680	65	150	150	129360	100	86240.00	43120.00
21	Joyshing Nath	1552 NO Bhaluk Bhasani	28.02.2011	15970	51	150	150	120575	90	72344.10	48230.90
22	Malati Medhi	1580 No Chapar	31.03.2010	15580	35	147	147	103062	80	56088.00	46974.00
<b>Total</b>											<b>8,54,669.20</b>

Source: Departmental records.

**Appendix – 1.29**

(Reference to paragraph – 1.4.5)

**Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Dibrugarh during May 2009 to October 2013**

Sl. No.	Name of teachers	Name of the School (LP)	Date of Retirement/ death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on Date of Retirement/ death	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Max No of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Jainath Mili	Panimiri gaon	28.02.2011	16,730	51	98	98	82522	90	75787	6735
2	Sri Tula Ram Sonowal	Natun Balai	28.02.2011	16,810	51	98	98	82918	90	76149	6769
3	Sri Jagat Ch. Dangaria	Pub Nefafu	31.12.2010	16,810	45	97	97	78809	90	73124	5686
4	Sri Jagat Ch. Gogoi	Shastrijee	31.10.2010	16,050	45	95	95	73695	80	62060	11635
5	Shir Baburam Taye	Lezai Dighalia	31.10.2010	16,810	45	95	95	77184	80	64999	12185
6	Prafit Ch. Haibaruah	Sarupother Navajyoti	30.01.2010	16,320	35	87	87	63893	80	58752	5141
7	Sumedhar Baruah	Moina	30.11.2009	15,580	27	86	86	56723	80	52764	3959
8	Uma Kt. Doley	Charaihabi Doloni	30.11.2010	13,280	45	97	97	62261	80	51349	10912
9	Satya Gogoi	Barbaruah	31.01.2011	17,350	51	98	98	85580	90	78596	6985
10	Subha Kt. Patra	No. 2 Garudharia	31.01.2011	14920	51	98	98	73595	90	67588	6007
11	Snehalota Sonowal	Athabari	31.03.2011	15220	51	100	100	76607	90	68947	7660
12	Purbi Phukan	Mancotta Khania Goan	30.04.2011	16350	51	101	101	83116	90	74066	9051
13	Smti Bina Saikia	Ruban	31.07.2012	17630	72	113	113	114216	100	101079	13137
14	Binanda Ch. Gohain	Dehingia	31.08.2012	18160	72	114	114	118693	100	104117	14576
15	Lila Kt. Saikia	Lekai	31.08.2012	11870	72	114	114	77580	100	68055	9525
16	Dibyalata Dutta	Rupjyoti	31.08.2012	15350	72	113	113	99447	100	88007	11440
17	Chandra Prava Baruah	Kumaranichiga	30.09.2012	15760	72	115	115	103910	100	90357	13553
18	Late Dimeswar Bora	44 No. Bhagamur	07.06.2012	13710	65	105	105	79177	100	75405	3772
19	Late Lal Soren	Jangaltali	20.05.2012	11520	65	104	104	65894	100	63360	2534
20	Shri Jagat Gogoi	Charaipung	31.07.2012	16950	65	114	114	106278	100	93225	13053
21	Smti Pratima Gogoi	Belbari	29.02.2012	18180	65	109	109	108989	100	99990	8999
22	Shri Khanindra Nath Gogoi	Clicia Tinali	32.10.2012	14960	72	116	116	99493	100	85771	13722
<b>Total</b>											<b>1,97,036</b>

Source: Departmental records.



## Appendix – 1.30

(Reference to paragraph – 1.4.5)

## Encashment of Earned Leave in excess over the permissible limit allowed by DEEO, Tinsukia during December 2011 to September 2014

Sl. No.	Name of teachers	Name of School	Date of retirement /death	Basic Pay as on the date of retirement/ death (₹)	Rate of DA admissible on the date of retirement	No. of unutilised EL as per sanction	No. of EL encashed	Amount sanctioned for encashment (₹)	Maximum no. of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9-11)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Sri Prafulla Kr. Moran	Purbanchal M.E.	20.9.2012	14680	72	147	147	123723	100	84165	39558
2.	Sri Lakhi Kanta Saikia	Amguri ME	30.9.2013	21370	90	150	150	203015	110	148878	54137
3.	Sri Sri Tileswar Gogoi	Janata M.V.	31.8.2011	21340	58	135	135	151727	90	101152	50575
4.	Sri Chandra Prova Devi	Rameswar ME	31.12.2012	18160	72	117	117	121817	110	114529	7288
5.	Sri Hema Chandra Phukon	Bhimpathar Bapuji ME	31.12.2011	19110	58	107	107	107692	100	100646	7046
6.	Sri Dambarudhar Sarmah	Borhapjan ME	31.12.2011	17630	58	107	107	99350	100	92851	6499
7.	Smt. Dipti Gogoi	Borhapjan ME	31.8.2012	17570	72	114	114	114836	100	100735	14101
8.	Smt. Sadari Gogoi	Tingrai ME	30.6.2012	14480	65	112	112	89197	100	79640	9557
9.	Sri Motilal Sonowal	Mahatma Gandhi ME	30.4.2013	16950	80	120	120	122040	110	111870	10170
10.	Sri Pradip Ch. Borah.	Sankar Dev Vidyapith ME	31.12.2011	20770	58	140	140	153143	100	109389	43754
11.	Sri Gokarna Sharma	Powai MV	31.12.2012	17350	72	140	140	139263	110	109421	29842
12.	Sri Dipak Kr. Bora	Tipong Colliery ME	31.12.2013	18040	90	160	160	182805	120	137104	45701
<b>Total</b>											<b>3,18,228</b>

Source: Departmental records.

**Appendix – 1.31**

*(Reference to paragraph – 1.4.5)*

**Fraudulent drawal of fund by inflating the number of Earned Leave at credit**

Sl. No.	Name of teachers	Name of schools where posted	Date of retirement/ death	Basic pay on retirement/ death	Rate of D.A. on the date of retirement/ death	No. of unutilised EL sanctioned	No. of EL encashed	Amount encashed and Disbursed (₹)	Maximum no. of EL admissible for encashment	Actual encashment admissible (₹)	Excess encashment (₹) (9 - 11)
1	2	3	4	5	6	7	8	9	10	11	12
1	Madhabi Bhuyan	Khanikar	28-02-2010	13000	45	90	150	94200	80	50267	43933
2	Nobin Dihingia	Eraltoli	31-05-2011	15970	51	90	155	124620	90	72344	52276
3	Boruni Deori w/o Lt.Naranath Deori	Ujani Milakur	17-04-2011	16350	51	90	155	127565	90	74066	53500
4	Sarbeswar Dutta	Gatanga	31-12-2010	17900	45	90	150	129750	90	77865	51885
5	Bhuban Boruah	Betbari Balika	31-05-2011	17220	51	90	155	133455	90	78007	55448
6	Abha Gogoi	Phulanibari	31-03-2011	16350	51	90	155	122450	90	74066	48385
7	Rina Neog w/o Lt. Biren Neog	Borgila Napam	11-10-2010	10700	45	90	150	77550	80	41373	36177
8	Phatik Sadhanidar	Koliori	30-06-2011	16740	51	90	155	130665	90	75832	54833
9	Lakhiram Borah	Moglow pukhuri	30-06-2011	16740	51	90	155	130665	90	75832	54833
10	Khageswar ChetiaH/o Lt. Annamai Chetia	Dhyangaon	22-05-2011	15970	51	90	155	124620	90	72344	52276
11	Khagen Gohain	Duwarigaon	31-08-2011	13990	51	90	155	109120	90	63375	45745
12	Niranjan Dutta	Amguri 1No.	31-07-2011	17250	51	90	155	134540	90	78143	56398
13	Anjana Borah w/o Lt. Dilip Borah	Eraltoli	15-05-2011	16360	51	90	155	127565	90	74111	53454
14	Pratibha Handique	1No. Phuleswari	30-06-2011	17110	51	90	155	133455	90	77508	55947
15	Bina Devi	1No. Phuleswari	31-08-2011	18190	51	90	155	141980	90	82401	59579
16	Aruna Neog	Garkush Changmai	30-10-2010	15670	45	90	150	113550	80	60591	52959
17	Dhaniram Gogoi	Borguri	31-08-2011	15680	51	90	155	122295	90	71030	51265
18	Nilakanta Lahon	Arjunguri	31-03-2011	17660	51	90	155	137795	90	80000	57795
19	Chayanika Dutta w/o Lt. Mohesh Gogoi	Jamukguri	24-08-2010	9570	45	90	106	49184	80	37004	12180
20	Swarnalata Dutta	294 No. garbhanga	31-08-2011	14520	51	90	155	113305	90	65776	47529
21	Kiran Hazarika	Jamira Kachari	30-06-2011	11180	51	90	155	87265	90	50645	36620
22	Akan Kolita	Sri Sankardev	31-07-2011	14520	51	90	155	113305	90	65776	47529

(Appendix – 1.31 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12
23	Soneswari Handique	Bakata INo.	31-07-2011	18190	51	90	155	141980	90	82401	59579
24	Tankeswar Duwarah	Beltol	30-06-2011	10270	51	90	155	80135	90	46523	33612
25	Tankeswar Gogoi	Chukapathar	31-08-2011	15300	51	90	155	119350	90	69309	50041
26	Tilleshwar Phukan	Amlaguri bagan	31-12-2010	16440	45	90	150	119250	90	71514	47736
27	Dibya lata bakal	lakhimi nagar	30-11-2011	17250	58	90	155	1,40,859	90	81765	59070
28	Swarnalata barua	Bogidola	31-12-2010	16180	45	90	150	121950	90	70383	51567
29	Dhiren Dutta	kelelachuwa	30-11-2010	13010	45	90	155	1,01,990	80	50305	51685
30	Prafulla Neog	Borgaon	31-10-2011	15680	58	90	155	1,28,030	90	74323	53707
31	Aruna Paudav	Deroi bagicha	04-08-2011	13710	58	90	155	1,11,910	90	64985	46925
32	Bishownath Dey F/o Lt. Anup Dey	Akhoiphutia	10-02-2011	10020	51	90	150	75600	90	45391	30209
33	Debabala Saikia	Saundarpur	31-05-2011	15970	51	90	155	124620	90	72344	52276
<b>Total</b>								<b>38,44,573</b>		<b>22,27,597</b>	<b>16,16,976</b>

Source: Departmental records.

**Appendix – 1.32**

(Reference to paragraph – 1.4.8)

**Statement showing extra avoidable expenditure due to allowance of item-wise rate**

Description of work	Floor	Actual Area executed (In m <sup>2</sup> )	Rate (₹)	Amount to be paid (₹)
Core Building	Ground floor	1,050	7,850	82,42,500
	First floor	1,050	6,250	65,62,500
	Second floor	1,158	6,350	73,53,300
<b>Total Floor Area</b>		<b>3,258</b>		<b>2,21,58,300</b>
For pile foundation (₹1,000 per m <sup>2</sup> of plinth area)		1,050	1,000	10,50,000
For white ant treatment (₹230 per m <sup>2</sup> of plinth area)		1,050	230	2,41,500
For super roof and Parapet (₹400 per m <sup>2</sup> of roof)		1,158	400	4,63,200
For aluminium casement windows		3,258	200	6,51,600
For weather coats for external finish (2% of civil cost)				4,43,166
For extra for every 300 mm in plinth height beyond normal height of 600 mm to 2100 mm with podium and OAT				17,95,290
For extra for every 300 mm in height of building Beyond normal height of 3,600 mm height to 4,200 mm		3,258	400	13,03,200
For normal preparation of site (1% of the civil cost)				82,425
For sanitary and water supply work (5% of the cost of civil cost)				11,07,915
Elevation treatment and canopy				12,00,000
Kota Stone in lobby, passage and staircase		1,071.25	800	8,57,000
Interior design and acoustical treatment of the gallery type classes and conference				20,00,000
<b>Total Civil Cost including Services</b>				<b>3,33,53,596</b>
Add: 10% above the SOR rate				33,35,359
<b>Total payment to be made</b>				<b>3,66,88,955</b>
Actual payment made to the contractor on the basis of item-wise rate				4,68,00,621
<b>Extra expenditure</b>				<b>1,01,11,666</b>

Source: Departmental records.

**Appendix – 1.33**  
(Reference to paragraph – 1.4.10)  
**Statement showing excess procurement of hospital items**

Name of item	Previous balance as on March 2012	Quantity purchased							Stock balance (2 + 6)	Stock issued	Closing balance February 2013	Value of the stock lying with the authorities (₹) (10 * 7)
		Name of supplier	Date of supply	Supply order No. & date	Quantity supplied	Rate per item (₹)	Amount paid (excluding 5% VAT and 1% P. Tax) (₹)	Date of payment as per cash book				
1	2	3	4	5	6	7	8	9	10	11	12	13
Bed sheet	7,790	N. Teron, Diphu	22.3.12	46 dt.12.3.12	8,000	200	16,00,000	30.3.12	15,790	Nil	15,790	31,58,000
Bed cover	4,690	N. Teron, Diphu	22.3.12	46 dt.12.3.12	1,900	290	5,51,000	30.3.12	10,360	Nil	10,360	30,04,400
		P. Bey, Diphu	23.3.12	44 dt.12.3.12	3,770	290	10,93,300	30.3.12				
Blanket	15,456	G. Enterprise, Diphu	23.3.12	41 dt.12.3.12	5,000	348	17,40,000	30.3.12	20,456	Nil	20,456	71,18,680
Towel	6,354	P. Bey	23.3.12	45 dt.12.3.12	2,000	180	3,60,000	30.3.12	8,354	Nil	8,354	15,03,720
Mattress	341	P. Bey	23.3.12	45 dt.12.3.12	300	3,500	10,50,000	30.3.12	641	Nil	641	22,43,500
Pillow cover	4,140	P. Bey	23.3.12	45 dt.12.3.12	1,000	77	77,000	30.3.12	5,140	Nil	5,140	3,95,780
Mosquito net	8,500	J. Bey, Diphu	22.3.12	42 dt.12.3.12	1,369	350	4,79,150	30.3.12	13,569	Nil	13,569	47,49,150
			22.3.12	43 dt.12.3.12	3,700	350	12,95,000	30.3.12				
<b>Total</b>							<b>82,45,450</b>					<b>2,21,73,230</b>

Source: Departmental records.

Total Bill Value including 5% VAT and 1% P. Tax = **87,40,177**

Value of Closing stock including 5% VAT and 1% P. Tax = **2,35,03,623**

**Appendix – 1.34**

(Reference to paragraph – 1.4.13)

**List of tools and equipment found non-available during physical verification of store**

Name of supplier	Bill no. and date	Type of item	Name of items	Quantity as per bill	Quantity found available	Value of items as per bill (₹)
1	2	3	4	5	6	7
B.S. Enterprise, Guwahati	BSE/FT/1503 dt.28.03.2011	Fashion Technology	1. Over locking machine	1	nil	83000
			2. Bar tack machine	1	nil	107800
			3. Bottom hole machine	1	nil	324046
B.S. Enterprise, Guwahati	BS/PFV/1504 dt.28.03.2011	Preservation of fruits and vegetables	1. Vacuum gauge	1	nil	1680
			2. Pressure gauge 60 LBS	1	nil	2100
			3. Refractometers	2	nil	3960
			4. Hydrometers	1	Nil	6230
			5. PH meter	1	nil	24080
			6. Fruit trays	8	nil	12320
			7. Enamel Mugs	8	nil	2640
			8. Enamel bowls	8	nil	6160
			9. Pulper Electric ¼ ton capacity per 8 hrs with 1 HP motor and 2 SS sciences	1	nil	96880
			10. Thermometer (360 deg C)	6	nil	7140
			11. Cooker Pressure	2	nil	7280
			12. Sealing machine	1	nil	70280
			13. Vegetable grader	1	nil	82880
			14. Sandashi	1	nil	595
			15. P. spoons	6	nil	3570
			16. Slicing machine	1	nil	69580
			17. Coring knives	6	nil	5040
			18. Pitting knives	6	nil	5040
			19. Cutting knives	6	nil	5040
			20. Juice Extractor	1	nil	70980
			21. Bottle filling machine	1	nil	355750
			22. Crown corking machine	1	nil	97580
			23. weighting balance	1	nil	4200
			24. do, goldsmith	3	nil	15540
			25. Beaker 250 mlt.	2	nil	1640
			26. Conical flask	12	nil	19200
			27. Measuring cylinder 100 mlt 200, 500 NI	12	nil	18480
			28. Measuring flask 250 mlt.	12	nil	14280
			29. Burrot with stand 50 cc	12	nil	14532
			30. Stainless steel knives	12	nil	12180
			31. Spoon assorted size	6	nil	6090
			32. Stainless steel degches	2	nil	3500
			33. Gan and cork opener	2	nil	1176
			34. Jelemeters	1	nil	17180
			35. Jelly filter bags	4	nil	8400
			36. Glass funnels	12	nil	13860
			37. Enamelled trays	16	nil	12000
			38. Gas burner with cylinder	10	nil	170000
			39. Electric mixer	1	nil	54880
			40. Cooking range electric	1	nil	17080
			41. Rubber gloves	12	nil	6636
			42. Aprons	17	nil	9520

(Appendix – 1.34 continued.....)

1	2	3	4	5	6	7
B.S. Enterprise, Guwahati	BS/PFV/1504 dt.28.03.2011	Preservation of fruits and vegetables	43. Electric kettle	2	nil	3080
			44. Masons jar	16	nil	9184
			45. Cup board	4	Nil	6440
			46. Bottle stand	1	nil	1470
			47. Laboratory table with rack (8x2x6x6) sink	4	nil	174720
			48. Water tank with tap	1	nil	17080
			49. Rotary flat can body reformer with change parts	1	nil	110880
			50. Hand die flanger	1	nil	40880
			51. Flange rectified	1	nil	75880
			52. Auto claves (20 lit)	1	nil	109480
			53. SS vessels with lids 20 lit. Cap.	10	nil	21000
			54. do, 6 lit cap	6	nil	8820
			55. do, 10 lit cap	6	nil	6720
			56. Inculcator with thermspot control	2	nil	162960
			57. Wooden baslet press	1	nil	109480
			58. Gas lighter	1	nil	455
			59. Kipps apparatus	1	nil	7980
			60. Sepenting funnels	12	nil	13440
			61. Test tube	25	Nil	9100
			62. Micrometer seam checking gauge	1	nil	4320
			63. Seam checking gauge or screw gauge	1	nil	1840
			64. Brinometer (Salinometer)	1	nil	13500
			65. Working table with aluminium tops(6-3x21/2)	1	nil	90,000
			66. Lime Juice extractor & orange juice halving & burning	1	nil	198000
			67. Weighting balance ordinary	1	Nil	4200
68. weight balance chemical	1	nil	7000			
69. Pipetto 25 cc, 10 cc, 5cc	1	nil	1225			
70. Enamelled buckets	1	nil	595			
71. Spoons, wooden ladis	1	nil	833			
72. Stools (high)	1	nil	4200			
73. Instructors table and chair	1	nil	11480			
74. Racks for keeping books	1	nil	7980			
75. Wooden show case	1	nil	14280			
B.S. Enterprise, Guwahati	BS/AM/1506 dt.28.03.2011	Agri Machinery	1. Compressor capacity 12 cft piston type with pressure gauge	2	nil	63140
			2. Hydraulick jack Hi Lift	1	nil	254100
B.S. Enterprise, Guwahati	BS/AM/1507 dt.28.03.2011	Agri Machinery	1. Disc Harrow 12 disc (tralling type)	1	nil	1200000
			2. Offset harrow (mounted type)	1	nil	76980
			3. Tractor mounted centrifugal type irrigation pump	1	nil	178024
			4. Spray painting equipment complete with accessories	1	nil	37720
			5. Power operated grain cleaner cum grade Brand Tamara	1	nil	269500
			6. Auger type grain conveyor	1	nil	99300
<b>Total</b>						<b>52,99,291</b>
<b>Add. 13.5% VAT</b>						<b>7,15,404</b>
<b>Grand total</b>						<b>60,14,695</b>

Source: Departmental records.

**Appendix – 1.35**  
(Reference to paragraph – 1.4.14)

**Loss of interest**

<b>Year</b>	<b>Account No</b>	<b>Balance lying in bank A/c during the year</b>	<b>Interest earned @ 4 per cent p.a. (3 X 4/100)</b>	<b>Prevailing rate of interest on FD (In per cent)</b>	<b>Interest accrued as per FD rate of interest (3 X 8/100)</b>	<b>Loss of interest (In ₹) (6 – 4)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
2011-12	SBI A/c No. (CA) 30439279934	6,18,43,489.00	Nil	8	49,47,479	49,47,479
	SBI A/c No (SB) (31366774172	23,26,88,942.00	93,07,558	8	1,86,15,115	93,07,557
2012-13	SBI A/c (CA) No. 30439279934	8,11,77,806.00	Nil	8.25	66,97,169	66,97,169
	SBI A/c No (SB) 31366774172	38,92,39,561.31	1,55,69,582	8.25	3,21,12,264	1,65,42,682
<b>Total</b>						<b>3,74,94,887</b>

Source: Departmental records.



## Appendix – 1.36

(Reference to paragraph – 1.4.20)

Statement showing excess payment towards payment of hiring of wooden beds, mattress, bed sheets, blankets, pillows and pillow cover

Sl. No.	Name of Supplier	Supply order No. and date	Items	Quantity (In Nos.)	Approved slashed rate each per day (₹)	Period of hiring (In days)	Amount payable (₹) (5 * 6 * 7)	Amount actually paid (₹)	Cheque No. and date	Excess payment (₹) (9 – 8)
1	2	3	4	5	6	7	8	9	10	11
<b>Payment made after making lump sum deduction without effecting deduction as per the approved slashed rate</b>										
1.	Assam Tent Agencies, Guwahati	KNZ/55/06/08 dated 26.12.06	Wooden beds	3000	56.70	15	2551500	150744 dtd.08.08.07		
			Mattress	8000	30.00	15	3600000			
			Bed Sheets	8000	20.00	15	2400000			
			Pillows	8000	9.00	15	1080000			
			Pillow cover	8000	4.50	15	540000			
			Blankets	8000	15.30	15	1836000			
			<b>Total:</b>							
2.		DCK(M)AC/NG-07 dtd. 03.02.07	Bed sheet	1000	20.00	15	300000	607500		307500
			<b>Grand Total</b>				<b>12307500</b>	<b>19351500</b>		<b>70,44,000</b>
<b>Total payment made: ₹2,22,57,648</b>										
<b>Less – payment made after making lump sum deduction without effecting deduction as per the approved slashed rate: ₹1,93,51,500</b>										
<b>Payment made effecting deduction as per the approved slashed rate: ₹29,06,148</b>										

Source: Departmental records.

**Appendix – 2.1**  
(Reference to paragraph -2.1)

**Department-wise details of budget provision and expenditure during 2013-14 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	--	--	1190.33	--	--	--	--	709.84	--
2.	Finance	10-Other Fiscal Services	--	--	2.09	--	--	--	--	1.66	--
		5-Sales Tax & other taxes	--	--	102.59	--	--	--	--	80.49	--
		13-Teresury & Accounts Administration	--	--	68.89	--	--	--	--	59.34	--
		66- Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	--	--	1811.49	--	--	--	--	375.76	--
		7-Stamps and Registration	--	--	22.45	--	--	--	--	18.52	--
		8- Excise and prohibition	--	--	47.99	--	--	--	--	38.11	--
3.	Fishery	54-Fisheries	--	--	111.13	--	--	--	--	71.58	--
4.	Water Resources	63- Water Resources	--	--	250.34	1231.48	--	--	--	223.61	159.95
5.	Environment and Forest	55- Forestry and Wild Life	--	--	631.95	--	--	--	--	385.95	0.78
6.	Handloom, Textiles and Sericulture	59- Sericulture and Weaving	0.02	--	424.07	--	--	--	--	161.74	--
7.	Industries and Commerce	58-Industries	--	--	91.66	83.22	--	--	--	57.53	73.50
		60-Cottage Industries	--	--	90.34	12.58	--	--	--	72.25	8.76
8.	Irrigation	49- Irrigation	--	--	498.86	727.22	--	--	--	370.43	365.11
9.	Planning and Development	45-Census, Surveys and Statistics	--	--	72.29	--	--	--	--	34.88	--
		44- North Eastern Council Schemes	--	--	43.68	1876.88	--	--	--	3.98	304.61
10.	Power (Electricity), Mines and Minerals	61- Mines and Minerals	--	--	14.99	12.79	--	--	--	10.37	12.79
		62- Power (Electricity)	--	--	157.55	678.50	--	--	--	155.03	702.13
11.	Public Works Roads	64- Roads Bridges	--	--	861.78	1627.92	--	--	--	957.94	730.00
12.	Science and Technology	69- Scientific Services and Research	--	--	31.78	--	--	--	--	29.38	--
13.	Soil Conservation	51- Soil and Water Conservation	--	--	77.75	11.41	--	--	--	67.58	--
14.	Transport and Tourism	9-Transport Services	--	--	170.15	57.22	--	--	--	157.55	55.78
		65- Tourism	--	--	57.19	25.27	--	--	--	8.82	9.58
15.	Veterinary	52-Animal Husbandry	1.00	--	270.05	24.90	0.08	--	--	192.69	0.68
		53- Dairy Development	--	--	43.74	--	--	--	--	17.60	--
16.	Information Technology	75-Information Technology	--	--	4.25	65.94	--	--	--	0.45	43.70
17.	Horticulture and Food Processing	67- Horticulture Public Debt and Servicing of Debt	2406.91	1194.82	21.84	--	2341.10	1177.23	--	8.23	--
18.	Public Works Building and National Highway	17-Administrative and Functional Buildings	--	--	306.83	331.51	--	--	--	264.97	133.59
		21-Guest Houses, Government Hostels etc	--	--	16.35	--	--	--	--	13.67	--
		33-Residential buildings	--	--	7.81	51.30	--	--	--	7.47	13.78
<b>Total</b>			<b>2407.93</b>	<b>1194.82</b>	<b>7502.21</b>	<b>6818.14</b>	<b>2341.18</b>	<b>1177.23</b>	<b>4557.43</b>	<b>2614.74</b>	
<b>Grand total:</b>			<b>Budget provision: ₹17,923.10 crore</b>				<b>Expenditure: ₹10,690.58 crore</b>				

Source: Appropriation Accounts 2013-14.

## Appendix – 2.2

(Reference to paragraph -2.1)

Major direct releases<sup>1</sup> by Central Government under Economic Sector during 2012-13  
(₹ in crore)

Sl. No.	Name of the Department	Name of Implementing Agencies	Fund released
1.	Agriculture	Assam Agricultural University	10.08
		NA	254.32
		Assam Livestock Development Agency	9.90
		Assam Rural Infrastructure and Agricultural Services (ARIAS) Society	4.36
		Assam Small Farmers Agri-Business Consortium	96.74
		Bamboo Development Agency Assam	15.18
		WSET Assam Milk Producers Co-operative Union Ltd.	2.00
2.	Science and Technology	Assam Agricultural University	8.42
		Assam Science Technology and Environment Council	1.06
		Assam University, Silchar	1.10
		Gauhati University	1.67
		Indian Institute of Technology Guwahati	8.57
		Institute of Advanced Study in Science and Technology	16.53
		North-East Institute of Science and Technology (CSIR)	1.62
		Tezpur University	5.60
		The Energy and Resources Institute- North Eastern Regional Centre	1.25
3.	Industry and Commerce	Assam Apex Weavers and Artisans Co-operative Federation Ltd	3.97
		NA	12.63
		Assam Industrial Development Corporation	1.00
		Bamboo Technology Park	30.12
		Bodoland Regional Apex Weavers and Artisans Co-operative Federation Ltd., Kokrajhar	2.86
		Director of Handloom and Textiles, Govt. of Assam Guwahati	1.73
		Indian Institute of Entrepreneurship	28.46
		North Eastern Development Finance Corporation Ltd.	350.44
		North Eastern Handicrafts and Handlooms Development Corporation Ltd.	3.24
		Srishti Handlooms Ltd.	1.73
		Tool Room and Training Centre, Guwahati	3.16
4.	Finance	NA	5461.89
5.	Road Transport and Highways	NA	18.28
6.	Power (Electricity)	Assam State Electricity Board	9.45
7.	Water Resource	Brahmaputra Board	85.00
<b>Total</b>			<b>6,452.36</b>

Source: CPSMS.

NA: The name of actual implementing agency was not available. As per CPSMS list, the Assam Government was shown as the implementing agency in these cases.

<sup>1</sup> Release worth ₹ one crore and above.

**Appendix – 3.1**

(Reference to paragraph 3.1)

**Department-wise details of budget provision and expenditure during 2013-14 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	--	--	10.62	--	--	--	7.69	--
2.	Border Areas	50- Other Special Areas Programme	--	--	184.15	--	--	--	29.63	--
3.	Election	4-Election	--	--	179.11	--	--	--	134.77	--
4.	General Administration	12-District Administration	--	--	144.01	--	--	--	128.19	--
		25-Miscellaneous General Services	--	--	14.36	--	--	--	1.47	--
		47-Trade Adviser	--	--	1.04	--	--	--	0.82	--
5.	Home	14-Police	2.18	--	2818.47	63.30	0.13	--	2207.57	10.00
		15-Jails	0.10	--	63.26	--	0.10	--	52.88	--
		18-Fire Services	0.02	--	126.66	--	--	--	102.21	--
		19-Vigilance Comm. & others	--	--	99.49	--	--	--	35.17	--
		20-Civil Defense and Home Guards	--	--	178.61	--	--	--	158.86	--
6.	Judicial	3- Administration of Justice	49.79	--	236.16	--	34.95	--	138.12	--
7.	Legislative	1-State Legislature	0.67	--	53.62	51.15	0.32	--	40.60	42.37
		1-Head of State	5.78	--	--	--	4.97	--	--	--
		2-Council of Ministers	--	--	13.41	--	--	--	7.79	--
8.	Printing and Stationery	16- Stationery and Printing	--	--	45.17	--	--	--	38.80	--
9.	Revenue and Disaster Management	6-Land Revenue and Land Ceiling	0.01	--	228.60	2.00	--	--	134.47	--
		41- Natural Calamities	--	--	1168.23	--	--	--	499.40	--
		72- Relief and Rehabilitation	--	--	55.03	--	--	--	30.23	--
10.	SAD	11- Secretariat and Attached Offices	--	--	1227.32	2504.70	--	--	704.29	503.18
11.	Information and Public Relations	35- Information and Publicity	--	--	42.11	--	--	--	33.23	--
<b>Total</b>			<b>58.55</b>	<b>--</b>	<b>6889.43</b>	<b>2621.15</b>	<b>40.47</b>	<b>--</b>	<b>4486.19</b>	<b>555.55</b>
<b>Grand total:</b>			<b>Budget provision: ₹9,569.13 crore</b>				<b>Expenditure: ₹5,082.21 crore</b>			

Source: Appropriation Accounts 2013-14.

## Appendix – 3.2

(Reference to paragraph 3.1)

## Department-wise details of budget provision and expenditure during 2013-14 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	7.13	--	3164.59	--	--	--	4252.85	--
10-Public Service Commission	9.78	--	--	--	9.33	--	--	--
68-Loans to Govt. Servant	--	--	--	0.40	--	--	--	0.11
<b>Total</b>	<b>16.91</b>	<b>--</b>	<b>3164.59</b>	<b>0.40</b>	<b>9.33</b>	<b>--</b>	<b>4252.85</b>	<b>0.11</b>
<b>Grand total:</b>	<b>Budget provision: ₹3,181.90 crore</b>				<b>Expenditure: ₹4,262.29 crore</b>			

Source: Appropriation Accounts 2013-14.

**Appendix – 3.3**  
(Reference to paragraph -3.1)

**Major direct releases<sup>2</sup> by Central Government under General Sector during 2013-14**

*(₹ in crore)*

<b>Sl. No.</b>	<b>Name of the Department</b>	<b>Name of Implementing Agencies</b>	<b>Fund released</b>
<b>1.</b>	<b>Development of North Eastern Region</b>	Assam Apex Weavers and Artisans Co-operative Federation Ltd	1.29
		NA	379.18
		Cane and Bamboo Technology Centre	2.42
		North Eastern Handicrafts and Handlooms Development Corporation Ltd.	7.66
		North Eastern Industrial and Technical Consultancy Organization Ltd.	1.18
<b>2.</b>	<b>Home</b>	Assam Police Housing Corporation Ltd.	53.94
<b>Total</b>			<b>445.67</b>

Source: CPSMS.

NA: The name of actual implementing agency was not available. As per CPSMS list, the Assam Government was shown as the implementing agency in these cases.

<sup>2</sup> Release worth ₹one crore and above.

**Appendix – 3.4**  
(Reference to paragraph -3.2.5.1)

**Shortage of Residential Buildings of Upper Subordinate (US) and Lower Subordinate (LS) staff (In Nos.)**

Sl. No.	District	Requirement			Existing			Deficiency as on March 2009			Constructed during 2009-14			Deficiency as on March 2014		
		US	LS	Total	US	LS	Total	US	LS	Total	US	LS	Total	US	LS	Total
1.	Sivasagar	115	307	422	42	133	175	73	174	247	0	0	0	73	174	247
2.	Sonitpur	129	354	483	70	249	319	59	105	164	0	0	0	59	105	164
3.	Cachar	127	1085	1212	45	124	169	82	961	1043	0	0	0	82	961	1043
4.	Guwahati city	378	736	1114	8	124	132	370	612	982	18	16	34	352	596	948
5.	Nagaon	48	218	266	36	176	212	12	42	54	0	0	0	12	42	54
6.	Karbi Anglong	35	112	147	15	47	62	20	65	85	1	0	1	19	65	84
7.	Barpeta	9	52	61	4	32	36	5	20	25	0	0	0	5	20	25
8.	Udalguri	58	136	194	15	31	46	43	105	148	1	0	1	42	105	147
<b>Total</b>		<b>899</b>	<b>3,000</b>	<b>3,899</b>	<b>235</b>	<b>916</b>	<b>1,151</b>	<b>664</b>	<b>2,084</b>	<b>2,748</b>	<b>20</b>	<b>16</b>	<b>36</b>	<b>644</b>	<b>2,068</b>	<b>2,712</b>

Source: Departmental record.

**Appendix – 3.5**

{Reference to paragraph -3.2.6.2 (iii)}

**Details of explosives and ammunition not received by APHQ during 2010-14**

Year	Name of Items	Quantity in Nos.	GoI release directly to OFB		Name of Factory	Remarks
			Date	Amount released (₹ in lakh)		
2010-11	Ax	8,000	23-05-11	1.68	Ordnance Factory, Khamaria, Jabalpur	Delivery Schedule not received for substitute Items Candle
2011-12	Bx	4,000	07-02-12	2.48	Ordnance Factory, Bhandara	Delivery Schedule not received
2012-13	Cx	40	27-02-13	148.25	Ordnance Factory Board, Kolkata	Delivery Schedule not received
	Dx	3,00,000				Delivery Schedule not received
	Ex	77,000				Delivery Schedule not received
	Fx	75,000				Delivery Schedule not received
	Gx	800				Delivery Schedule not received
	<b>Sub Total</b>					
2013-14	Hx	20,000	13-02-14	6	Ordnance Factory, Varangaon	Delivery Schedule not received
	Ix	30,000		9		Delivery Schedule not received
	Jx	40,000		12		Delivery Schedule not received
	Kx	10,000		23.4		Delivery Schedule not received
	Lx	10,000		23.4		Delivery Schedule not received
	Mx	10,000		23.4		Delivery Schedule not received
	Nx	350000		77.15		Ammunition Factory, Khadki
	Ox	350000		87.92	Ordnance Factory, Varangaon	Delivery Schedule not received
	Px	100000		26.55	Ammunition Factory, Khadki	Delivery Schedule not received
	<b>Sub Total</b>				<b>288.82</b>	
<b>Total</b>				<b>441.23</b>		

Source: Departmental record.



**Appendix – 3.6**

(Reference to paragraph -3.2.14)

**Target and procurement of vehicles under MPF during 2009-14 by the APHQ**

Year	Vehicles to be procured as per revised AAP (In Nos.)					Total Vehicles procured (In Nos.)				Shortage (in Nos.)
	LMV	MMV	HMV	Two wheeler	Total	LMV	MMV	HMV	Total	
2011-12	333	121	26	1175	1655	1306	35	30	1371	284
2012-13	209	47	22	28	306	0	0	0	0	306
2013-14	250	0	-	128	378	0	0	0	0	378
<b>TOTAL</b>	<b>792</b>	<b>168</b>	<b>48</b>	<b>1,331</b>	<b>2,339</b>	<b>1,306</b>	<b>35</b>	<b>30</b>	<b>1,371</b>	<b>968</b>

**Note:** Redrawn the AAP in 2011-12 covering from 2007-08 to 2011-12.

Source: Departmental record.

**Appendix – 3.7**

(Reference to paragraph -3.2.17.2)

**Teeth to tail ratio in the State as on 31 March 2009 and 31 March 2014**

Sl. No.	Rank	Sanctioned Strength			Men on Roll		
		DG to ASI	HC & Constable	Teeth to Tail	DG to ASI	HC. & Constable	Teeth to Tail
1	31-03-09	7168	54855	1:7.65	6124	47961	1:7.83
2	31-03-14	7769	58619	1:7.55	6820	47641	1:6.99

Source: Departmental Figure.

**Appendix – 3.8**

*(Reference to paragraph -3.2.17.4)*

**Position of vacancy in different posts in the selected districts**

Sl. No.	District	SDPO to SP			ASI to Inspector			HC to Constable		
		Sanctioned strength (SS)	Person in position (P-I-P)	Vacant	SS	P-I-P	Vacant	SS	P-I-P	Vacant
1.	Sivasagar	9	8	1	170	130	40	884	765	119
2.	Sonitpur	9	9	0	201	180	21	1179	840	339
3.	Cachar (Border)	0	0	0	20	8	12	54	51	3
	Cachar	9	9	0	210	160	50	1181	990	191
4.	City SP	16	15	1	441	364	77	3079	2386	693
5.	Nagaon	11	9	2	324	199	125	1427	1195	232
6.	Karbi Anglong (Border)	0	0	0	10	3	7	20	15	5
	Karbi Anglong	2	2	0	12	4	8	16	5	11
7.	Barpeta	4	3	1	134	122	12	784	617	167
8.	Udalguri	4	4	0	92	80	12	571	361	210
<b>Total</b>		<b>64</b>	<b>59</b>	<b>5</b>	<b>1,614</b>	<b>1,250</b>	<b>364</b>	<b>9,195</b>	<b>7225</b>	<b>1,970</b>
<b>Total vacancy: 2,339 (5+364+1,970), Total SS: 10,873 (64+1,614+9,195), Total P-I-P: 8,534 (59+1,250+7,225)</b>										

Source: Departmental records.

## Appendix – 3.9

(Reference to paragraph -3.2.17.4)

## Position of manpower at test checked police stations (rural) as on March 2014

Sl. No.	Name of the District	Name of police station	Required strength as per BPRD Norms	Existing sanctioned strength	Persons-in-position as on March 2014	Vacancy of police personal	Deployment of police personal in excess of sanction strength
1	Sivasagar	Borhat	114	16	12	4	-
2		Kakotibari	114	13	9	4	-
3		Gourisagar	114	16	20	-	4
4		Demow	114	19	18	1	-
5	Sonitpur	Rangapara	114	19	21	-	2
6		Jamaguri	114	16	18	-	2
7	Cachar	Udharbandh	114	20	13	7	-
8		Sonai	114	41	23	18	-
9	Nagaon	Kachua	114	15	14	1	-
10		Uluani	114	16	8	8	-
11	Karbi Anglong	Khatkhati	114	18	24	-	6
12		Dokmoka	114	20	16	4	-
13		Dillai	114	7	17	-	10
14	Barpeta	Patcharkuchi	114	21	17	4	-
15		Kachumara	114	19	10	9	-
16	Udalguri	Kalaigaon	114	20	13	7	-
17		Tangla	114	19	18	1	-
18		Panery	114	37	13	24	-
19	Udalguri	Bhakatpara	114	4	4	-	-
	<b>Total</b>		<b>2,166</b>	<b>356</b>	<b>288</b>	<b>92</b>	<b>24</b>

Source: Departmental record.

<b>Glossary of abbreviations</b>	
AAP	Annual Action Plan
ABOCWWB	Assam Building and Other Construction Workers Welfare Board
AC	Accommodation Committee
ACCIL	Assam Cyber Crime Investigation Lab
ADI	Average Dietary Intake
ADIP	Assistance to Disabled Persons
AFR	Assam Financial Rules
AG	Accountant General
AGMC	Assam Government Marketing Corporation
AGs	Adolescent Girls
AGST	Assam General Sales Tax
AGVB	Assam Gramin Vikash Bank
AHTU	Anti Human Trafficking Unit
AIP	Annual Implementation Plan
AKBY	Anganwadi Karyakartri Bima Yojana
ALIMCO	Artificial Limbs Manufacturing Corporation of India Limited
AMDB	Assam Minorities Development Board
AMTRON	Assam Electronics Development Corporation
ANM	Auxiliary Nurse Midwife
AOC	Audit Objection Committee
APHC	Assam Police Housing Corporation
APHQ	Assam Police Headquarters
APIP	Annual Programme Implementation Plans
APL	Above Poverty Line
APR	Actual Payee Receipt
APRO	Assam Police Radio Organisation
APTC	Armed Police Training Centre
APWD	Assam Public Works Department
ARTFED	Assam Apex Weavers and Artisans Co-operative Federation Limited
ASHA	Accredited Social Health Activist
ASHB	Assam State Housing Board
ASI	Assistant Sub-Inspector
ASIDC	Assam Small Industries Development Corporation
ATN	Action Taken Note
ATPF	Assam Police Task Force
AWC	Anganwadi Centre
AWCMC	Anganwadi Centre Management Committee
AWH	Anganwadi Helper
AWTC	Anganwadi Training Centre
AWW	Anganwadi Worker
BDO	Block Development Officer
BG	Bank Guarantee
BLS	Baseline Survey

BOB	Bank of Baroda
BOCWAR	Building and Other Construction Workers Assam Rules
BPL	Below Poverty Line
BPR&D	Bureau of Police Research and Development
BRC	Block Resource Centres
BRGF	Backward Region Grant Fund
BRPO	Border River Police Organisation
BTC	Bodoland Territorial Council
BTC	Battalion Training Centre
CC	Construction Committee
CCIL	Cyber Crime Investigation Lab
CCM	Chief Commercial Manager
CDPO	Child Development Project Officer
CE	Chief Engineer
CFNEU	Community Food and Nutrition Extension Units
CHC	Community Health Centre
CIAT	Counter Insurgency and Anti Terrorist
CID	Criminal Investigation Department
CIJW	Counter Insurgency and Jungle Warfare
CRF	Calamity Relief Fund
CRSP	Central Rural Sanitation Programme
CSC	Community Sanitary Complex
CSS	Centrally Sponsored Scheme
CWSN	Children with Special Needs
DAM	District Accounts Manager
DC	Deputy Commissioner
DCC	Detailed Countersigned Contingent
DDO	Drawing and Disbursing Officer
DEE	Director of Elementary Education
DEEO	District Elementary Education Officer
DGP	Director General of Police
DHS	District Health Society
DIP	District Implementation Plan
DIS	Deputy Inspectors of Schools
DLC	District Level Committee
DME	Director of Madrassa Education
DMFU	Digital Mobile Forensic Unit
DMR	Digital Mobile Radio
DMS	District Medical Store
DP	Departmental Proceedings
DPLK	Dust Print Lifting Kit
DPO	District Programme Officer
DRDA	District Rural Development Agency
DSW	Director of Social Welfare
DSWO	District Social Welfare Officer

DWSC	District Water and Sanitation Committee
DWSM	District Water and Sanitation Missions
E&CT	Employment and Craftsmen Training
EA	Equipment/Machinery Advance
ECCE	Early Child Care Education
ED	Executive Director
EE	Executive Engineer
EL	Earned Leave
EOI	Expression of Interest
FCI	Food Corporation of India
FMC	Fixed Monthly Charge
FNB	Food and Nutrition Board
FOC	Fixation of Ceiling
FPB	Finger Print Bureau
FPKB	Finger Print Kit Box
FSL	Forensic Science Laboratory
GAD	General Administration Department
GCI	Galvanized Corrugated Iron
GFR	General Financial Rules
GoA	Government of Assam
GoI	Government of India
GP	Gram Panchayat
GPS	Global Positioning System
GSB	Granular Sub-base
GSS	Gram Swachchata Sabha
HA	Head Assistant
HAD	Hill Areas Department
HLC	High Level Committee
HTW	Hand Tube Well
IAY	Indira Awaas Yojana
ICDS	Integrated Child Development Services
IEC	Information Education Communication
IFA	Iron and Folic Acid
IHHL	Individual Household Latrine
INC	Indian Nursing Council
IOB	Indian Overseas Bank
IR	Inspection Report
ITI	Industrial Training Institutes
Jt. DHS	Joint Director of Health Services
KAAC	Karbi Anglong Autonomous Council
KC	Klinky Citrus
KSY	Kishori Shakti Yojana
LHV	Lady Health Visitor
LM	Lactating Mother
LP	Lower Primary

LS	Lower Subordinate
LSG	Local Self Government
LTC	Leave Travel Concession
M&HO	Medical and Health Officer
MA	Mobilization Advance
MCLA	Member Council Legislative Assembly
MCSV	Mobile Crime Scene Vehicle
MD	Mission Director
MES	Modular Employable Skills
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MHA	Ministry of Home Affairs
MIS	Management Information System
MLA	Members of Legislative Assembly
MLALADS	Member of Legislative Assembly Local Area Development Scheme
MLTC	Middle Level Training Centre
MMR	Maternal Mortality Rate
MoDWS	Ministry of Drinking Water and Sanitation
MoHRD	Ministry of Human Resource Development
MoSJ&E	Ministry of Social Justice and Empowerment
MoU	Memorandum of Understanding
MoWCD	Ministry of Women and Child Development
MP	Members of Parliament
MPF	Modernization of Police Force
MPLADS	Member of Parliament Local Area Development Scheme
MPR	Monthly Progress Report
MRP	Maximum Retail Price
MS	Member Secretary
MsDP	Multi-sectoral Development Programme
NABARD	National Bank for Agriculture and Rural Development
NBA	Nirmal Bharat Abhiyan
NCHAC	North Cachar Hills Autonomous Council
NCTE	National Council for Teacher Education
NEC	North Eastern Council
NGO	Non-Government Organisation
NGP	Nirmal Gram Puraskar
NGS	National Games Secretariat
NHFS	National Health Family Survey
NIPCCD	National Institute of Public Co-operation and Child Development
NIR	Non Ionizing Radiation
NIT	Notice Inviting Tender
NLCPR	Non-Lapsable Central Pool of Resources
NPAG	Nutrition Programme for Adolescent Girls
NRHM	National Rural Health Mission
NSSC	National Scheme Sanctioning Committee
ODF	Open Defecation Free

OFB	Ordnance Factory Board
OGPS	Open Graded Premix Surfacing
OM	Office Memorandum
OP	Out Posts
OT	Operation Theatre
P&RDD	Panchayat & Rural Development Department
PAB	Project Approval Board
PAC	Public Accounts Committee
PC	Production Centre
PCB	Planning and Construction Board
PD	Project Director
PDD	Planning and Development Department
PHC	Primary Health Centre
PHED	Public Health Engineering Department
PHHL	Pawan Hans Helicopters Limited
PIP	Project Implementation Plan
PMGSY	Prime Minister's Gram Sadak Yojana
PNR	Passenger Name Record
PPSWOR	Probability Proportional to Size Without Replacement
PPSWR	Probability Proportional to Size With Replacement
PRI	Panchayati Raj Institution
PRS	Passenger Reservation System
PS	Police Station
PSC	Premix Seal Coat
PSE	Pre-School Education
PTC	Police Training College
PW	Pregnant Women
PWD	Public Works Department
QCL	Quality Control Laboratories
RBI	Reserve Bank of India
RDA	Recommended Dietary Allowance
RDMD	Revenue and Disaster Management Department
RIDF	Rural Infrastructure Development Fund
RIPT	Regional Institute of Paramedical Technology
RSM	Rural Sanitary Mart
RTS	Recruit Training School
SABLA	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
SBI	State Bank of India
SD	Swachhata Diwas
SDO	Sub-divisional Officer
SDPO	Sub-Divisional Police Officer
SE	Superintending Engineer
SG	Secretary General
SGSY	Swarnajayanti Gram Swarajgar Yojana



SHC	Sub Health Centre
SHG	Self Help Group
SIRD	State Institute of Rural Development
SLC	State Level Committee
SLEC	State Level Empowered Committee
SLWM	Solid and Liquid Waste Management
SN	Supplementary Nutrition
SNP	Supplementary Nutrition Programme
SOE	Statement of Expenditure
SOR	Schedule of Rates
SPG	Special Protection Group
SRSWOR	Simple Random Sampling without Replacement
SSA	Sarba Siksha Abhiyan
STF	Special Task Force
SWD	Social Welfare Department
SWSM	State Water and Sanitation Mission
TET	TeachersøEligibility Test
TFC	Thirteen Finance Commission
THR	Take Home Ration
TS	Technical Sanction
TSC	Total Sanitation Campaign
TTE	Travelling Ticket Examiner
UBI	United Bank of India
UCs	Utilisation Certificates
UHF	Ultra High Frequency
UP	Upper Primary
US	Upper Subordinate
VHF	Very High Frequency
VTP	Vocational Training Providers
VWSC	Village Water and Sanitation Committee
WBM	Water Bound Macadam
WPT&BC	Welfare of Plain Tribes and Backward Classes
WSSO	Water and Sanitation Support Organization

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