

Laid before the Legislature On

07 FEB 2011

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

(CIVIL)

FOR THE YEAR ENDED 31 MARCH 2010

(REPORT NO. 2)

GOVERNMENT OF ASSAM

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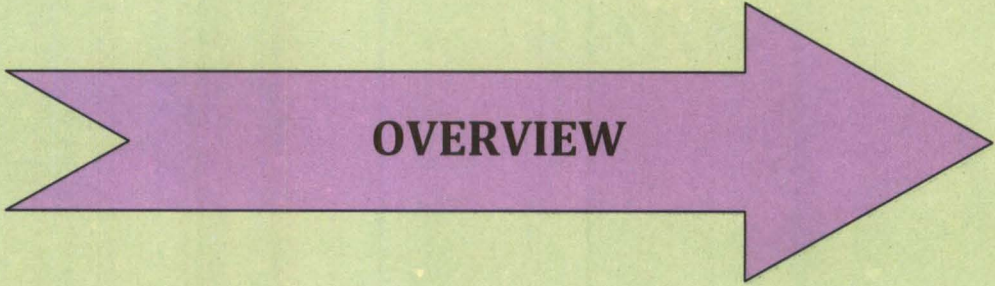
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Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. The Report contains findings on performance audit and audit of transactions in various Civil departments including public works, irrigation and public health engineering departments, audit of stores and stock and audit of autonomous bodies.
3. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts, audit observations on Statutory Corporations, Boards and Government Companies and Revenue Receipts are presented separately.
4. The cases mentioned in this Report are among those which came to notice in the course of test-audit of accounts during the year 2009-10 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2009-10 have also been included wherever considered necessary.
5. The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



OVERVIEW

OVERVIEW

This Report contains 13 paragraphs (including three general paragraphs) and two performance reviews (including one integrated audit). The draft audit paragraphs and draft performance reviews were sent to the Commissioner/Secretary of the Departments concerned with a request to furnish replies within six weeks. However, in respect of one performance review and two 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 in the overview.

Performance Reviews

1. Assam Agricultural University

The University started functioning from 1 April 1969 to develop academically qualified human resources through graduate, post graduate, Ph. D and other academic programmes in the field of Agriculture and allied sciences; to conduct need based area-specific research in the development of Agriculture and other allied sectors and to develop and promote the application of modern agricultural technology for improving the condition of agriculture based population of the state through various extension programmes. On the academic front, quality education and research activities was affected due to overall shortage of faculty members. The University failed to attract and retain full quota of its intake capacity of students. In the area of research activities, projects remained incomplete for more than five to 30 years. In absence of monitoring and evaluation reports, the fate of the completed projects were also not ascertainable. Deficient infrastructure, inadequate manpower and shortfall in training affected extension activities. Internal control mechanism in administrative and financial management was deficient.

(Paragraph 1)

2. Integrated Audit of Urban Development Department

The Urban Development Department (UDD), Government of Assam is associated with the implementation of various State and Centrally sponsored schemes and is responsible for efficient management and timely completion of the schemes. The main function of Urban Development Department is to provide basic civic amenities such as housing facilities, drainage system, road network, market complex, bus/truck terminus, solid waste management and drinking water facilities to urban population. Integrated audit of Urban Development Department revealed that there were deficiencies in planning and budgeting. Flow of funds and control on programme implementation was insufficient. Monitoring was absent. Out of

62 projects due for completion during 2005-10, only one project was completed. Targeted 5,44,376 personal in 12 towns were deprived of adequate potable drinking water due to non-completion of 12 water supply projects. As a result, intended benefits of programme/schemes could not be extended to the urban population of the State.

(Paragraph 3)

Audit of Transactions

3. *Excess payment/Wasteful/Infructuous expenditure*

Due to allowance of ten *per cent* Contractor's profit in the estimate for the works executed through construction committees, the Department incurred Wasteful expenditure of ₹90.68 lakh.

(Paragraph 2.1.1)

Injudicious decision of the Chief Engineer, PWD (Roads) in awarding PMGSY works before assessing technical and financial feasibility of a work led to wasteful expenditure of ₹70.12 lakh and extension of undue financial benefit of ₹59.35 lakh to the contractor as advances.

(Paragraph 2.1.2)

Failure on the part of the Department to distribute the materials/tools in time among the targeted beneficiaries under MMKA resulted in damage of materials worth ₹17.12 lakh.

(Paragraph 2.1.3)

4. *Avoidable/unfruitful expenditure/undue favour to contractors*

The substandard work (2000-2005) done by the Water Resources Department in raising and strengthening of a dyke at a cost of ₹2.59 crore necessitated to do the work again in most of the chainages as it could not withstand even a low intensity flood which occurred within two and half years of the earlier work.

(Paragraph 2.2.1)

5. Idle investment/blocking of funds/delays in commissioning of equipment/diversion/misutilisation of funds etc.

Failure of the Public Works Department to assess the feasibility and sufficiency of the estimate prior to execution of Bridgework resulted in an unproductive expenditure of ₹67.75 lakh in the form of incomplete bridge.

(Paragraph 2.3.1)

The Government's decision to not release further funds and the action of the Division in taking up Pipe Water Supply Scheme without ascertaining fund flow from the Government led to unproductive expenditure of ₹18.29 lakh.

(Paragraph 2.3.3)

Expenditure of ₹63.95 lakh remained unproductive for a period of more than three years due to non-supply of machinery and equipments.

(Paragraph 2.3.4)



CHAPTER-I

PERFORMANCE REVIEW

Assam Agricultural University

AGRICULTURE DEPARTMENT

1 Assam Agricultural University

The University started functioning from 1 April 1969 to develop academically qualified human resources through graduate, post graduate, Ph. D and other academic programmes in the field of Agriculture and allied sciences; to conduct need based area-specific research in the development of Agriculture and other allied sectors and to develop and promote the application of modern agricultural technology for improving the condition of agriculture based population of the state, through various extension programmes. On the academic front, quality education and research activities was affected due to overall shortage of faculty members. The University failed to attract and retain full quota of its intake capacity of students. In the area of research activities, projects remained incomplete for more than five to 30 years. In absence of monitoring and evaluation reports, the fate of the completed projects were also not ascertainable. Deficient infrastructure, inadequate manpower and shortfall in training affected extension activities. Internal control mechanism in administrative and financial management was deficient. Some of the significant audit findings are as under:

Highlights

In absence of any system of internal control and maintenance of mandatory records of accounts, budgetary and expenditure control of AAU was ineffective which led to several financial irregularities.

(Paragraphs 1.9.1, 1.9.3 and 1.9.4)

AAU sent inflated utilization certificates to the funding authorities without incurring expenditure.

(Paragraph 1.9.2)

The accounts of AAU did not reflect true and fair view of the affairs of the University for non-preparation of balance sheet.

(Paragraph 1.10.7)

There was overall shortage of 39 per cent of faculty members which adversely affected quality education and research activities.

(Paragraph 1.11.1)

AAU failed to enroll students up to its intake capacity. Shortfall in enrolment ranged between two to 10 per cent in UG, 57 to 89 per cent in PG and 88 to 94 per cent in Ph. D courses during 2004-10 against intake capacity.

(Paragraph 1.11.2)

Performance of the placement cell was very poor as only 190 out of 1170 successful students got placement through placement cell of the university during 2005-10.

(Paragraph 1.11.8)

Eighty three out of 130 projects taken up as of March 2010 remained incomplete and six projects were terminated. Twenty four out of the 83 incomplete projects remained incomplete for more than five to 30 years. Achievements of 41 projects although completed were not ascertainable in the absence of evaluation and monitoring report.

(Paragraph 1.12.1)

Shortfall in training of extension functionaries and farmers ranged between eight to 96 per cent with reference to targets fixed.

(Paragraph 1.13.1)

1.1 Introduction

The Assam Agricultural University (AAU) was established at Jorhat by the Government of Assam on 1st April 1969 under Assam Agriculture University Act 1968. The major objectives/mandate of the University are to impart education in the field of agriculture and allied sciences; undertake research projects for development of agriculture and other



allied sectors and to develop and promote modern technology amongst the agriculture based population of the State through extension programmes and need based training.

1.2 Management of Assam Agricultural University

According to AAU Act, the Board of Management and the Councils are the governing bodies of AAU. Their functions are discussed below:

The Board of Management (BOM) includes Vice Chancellor as ex-officio chairman and sixteen members. The BOM is normally required to meet at an interval of 2 months to frame policies and approve programmes relating to academic, research, extension, financial & administrative activities. Against required 30 meetings 19 could be held during the period covered by audit. The Secretary/Commissioner to the Government of Assam, Finance Department, Agriculture Department and Community Development Department, who are the members of the Board of

Management, did not attend a single meeting. Thus, BOM meetings were conducted without any representation from the State Government.

1.3 Significance of Assam Agricultural University in Assam

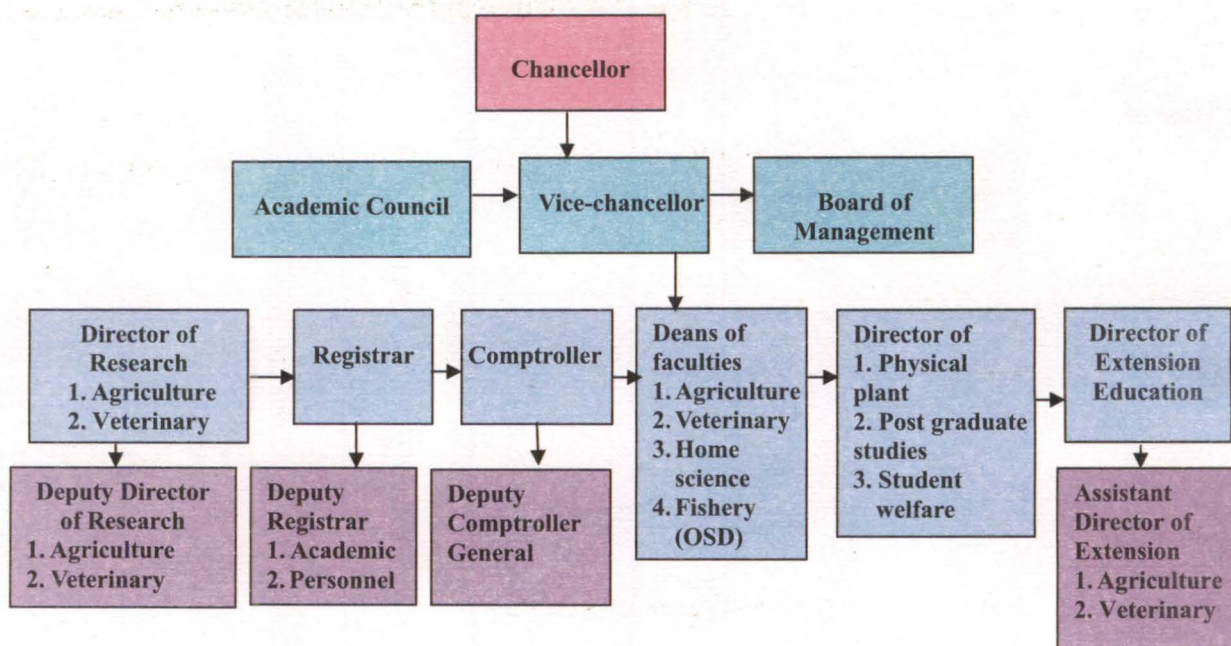
Assam is primarily an agrarian State with more than 70 *per cent* of its population (2.66 crore as per 2001 census) engaged in agriculture and other allied activities. The gross cultivated area occupies about 38.43 lakh hectares of the total 78.44 lakh hectares in the State. Rice, which at present is grown mainly during Kharif season, dominates the agriculture scenario in Assam. Shortfall in production of rice (29 *per cent*), wheat (95 *per cent*) and sugarcane (77 *per cent*) (10th Plan period) and requirements as projected in 11th Plan period indicates that agricultural production is highly deficit in the State. Besides, production of meat, fish, vegetables, fruits etc. was also insufficient in the State.

Thus, the role of AAU is very significant to the people of the State for development of modern methods of agriculture, animal husbandry, fisheries etc. for improving the economic status of the people in the State.

1.4 Organizational set up

The Governor of the State is the Chancellor of the University. According to the University statutes, the Vice-Chancellor is overall in charge of AAU. The Registrar and Comptroller are whole time office bearers of the University. The Registrar is the custodian of the University records and manages the administration with due approval of the Vice-Chancellor while the Comptroller is responsible for Finance and Accounts. The University has 18 units under its control including Lakhimpur College of Veterinary Science which was derecognized in 2005 by the veterinary council of India. The organizational chart is indicated below.

Organizational chart of AAU, Jorhat



1.5 Audit Objectives

The performance audit of the university was undertaken to assess:

- adherence to academic norm prescribed by the Statute of the University;
- efficiency in holding examination, declaration of results, granting degrees etc. and imparting quality agricultural education;
- research activities were carried out efficiently;
- efficiency and economy in expenditure;
- adherence to Statute in granting recognition and affiliation to colleges/ institution maintained by the university; and
- existence and effectiveness of internal control.

1.6 Audit Criteria

Performance audit was conducted using the following audit criteria:

- provisions of the Act and the Statutes of AAU;
- norms fixed for academic activities;

- terms and conditions of sanctions/approval of research projects;
- targets/norms for extension/training activities;
- plan, budget documents, Governments orders/sanctions; and
- established accounting principles, guidelines issued by the Finance Committee, AAU.

1.7 Scope and Methodology of Audit

The performance audit of working of AAU during 2005-10 was conducted (February to August 2010) by a test-check of the records of Department of Agriculture, AAU, four¹ out of six colleges, four² out of 12 research stations, five³ out of 19 Krishi Vigyan Kendras selected through random sampling method. Interviews and photographic evidence were also taken.

The audit objectives, criteria, scope and methodology were discussed with the Vice-Chancellor in an entry conference in March 2010. Audit findings, conclusions and recommendations were discussed with Vice-Chancellor of AAU, Commissioner and Secretary to the Government of Assam, Finance and Agriculture Department in the exit conference on 12 October 2010 and views of the University, wherever offered, have been incorporated at appropriate places in the report.

Audit findings

1.8 Planning

For smooth functioning of the University in a planned manner, AAU was required to prepare:

- perspective plan with long term objectives in view;
- annual plan with specific physical and financial targets; and
- annual work plan for research stations and Krishi Vigyan Kendras (KVKs).

As a part of long term planning, the University contemplated to establish Colleges of Agricultural Engineering and Sericulture in the State. Besides strengthening of research and extension activities in the field of fishery and veterinary sciences including development of entrepreneurial skills among the graduates were also included in its long term planning. But tangible efforts to achieve these long term objectives were absent. Annual plan with specific physical and financial targets was also not prepared. The University stated (February 2010) that as adequate funds were

¹ College of agriculture, college of home science, Jorhat, college of fisheries, Raha and college of V. Sc & AH, Khanapara

² RARS Titabor, LRS Manira, HRS Kahikuchi, GRS Burnihat

³ Bongaigaon, Kokrajhar, Dhubri, Dibrugarh, Cachar.

not provided by the State Government, Annual Action Plans were prepared only after receipt of fund from Government. Thus, the planning was done only on adhoc basis.

1.9 Financial Management

1.9.1 Budgetary Control

The University receives grants-in-aid from Government of Assam, Indian Council of Agriculture Research (ICAR), North Eastern Council (NEC). Other organizations also provide funds for undertaking various activities especially research work. The University also has its own receipts. The budgetary control is exercised by the Comptroller.

The fund position and expenditure as per annual accounts 2005-09 is given below:

Table – 1

(₹ in crore)

Year	Opening balance	Fund received	Income	Total	Expenditure	Refund	Closing balance
2005-06	(-) 6.33	80.31	1.21	75.19	78.55	2.77	(-) 6.13
2006-07	(-) 3.52	101.23	0.04	97.75	105.68	6.81	(-) 14.74
2007-08	(-)14.74	118.18	0.04	103.48	111.89	0.11	(-) 8.52
2008-09	(-) 3.41	146.62	9.72	152.93	151.31	1.00	0.62
2009-10 (Provisional)*	NA	137.51	NA	137.51	129.11	NA	NA

(Further details are in *Appendix-I.I*)

*Accounts not finalized.

Source: University records

The differences between the closing balances and opening balances were due to adjustment of income/refund/salaries carried out after closing of accounts.

It is evident from the above table that during 2005-06, 2006-07 and 2007-08 the University incurred an excess expenditure of ₹ 6.13, ₹ 14.74 and ₹ 8.52 crore respectively. However, in 2008-09 there was no excess expenditure. The University stated (June 2010) that the excess expenditure was incurred since the grants provided by the State Government were not sufficient to meet the required expenditure. The extra expenditure was met by diverting plan grants given by GOI.

1.9.2 Utilisation Certificates

AAU issued utilization certificates (UCs) to the Government and ICAR against the receipt of grants-in-aid of ₹ 447.78 crore during 2005-09 showing utilization of entire grants by 31 March of respective years, although AAU did not spend the entire grants and sometimes even a part of it in the respective years. A few instances are given below.

- ICAR released ₹ 2.05 crore during 2005-06 for repair/renovation of hostels, laboratory and academic blocks of the University under the scheme “Strengthening and Development of Agricultural Education” for execution of 19 works for the year. Vice-Chancellor accorded his approval in August 2006, whereas in the audited UCs

issued by a Chartered Accountant along with annual accounts of the University, the entire amount of ₹ 2.05 crore was shown as utilized during 2005-06.

- The annual accounts (2006-07) and UCs along with statement of expenditure furnished to the funding agencies disclosed that the University during 2006-07 incurred an expenditure of ₹ 5.86 crore towards construction/repair of buildings through the Director of Physical Plant (DPP), AAU, Jorhat. The DPP's records, however, disclosed (June 2010) that only ₹ 13.37 lakh was spent for the purpose during the year. Thus, there was excess reporting of expenditure to the extent of ₹ 5.73 crore.

- Similarly, AAU issued UCs for ₹ 14.94 crore received during 2008-09 under Rastriya Krishi Vikash Yojana (RKVY) (₹ 10 crore) and development grant of ICAR (₹ 4.94 crore). The actual expenditure out of ₹ 14.94 crore during the year was only ₹ 3.50 crore (RKVY: ₹ 1.82 crore; development grant of ICAR: ₹ 1.68 crore) resulting in excess issue of UCs for ₹ 11.44 crore.

- During 2006-10, 68 cheques for ₹ 3.43 crore issued on 31 March could not be disbursed due to non-receipt and non-installation of machineries and equipment. Of this, 31 cheques became time barred, which were revalidated subsequently, but entire amount was exhibited in annual accounts as expenditure and utilization certificates were issued to avoid lapse of budget grants.

Thus, inflated UCs were sent to the fund sanctioning authority to secure release of subsequent grants without adjusting unspent balances of grants for previous years. Besides, actual closing balance under each scheme was not ascertainable from the unsystematic records and, therefore, diversion or misutilisation from the closing balance can not be ruled out. In reply AAU stated (October 2010) that fund was received in the later half or at the fag end of the financial years and therefore the University had no choice but to resort to furnish inflated UCs to serve the better interest of the people of the state. The reply is not tenable as this practice is against prudent financial discipline.

1.9.3 Misappropriation of funds

- During 2008-10 there was misappropriation of funds amounting to ₹ 39.42 lakh of salary expenditure through fraudulent drawal by inflating the total figure in the pay bill through willful wrong calculation. Thus, due to lack of internal control and non-executing prescribed checks such as checking numerical calculation of the pay bills by supervising officers and DDO at various stages, the fraudulent drawal could be done by the accountant.

- During 2000-04, ₹ 33.63 lakh was misappropriated by the then Dean, Faculty of Agriculture. It had not been recovered in full. An amount of ₹ 3.83 lakh is yet to be recovered (October 2010).

The recurrences of misappropriations indicate serious lapses in the internal control mechanism of AAU.

In reply AAU stated (October 2010) that steps were being taken to recover ₹3.83 lakh from the Ex. Dean. Faculty of Agriculture and ₹ 30.42 lakh from the Jr. Accountant. AAU also stated that internal control mechanism was being revamped.

1.9.4 Non-utilization of fund

Audit observed that during 2005-10, Director Extension Education failed to utilize the funds as per allocation. As such, the funding agency (ICAR) released funds after adjustment of previous years' unspent balance resulting in non-receipt of fund of ₹ 7.18 crore and denial of training facilities and other extension activities to the farmers to that extent. The details are given in table below:

Table – 2

(₹ in crore)

Year	Allocation	Opening balance	Grant received	Total	Expenditure	Balance
2005-06	4.46	4.08	4.25	8.33	4.16	4.17
2006-07	8.76	4.17	4.60	8.77	8.54	0.23
2007-08	10.12	0.23	9.91	10.14	8.49	1.65
2008-09	8.92	1.65	7.27	8.92	8.05	0.87
2009-10	11.17	0.87	10.22	11.09	9.94	1.15
Total	43.43		36.25		39.18	

(Allocation ₹ 43.43 – grant received ₹ 36.25 = ₹ 7.18 crore)

(Source: University records)

In reply AAU stated that this loss could have been avoided if UCs for the entire grant received was furnished in due time. The reply is not tenable as furnishing UCs without incurring the expenditure is against all financial norms.

1.10 Poor financial control system

1.10.1 Reconciliation between cash book balance and bank balances

According to the Act, AAU is to follow Assam Financial Rules, 1939 (AFR). As per Rule-95, of AFR the head of office/drawing and disbursement officer shall maintain only one main cash book for recording all day to day transactions. However, subsidiary cash book may be opened where volume of transaction is heavy. The Drawing and Disbursing Officer, making transaction through bank account, is required to reconcile at the end of each month, the difference between cash book balance and bank balance.

Verification of university headquarters cash book and bank passbooks revealed that discrepancies of balances ranged between ₹ 1.60 lakh and ₹ 67.84 lakh during 2005-10 as shown in table-3.

Table-3

Year	Balance as per cash book (₹)	Balance as per bank account (₹)	Difference (₹)
2005-06	18,44,05,393	18,41,45,601	2,59,792
2006-07	25,44,53,657	25,36,38,798	8,14,859
2007-08	2,62,03,401	1,94,19,371	67,84,030
2008-09	5,24,53,401	5,16,26,532	8,26,869
2009-10	14,39,99,765	14,38,39,747	1,60,018

(Source: University records)

The authority, however, did not conduct mandatory periodical reconciliation to ascertain the cause of such discrepancies. In absence of periodical bank reconciliation, fraudulent drawals remaining undetected can not be ruled out.

In reply AAU stated (October 2010) that they had reconciled the closing balance in cash book with that of Bank pass book in March 2010. The reply is not tenable as the reconciliation statement could not be shown at the time of audit nor it was attached with the reply furnished. Besides, Rule provides that reconciliation was required to be done at monthly intervals, which was also not done.

1.10.2 Non-exhibition of reinvestment in annual accounts

A sum of ₹ 1.21 crore invested during 2002-03 to 2006-07 in term deposits matured during 2006-07. This was reinvested in term deposit in subsequent years. But the fact of reinvestment was, however, not accounted for in the respective year's account. Thus, the transaction remained outside the accounts. Due to non-exhibition of funds reinvested and interest earned thereon in the annual accounts, it did not reflect the true and fair view of the affairs of AAU. While admitting the facts, AAU stated (October 2010) that it would exhibit the reinvestment (principal and accumulated interest) in each subsequent annual accounts.

1.10.3 Adjustment of advances

Between March 2003 and March 2010, the Comptroller sanctioned ₹ 96 lakh to the officials/firms towards TA, contingency expenses etc. The amounts remained unadjusted as of October 2010. Apart from violation of the internal control system, non-adjustment/non-recovery of advances for long period tantamounts to temporary misappropriation. The university authority did not take any effective step except issue of reminder. However, in reply, AAU stated (October 2010) that the authority would recover the outstanding advances from the monthly salary of the concerned employees.

1.10.4 Diversion of fund

- Prior to 2004-05, the University authority received ₹ four crore towards arrear payment of UGC scale, setting up of sericulture college and for sericulture research. The said amount was shown as opening balance in the receipt and payment account for each year during 2005-10. AAU, however, stated that the amount had already been

transferred to general fund account and spent for meeting the expenditure under salary prior to 2004-05. Thus, the fund was not spent for the purpose for which it was released and was diverted for other purposes without any approval from the fund releasing authority.

- During 2007-08 ICAR released grants of ₹ 17 crore for Strengthening and Development of Agricultural Education of which ₹ five crore was specifically released for the College of Fisheries, Raha, Nagaon. But AAU provided only ₹2.09 crore to the college and the balance of ₹ 2.91 crore was diverted to other units⁴.

- In 2006-07 AAU released grants of ₹ 28.14 lakh under ICAR Development grants to the College of Veterinary Science, Khanapara for repair and renovation of hostels and academic blocks and construction of retaining/boundary wall at girls' hostel. But instead of utilizing the entire funds for the purpose, ₹ 19.57 lakh was diverted to works of other schemes without any approval of the funding agency.

As a result of such diversion, the works or tasks planned, proposed and sanctioned, keeping in view a definite objective had not materialized and the objective remained unachieved. In reply, AAU also admitted the fact of diversion of fund and stated (October 2010) that ₹ 2.91 crore in respect of development of College of Fisheries, Raha was not yet diverted but retained in hand. The reply is not acceptable as the allocation for relevant amount had already been made to other college/unit.

1.10.5 Non-refund of unspent balance

During 2007-09 an unspent balance of ₹ 86.82 lakh, against 105 construction works, was not returned by the Director Physical Plant (DPP) to the Comptroller although the works had already been completed in 2006-07. The details are shown in *Appendix-1.2*.

Savings against the works indicate that the original estimates were inflated. Retention of excess unutilized funds in hand without returning it to the Comptroller of Accounts, as required, indicate lack of financial discipline and was susceptible to misuse and misutilisation. In reply (October 2010), the authority also admitted the fact.

1.10.6 Incurring expenditure beyond approved cost

DPP incurred an expenditure of ₹ 18.19 lakh towards repair and renovation work of DPGs building and medical unit during 2005-06 as against approved cost of ₹ 7.92 lakh. Thus, DPP incurred excess expenditure of ₹ 10.27 lakh by diversion from other works, which was not regularized by obtaining approval of the controlling authority. In reply (October 2010), AAU admitted the fact and stated that the process of obtaining ex-post-facto approval was being taken.

⁴ Agriculture College, Jorhat and Biswanath Chariali and Veterinary College, Khanapara etc.

1.10.7 Preparation of balance sheet

Under Section 40 of the Assam Agricultural University Act 1968, AAU was required to prepare Annual Accounts and Balance sheet. But it prepared only Receipts and Payments Accounts on cash basis. No balance sheet along with income and expenditure statement was prepared. As a result, the accounts did not reflect the true and fair view of the affairs of AAU due to non-disclosure of the assets and liabilities in quantifiable terms in accounts. While admitting (October 2010) the fact, AAU authority stated that the recommendation was noted for necessary action.

Performance of the University

The activities of the university can be categorized into Academic, Research, Extension and Administration. The performance of the university with reference to each of these activities is discussed in the succeeding paragraphs.

1.11 Academic activities

AAU offered four Under Graduate (UG), three Post Graduate (PG) and three Doctorate Degree (Ph D) courses in Agriculture, Veterinary Science and Animal Husbandry (VS & AH), Fishery Science (FS) and Home Science.

1.11.1 Faculty members

The sanctioned strength and men in position of faculty members engaged in academic and research activities as on 31 March 2010 are given in Table 4. Audit observed that whereas there was excess of 194 *per cent* in the highest cadre (Professors), there was shortage of 42 and 91 *per cent* in the two feeder cadres of Associate Professor and Assistant Professor respectively. The overall shortage of faculty members stood at 39 *per cent* (333 out of 863) which affected quality of education imparted and research undertaken. The Academic Council of the University did not fix any norms for teacher-student ratio. While admitting the fact University authority stated (October 2010) that since there was ban on recruitment, imbalance in faculty position could not be addressed. Efforts were being taken to fill up the vacant posts.

Table-4

Name of post	No. of sanctioned post	Men on roll	Excess (+)/Less (-)	Percentage
Professor	112	329	217	194
Associate Professor	275	160	(-) 115	42
Assistant Professor	476	41	(-) 435	91
Total	863	530	(-) 333	39

(Source: University records)

1.11.2 Enrolment and dropouts

It was observed that against intake capacities, there were shortfalls in enrolment ranging between two and 10 *per cent* in UG, 57 and 89 *per cent* in PG and 88 and 94 *per cent* in Ph D courses during 2004-10. The said shortfalls occurred despite minimum cut off marks of 50 and 45 *per cent* fixed at entry level for general and

SC/ST students respectively. Reasons for shortfall are not on record. Numbers of students enrolled in the courses and mid-term dropouts are given in *Appendices-1.3 and 1.4*.

- AAU made provision for admission of candidates from outside Assam on payment of higher fees. During the academic years 2005-09, the university admitted 233 students (UG & PG) after taking higher fees. In spite of these admissions full quota of intake capacities were never filled in during 2005-10.
- The drop outs during the period ranged between four to 23, six to 26 and 13 to 30 *per cent* under UG, PG and Ph. D courses respectively. Thus, the infrastructure of AAU was underutilized and did not reflect a very encouraging picture of the academic quality of AAU as it failed to attract and retain the requisite number of students in the institution. University authority while admitting the fact stated (October 2010) that efforts are being made to remove the shortfall.

1.11.3 Declaration of results

The declaration of results of under graduate courses for the academic years 2005-09 was delayed by six to seventeen months in the College of Veterinary Science at Khanapara. The results were declared in three to six phases for the same stream of Veterinary Science. AAU stated (June 2010) that the results were delayed due to non-completion of internship programme of concerned students. But, declaration of results is a time bound and one time affair which was not followed. The practice of declaration of results in different phases affected the prospect of the students in getting admission to PG courses of other reputed universities and also reflects on the inefficiency in the functioning of the university.

1.11.4 Awarding degrees

Generally degree certificates are required to be awarded to the students within one year. However, in the academic council meeting held in November 2009, members of the University Council opined that the convocation should be held at least once in every two years for awarding degrees to the eligible students. It was noticed that convocation for the 2,594 students who passed out during 2001-09, was held in June 2010 after a lapse of one to nine years of passing the final examination of UG courses. Thus, delay in awarding degrees violated the directives of the Academic Council of AAU. AAU stated (October 2010) that due to financial crisis the convocation was held after a gap of nine year instead of every year. The decision of the Academic Council for holding convocation at least once in two years was also due to financial problems.

1.11.5 Revaluation of answer scripts

Revaluation of answer scripts is done on the request of students who are not satisfied with the valuation of their answer scripts. Scrutiny disclosed that during 2004-09, 134 students of UG courses applied for revaluation of answer scripts, of which, marks

of 43 students (32 per cent) were increased by 0.5 to 25 per cent. This indicates that due care was not taken in valuation of answer scripts of the students, leading to extra burden of revaluation fees on the students @ ₹ 300 per answer script. The AAU admitted the fact (October 2010) and stated that the names of internal and external examiners were identified and remedial measures were taken.

1.11.6 Printing of information bulletin and admission forms

During 2006-09, AAU, without assessing the requirement, printed 9,500 information bulletins and 5,000 admission forms for admission of students. However, only 4,376 bulletins and 3,211 forms could be sold to the candidates seeking admission. Remaining 5,124 unsold bulletins and 1,789 forms lost their utility due to change in the format resulting in loss of ₹ 0.69 lakh.

1.11.7 Hostel facilities

As per ICAR norms adequate basic amenities such as water supply, sanitation, electricity etc are to be provided in the hostels. Although the Director Physical Plant is supposed to maintain and look after the hostels, the maintenance was not done properly as this was disclosed by an interview with the boarders (both girls and boys) of four⁵ out of nine hostels. During interview with 20 students it was revealed that basic facilities like regular water supply, electricity, sanitation, maintenance of hostels etc., were not adequate.



Boys' hostel No. 7 & 8 at Jorhat campus



Girls' hostel No. 11 & 12 at Jorhat campus



Toilets at boys' hostel No.7 & 8

⁵ Name of four hostels: Boys' hostel No. 7 and 8, Girls' hostel No. 11 and 12.

They also stated that they urgently required internet access with desktop computers in the hostels and generator for uninterrupted electric supply. In reply, AAU stated (October 2010) that AAU hostels are better than many similarly placed institutions. However, basic amenities like electricity, water supply, sanitation etc., were not adequate as stated by hostel inmates.

1.11.8 Functioning of placement cell

The university has a training and placement cell for student counseling and placement. The cell is to organize training programme for the students appearing in different examination and campus interviews for recruitment in private sector/corporate sector companies.

Audit scrutiny revealed that the University restricted the facilities of placement cell to Agriculture and Veterinary Science streams only. This facility was, however, not extended for two other streams viz., Fishery and Home Science. During 2005-10, 190 (16 per cent) out of 1170 passed out students got placement through the placement cell, of which 54 (28 per cent) got placement under public/private/Government units in the State. This indicates that the initiative of AAU for employment of the graduates through campus selection was not very encouraging. Thus, academically qualified human resources in the field of agriculture and allied science could not be utilized for agriculture related development activities in the State even after spending ₹ 1.83 lakh to ₹ 2.02 lakh per student per year. Thus, the expectation and aspiration of the students to obtain better employment opportunities after completion of education was not fulfilled to the desired extent. AAU stated (October 2010) that desired improvement of the Placement Cell was being done to cater to the needs of the students.

1.11.9 Functioning of Library

In Central Library, Jorhat, 1.17 to 1.27 lakh books were in stock in the beginning of each year during 2005-10. In addition 1,050 to 4,339 books costing ₹ 1.12 crore were purchased during the period. Issue of books to students and teachers ranged between 0.47 to 3.45 per cent of the available stock during 2005-10. Only 1,225 out of 6,869 books issued during 2005-10 were returned within the prescribed period. The rest 5,644 books were not returned. The details are in table below:

Table-5

Year	Purchased	Issue of books			Return of books			Total unreturned books
		Students	Teachers	Total	Students	Teachers	Total	
OB	1,17,112							
2005-06	1,050	1,670	2,405	4,075	150	300	450	3,625
2006-07	2,205	310	450	760	110	100	210	550
2007-08	2,546	370	400	770	105	--	105	665
2008-09	4,709	288	310	598	130	88	218	380
2009-10	4,339	316	350	666	140	102	242	424
Total	1,31,961	2,954	3,915	6,869	635	590	1,225	5,644

Source: University records.

From the table above it was evident that 3,325 (3,915-590) books with the faculty member and 2,319 (2,954-635) books with the students were not returned.



Central Library, Jorhat

Similarly, in Veterinary College, Khanapara, 761 books (2.86 per cent) of the available 26,650 books were issued, of which 458 (60 per cent) books were not returned by the faculty and students till March 2010. Only a small percentage of books were in circulation and out of those in circulation, 80 per cent books were not returned in time. Although provisions for imposing penalty @ ₹ one per day was made for non return of books by the students, no fines or penalty was collected as it is not incorporated in the internal receipt column of annual accounts. This indicates laxity in library administration of the University. No physical verification of books was ever conducted at AAU.

AAU stated (October 2010) that though a separate Asset register for library books had not been prepared, physical verification of books were carried out periodically through a duly constituted committee. Record showing physical verification of books or certificate to that effect, however, could not be shown to audit.

1.12 Research activities

The research projects were undertaken mainly for development of high yielding variety and hybrid seeds, horticulture, plant protection, improved cross breed animals and introduction of new technologies for improved practices in the field of agriculture and allied sciences.



Photograph of paddy and mustard projects

AAU, Jorhat took up research projects sponsored by ICAR, the State Government, the Government of India and other agencies.

1.12.1 Research Projects

The main aim and objectives of the research projects undertaken through funding from GOI/GOA were:

- to formulate research programmes on situation and crop specific areas;
- to generate technologies suitable for different locations;
- to develop suitable crop varieties with higher yield potential;
- to create database on technologies at national level and
- to find out effective control measures against certain diseases/pests.

During 2005-10, AAU was conducting 130 research projects, of which 56 projects were taken up between 1971 and 2005 and 74 new projects were taken up during 2005-10 as shown in the table below:

Table-6

Authority	Ongoing as on 1.4.2005	Taken up during 2005-10	Total	Completed during 2005-10	Terminated projects	Incomplete as on 31-03-10
ICAR (AICRP)	43	6	49	-	3	46
ICAR (Adhoc)	8	12	20	19	-	1
GOI	2	10	12	3	-	9
DST	Nil	7	7	2	-	5
DBT	1	17	18	9	-	9
State Govt.	Nil	5	5	1	3	1
Others	2	14	16	7	-	9
International	-	3	3	-	-	3
Total	56	74	130	41	6	83

Source: University records.

Forty one projects were completed but documentary evidence i.e. evaluation reports in respect of completed projects were not made available to audit though called for. AAU spent ₹ 5.94 crore on these 41 projects during 2005-10. Director, Research stated (June 2010) that the reports were submitted to the funding authorities, which were evaluated by them, but failed to submit any evaluation report, certificate or review report of funding agencies except for one research project taken up under Indo-Swiss collaboration in Biotechnology (ISCB) programme. The researchers developed the genetically modified chickpea lines in 2nd phase of ISCB programme started in 2004. Accordingly, an agreement on material transfer was signed in 2010 between AAU and Maharashtra Hybrid Seed Company (MAHYCO) for transferring chickpea lines having resistance against the most devastating pest pod borers. Subsequent development is awaited (October 2010). In respect of rest 40 completed projects, the ultimate outcome of transferring the technology from laboratory to land, whether achieved, could not be stated by AAU. Even the copy of the completed project reports

stated to be submitted to GOI could not be made available to audit. In reply AAU stated (October 2010) that the results of ICAR Adhoc completed projects (19 Nos.) were submitted to the funding agencies who had a system of either accepting or returning the reports for further study. In case of acceptance of the report by ICAR, a letter indicating the acceptance was generally sent to AAU. One such acceptance letter was enclosed but it was subject to some condition including furnishing of achievement report which were not enclosed with the letter. Similarly AAU furnished a book containing the package of practices of horticultural crops as proof of outcome of completed research projects is also not acceptable as it relates to earlier period. During 2005-06 no adhoc research project was completed.

- Of the six⁶ terminated projects (3 AICRP+3 State sponsored), AAU had shown three state projects as completed and the three AICRP projects were shown under ongoing projects. Audit scrutiny, however, revealed that all the six projects were terminated before completion, due to retirement of scientists and shortage of funds. Expenditure incurred before termination of the three AICRP projects amounted to ₹ 1.06 crore. Expenditure on the remaining three state projects was neither stated nor could be ascertained from records due to absence of systematic documentation. Thus, the objectives of the projects were not achieved and the expenditure incurred stands unfruitful. AAU stated in reply (October 2010) that no project was terminated without completion which was actually not correct because the documentary evidence furnished at the time of audit showed that the research work had stopped.

- Out of 83 ongoing projects, 43 projects taken up prior to 2005-06 remained incomplete as of March 2010 against which an expenditure of ₹ 50.49 crore was incurred (during 2005-10). Out of 43 incomplete projects, 24 projects were on for more than five to 30 years as of March 2010. AAU failed to furnish the date of commencement for remaining 19 incomplete projects. In none of the incomplete research projects, periodical interim reports of progress of the projects could be made available to audit. It is thus inferred from the above fact that not only there was absence of documentation but the University neither fixed any time schedule for completion of each project nor took any step for their timely completion so as to derive the desired result. The university authority further stated that the AICRP projects were long term project without having any target date of completion and allocation of fund was done annually to continue the projects. The reply of the university is not tenable as the projects could not be continued for indefinite period without evaluating mid term outcome. While admitting the fact AAU stated (October 2010) that the programmes are continued with the approval of GOI with modification and reframing from time to time. In the absence of any evaluation/modification papers, the authenticity of the reply was not ascertainable.

⁶ Management of sugarcane top borer, AICRP on pesticide residue, Survey and surveillance of major insect pests of sugarcane at SRS Buralikson and surrounding areas, Field efficiency of some insecticides against border and wooly aphid infestation in sugarcane crop, Population dynamics of wooly aphid infestation sugarcane netting, Influence of sett treatment with chemicals on tillering ability and cane yield.

1.12.2 Development and production of hybrid seeds/high yielding variety seeds

All India Coordinated Research Projects (AICRP) were taken up for 12 crops to develop Hybrid/High Yielding Variety (HYV) seeds of suitable crop varieties with higher yield potential and resistant/tolerant to biotic and abiotic stresses during 1971-2008. AAU spent ₹ 11.79 crore against the projects during 2005-09. Researchers, however, failed to develop any hybrid seeds on these crops as of March 2010. AAU stated (May 2010) that the hybrid seeds could not be developed due to financial problems, which was factually incorrect as AAU spent substantial amount during 2005-09 as mentioned above. Subsequently, AAU stated (October 2010) that development of hybrid seed was not assigned to AAU through any AICRP.

The University, however, did develop High Yielding Varieties (HYV) seeds of four crops (Rice, Jute, Rapeseed/Mustard and Sugarcane) during last 39 years. No HYV seed for remaining eight⁷ crops could be developed so far.

- Breeder HYV seeds were to be used in AAU farm to propagate foundation/certified seeds to farmers. Production of breeder seeds during 2005-10 is given in *Appendix-1.5*. AAU failed to produce breeder seeds of major crops like rice and wheat although three high yielding varieties (Swarnabh, Dinanath, NBR 1) of rice were stated to have been developed during 2008-10. Out of 15 high yielding varieties of pulses and oil seeds developed, five varieties were not produced during 2005-10. Out of the remaining 10 varieties three varieties were produced for four years, one for three years, four for two years, and two varieties were produced for one year. Annual quantity of breeder seeds of pulses produced during 2005-10 ranged between 0.76 and 3.01 quintals and that of oil seeds ranged between 0.45 and 7.45 quintals. Thus, adequate breeder seeds were not produced for onward production of foundation seeds. In reply, AAU stated (October 2010) that breeder seeds are produced as per indent received from Government. The fact, however, remained that the production of breeder seeds was very low.

- AAU fixed the area of seed cultivation of different varieties according to the demand but did not fix any target for production of foundation/certified seed of HYV from breeder seeds by AAU farms. Average annual production of foundation seed of rice was 7,658 Kg, which could cover only 170 hectare cultivable land (0.006 per cent) of rice against 24.84 lakh hectare in the State. Like-wise total production of HYV oil seeds (rapeseed and mustard) were only 0.25 per cent (625.5 hectare out of 2.47 lakh hectare) in the State after incurring an expenditure of ₹ 5.19 crore⁸ during 2005-09 on seed production under mega seed projects. The farmers were compelled to procure seeds from other source. Thus, the meager quantity of production of breeder and

⁷ Wheat, chickpea, citrus, potato, linseed, maize, vegetables and tuber crops.

⁸ ₹ 4.36 crore in 2006-07, ₹ 0.11 crore in 2007-08, ₹ 0.72 crore in 2008-09.

foundation seeds had negligible impact on the production of relevant crops in the State as revealed from per hectare productivity of two crops detailed below:

Table – 7

(In kg per hectare)

Name of crop	2004-05	2005-06	2006-07	2007-08	2008-09
Rice	1,475	1,487	1,349	1,428	1,638
Oil seeds	536	472	497	524	574

Source: Statistical hand book of 2009 (2009-10 figures not available)

It could be seen from above that the efforts of AAU had not resulted in enhanced productivity.

Thus, AAU could not provide adequate technological support to the farmers of the State for increasing productivity of crops.

1.12.3 Research project on Dry Land Agriculture

All India Coordinated Research Project (AICRP) on Dry Land Agriculture was taken up during 2004-05 to develop suitable crop varieties with higher yield potential in crop specific areas to cater to the needs of farming community by generating technologies suitable for dry land farming. AAU received ₹ 1.32 crore from ICAR towards its 75 per cent share till March 2010. The State Government did not release its share of 25 per cent. The project continued till January 2010 in AAU headquarters but it was transferred (February 2010) to B N College of Agriculture, Biswanath Chariali, another constituent of AAU because of some performance oriented problems. The concerned scientist who continued the research activities for a long period was, however, not transferred (June 2010). The evaluation/assessment report, physical verification report were not made available to audit. Thus, the outcome of the research project remained un-assessed in audit. The University authority stated (June 2010) that the project was at initial stage. The reply is not tenable as the project was started in 2004-05 and during these five years there should have been some periodical interim progress reports.

1.12.4 Research on Maize

In 2002-03, AAU undertook a research project on maize under AICRP to generate technologies suitable for different locations for enhancing crop production. Till March 2010, an amount of ₹ 1.14 crore had been spent. But AAU had not developed/tested any new seed/technology through this research activity for increasing the crop yield. Besides, area of cultivation and maize production during 2002-09 in the State was on a decreasing trend.

In reply, AAU stated (October 2010) that maize is not an important crop for the state and AAU implemented the programme as per the technical guidelines of ICAR. But without any tangible results, the achievements remained unassessable in audit.

1.12.5 Research on Soybean

All India Coordinated Research Project on Soybean was undertaken since 2001-02 to develop suitable crop varieties with higher yield potential. AAU spent ₹ 1.13 crore till March 2010 out of total allocation of ₹ 1.22 crore. No improved variety or technology or impact assessment of research was on record. Test-check of the records of selected KVKs and interview with the farmers revealed that extension activities such as training, demonstration and distribution of seeds etc., on soybean cultivation were not done. Farmers are not even practicing soybean cultivation. Thus, the objectives of formulating research programme on situation and crop specific areas to cater to the needs of farming community under AICRP were not need based and led to fruitless expenditure of ₹ 1.13 crore on research activity.

While admitting (October 2010) non cultivation of soybean by the farmers in Assam AAU stated that this was mainly due to absence of processing facility of soybean in the State.

1.12.6 Research on livestock and poultry

The main objectives of the project were production of improved variety of livestock and poultry, marketing of animals and animal products, diagnosis surveillance and monitoring of diseases of livestock. AAU has been conducting 10 research projects, and eight adhoc research projects on livestock funded by ICAR since 1973 for development of livestock in the State. AAU spent ₹ 15.87crore⁹ on these projects. Against 18 projects, seven adhoc projects were completed and 11 projects were ongoing as of March 2010. Completion reports of seven projects, though submitted to funding agency, were not followed up by any action. As a result, the research projects failed to achieve their objectives. Thus, AAU failed to devise any improved methodology and development support for improvement of livestock sector. The per capita per day availability of milk in the State was 77 ml (69 grams) against requirement of 232 ml (208 grams) recommended by Indian Council of Medical Research (ICMR). Egg production decreased to 466 million in 2008-09 against 522 million in 2004-05. Meat production increased marginally to 30.70 tonne in 2008-09 against 24.07 tonne in 2004-05. Thus, the State Government was deprived of institutional support for livestock and poultry development. The breeding percentage of cattle and pig were 10 and five respectively. Further, deficiency in fodder production in the State was 35.29 *per cent* of the requirement (2009). Admitting the audit observation AAU stated (October 2010) that the University was not solely responsible for the low productivity.

1.12.7 Research on Fishery

Prior to 2005-06, AAU undertook 37 research projects funded by the State Government, ICAR and World Bank all of which were completed before 2005-06.

₹
⁹ 13.94 crore in 10 AICRP and ₹ 1.93 crore in eight ICAR ad-hoc projects.

During 2005-09, only one research project was taken up for the purpose which was not completed as of March 2010 after incurring expenditure of ₹ 38.30 lakh. By conducting research, cross breed variety of fish seeds were to be developed and improved technologies and practices were to be evolved for scientific fish cultivation. Only five *per cent* of the water bodies were brought under scientific fish cultivation making little impact in enhancing fish production and consequently the State had to meet around 60 *per cent* of requirement from out side the State as per statistical reports. In reply, AAU stated (October 2010) that instead of one taken up project there were five on-going projects during 2005-09 but the comprehensive report on research on live stock (2001-09) published by the Director of Research, Khanapara, shows only one ongoing project.

1.12.8 National Agricultural Technology Project (NATP)

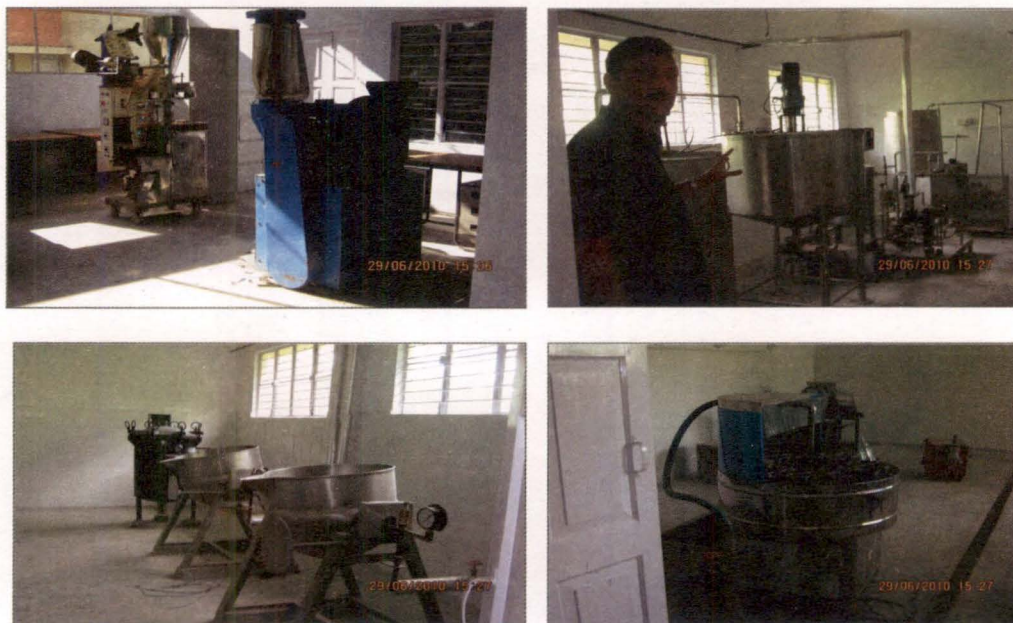
AAU undertook 75 sub-projects under NATP to revitalize agricultural generation, improve the quality and type of technology disseminated through location specific technology developed and increase financial sustainability of the system. All the sub-projects were stated to be completed during 1999-2005 after spending ₹ 12.06 crore out of ₹ 13.36 crore received from the GOI/ICAR. Out of the unspent balance of ₹ 1.30 crore, AAU refunded ₹ 1.09 crore to the funding authorities leaving net unspent balance of ₹ 21 lakh. AAU however, stated (October 2010) that the unspent balance of ₹ 21 lakh would be refunded to the funding agency shortly.

Although all sub-projects were stated to be completed during 1999-2005 but completion reports were not on record. Further, no documentary evidence was furnished either to substantiate dissemination of the outcomes in the form of technology or agricultural practices amongst the farmers or any assessment of accrual of intended benefits to the farmers.

Test-check of the records of selected Krishi Vigyan Kendras (KVK) also revealed that the farmers did not receive any benefits of developed technologies and practices as mentioned above. Thus, the objectives of the projects could not be achieved.

1.12.9 Utilization of research resources

During 2005-09, 43 machines and equipment worth ₹ 78.73 lakh were procured under different research projects. Out of this, 29 machines worth ₹ 65.87 lakh were issued to the respective branches but could not be made operational due to non-handing over of food processing buildings and not providing power connections. The remaining 14 machines and equipment procured at ₹ 12.86 lakh under mega seed project and user centre schemes were, however, not issued to the concerned laboratories and kept in central store without any valid reason (June 2010). Meanwhile the warranty period of the equipments expired.



Un-installed machines

Similarly, during 2006-07, 24 machines and equipment worth ₹ 34.64 lakh procured for agricultural engineering branch, although installed, remained idle due to absence of power connection to the units and non-commencement of regular courses. Thus, machines valued at ₹ 1.13 crore were procured much earlier than actual requirement or without requirement. Hence, research resources could not be put to intended use leading to locking up of funds of ₹ 1.13 crore (June 2010). Besides, deterioration of the equipments for prolonged non-use also cannot be ruled out. Although in reply, AAU stated (October 2010) that the machineries are now being used for the intended purposes on completion of creation of infrastructure, the matter remained to be verified in the absence of completion certificate of infrastructure and installation reports.

1.12.10 Regional Agricultural Research Station (RARS)

AAU works with 12 RARS for monitoring and developing research activities in agriculture, veterinary and fishery sectors and also to undertake extension activities in the field. Audit scrutiny of four selected RARS revealed the following:

1.12.10.1 Livestock Research Station (LRS), Mandira

The Livestock Research Station, Mandira was established in 1981. AAU spent ₹ 2.74 crore towards salaries of 56 employees including six scientists and contingencies during 2005-2009. However, no research activity was going on or taken up during the period.



Dilapidated condition of live stock shed and building

Infrastructure in the station such as live stock sheds and other utility sheds created prior to 2005-10 were in dilapidated condition due to non-use and improper maintenance. 4,644 (69 per cent) out of 6,770 bighas of land available with the LRS were put to use for agriculture, horticulture and vegetable farming wherefrom revenue of ₹ 32.94 lakh was realized. Only a few cattle, buffalos and pigs remained in the LRS.



Land encroached by the outsiders

Out of the remaining lands, 2,000 bighas of land was encroached by outsiders leading to loss of additional revenue of at least ₹ 14.19 lakh¹⁰ through farming. The encroachers had not been removed (August 2010) despite the matter being taken up with district administration. The Chief Scientist in his annual report for 2008-09 remarked that the high lands were not contiguous and low lying areas remained under deep water affecting the animals and vegetation. Almost all the available lands are regularly inundated from May to October every year. Thus, in the absence of any research activity, the research station did not serve the intended purpose and ₹ 2.74 crore spent towards salaries of staff during 2005-09 proved to be idle investment.

1.12.10.2 Horticultural Research Station, Kahikuchi

The State Government established the research station in 1950 to conduct research on coconut and it was transferred to the University during 1973.

¹⁰ ₹ 32.94 lakh/4644X2000= ₹ 14.19 lakh.



Horticulture Research Station, Kahikuchi.

The main function of the Research Station is to identify various problems of horticultural crops, fruits, vegetables, spices and flowers and their solutions through technology development and commercialization of horticulture. Three ICAR projects viz., All India Coordinated Research Projects (AICRP) on Palm, Floriculture and Agro forestry were being conducted during 2005-10.

Under AICRP on palm, the objective was to develop coconut cultivation. The unit spent ₹ 58.83 lakh and succeeded in developing a new variety “Kahikuchi Coconut hybrid 1” but failed to develop the remedial measures against prevailing diseases of coconut plants, coconut based integrated farming system, development of full fledged seed garden for hybrid varieties of coconut etc.

Under Agro forestry, AAU took up 11 AICR projects¹¹ (10 projects in 2000-2004, one project in 2007-08). During 2005-10 the expenditure incurred on these projects amounted to ₹ 1.51 crore. None of the projects were completed. Periodical review reports, progress reports etc., were not furnished though called for. The status report as on March 2010 disclosed generation of small quantities of HYV seeds of turmeric, paddy, mustard, sesamum, neem and tectona. Except tectona seed, none of the generated seeds had any connection with the research projects undertaken under Agro forestry casting doubt about the outcome of the projects.

During 2005-10, the HRS Kahikuchi spent ₹ 97.48 lakh on AICRP (floriculture) to develop seed, sapling, seedlings, plant protection and production of flowers and orchids to meet the increasing demand in the region. But the station failed to develop any high yielding variety seeds/saplings and also could not be extended to the farmers negating the objectives. Besides, 50 per cent of the posts (26) of scientists remained vacant in the station.

Thus, except development of a hybrid variety of coconut plant, the research station had contributed very little. In reply, AAU stated that disease management is done constantly on palm. The reply is not acceptable as these were not duly supported by any document/report etc.

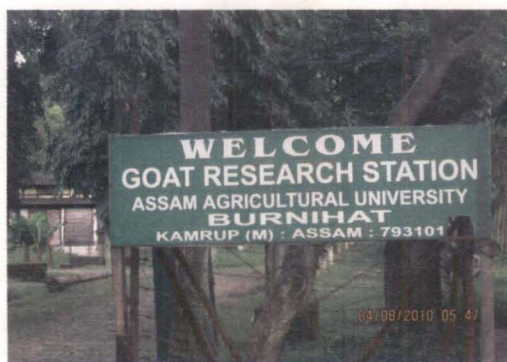
¹¹ 1. Acacia mangium based agro forestry Phase-I, 2. Acacia mangium based agro forestry Phase-II, 3. Bamboo based agro forestry system (ad hoc), 4. Block plantation of tectona grandis, 5. Coconut based horti-agri pastoral system, 6. Development of bari, 7. Different species of bamboo plantation, 8. Gmelina arborea based agro forestry system, 9. Jack fruit based agro forestry system, 10. Nursery and 11. Studies in mulibamboo.

1.12.10.3 Regional Agricultural Research Station (RARS), Titabor

The research station established by the State Government was transferred to the University during 1969-70. The main functions are to generate package of practices of rice cultivation through interdisciplinary research and disseminate them; to increase rice productivity and sustainability by undertaking applied, basic, location specific need based research of rice ecosystem; to collect, conserve, evaluate and utilize the genetic resources for rice improvement and to produce quality seeds of promising rice varieties. During 2005-10, 26 High Yielding Variety (HYV) seeds developed by the RARS were nominated for different all India level trials and 64 varieties were nominated for evaluation in Eastern India under rain fed low land shuttle breeding programme. The acceptance and recommendations of these varieties by the farmers out side the State are not on record. However, 10 varieties were recommended/notified for commercial seed production in the State. The station produced 3,93,713 Kg seeds valued at ₹ 56.43 lakh during 2005-10. Of this, 3,69,019 Kg could be sold to farmers at ₹ 52.73 lakh retaining balance 24,694 Kg in hand. Non-acceptance of seeds to the full extent by the farmers reflects less demand of the variety of seeds produced at the University after incurring an expenditure of ₹ 6.99 crore during 2005-10. Audit scrutiny revealed that there were no significant increases in productivity after use of this variety seeds. In reply, AAU stated (October 2010) that the remaining quantity of rice seed was not lifted by the indenter. The reply is not tenable as the same could have been sold to other farmers if there was sufficient demand of the seeds.

1.12.10.4 Goat Research Station (GRS), Burnihat

The GRS was established at Burnihat in 1971 as AAU centre for the AICRP on goat. The primary mandate of the station is to conduct research for improvement and management of goat. The centre took up 34 projects during 1971-2004 of which 28 projects were completed prior to 2005-06 and six projects were not completed till the date of audit (August 2010). During 2009-10, one project funded by ICAR was taken up.



Goat Research Station, Burnihat

The unit claimed to have developed a new species of cross breed goat from Assam local and Beetal/Barbari (Punjabi variety). But, no new name of the species has been allotted by National Bureau of Animal Genetic Resources as required. Hence, development of new species had no recognition of the concerned authority.



Photograph of local and beetal variety goat

The unit produced 291 goat-kids during 2005-10 from their developed cross breed species. But overall mortality rate during the period was 35 per cent. Only 164 goats could be sold at ₹ 2.50 lakh. The details are given below:



Photograph of cross breed goat

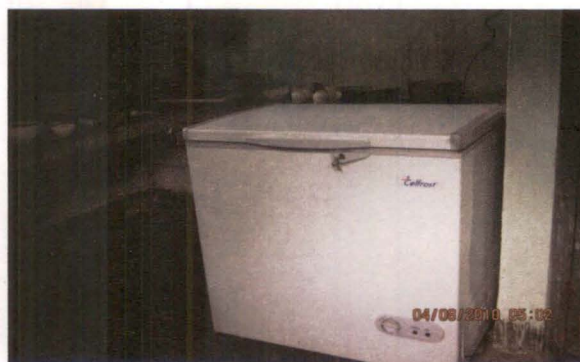
Table – 8

Year	Name of variety	Opening balance	New born	Total	Mortality (percentage)	Culled (percentage)	Sale	Closing balance
2005-06	Cross breed	37	28	65	07 (11)	06 (9)	8	44
2006-07		44	112	156	40 (26)	01 (1)	70	45
2007-08		45	75	120	21 (17)	04 (3)	21	74
2008-09		74	42	116	32 (27)	02 (2)	64	18
2009-10		18	34	52	15 (29)	17 (33)	01	19
Total		--	291	--	115 (35)	30 (9)	164	--

Source: University records.

In accordance with the AICRP norm for goat improvement, each GRS should maintain a balance of 600 goats at all time and there should be facilities for preservation and distribution of frozen semen. The GRS failed on both counts.

AAU failed to establish well equipped laboratory at the centre for processing and preservation of frozen semen. The centre had not adopted any approved technology for boosting production of goats in the State and hence Centre's support to the farmers was insignificant due to poor performance and GRS failed to achieve its mandate despite incurring an expenditure of ₹ 1.79 crore during 2005-10.



Unequipped laboratory at Goat Research Station

1.13 Extension activities

Extension activities are meant to transfer modern technologies and HYV seeds from laboratory to land for their adoption by farmers to improve productivity and profits in agriculture and allied sectors. Need based training programmes for officials, extension functionaries of the Government and other organizations and farmers were to be organized by the Director of Extension Education (DEE) with the help of Krishi Vigyan Kendras (KVK). There are 19 KVKs under the administrative control of AAU. KVKs were to conduct Indian Council for Agriculture Research (ICAR) sponsored extension programmes on farm testing, training to the extension personnel regarding advances in agriculture research, vocational training courses for farmers and Front Line Demonstrations (FLDs).

1.13.1 Target and achievement

- Targets for programmes approved by ICAR and achievement thereagainst in 11 out of 19 KVKs are given in *Appendix-1.6*. The shortfall in achievements of target ranged between eight and 96 *per cent* in training of extension functionaries and farmers. Ten out of 11 KVKs failed to set any target for training of NGOs. KVK Karimganj set the target for training of only six NGOs and the target was achieved.
- Extension Service in Fishery was negligible. During 2005-07 no training programme was conducted by the KVKs. Despite spending an amount of ₹ 31.96 lakh during 2007-10, there was 14 *per cent* short fall in achievement of training programmes (*Appendix-1.7*).
- The Extension Education Institute (EEI) under the administrative control of AAU was set up for catering to the training needs of the middle level extension personnel of Agriculture and line departments of the State government, ICAR training centers and NGOs of North Eastern states. The institute failed to impart on-campus trainings as per set target. The shortfall ranged between 29 to 40 *per cent* as detailed in table -9.

Table – 9

Year	No. of programmes/ training courses	Beneficiaries targeted to be trained	Beneficiaries trained	Shortfall	Shortfall in percentage
2005-06	9	315	190	125	39.68
2006-07	11	330	235	95	28.79
2007-08	12	270	193	77	28.52
2008-09	13	390	273	117	30.00
Total	45	1,305	891	414	

(Information for 2009-10 was not furnished)

Source: University records.

Thus, the KVKs and the EEI failed to achieve their targets of imparting training to the farmers, extension functionaries, NGOs and middle level functionaries resulting denial of intended training facilities and guidance to the farmers by the trained up officials to the targeted extent. While admitting the fact AAU stated (October 2010) that the target could not be achieved due to lack of man power, non-turning up of farmers/trainees, sudden bandh call and inaccessibility of Jorhat town. The reply is not acceptable as alternate arrangement and mobilization of farmers could have been made by the KVKs. Moreover, Jorhat is linked through road, rail and air services.

1.13.2 Training of farmers

Training to ineligible groups

During 2005-10, 82,343 farmers were trained by the 19 KVKs under 3,171 training programmes/courses. The details are enclosed in *Appendix-1.8*. Test-check of the records of KVKs Bongaigaon, Dhubri and Gossaigaon revealed that there was no formal system of organizing training programmes. There were no records to show as to how the venue, timings, the dates, the topics of the programmes, selection of farmers and number of persons to attend the trainings were intimated. Thus, the data was unreliable as evident from two instances indicated below:

- KVK, Barpeta organized training programme for imparting training to 25 farmers on “Inclusion of pulses in the existing cropping system” but the trainees who attended the programme were all Government officials.
- Similarly on another occasion training programme in KVK, Barpeta meant for 25 Government officials on “Revitalization and strengthening of existing Self Help Groups” were attended by 25 farmers.

Further, KVKs did not adopt any feed back mechanism to assess the impact of training imparted at an expense of ₹ 59.68 lakh during 2005-10 without any reason on record. Although in the reply furnished (October 2010) AAU stated that there was an organized system of conducting training in KVKs and the proposals prepared contained details like venue, month, topic resource persons and list of participating

farmers, no such formal system could be found during test-check of the selected KVKs.

1.13.3 Procurement and disposal of machinery and equipments of KVK

DEE placed (March 2009) 23 supply orders to six firms for supply of 91 equipment and machinery at ₹ 60.73 lakh required for extension activities. The items were to be supplied within 10 days from the date of issue of supply orders and payments were to be released on submission of bills. But in none of the cases, the suppliers supplied the items as of March 2010. KVKs did not take any measure for procuring the items. Thus, in spite of having funds adequate infrastructural facilities were not provided for want of pursuance on the part of the authorities which adversely affected the maintenance, production etc of the KVK firms.

Equipment and machineries worth ₹ 35.73 lakh were declared unserviceable by the Director Extension Education (DEE) without conducting physical verification. No step was taken for disposal of the machineries through auction (September 2010). The details are shown in *Appendix-1.9*. Although AAU stated (October 2010) that most of the equipments were received, information furnished by KVKs showed that those were not received.

1.13.4 Soil testing laboratories

Soil testing is mandatory for management decisions about fertilizer requirements. It involves the estimation and evaluation of the available nutrient status and acidic reaction of a sample of soil and determination of nutritional requirement of an area. Three¹² out of five¹³ test-checked KVKs had no soil testing laboratories. As such fertilizer requirement in the KVKs was not assessed although an amount of ₹ 5.96 lakh was spent in one KVK for farming and demonstration on improved production technology of varieties of crops using fertilizers/pesticides during 2005-10. While admitting the fact, AAU stated (October 2010) that efforts were being taken to establish the Soil Testing Laboratory.

1.13.5 Disposal of paddy seeds

During 2005-10, 627.91 out of 772.05 quintals of certified paddy seeds produced could not be sold in time by KVK, Arunachal (Cachar) due to less demand. As a result, the paddy seeds had to be sold as consumption paddy resulting in loss to the tune of ₹ 5.38 lakh being the differential amount between selling price of seed and consumption paddy. The details are shown in table-10.

¹² KVK Bangaigaon, Dhubri, Dibrugarh

¹³ KVK, Bangaigaon, Cachar, Dhubri, Dibrugarh, Kokrajhar.

Table – 10

Year	Seed produced (in qtl)	Seed sold (in qtl)	Rate (₹ per qtl)	Quantity sold as consumption paddy (in qtl)	Rate (₹ per qtl)	Loss per qtl (in ₹)	Total loss (5x7) (₹ in lakh)
1	2	3	4	5	6	7	8
2005-06	166.40	31.71	1,365	134.69	576	789	1.06
2006-07	174.855	12.645	1,363	162.21	574	789	1.28
2007-08	185.21	61.78	1,286	123.43	646	640	0.79
2008-09	76.105	22.545	1,832	53.56	856	976	0.52
2009-10	169.48	15.46	2,022	154.02	900	1,122	1.73
Total	772.05	144.14		627.91			5.38

Source: University records.

The above position indicates that there was less demand of the certified seeds produced in the KVKs. In reply, AAU stated that the loss was due to non-lifting of seed by the State Government which is not tenable as the seeds could have been sold to farmers if there was demand for seeds.

1.13.6 Interview with the farmers

Interviewing 50 farmers (10 from each KVK) under five selected KVKs disclosed that 20 to 100 per cent of interviewed farmers did not purchase HYV paddy seeds from KVK. In the case of Cachar, although all the interviewed farmers purchased HYV seeds, it was restricted only for two years (2008 and 2009). Further, farmers stated that they required more quality seeds, tools and implements, modern technology etc., which were, however, not provided. Rice being the most vital and major crop of the State, KVKs should have given adequate emphasis on extension activities of rice cultivation. In the absence of any centralized policy decision and directives on planning (both perspective and annual) for extension activities to be undertaken by the KVKs, the required emphasis on this vital crop was lacking. On the contrary, annual plans are being prepared by each KVK without collecting feed back from farmers after conducting survey. While admitting (October 2010) the fact, AAU stated that emphasis had been given on HYV paddy seed production.

The objective of transfer of modern technologies and HYV seeds from laboratory to land through different extension activities remained unachieved due to non-imparting requisite training to the extension personnel and farmers, inadequate infrastructure and lack of initiative for improvement of extension activities. KVKs did not prepare annual plans after collecting feedback from farmers and extension officials. Therefore the expectation and aspirations of the farmers remained unattended through extension activities and training programmes.

In reply AAU stated (October 2010) that as the vehicles were not registered at the time of audit these were not used and hence log book were not maintained. The reply is not acceptable as the pictures above taken at the time of audit show that two of the vehicles had already been registered.

Administration

1.14 Management of civil construction works

- Construction of a 'Scientist Home' for housing visiting scientists and faculties sanctioned at ₹ 70.43 lakh under state plan was started in 1989 but the work was suspended in 1991 after spending ₹ 21.22 lakh due to fund crunch. For completion of the balance work, the nomenclature of the work was changed and ICAR approved (January 1995) construction of two hostels (Teachers' and Farmers' hostel) at ₹ 62.83 lakh (ICAR share: ₹ 24.58 lakh and State share: ₹ 38.25 lakh), of which expenditure incurred (August 2010) was ₹ 58.67 lakh. Neither the completion report of the building nor handing over report was available on record. Though the building was inaugurated in December 1997, the building could not be put to use for reasons not on record. Joint physical verification by the audit team and Executive Engineer, DPP, Jorhat in June 2010 revealed that the building was in a dilapidated condition having no electricity, water supply and sanitation facilities. For renovation of the building, the Vice Chancellor sanctioned (May 2010) ₹ 71.36 lakh. Thus, due to lack of initiative and administrative purposefulness, the buildings could not be completed and put to use even after more than 20 years of starting the construction and after spending ₹ 58.67 lakh.



Photographs of Scientist Home

- DPP took up 10 repair works¹⁴ estimated at ₹ 80.88 lakh during 2005-06. Work orders were issued during October to December 2006 for completion within two to three months from the issue of work order. The works remained incomplete after spending ₹ 70.30 lakh (80 per cent) without any reason on record (March 2010).

¹⁴ 1. Auditorium building Hostel No.6, 2. Dean FA, 3. Home Sc. Bldg, 4. Horticulture Plant Breeding, 5. Hostel No. 11 & 12, 6. Hostel No.7 & 8, 7. Hostel No. 11 & 12, 8. IDA Hall, 9 Medical unit and 10. Statistic and Metrology.

- Another 5 works¹⁵ estimated to cost ₹ 27.54 lakh were taken up by DPP during 2005-06 for execution. But, work orders, technical sanction, date of completion and completion reports were not made available to audit even though expenditure of ₹ 20.45 lakh was incurred till March 2010.
- Construction of boundary wall of Khanapara Campus of the University administratively approved by the Vice Chancellor, AAU in March 2009 for ₹ one crore was awarded in July 2009 to four contractors for construction of stone masonry wall for completion during the year. DPP, Khanapara spent ₹ 30.80 lakh till March 2010 but the work remained incomplete after a lapse of one year. Audit scrutiny revealed defective execution of works by three contractors. One contractor constructed 24 running meter wall above the ground level without executing base work, another contractor executed underground rubble masonry work without doing CC work. Again, another contractor executed stone masonry work of 143.80 metre without executing plain cement concrete work. These indicate lack of administrative supervision of works leading not only to delay in completion of work but substandard work also.
- For setting up of an Institute of Biotechnology in AAU, the Government of Assam provided funds of ₹ five crore during 2006-08. AAU took up civil works of the institute and completed only 78 per cent works as of June 2010. AAU, however, procured laboratory equipments and furniture worth ₹ 3.48 crore during 2007-08 before completion of civil work of the institute,. As a result, the equipment and furniture could not be installed and put to use leading to idle investment of ₹ 3.48 crore. This indicates absence of proper administrative policy for prudent utilization of funds and execution of work.

The above instances indicate a pattern in AAU in respect of civil works. A lot of works were undertaken during 2005-10. After spending 70 to 80 per cent of the funds, the works were stopped by the contractors and the works remained incomplete. In the absence of systematic records, it could not be ascertained whether physical progress was commensurate with the financial progress. Lack of supervision led to substandard work. Rescinding the works and awarding the works to other contractors at the risk and cost of the first contractor was not done.

Thus, administrative lapses led to accumulation of a number of incomplete works in the form of non-performing assets. The AAU authority had also admitted (October 2010) the facts.

1.15 Internal audit wing

In the University, there exists an internal audit wing with six sanctioned staff (Assistant Comptroller of Audit – 1, Audit Officer – 1, Deputy Audit Officer – 4) as

¹⁵ 1. AAU guest house, 2. Manhole cover, 3. Procurement of pump, 4. Repairing/renovation of Auditorium building, 5. Repairing of pump.

on 31 March 2010. But the wing neither prepared any audit plan nor submitted any report of internal audit to the authorities concerned. As seen in the selected KVKs, no internal audit was ever conducted though the University spent ₹ 69.16 lakh during 2005-10 towards payment of salary for the staff maintained in the wing. Thus, the desired objective of strengthening the internal control system through periodical audit had not been achieved. Admitting the weakness of the internal audit system, AAU stated that this was mainly due to inadequate manpower and efforts were being taken to strengthen the wing.

1.16 Asset register

AAU neither prepared an asset register nor conducted physical verification of the assets created under various schemes. As such, AAU was unaware of its assets and possibility of loss of assets might have gone unnoticed. Besides, in the absence of asset register or inventory of assets, periodical maintenance/repair/upkeep of the assets were also not done in an organized and methodical way. Thus, deterioration of assets due to non-maintenance can not be ruled out. Physical verification of stores and stock was not conducted by AAU. In reply AAU stated (October 2010) that a Chartered Accountant was engaged to prepare balance sheet as well as Asset register.

1.17 Information technology system

The State Government sanctioned (March 2006) grants in aid of ₹ one crore to AAU for strengthening of facilities for computer and laboratories (Automation system). Audit scrutiny of the records disclosed that AAU placed a supply order (March 2007) to M/s HCL for supply and installation of Hardware and Software at ₹ 85.60 lakh without any agreement. Despite incurring an expenditure of ₹ one crore, the hardware and software were not installed (June 2010) and the automation system could not be made functional. The purpose of interlinking of different units of the university through network could not be achieved.

1.18 Man power management

1.18.1 Maintenance of staff

- Sanctioned strength of staff of various units under the University and men in position as on September 2008 are given in *Appendix-1.10*. The position as on March 2010 was neither on record nor stated. It was seen that there were 22 to 52 per cent shortage of staff against teachers, scientists and other categories of administrative staff. The shortage of scientists and supporting staff affected the achievement of the mandate of the University.
- There is no internal training cell for imparting training to upgrade the skills of officials.

- Staff requirements are not reviewed from time to time keeping in view the changes in entity's functions and other relevant factors as there is no standing review committee. Although the Government constituted a functional study committee, follow up action on the report of the committee was not taken till date (October 2010).
- AAU failed to prepare any office manual describing the duties and responsibilities of various posts. Only a job chart for establishment and accounts branch is on record.

1.18.2 Idle manpower

- The State Government established a second veterinary college named as "Lakhimpur College of Veterinary Science" in April 1987 for teaching, research and extension in education in the field of veterinary sciences with an intake capacity of 20 students. The college functioned till 2004-05. The staff strength as on 31 March 2005 was 169 including both faculty and administrative staff. In April 2005, Veterinary Council of India derecognized the institute for not having adequate infrastructure and requisite facilities in the institute. Accordingly, the University stopped the admission of students from 2005-06 onwards. The existing students were shifted to the college of Veterinary Science, Khanapara and 79 out of 169 staff members were transferred to other institutes retaining 90 staff in the closed institute without any work. For payment of salary and other contingencies, the University spent ₹ 6.26 crore during 2005-10 which proved to be wasteful.
- Under the Kahikuchi Research Station, there is a sub station namely Coconut Research Station, Kharua which remained defunct since October 2001 to date (May 2010) due to insurgency problem as stated. No research activities were undertaken during 2005-10. The University spent ₹ 75.22 lakh on payment of salaries of 14 staff members during the period. AAU also spent ₹ 70 lakh towards contingencies and civil works during 2009-10 under Rastriya Krishi Vikash Yojana. But the farm could not be made functional till March 2010. Thus, the University incurred fruitless/wasteful expenditure of ₹ 1.45 crore on defunct research station.

1.19 Utilisation of internal receipts

AAU Act 1968 does not provide any clause for dealing with internal receipts/income of the University. During 2005-09, AAU spent internal receipt of ₹ 7.61 crore out of its collection of ₹ 10.26 crore towards repair works, purchase of vehicle and recoupment of deficit grant of the State without having any policy/rule regarding utilization of internal receipts.

1.20 Maintenance of vehicles

AAU purchases vehicles out of grants received from the State Government and ICAR under different projects/schemes. All the vehicles were allotted to officers/teachers/scientists. AAU, however, did not maintain centralized stock book of

vehicles. History sheet, Log books etc., showing the details of expenditure, kilometer run by each vehicle were not produced to audit.

AAU purchased an Ambassador car at a cost of ₹ 4.74 lakh during 2006-07 for the VC without approval of the Government as required. Further, there were 21 off road vehicles lying with the AAU. The university did not initiate any action for disposal of these vehicles.

Thus, in the absence of stock book and proper monitoring of the vehicles, their misuse and even non-accountal could not be ruled out.

1.21 Miscellaneous irregularities

- There is no EPABX system, water treatment plant, centralized generator service and strong security arrangement in the AAU campus to carry out the uninterrupted research works, academic activities, security of AAU campus and girls' hostels.
- Forest Royalty was not deducted from the contractors' bills in absence of valid permit from the Forest department.
- Grants of ₹ 17.46 crore received under pension benefits from the State Government during 2005-10 were deposited to general fund account as the AAU failed to operate separate pension fund account despite approval of the Board of Management for creation of a separate fund for streamlining payment to the pensioners.

There were inherent weaknesses in manpower management, lack of control in execution of civil works, absence of inventory of assets created and an absence of any policy for utilisation of internal receipts. Besides, the internal audit wing of the University was not functioning according to any systematic work plan and thus the university authority had no means of knowing the areas of malfunctioning of systems and therefore, could not take remedial measures at appropriate time.

1.22 Conclusion

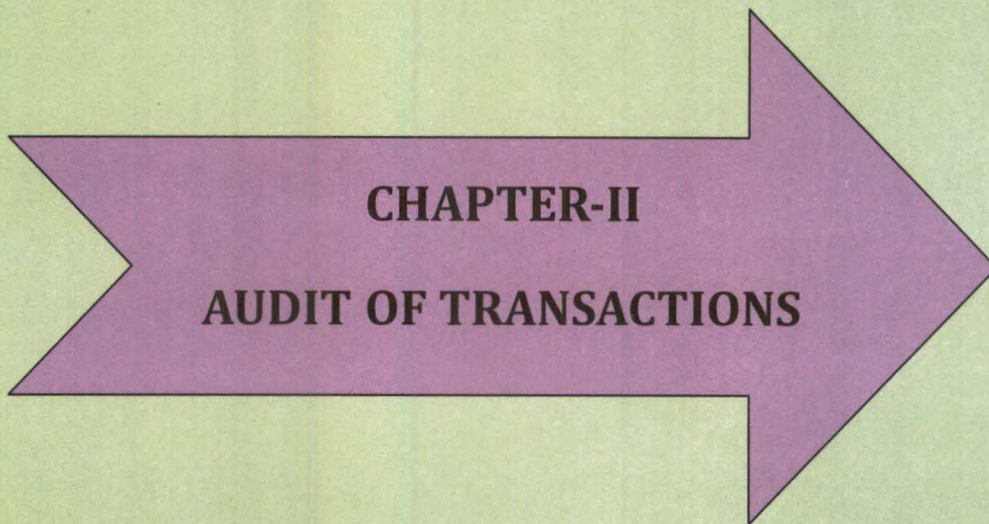
In the academic front, the overall shortage in faculty members affected research activities and quality education. The University failed to attract and retain full quota of its intake capacity of students. Consequently, infrastructure capacity created in the University was underutilized. The expectation and aspiration of the degree holders were further dented due to inability of the placement cell of the University to arrange employment.

In the research arena, projects remained incomplete after more than five to 30 years of continuance of research. Even periodical interim reports of progress were not available. In the absence of monitoring and evaluation reports, the fates of the completed projects were also not ascertainable. Extension activities of transferring technology from laboratory to land was affected due to deficient infrastructure and

training, inadequate manpower and lack of initiatives. Financial and administrative controls were weak. There were cases of diversion of funds, incorrect reporting through UCs and misappropriation of funds. There were problems in execution of civil works. The University, thus, failed to live up to its mandated requirements to the full extent.

Recommendations

- *Internal control mechanism should be strengthened to avoid financial irregularities;*
- *Balance sheet should be prepared to exhibit true and fare picture of the affairs of the University;*
- *Shortfall in faculty members should be addressed to improve quality of education;*
- *Research activities should be monitored to ensure timely completion and also transfer of technology to the farmers to boost up production;*
- *Functioning of the Krishi Vigyan Kendras and Regional Agricultural Research Stations should be strengthened for their meaningful support in development of agricultural crops and other allied services; and*
- *Effective administrative management needs to be put in place to preclude administrative irregularities.*



CHAPTER-II

AUDIT OF TRANSACTIONS

CHAPTER-II

AUDIT OF TRANSACTIONS

2.1 Excess payment/Wasteful/Infructuous expenditure

EDUCATION DEPARTMENT

2.1.1 Wasteful expenditure

Due to allowance of ten *per cent* Contractor's profit in the estimate for the works executed through construction committees, the Department incurred Wasteful expenditure of ₹90.68 lakh.

Government of Assam, Education Department, accorded (August 2006) sanction of ₹22 crore to the Director of Secondary Education (DSE), Assam for repair/ renovation (Civil construction, purchase of Library books, Furniture etc.) of 219 Model Schools including 183 schools of general area under the award of 12th Finance Commission 2005-06. The civil construction works were to be executed under the supervision of construction committee where Junior Engineer of the concerned block would be a technical member.

The model estimate for ₹5,51,080 per school was prepared (November 2006) by the Assam State Co-operative Housing Federation Ltd. (HOUSEFED) on the basis of Assam PWD (Building)'s Schedule of Rates (SOR), 2004-05. All the items of civil works of SOR included 10 *per cent* contractor's profit over the cost of material and wages of labourers. Where works were executed departmentally, without engaging contractors, the contractor's profit element was to be deducted from the estimated cost as per SOR.

Test-check (May 2009) of the records of DSE, Assam revealed that a total amount of ₹9.97 crore was released between March 2007 and August 2008 to 181 model schools of general area in the form of bank drafts (@ ₹5,51,080 per school) for repair and renovation of Model schools without deduction of 10 *per cent* contractor's profit.

Thus, allowance of 10 *per cent* contractor's profit in the estimate for the works executed through construction committees, resulted in wasteful expenditure of ₹90.68 lakh (₹50,098 X 181).

Moreover, only 60 *per cent* grantee institutions furnished utilization certificates (March 2010) and although the funds were sanctioned for repair and renovation, these were utilized for new construction as per model estimate, thus, violating the terms of the sanction order.

The matter was reported to Government (February 2010); their reply had not been received (October 2010).

PUBLIC WORKS DEPARTMENT

2.1.2 Wasteful expenditure

Injudicious decision of the Chief Engineer, PWD (Roads) in awarding PMGSY works before assessing technical and financial feasibility of a work led to wasteful expenditure of ₹70.12 lakh and extension of undue financial benefit of ₹59.35 lakh to the contractor as advances.

Government of India (GOI), Ministry of Rural Development sanctioned (March 2007) the work 'Construction of road from Suapata Pt-III to Nayerlanga Pt-III including cross drainage works¹ and routine maintenance works for five years under Pradhan Mantri Gram Sadak Yojana (PMGSY) phase-VI for ₹11.66 crore. The work was awarded (August 2007) by the Chief Engineer (CE), PWD (Roads), Assam to a contractor at a tendered value of ₹11.62 crore with the stipulation to complete the work by May 2008. As of March 2010, an expenditure of ₹1.29 crore had been incurred on the work.

Scrutiny of the records (December 2009) of Dhubri Rural Road Division and further information collected (January-February 2010) revealed that the road at 4th and 5th Km and the proposed site of Bridge No. 2/1 was submerged in flood water in August 2007. Further, the flood also increased the water way at the bridge site. Executive Engineer (EE) informed the CE that the contractor consequently did not even start the work of RCC Bridge No.2/1 till March 2008.

Test-check also revealed that the overall sanctioned length of 156.56 m of the Reinforced Cement Concrete (RCC) Bridge (Bridge No.2/1) would be insufficient to bridge the river gap. Moreover, the bridge site at Suapata Pt-III was unstable due to erosion of the banks. As there was no provision of guide bund or any other type of river bank protection work at the bridge site in the sanctioned estimate, the bridge was proposed (March 2008) to be redesigned to overcome the flooding problem.

Meanwhile, the division paid ₹58.12 lakh (March 2008) as mobilization advance and ₹58.12 lakh (May 2008) as equipment advance to the contractor in addition to ₹70.12 lakh paid (July 2008) for part construction of embankment till date (October 2010). In March 2009, the CE, PWD (Roads) informed the State Government that in order to bridge the river gap, bridge length of 280 m would be required. The CE also stated (March 2009) that since the river has semi-permanent banks (char), extensive protection work would be required. He, further opined that the construction of the bridge (length: 280 m) on the erodable char areas with huge amount of protection work was neither technically nor financially feasible and the proposal may be dropped from the time bound PMGSY scheme. In reply to audit query, the EE stated (February 2010) that without construction of Bridge No. 2/1, the proposed road from Suapata Pt-III to Nayerlanga Pt-III would not be traffic-worthy.

¹ Bridge No. 2/1, four other bridges and 10 HP culverts.

As of March 2010, no action was taken by the department to start the work in earnestness.

The Government also in their reply stated (July 2010) that during execution of the work, it was noticed that the waterway at the bridge site of bridge No.2/1 over river Gaurang increased to 280 m against sanctioned length of 156.56 m. The increase in waterway was mainly due to bank erosion and as of July 2010, the waterway further increased to 450 m. Due to increase in waterway at the bridge site, the construction of the bridge (sanctioned at a cost of ₹4.99 crore) could not be taken up till date (October 2010). The Government further added that a proposal to drop the construction work of RCC bridge No. 2/1 from the scope of sanctioned work had been submitted for obtaining necessary approval from National Rural Roads Development Agency (NRRDA), New Delhi. In their reply, the Government also stated that despite dropping the RCC bridge No.2/1 from the scope of sanctioned work the targeted habitation would get connectivity to NH-31. Regarding unadjusted (MA&EA) advance of ₹1.16 crore, the Government stated (August 2010) that ₹56.89 lakh had already been realized.

The fact, however, remains that due to injudicious decision of the CE, PWD (Roads), Assam, in awarding the PMGSY work in a hurry (before assessing the ground reality), and also without assessing its technical and financial feasibility, wasteful expenditure of ₹70.12 lakh² was incurred, besides extending undue financial benefit in the form of mobilization and equipment advances of which ₹59.35 lakh² remained to be adjusted. Further, the completion of the work in near future was remote rendering the expenditure wasteful.

INDUSTRIES AND COMMERCE DEPARTMENT

2.1.3 Wasteful expenditure

Failure on the part of the Department to distribute the materials/tools in time among the targeted beneficiaries under MMKA resulted in damage of materials worth ₹17.12 lakh.

The Government of Assam introduced (June 2005) 'Mukhya Mantrir Karmajyoti Achani (MMKA)' for upliftment and skill development of traditional artisans engaged in manufacturing of decorative textiles, black-smithy, pottery, traditional musical instruments making and other traditional activities like carpentry, toy making etc. The scheme was proposed to be implemented in fifty Legislative Assembly Constituencies (LACs) of the State. The Directorate of Industries and Commerce was the nodal

²		
1. Work done and measured		: ₹70.12 lakh
2. Advance paid	₹116.24 lakh	
(-) Advance adjusted	₹ 56.89 lakh	
Advance outstanding		: ₹59.35 lakh
Total payment		₹129.47 lakh

agency for implementation of the scheme with the assistance of 'District Committee', constituted under the chairmanship of respective Deputy Commissioners. The cost of implementation of the scheme per LAC was ₹18 lakh and it was to be implemented in three phases as below:

Phase	Trade	Assistance/Awards under the scheme	Total amount (₹ in lakh)
Phase-I	Manufacturing of decorative textiles	Raw materials (Dye Cotton Yarn) to 2,000 artisans @ ₹400/- each.	8
	Other Trade	Hand Tools for 50 artisans @ ₹8,000/- each Raw materials to 50 artisans @ ₹2,000/- each	5
Phase-II	Manufacturing of Decorative Textiles	Modern Looms with frame & accessories 33 artisans @ ₹8,000/- each Raw materials to 33 artisans @ ₹1,000/- each.	2.97
Phase-III		Awards of ₹25,000/-, ₹20,000/- and ₹15,000/- and seven Consolation awards @ ₹10,000/- each.	1.30
Contingency			0.28
Training outside the state of Assam for selected beneficiaries			0.45
Total			18

Test-check (October 2009) of the records of General Manager (GM), District Industries and Commerce Center (DICC), Kamrup revealed that the GM procured (between February 2006 & June 2008) tools and materials for distribution among nine LACs³ of Kamrup District under MMKA. The tools and materials were distributed under Phase-I & II of the scheme in seven LACs and partly distributed (2007-08) in two LACs (Jalukbari & West Guwahati) for insufficient number of beneficiaries, leaving undistributed balance of stock materials worth ₹17.12 lakh. The unutilized stocks were stated to be subsequently damaged due to prolonged storage.

Thus, failure on the part of the Department to select the beneficiaries first and then to distribute the materials/tools in time among the targeted beneficiaries resulted in damage of material worth ₹17.12 lakh. Besides, the desired objectives of MMKA as contemplated were also not achieved.

The matter was reported to Government in April 2010; their reply had not been received (October 2010).

EDUCATION DEPARTMENT

2.1.4 Extra expenditure

Injudicious decision to use costly Sal timber instead of iron doors/windows frame and roof truss resulted in an avoidable extra expenditure of ₹86.79 lakh.

According to judgment (12 December 1996) of the Supreme Court of India on the 1995 civil writ petition no 202, felling of trees in Jammu and Kashmir and Tamil Nadu was banned. Later, taking cognizance of indiscriminate deforestation in this region the judgement was extended to include the north-eastern states. Accordingly,

³ (i) Boko, (ii) Chaygaon, (iii) Dispur, (iv) Guwahati (West), (v) Hajo, (vi) Jalukbari, (vii) Kamalpur, (viii) Palasbari and (ix) Rangia.

the felling of trees and removal of timber from the region was suspended except for those required for defense or other 'Government purposes'.

State Mission Director, Sarba Siksha Abhijan Mission (SSA), Assam, approved estimates for construction of school buildings in Kokrajhar District for 2006-07 and 2007-08. The approved unit costs of different categories of school buildings were:

	(₹ in lakh)
New School Building (UP) ⁴	5
New School Building (P) ⁵	7
Addl. Class Room (3 Nos.)	6
Addl. Class Room (2 Nos.)	4
Addl. Class Room (1 No.)	2

The estimates included doors/windows frames and roof truss of iron at the rate of ₹40.77⁶ per Kg and ₹37,573.02 per MT respectively. Further, the estimates also provided for false ceiling.

Scrutiny (February 2009) of the records of District Mission Coordinator, SSA, Kokrajhar, revealed that the School Managing Committees (SMC), responsible for execution of the construction of school buildings revised the estimates incorporating the use of Sal timber in place of iron for the frames of doors/windows and roof truss and submitted the same to the State Project Engineer for technical sanction. The revised estimate was sanctioned. In the revised estimates, the frames for doors/windows and roof truss of iron were replaced by Sal timber at the rate of ₹27,808.74 per cum and ₹19,820.70 per cum respectively. But the provision of false ceiling was omitted to accommodate the costly Sal timber items within the approved unit cost.

During 2006-07 and 2007-08, construction of 404 school buildings under different categories were completed by using Sal timber (1,813 cum) instead of iron for frames of doors/windows and roof truss and an extra expenditure of ₹86.79 lakh (**Appendix-2.1**) was incurred on these two items of work. Besides, to accommodate the expenditure within the approved unit cost, the items of work for false ceiling, partition etc., of these buildings valued at ₹91.80 lakh (**Appendix-2.2**) were not executed.

Thus, injudicious decision of using Sal timber of higher rate in place of iron in disregard of the judgement of the Supreme Court resulted not only in an avoidable extra expenditure of ₹86.79 lakh but also did not help the cause of the ban on deforestation in this region. Besides, absence of false ceiling made children suffer in the extreme heat and humidity of summers.

⁴ Upper primary.

⁵ Primary.

⁶ Exclusive of 10 per cent contractor's profit as shown in the estimate.

In reply (July 2010), admitting use of timber in place of iron, the Government stated that construction of buildings were completed within the estimated amount and no extra fund was sanctioned. But the fact remains that use of timber instead of iron has resulted in extra expenditure of ₹86.79 lakh and to accommodate extra cost of timber within the approved unit cost, some items of work viz. false ceiling, partition etc were dispensed with exposing the children to sufferings in summer months.

2.2 Avoidable/unfruitful expenditure/undue favour to contractors

WATER RESOURCES DEPARTMENT

2.2.1 Substandard work

The substandard work (2000-2005) done by the Water Resources Department in raising and strengthening of a dyke at a cost of ₹2.59 crore necessitated the work to be done again in most of the chainages as it could not withstand even a low intensity flood which occurred within two and half years of the earlier work.

State Government accorded (February 2008) Administrative Approval (AA) of ₹2.09 crore for the work 'Immediate measure to T/Dyke along flood embankment along Kollong river from Raha to Jagi (R/B) and Azarbari to Railway bridge (L/B) (closing of breaches in between chainages 19th Km to 39th Km) for 2007-08' and technical sanction was accorded (August 2009) by the Chief Engineer (CE), Water Resources Department for the same amount. The work was awarded to 138 contractors. The work commenced on 15 February 2008 and was completed on 30 June 2008 at an expenditure of ₹2.09 crore.

Scrutiny of the records (December 2009) of Water Resources Division, Morigaon revealed that raising and strengthening of the dyke level upto 58.40 metre on both right and left banks of the river Kollong in the chainage 18.800 KM to 38 KM was taken up on earlier occasion also through works⁷ administratively approved (December 1999) for ₹2.62 crore. This work was taken up in November 2000 without technical approval and completed in May 2005 and payment of ₹2.59 crore was made to the contractor till date (October 2010). During execution the estimate was revised (July 2001) to ₹3.28 crore due to increase in the scope of work.

Scrutiny of the report annexed to the estimate of the current work for which the State Government accorded administrative approval in February 2008, however, revealed that the dyke was in a deplorable and damaged condition and was unable to withstand even a low intensity flood which occurred in September 2007 (after a gap of nearly two years from the date of earlier completed works) when most of the dyke was overtopped. As a result, breaches occurred at different chainages. Accordingly, the

⁷ 'Raising and strengthening to flood embankment along Kollong river from Raha to Jagi (R/B) and Azarbari to Railway bridge (L/B)'

aforesaid work was taken up in February 2008 under Flood Damage Repair (FDR) for closing the affected breaches.

In reply the Government stated (May 2010) that raised and strengthened portion of the dyke at different chainages between 19th and 37th Km were severely damaged and breaches occurred due to sloughening and active bank erosion and not due to overtopping.

The raising and strengthening work did not withstand even a low intensity flood (2007), two years later, and the dyke and other structures were required to be restored in most of the chainages through a subsequent work, wherein 95 *per cent* of the work was done in the chainages (18.800 Km to 38 Km) which had been covered under earlier work.

Execution of the raising and strengthening work of a dyke without obtaining technical approval was unauthorised and its failure to withstand low intensity flood rendered the work at a cost of ₹2.59 crore substandard, necessitating undertaking most of the work again.

2.3 Idle investment/blocking of funds/delays in commissioning of equipment/diversion/misutilisation of funds etc.

PUBLIC WORKS DEPARTMENT

2.3.1 Unproductive expenditure

Failure of the Public Works Department to assess the feasibility and sufficiency of the estimate prior to execution of Bridgework resulted in an unproductive expenditure of ₹67.75 lakh in the form of incomplete bridge.

State Government accorded (August 2004) administrative approval (AA) of ₹91.36 lakh for the work of construction of RCC Bridge No. 4/1 over river Deosila on Ambari Khekapara Road including approach and protection works under RIDF – IX of NABARD with the objective to provide connectivity to more than 1,000 habitations. The work was awarded (February 2005) by the Chief Engineer (CE), PWD, (RIDF) Assam to a contractor at a tendered value of ₹94.04 lakh with the stipulation to complete the work by February 2006 prior to accordance (May 2006) of technical sanction (TS) for ₹91.36 lakh. The work started in February 2005 and as of October 2010 an expenditure of ₹67.75 lakh was incurred on the work.

Scrutiny of the records (July 2009) of Goalpara Rural Road Division revealed that after commencement (February 2005) of work by the contractor, the Executive Engineer (EE) received (March 2005) the approved drawings of the work from the Additional Director Design of CE, PWD (Roads) and observed discrepancies in the Bill of Quantities (BOQ) of reinforcement and board cast in situ concrete, between the tender agreement and the approved drawings. The EE while intimating (April 2005

and October 2005) the fact to the CE, PWD, (RIDF) specifically mentioned that it would not be possible to complete the work within the stipulated amount fixed for RCC bridge work according to tender agreement. Meanwhile the contractor completed the foundation and substructure (partly) of bridgework on 27 June 2006 at a cost of ₹67.75 lakh and stopped further work on substructure as the BOQ of reinforcement and concrete according to approved drawings had substantially increased in comparison to the BOQ according to tender agreement. It was only on 21 June 2007 the CE, PWD, (RIDF) instructed the division to go ahead with the work up to AA amount and submit the balance work estimate. The Division submitted (January 2009) the balance work estimate, amounting to ₹67.65 lakh, on the basis of the approved sub-structure drawing, site condition and economic in-house design for super structure drawings. The estimate for the balance work was neither approved by the CE, PWD, (RIDF) nor the work of super structure of bridge proper and the approaches was started by the contractor till May 2010. The EE, Goalpara Rural Road Division in his reply dated 3 February 2010 had stated that delay in completion of the bridgework was not attributable to contractor and hence contract was not rescinded even after three years from the schedule date of completion.

The Government in their reply stated (July 2010) that due to increase in BOQ of reinforcement and concrete according to approved drawings in comparison to the BOQ according to tender agreement the contractor stopped the work in June 2006 after incurring expenditure of ₹67.75 lakh and the contract was subsequently (September 2009) cancelled. In a further reply (August 2010) the Government stated that the estimate of balance work was revised to ₹90 lakh and action was being initiated to complete the work.

The reply is not tenable because its a failure on the part of the Department to ensure techno-feasibility of the work before according technical sanction on the detailed estimate. Also awarding the work in a hurry, not only led to unproductive expenditure of ₹67.75 lakh for a work which is yet to be completed but also resulted in denial of intended benefits of connectivity to more than 1,000 habitations for more than four years.

2.3.2 Unproductive expenditure

Injudicious decision of the Department in awarding bridge work to a contractor, without assessing the feasibility and sufficiency of the agreement, led to unproductive expenditure of ₹74.15 lakh.

State Government accorded (March 2005) administrative approval (AA) of ₹1.13 crore for the work 'Construction of RCC Bridge No.35/2 and 53/2 on Moran Naharkatia Road with approaches and protection works under Non-lapsable Central Pool of Resources (NLCPR). The work was awarded (April 2005) to a contractor prior to accordance (September 2006) of technical sanction at a tendered value of

₹1.09 crore with the stipulation to complete the work by October 2006. As of June 2009, an expenditure of ₹74.15 lakh had been incurred on the work.

Scrutiny of the records (June 2009) of Dibrugarh Rural Road Division and collection of further information (January 2010) revealed that the contractor stopped (prior to December 2007) the work mid-way due to difference in quantities of different items of works related to bridge proper computed on the basis of approved drawings and the quantities of accepted tender. This resulted in increase in the cost of bridge proper. The Executive Engineer, after a lapse of almost one year from the date of stoppage of work submitted (September 2008) a working estimate of ₹1.12 crore, modifying some items of the bridge proper work. In order to accommodate the enhanced cost of the bridge proper within the value of the agreement, the approach work was omitted from the working estimate and the same was proposed to be taken up from the savings of another work⁸ under Central Road Fund (CRF) of 2007-08. The work remained abandoned till 9 February 2009 when the work in well cap in Naharkatia side of RCC Bridge No.35/2 was taken up by the contractor on 10 February 2009 and completed on 1 March 2009. The contractor again abandoned the work mid-way without citing any reason and the work was finally rescinded (April 2009) at the risk and cost of the contractor. Except forfeiting security deposit of ₹5.33 lakh no other penal action was taken against the contractor. Although, the working estimate was approved (June 2009) for ₹1.12 crore the balance work was awarded to another contractor only in March 2010. No further physical and financial progress of the work however, could be furnished to audit as of October 2010.

Thus, the decision of the Department to award the work without assessing the feasibility and sufficiency of the agreement for early completion of the work was injudicious. Framing an unworkable agreement, which was not according to the approved design, resulted in an unproductive expenditure of ₹74.15 lakh.

The Government in their reply (June 2010 and August 2010) stated that bridge No.53/2 along with approaches would be completed by October 2010 and bridge No.35/2 and its approaches would be completed within the year 2010.

The fact however, remains that

- (i) The work was awarded without any technical sanction.
- (ii) The BOQ calculated in accordance with the approved drawing and design differed with the BOQ attached to the tender agreement due to erroneous estimate prepared by the department and the original targeted date of completion of the work was not adhered to.
- (iii) Approaches to bridge No.53/2 and both the approaches and bridge work of 35/2 were yet to be completed as of October 2010.

⁸ Improvement and Strengthening of Moran Naharkatia Road from Moran town to Naharkatia town.

Delay in preparing working estimate of the work coupled with not rescinding the work timely and awarding it to another contractor had resulted in denial of the intended benefits to the stakeholders for more than three and half years.

PUBLIC HEALTH ENGINEERING DEPARTMENT

2.3.3 Unproductive expenditure

The Government's decision to not release further funds and the action of the Division in taking up Pipe Water Supply Scheme without ascertaining fund flow from the Government led to unproductive expenditure of ₹18.29 lakh.

State Government accorded (February 2005) administrative approval (AA) of ₹32.22 lakh for the work 'Gakhirkhowapara Pipe Water Supply Scheme' (PWSS) under Prime Minister's Gramodaya Yojana (PMGY) to be completed within August 2006 with the objective to provide potable drinking water to 2,203 inhabitants. The work was awarded between April 2005 and March 2008, without according technical sanction (TS), to 13 contractors at a tendered value of ₹29.94 lakh. According to the sanction order, after completion, the scheme would be handed over to Village Level Committee for its operation and maintenance and no plan fund would be provided for maintenance of the scheme. As of October 2010, an expenditure of ₹18.29 lakh has been incurred on the scheme pending completion of the following items of works.

- (i) Grade IV Quarters (physical progress: 85 per cent)
- (ii) Distribution Network (physical progress: 80 per cent)
- (iii) Diesel Driven Centrifugal Pump Sets (physical progress: 90 per cent)
- (iv) Power Connection (physical progress: Nil)

Scrutiny of the records (September 2009) of the Executive Engineer, PHE Division, Mangaldai and further information collected (February 2010) revealed that although the work was scheduled to be completed within August 2006 (18 months of AA) only seven out of 14 components were awarded to contractors between April 2005 and March 2008 i.e., mostly after expiry of targeted date of completion. Scrutiny also revealed that the execution of the work was stopped in April 2008 after expending ₹18.29 lakh, due to paucity of fund. At the time of stoppage of work, 20 per cent of distribution pipe-work remained incomplete. In spite of demands for funds by the division, the Government did not allot the required funds to the division against the incomplete work. As such, due to non-receipt of funds, the scheme was incomplete for more than two years and the completed portion of the work remained unproductive. The Executive Engineer admitted (September 2009) that with the completed portion of work, the objective of providing potable drinking water to the intended beneficiaries was not achieved.

The Government in their reply stated (July 2010) that due to discontinuation of PMGY programme from 2006-07 onwards there was uncertainty about the availability of fund. The Government also stated that revised proposal of the scheme for ₹54.47 lakh would be sanctioned under normal State Plan during 2009-10. But due to paucity of available funds, the scheme could not be taken up during 2009-10 and it is contemplated to include the above proposal out of the available budget of 2010-11.

The fact, however, remains that due to non-release of funds (after release of ₹18.29 lakh) by the Government in time the entire expenditure of ₹18.29 lakh was unproductive and the 2,203 inhabitants of Gakhirkhowapara were denied the benefit of potable drinking water.

INDUSTRIES AND COMMERCE DEPARTMENT

2.3.4 Unproductive expenditure

Expenditure of ₹63.95 lakh remained unproductive for a period of more than three years due to non-supply of machinery and equipments.

The Deputy Commissioner (DC), Karbi Anglong sanctioned (August 2005 and March 2007) ₹one crore to the Additional Director of Industries and Commerce (ADIC), Diphu for the work, 'Fruit Processing Unit' at Deithor, Karbi-Anglong under Rastriya Srama Vikash Yojana (RSVY), a centrally sponsored scheme. Of ₹one crore, DC, Karbi Anglong released ₹56.25 lakh (₹18.75 lakh: August 2005 & ₹37.50 lakh: March 2007) to the ADIC, Diphu. According to progress report submitted to DC, Karbi Anglong, the work of infrastructure development was completed (February 2008) at ₹26.95 lakh (paid between August 2006 and January 2009). The order for supply and installation of machinery & equipment worth ₹81.25 lakh was placed (August 2006) to M/s Saraighat Supply Syndicate with the condition that payment would be made only after completion of supply and installation. However, no time limit was stipulated in the supply order.

Test-check (November 2009) of the records of ADIC, Diphu revealed that against the supply order for ₹81.25 lakh, supplies worth ₹41.50 lakh were made between August 2007 and September 2007. Of these, the supply (August 2007) of Tri-O-Block Machine valued at ₹27.67 lakh was sub-standard and replaced (November 2008) subsequently, but the balance items of machinery and equipment worth ₹39.75 lakh (*Appendix-2.3*) were not supplied (February 2010). Meanwhile, during August 2006 and April 2007 ADIC paid ₹37 lakh to the supplier being part payments in contravention to the terms of the supply order. The Fruit Processing Unit remained incomplete and non-functional till October 2010 despite spending ₹63.95 lakh⁹.

⁹ (i) Infrastructure: ₹26.95 lakh paid during August 2006
(ii) Advance for equipments: ₹37.00 lakh paid during August 2006 to April 2007
₹63.95 lakh

Additional payment of ₹7.70 lakh, in excess of released amount (₹56.25 lakh), was made by diverting funds from another approved scheme (Handmade paper and Training) of Planning Commission.

Thus, the fruit processing unit at Deithor, Karbi Anglong was not made functional despite an expenditure of ₹63.95 lakh and lapse of more than three years. ADIC's defective order for supply of machinery and equipment without any time-line and payment of ₹37 lakh to the supplier in contravention of terms of the supply order rendered the expenditure of ₹63.95 lakh unproductive for more than three years now.

In reply, the Government stated (July 2010) that the machineries have been installed and the products have been launched in the market after successful trial run. But from the expenditure statement attached with the reply, it was noticed that the unsupplied materials worth ₹39.75 lakh as mentioned above have not yet been supplied, without which question of running the food processing unit does not arise.

HOME DEPARTMENT

2.3.5 Unproductive expenditure

Due to supply of defective equipment and its non-installation, an expenditure of ₹33.70 lakh remained unproductive for the last five years.

Government of India, Ministry of Home Affairs (MHA), Procurement Wing procured (March 2005) one Rafin Australia make "Computer Aided Image Enhancement and Video Superimposition System" from M/s Analabs Equipment, New Delhi (authorized dealer) at a cost of ₹33.70 lakh through Central Forensic Science Laboratory (CFSL), Kolkata under "Modernization of Police Force" and supplied the equipment (September 2005) to the Director, State Forensic Science Laboratory (SFSL), Guwahati though the SFSL had not indented for it. The equipment was to be utilized for analysis of questioned documents. The payment was made by the Procurement Wing of MHA, New Delhi and was adjusted from the allotment to the Government of Assam for "Modernization of Police Force". The system was to be installed by the Technical Expert of the authorized dealer.

During installation (January 2006), some defects were noticed in the equipment and the Central Processing Unit (CPU) along with Camera was taken back by the Technical Expert to New Delhi for updating. Despite issuing reminders (May 2006 to August 2007), neither the system had been installed nor the CPU along with Camera had been returned by the authorized dealer till October 2010. After August 2007, the Department did not pursue the matter with the authorized dealer.

Due to supply of defective equipment and failure on the part of the Department to take up the matter conclusively with the authorized dealer for its repair/replacement and installation, the expenditure of ₹33.70 lakh remained unproductive for the last five years. Thus, the technological support contemplated for police investigations failed to take off and the work of video superimposition continued to be done using conventional method.

In reply, Government stated (July 2010) that the equipment is still lying idle pending installation and demonstration.

2.4 General

2.4.1 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 are 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 the Accountant General (AG), (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC in turn is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendation.

As of March 2010, PAC discussed 965 out of 1,521 paragraphs and reviews pertaining to the years 1983-2009. However, ATNs pertaining to none of the paragraphs/reviews was received *suo-moto* either from the Departments or through the PAC. Consequently, the audit observations/comments included in these paras/reviews are yet to be settled by PAC as of March 2010.

2.4.2 Action taken on recommendations of the Public Accounts Committee

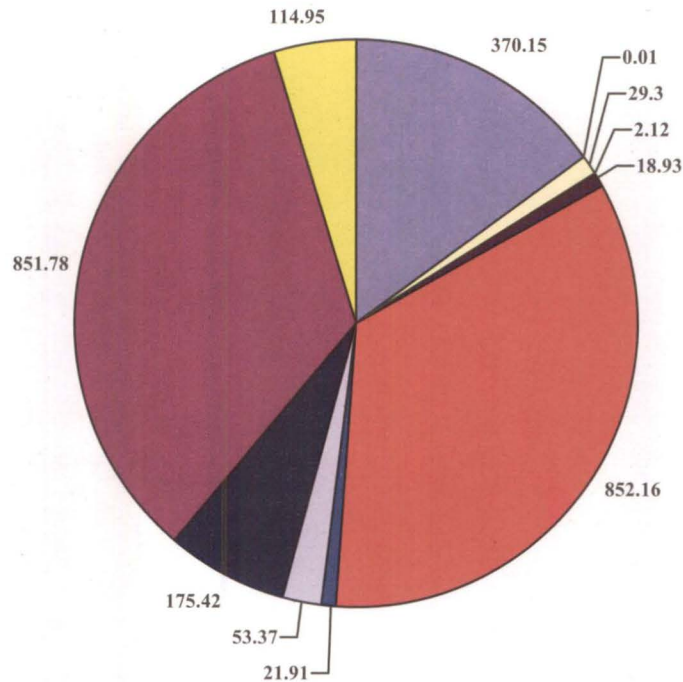
Three hundred and eighty seven recommendations of the PAC, made in its Fifty Fifth to Hundred and twenty seven Reports with regard to 36 Departments, were pending settlement as of March 2010 due to non-receipt of Action Taken Notes/Reports.

2.4.3 Response to audit observations and compliance thereof by senior officials

The Principal Accountant General (PAG) 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 PAG to ensure rectificatory action in compliance with the prescribed rules and procedures. The authorities of the Offices and Departments concerned are 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 PAG. A half-yearly report of pending IRs is sent to the Commissioners and Secretaries of the Departments concerned to facilitate monitoring of the audit observations in the pending IRs.

IRs issued upto December 2009 pertaining to Civil Departments/Public Health Engineering Department/Public Works Department/Water Resource Department/Irrigation and Inland Water Transport Department disclosed that 23,305 paragraphs pertaining to 4,565 IRs were outstanding for settlement at the end of June 2010. Of these, 869 IRs containing 2,938 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 42 departments in respect of 1,442 IRs issued between 1994-95 and 2009-10. As a result, serious irregularities, commented upon in 7,385 paragraphs involving ₹ 2,490.10 crore, had not been addressed as of June 2010 as shown in Chart-1.

Chart-1 (₹ in crore)



■	Non-observance of rules relating to custody and handling of cash, maintenance of Cash Book and Master Rolls et.
■	Securities from persons holding cash and stores not obtained
■	Stores not maintained properly etc.
■	Improper maintenance of logbook of departmental vehicles
■	Local purchase of stationery etc., in excess of authorised limit and expenditure incurred without proper sanction
■	Delay in recovery of receipts, advances and other charges
■	Payment of grants in excess of actual requirement
■	Want of sanction to write off loan, losses, etc.
■	Over-payments of amount disallowed in Audit not recovered
■	Wanting utilisation certificates and audited accounts in respect of grants-in-aid
■	Actual payee's receipts wanting

A review of the IRs, which were pending due to non-receipt of replies in respect of 42 departments, revealed that the Heads of Departments (Directors/Executive Engineers) had not furnished replies to a large number of IRs indicating their failure to initiate action in 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 that the officers concerned of the Departments took prompt and timely action.

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, the Government has constituted two Audit Objection Committees at State level for consideration and settlement of outstanding audit observations relating to Civil and Works departments. During 2009-2010, 219 meetings (Civil: 162; Works: 57) of the Committees were held, in which 1,769 IRs and 5,600 Paragraphs were discussed and 144 IRs and 1,728 Paragraphs were settled.

It is recommended that Government 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.



CHAPTER-III

***Integrated Audit of
Urban Development Department***

CHAPTER-III INTEGRATED AUDIT

URBAN DEVELOPMENT DEPARTMENT

The Urban Development Department (UDD), Government of Assam is associated with the implementation of various State and Centrally sponsored schemes and is responsible for efficient management and timely completion of the schemes. The main function of Urban Development Department is to provide basic civic amenities such as housing facilities, drainage system, road network, market complex, bus/truck terminus, solid waste management and drinking water facilities to urban population. Integrated audit of Urban Development Department revealed that there were deficiencies in planning and budgeting. Flow of funds and control on programme implementation was insufficient. During 2005-10, 95 major projects were taken up, of which 62 projects were to be completed by March 2010, but only one project was completed. Targeted 5,44,376 number of persons in 12 towns were deprived of adequate potable drinking water due to non-completion of 12 water supply projects. As a result, intended benefits of programme/schemes could not be extended to the urban population of the State.

Highlights

The Department did not prepare Perspective Plan during 2005-10. Draft Annual Plans were not prepared as per requirement of ULBs/DAs. There was huge gap between Plan Allocation and actual release of funds.

(Paragraph -3.7.1)

Budget Estimates were submitted during 2005-10 by Directorates and Boards without obtaining information from unit offices and ULBs. There was a huge gap between Budget Grants and actual release of funds. The Department made supplementary provisions of ₹235.31 crore (2005-10) while there were overall savings of ₹533.50 crore.

(Paragraph – 3.8.2.1)

Out of available funds of ₹951.65 crore during 2005-10, the State Government and Directorates/Boards did not release ₹239.58 crore (25 per cent) to the Implementing Agencies.

(Paragraph – 3.8.3)

An amount of ₹ 30.39 crore was parked in fixed deposit/Bank account and ₹20.75 crore was either misappropriated or fraudulently appropriated.

(Paragraphs -3.8.6 & 3.8.4.1)

Of 95 major projects sanctioned during 2005-10 and 62 projects due for completion by March 2010, only one project was completed.

(Paragraph -3.9.1)

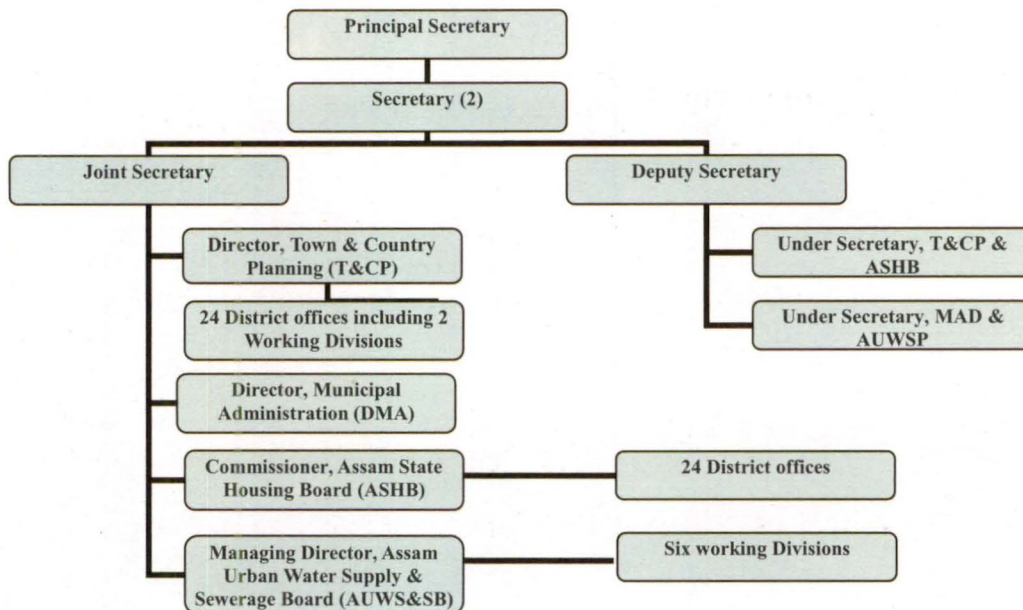
3.1 Introduction

The total population of Assam, as per 2001 Census, is 266.56 lakh, out of which 34.39 lakh (12.90 per cent) live in urban areas. The contribution of urban sector to the Net Domestic Product is more than 60 per cent. Urban Development Department (UDD) is functioning with two Directorates viz., Municipal Administration (MA) and Town and Country Planning (T&CP) and two Boards viz. Assam Urban Water Supply and Sewerage Board (AUWS & SB) and Assam State Housing Board (ASHB). The Directorates and Boards undertake their activities through 24 Development Authorities (DA) in 24 towns and 88 Urban Local Bodies (ULBs) in the State to provide basic civic amenities such as housing, drinking water facilities, road networks, market complex, Bus/Truck Terminus etc. AUWS&SB was set up in May 1988 for development, maintenance and regulation of water supply and sewerage facilities in urban areas of the State. ASHB was constituted under the Assam Act of 1974 to implement Housing Schemes.

3.2 Organizational set up

The organisational set up of UDD is shown in the chart below:

Chart-1



3.3 Scope of Audit

Integrated audit of the Department was carried out during February to August 2010 covering the functioning of the department during 2005-10. Records in the Secretariat, two Directorates, two Boards and seven¹ out of 27 districts along with records of ten² Urban Local Bodies (ULB), eight District Offices of T&CP³ including two Drainage and Sewerage Divisions, six⁴ Development Authorities, two⁵ divisions of Assam Urban Water Supply and Sewerage Board (AUWS&SB) and seven district offices⁶ of ASHB were test-checked. Ten out of 21 (48 *per cent*) State/Central schemes and 16 out of 62 projects (26 *per cent*) implemented by the department through ULBs and Boards respectively covering an expenditure of ₹70.82 crore (₹25.39 *per cent*) out of the total expenditure of ₹278.92 crore were also test-checked.

3.4 Audit Objectives

The objective of audit was to assess whether:

- planning and formulation of developmental schemes/projects were need based;
- budgetary, expenditure and cash control were adequate and effective;
- allocation, release and utilization of funds for the schemes/projects were adequate;
- operational controls were adequate and effective; and
- monitoring system of the Department was adequate and projects/schemes were evaluated effectively.

3.5 Audit Criteria

Audit findings were benchmarked against the following criteria:

- Budget Manual of the Government of Assam.
- Assam Treasury Rules.
- Assam Financial Rules.
- Assam Public Works Department Manual.
- Guidelines of programmes/schemes.
- Prescribed monitoring mechanism.

¹ Barpeta, Jorhat, Kamrup (Rural), Karimganj, Nagaon, Nalbari and Tinsukia.

² Barpeta MB, Dhing TC, Hojai MB, Jorhat MB, Karimganj MB, Nagaon MB, Nalbari MB, Palasbari MB, Rangia MB and Tinsukia MB.

³ Barpeta, Jorhat, Kamrup (Rural), Karimganj, Nagaon, Nalbari, Guwahati and Tinsukia DNS Divisions.

⁴ Barpeta DA, Jorhat DA, Karimganj DA, Nagaon DA, Nalbari DA and Tinsukia DA.

⁵ Guwahati Division No-2 and Jorhat Division.

⁶ Barpeta, Jorhat, Kamrup (Rural), Karimganj, Nagaon, Nalbari and Tinsukia.

3.6 Audit Methodology

The integrated audit commenced with an entry conference in March 2010 with the Secretary, Urban Development Department; Director, Municipal Administration; Director, Town & Country Planning and Managing Director, Assam Urban Water Supply & Sewerage Board, wherein the audit objectives, criteria and methodology including visit of project sites and taking photograph of the projects by audit were discussed. Seven⁷, out of twenty seven, Districts were selected on simple random sampling method. An exit conference was held with the Secretary, Planning and Development Department and other departmental functionaries on 4 November 2010 wherein the audit findings and recommendations were discussed. The replies of the Government have been suitably incorporated.

Audit findings

Audit findings are discussed in succeeding paragraphs.

3.7 Planning

3.7.1 Planning is an integral part of programme implementation. Plan process requires that necessities are prioritized involving implementing agencies, setting forth periodical targets to be achieved and ensuring technical sufficiency of the implementing agencies.

The Department did not prepare any perspective plan for systematic implementation of the schemes. Further, while formulating the plan/project proposals, the technical competency of implementing agencies were also not taken into consideration. Draft annual plan for all Central and State schemes were however, submitted by two directorates and Boards without setting monthly/quarterly target against each programme/scheme. Inputs from the implementing agencies, like Municipal Boards/Town Committees and Development Authorities, were not obtained in preparing annual plan, although it was a requirement of certain central schemes (e.g UIDSSMT⁸). Thus, the participation of the implementing agencies at the grass root level in the planning process was absent. As a result, many of the infrastructural projects were implemented in a haphazard manner mainly due to absence of technical competence at the grass root level which retarded the progress of the projects. This has been discussed in detail under Programme Implementation (Paragraph 3.9).

⁷ Barpeta, Jorhat, Kamrup (Rural), Karimganj, Nagaon, Nalbari and Tinsukia.

⁸ UIDSSMT- Urban Infrastructure Development Scheme for Small & Medium Towns.

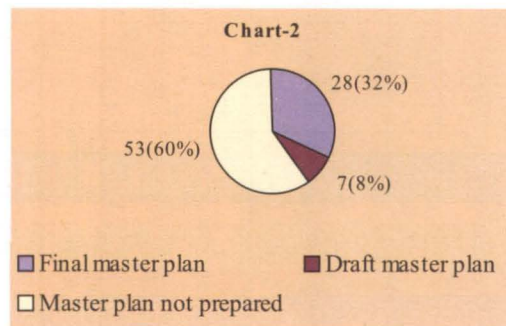
The Department did not obtain requirement of funds from Municipal Boards/Town Committees and Development Authorities. Plan proposals for 2005-10 were not made on a realistic basis as against the allocation of ₹558 crore, the State Government released only ₹295.05 crore (53 per cent). Thus, lack of adequate planning resulted in fixation of higher financial targets during 2005-10.

Even after shortfall in release (47 per cent) by the State Government, there were balances of funds with the directorates, Boards (discussed in Allocation and Expenditure under para 3.8.2.3) indicating limited absorption capacities at the implementation level.

During exit conference (November 2010), Secretary, Planning and Development Department stated that the fact has been brought to the notice of the UDD for observing the procedure from next year.

3.7.2 Master plans for development of towns

The Director, Town and Country Planning (DT&CP) is entrusted with the task of preparation of master plans for 88 towns in the State to ensure their orderly growth and formulation of Urban Plan. DT&CP finalized master plans of 28 towns, prepared draft master plans of seven towns, and preparation of master plans for the remaining 53 towns were pending as of March 2010. The position is depicted in chart-2:



During 2005-10, the State Government allocated and released ₹1.20 crore for preparation of master plans without fixing any target. Expenditure incurred thereagainst was only ₹27 lakh (23 per cent) during the period. Thus, allocation was made without assessing actual requirement of funds. This indicates absence of proper planning for preparation of master plans.

Pursuant to the provision of Assam Town and Country Planning Act, 1959, the State Government constituted 25 Development Authorities in 25 out of 88 towns (including Guwahati which is under Guwahati Development Department). Proposals for constituting two Development Authorities (Rangia & Palasbari-Mirza-Bijoynagar) were forwarded to State Government but date of submission of proposals was not intimated by DT&CP. No initiative has yet been taken (October 2010) for creation of Development Authority at Namrup town. Development Authorities were set up for undertaking projects for infrastructure development of Master Plan areas of the concerned Towns. Details of creation, approval of Master Plan and projects taken up by the Development Authorities are shown in table-1.

Table – 1

Sl No.	Name of Development Authority	Year of creation	Year of Approval of Master Plan	No. of Projects taken up	Present Status of Projects	
					Completed	Ongoing
1	Tinsukia	1963	1997	3	1	2
2	Dibrugarh	1986	2009 (Revised)	1	NIL	1
3	Sibsagar	1984	1986	NIL	NIL	NIL
4	Jorhat	1986	1978	3	NIL	3
5	Nazira-Simaluguri	1995	2004	1	1	--
6	Tezpur	1986	1977	1	NIL	1
7	Nagaon	1986	1986	NIL	NIL	NIL
8	Jagiroad	1984	1985	NIL	NIL	NIL
9	Nalbari	1985	1999	NIL	NIL	NIL
10	Bongaigaon	1990	1988	NIL	NIL	NIL
11	Silchar	1984	2005	NIL	NIL	NIL
12	Golaghat	2000	2000	1	NIL	1
13	North Lakhimpur	2000	2000	NIL	NIL	NIL
14	Sonari	2001	2001	NIL	NIL	NIL
15	Diphu	2003	1996	NIL	NIL	NIL
16	Dergaon	2004	2004	NIL	NIL	NIL
17	Biswanath Chariali	2004	2004	NIL	NIL	NIL
18	Karimganj	2004	2004	NIL	NIL	NIL
19	Dhubri-Gauripur	2004	2004	NIL	NIL	NIL
20	Mangaldoi	2004	2004	NIL	NIL	NIL
21	Goalpara	2006	2007	NIL	NIL	NIL
22	Kokrajhar	2008	2006	NIL	NIL	NIL
23	Dhemaji	2008	2009	NIL	NIL	NIL
24	Barpeta	2009	2006	NIL	NIL	NIL
Total				10	2	8

Source: Information furnished by the Director, T&CP.

Six out of 24 Development Authorities (excluding Guwahati) undertook 10 projects during 2004-08. Only two⁹ projects (20 per cent) were completed after a delay of one year. No proposal was submitted by the remaining 18 Development Authorities. However, in the seven test-checked districts it was seen in audit that four¹⁰ out of six Development Authorities had neither taken up any project nor submitted proposals for implementation of projects. Thus, absence of any activity by 18 Development Authorities defeated the purpose for which these were created.

3.8 Financial Control

3.8.1 Preparation of Budget

Budget Manual of the Government of Assam stipulates that the Budget Estimates (BEs) are to be consolidated by the Controlling Offices based on the proposals received from the subordinate offices and BEs should be as accurate as possible. Controlling Officer is responsible for timely surrender of savings. Directorates of T&CP and Municipal Administration (MA) submitted their BEs to the Department which the Department forwarded to Finance Department (FD). Both the Directorates did not produce any record/information for the basis of preparation of BEs for 2005-10. Audit scrutiny however, revealed that the State Government provided

⁹ One (Tinsukia Bus Terminus) out of two completed projects was taken up during 2004-05.

¹⁰ Barpeta, Karimganj, Nalbari & Nagaon.

overall excess of 0.42 per cent plan and 7.16 per cent less non-plan budget grant compared to Budget proposal of the department during 2005-10. Reasons for excess/less budget grant was not available on records. Details are shown in table-2.

Table – 2

(₹ in crore)

Year	Proposed budget		Budget granted			Excess(-)/ Less(+) grant over proposal			
	Plan	Non plan	Plan	Non plan	Total	Plan	Percentage	Non Plan	Percentage
2005-06	73.75	26.68	75.01	26.31	101.32	(-) 1.26	(-) 1.7	(+) 0.37	(+) 1.39
2006-07	154.6	25.6	153.98	38.75	192.73	(+) 0.62	(+) 0.4	(-) 13.15	(-) 51
2007-08	133.25	26.15	133.47	58.03	191.5	(-) 0.22	(-) 0.17	(-) 31.88	(-) 122
2008-09	154.97	56.44	155.89	27.14	183.03	(-) 0.92	(-) 0.59	(+) 29.3	(+) 51
2009-10	318.59	59.61	320.29	30.31	350.6	(-) 1.70	(-) 0.53	(+) 29.3	(+) 49
Total	835.16	194.48	838.64	180.54	1019.18	(-) 3.48	(-) 0.42	(+)13.94	(+)7.16

Source: Information collected from the Directorates/Boards.

Besides, UDD delayed submission of budget proposals to the finance department during 2005-06 and 2007-10 by one to sixty eight days.

3.8.1.1 Budget estimate of ULBs

Under section 43A of Assam Municipal Act, 1956, the Municipal Boards shall pass the annual budget estimate and submit them to Director, Municipal Administration (DMA) for approval before 31 March of previous year. Audit scrutiny revealed that 41 to 70 ULBs had not forwarded the budget estimates to the DMA during 2005-10 and there were delays ranging from 32 to 363 days in forwarding the estimates by ULBs. Details are shown in table – 3.

Table – 3

Sl. No.	Year	No. of ULBs	No. of ULBs submitted BE and approved by the DMA	Dates of submission by ULBs	Delay in submission (In days)	No. (percentage) of ULBs not submitted BEs
1	2005-06	88	18	Not furnished	Not furnished	70 (79)
2	2006-07	88	46	21.4.06 to 13.7.06	37 to 120	42 (48)
3	2007-08	88	47	23.4.07 to 25.5.07	39 to 66	41 (47)
4	2008-09	88	24	16.4.08 to 13.3.09	32 to 363	64 (73)
5	2009-10	88	38	17.4.09 to 23.12.09	33 to 283	50 (57)

Source: Information collected from the DMA.

Thus, not only was the provision of Assam Municipal Act, 1956 violated but the Government released grants to ULBs without ascertaining the actual financial condition of ULBs resulting in diversion of scheme funds by three test-checked ULBs towards payment of salary and other expenses as discussed under fund management.

3.8.1.2 Budget estimates of ASHB and AUWS&SB

Under Section 28(1) of the ASHB Act, 1972, the budget prepared and sanctioned by Assam State Housing Board shall be submitted to the State Government for approval before 31 March of previous year. Though the ASHB prepared the budget, this was never forwarded to the State Government for approval as required under the Act.

Similarly, under Section 35(1) of Assam Urban Water Supply and Sewerage Board Act, 1985, the estimate of the Income and Expenditure Account passed by the Board was required to be submitted to the State Government. AUWSSB also did not prepare any estimate for approval of the State Government since inception (1989-90).

Thus, the relevant provisions of the Acts were violated and the Boards were receiving grants without submitting any budget estimates for approval by the Government. Hence, the State Government was unaware of the financial condition of the Boards and ASHB was diverting scheme funds towards payment of salary as discussed under programme implementation (paragraph 3.9.5.1).

3.8.2 Budget outlay and expenditure

3.8.2.1 The position of budget allocation and expenditure incurred thereagainst in the Department during 2005-10 is shown in table - 4.

Table - 4

(₹ in crore)

Year	Original Budget	Supplementary Budget	Surrendered amount	Total	Expenditure	Savings (-) Excess (+) (percentage)
2005-06	86.85	14.47	0	101.32	88.07	(-) 13.25 (13)
2006-07	159.98	32.75	0	192.73	42.34	(-) 150.39 (78)
2007-08	165.22	26.28	0	191.50	116.86	(-) 74.64 (39)
2008-09	152.12	30.91	0	183.03	63.49	(-) 119.54 (65)
2009-10	219.70	130.90	0	350.60	174.92	(-) 175.68 (50)
Total	783.87	235.31		1019.18	485.68	(-) 533.50 (52)

Source: Appropriation Accounts (2005-10)

There were savings in all the years (2005-10) ranging between 13 and 78 per cent of budgeted allocation. Reasons for savings were not intimated by the State Government. However, the Directorates and Boards stated (July-August 2010) that the reasons for savings were due to non-release of budget grant by the State Government. In view of non-release of even the original budget provisions during 2006-10, supplementary provisions made during these years were unnecessary and unjustified. Financial control system exercised through budget was thus weak in the Department. Insufficient flow of funds adversely affected the implementation of schemes as discussed under programme implementation (Paragraph 3.9).

3.8.2.2 Allocation and expenditure

UDD is implementing 14 Central and seven State schemes through two Directorates and two Boards. Position of availability of funds against the schemes and expenditure incurred thereagainst during 2005-10 is shown in table - 5.

Table - 5

(₹ in crore)					
Sl No.	Name of the Scheme	Funds available during 2005-10	Expenditure	Shortfall (-) Excess (+)	Percentage
Central Schemes					
1	Award of 12th FC	5.5	5.5	-	-
2	Integrated Low Cost Sanitation (ILCS)	5.86	5.86	-	-
3	Swarna Jayanti Sahri Rozgar Yojana (SJSRY)	85.88	64.52	(-) 21.36	(-) 25
4	10% Pool Fund	73.16	55.92	(-) 17.24	(-) 24
6	Integrated Development of Small & Medium Towns (IDSMT)	22.28	20.99	(-) 1.29	(-) 6
7	Urban Infrastructure Development Scheme for Small & Medium Towns (UIDSSMT)	106.78	34.02	(-) 72.76	(-) 68
8	Integrated Housing & Slum Development Programme (IHSDP)	31.82	16.85	(-) 14.97	(-) 47
9	National Urban Information System (NUIS)	0.66	0.07	(-) 0.59	(-) 89
10	Night Shelter for Urban Slum (NSUS)	0.25	0.25	-	-
11	National Slum Development Programme (NSDP)	7.71	7.51	(-) 0.20	(-) 3
12	One Time Central Assistance and State Plan Schemes	38.71	11.91	(-) 26.80	(-) 69
13	PM'S SPL. PKG	1.59	1.52	(-) 0.07	(-) 4
14	Accelerated Urban Water Supply Programme (ASUWSP)	54.46	41.67	(-) 12.79	(-) 23
State Schemes					
15	Motor Vehicle Tax (MVT)	6.28	6.28	-	-
16	Assam Vikash Yojana (AVY)	13.4	2.06	(-) 11.34	(-) 85
17	Solid Waste Management (SWM)	0.2	0.2	-	-
18	Environmental Improvement of Urban Slums (EIUS)	0.24	0.24	-	-
19	State Plan <i>WSS</i>	26.81	18.22	(-) 8.59	(-) 32
20	Janata Housing Scheme (JHS)	14.08	0.82	(-) 13.26	(-) 94
21	Rental Housing Scheme (RHS)	3.52	1.67	(-) 1.85	(-) 53
Total		527.20*	322.20*	(-) 205.33	(-) 39

Source: Information collected from Directorates & Boards

*Excluding ₹32.64 crore (GP Grant: ₹28.81 crore + GP Grant for election: ₹3.83 crore).

The Department did not utilize 39 per cent funds available during 2005-10 against the schemes, as mentioned above. This retarded the progress of work under the schemes resulting in denial of intended benefits to the targeted beneficiaries. Reasons for shortfall in utilization were not available on records.

3.8.3 Short release of funds

GOI released (2005-10) ₹391.81 crore (including opening balance of ₹25.06 crore) to the State Government for implementation of 14 centrally sponsored schemes (Table-6). Out of the available central share the State Government released

₹357.23 crore (91 per cent) to the Directorates and Boards leaving a balance of ₹34.58 crore (₹391.81 crore - ₹357.23 crore) as of March 2010.

Similarly, out of the available funds of ₹559.84 crore with the Directorates and Boards during 2005-10, the Directorates released ₹260.30 crore to ULBs and the Boards spent ₹94.54 crore. As such, there were unreleased/unspent funds of ₹205 crore¹¹ with the Directorates and Boards as on 31 March 2010. Details are shown in table - 6.

Table - 6

(₹ in crore)

Year	Fund Released by GOA to Directorates and Boards			Opening Balance with UDD	Total Fund Available With Directorates and Boards	Fund Released by Directorates to ULB	Expenditure Incurred by the Boards	Closing Balance with the directorates and Boards
	Central share	State share	Total released					
2005-06	25.71	23.31	49.02	31.29	80.31	17.67	15.75	46.89
2006-07	27.87	24.87	52.74	46.89	99.63	22.28	20.17	57.18
2007-08	79.81	54.47	134.28	57.18	191.46	80.28	15.92	95.26
2008-09	89.82	15.97	105.79	95.26	201.05	72.51	24.14	104.40
2009-10	134.02	52.70	186.72	104.40	291.12	67.56	18.56	205.00
Total	357.23	171.32	528.55	--	--	260.30	94.54	--

Source: Information collected from the Department.

Thus, GOA retained ₹34.58 crore (nine per cent) of the central share and the Directorates and Boards retained ₹205 crore (37 per cent) at their level. The reasons for non-utilisation of funds were not available on records.

3.8.4. Fund management

3.8.4.1 Lack of internal control leading to misappropriation

Rule 95 of Assam Financial Rules provides that a Drawing and Disbursing Officer (DDO) is personally responsible for accounting of all moneys received and disbursed and the safe custody of cash. The DDO should satisfy himself, by periodical examination, that the actual cash balance corresponds with the balance in the Cash book. Further, the DDO is required to verify day-to-day transactions, attest each entry in the Cash book and authenticate the analysis of daily/monthly closing balance. The disbursements should invariably be supported by vouchers/APRs. The scheme guidelines also provide for maintenance of separate Cash book and bank account for each scheme.

Director of Municipal Administration, however, did not maintain scheme-wise separate Cash book or bank accounts except for SJSRY. The receipt of funds were entered in the main Cash book and shown as transferred to the Register of Valuables¹² in the payment side on the same date. The Register of valuables however, did not reflect the receipt of the funds. Thus, closing balance in hand was not reflected either

¹¹ MAD - ₹32.70 crore, T&CP - ₹107.06 crore, AUWS&SB - ₹50.14 crore and ASHB - ₹15.10 crore.

¹² Cheques and drafts received by DDO should be entered in the Register of Valuables.

in the Cash book or in the Register of Valuables at any point of time. Periodical cash verification certificate showing actual cash balance corresponding with the balance in Cash book was never appended to the Cash book. Only disbursements to ULBs were shown in the Register of Valuables over protracted periods spreading for months/years together, e.g., ₹5.50 crore of 12 FC award was received by DMA on 31 March 2006 and disbursed to ULBs between June 2006 and March 2007. DMA did not explain as to where and in which form funds were kept in the interim period before disbursement and the position of balance funds after part disbursement to ULBs. Neither Deposit at call receipt (DCR) register nor any draft register was maintained by DMA. In absence of transparent records, it could not be ascertained how much of the funds were transferred to ULBs and how much was retained.

The probability of investing the balance amounts in hand unauthorisedly before disbursement to ULBs could not be ruled out and misappropriation of the interest proceeds thereof also could not be ruled out. There were two instances of investment (March 2005) of SJSRY funds (₹3.50 crore and ₹1.51 crore) in Short Term Deposit receipts (STDR) for 91 days. In one case, interest was accounted for and in the other case, interest remained unaccounted for in Cash book. The maturity value of ₹3.57 crore (principal: ₹3.50 crore, interest: ₹0.07 crore) was taken into Cash book in September 2005 and only the principal amount of other STDR (₹1.51 crore) was taken into Cash book in December 2005. The interest together with further interest thereon relating to ₹1.51 crore accumulated to ₹5.59 lakh (payable in September 2010 as intimated by Bank authority) remained unaccounted for in Cash book. In respect of six¹³ other schemes, separate Cash book was not maintained. Hence, other investments remaining outside Government account and interest thereof, being misappropriated, could not be ruled out.

Scrutiny further revealed that against seven schemes ₹63.56 crore¹⁴ was received by DMA during 2005-10 for disbursement to 88 ULBs. In the Cash book of DMA, funds aggregating ₹63.56 crore were shown transferred to Register of valuables, on the same date on which these were received. In the register of valuables, receipt of the funds were not shown. Only disbursements to different ULBs were shown. There was no indication where the balance fund was kept in the interim period. Cross checking with the ULBs revealed that out of ₹63.56 crore shown disbursed, documentary evidence of the receipt/utilisation of ₹19 crore was not available in the concerned ULBs. The details are shown in *Appendix – 3.1* (Sl. No. 1 to 8). Thus, ₹19 crore was misappropriated.

For SJSRY, three separate Cash books and three bank accounts were maintained by DMA. There were instances of funds of ₹1.59 crore transferred from DMA but not received in the ULBs (Sl. No. 9, 10, 11 & 12 of *Appendix – 3.1*) which came to notice

¹³ AVY, 11th FC, 12th FC, ILCS, MVT and SWM.

¹⁴ GP Grant : ₹28.81 lakh, 12 FC – ₹5.50 lakh, LCSP : ₹5.86, MVT : ₹5.96, GP Grant (Election) : ₹3.83 lakh, Assam Vikash Yojana : ₹13.40 lakh and Solid Waste Management : ₹0.20 lakh.

during test-check. In the absence of any evidence of receipt of these funds in the ULBs, these amounts were also suspected to be misappropriated.

Misappropriation of ₹16.05 lakh was also noticed in ASHB. One Section Assistant collected rent of ₹16.05 lakh, relating to 180 rental housing units, through fake money receipt books during June 2003 to May 2009 (Sl. No. 13 of *Appendix – 3.1*).

Out of misappropriated amount of ₹20.59 crore in 12 cases (Sl. No. 1 to 12 of *Appendix – 3.1*) DMA furnished (8 November 2010) reply in respect of four cases involving ₹17.23 crore (Sl. No. 3, 7, 8 and 12 of *Appendix – 3.1*). In the reply it was stated that out of ₹17.23 crore, ₹10.87 crore was disbursed and balance ₹6.36 crore retained in hand in the form of deposit at call receipts. In absence of adequate supporting documents, authenticity of the statement could not be verified.

3.8.4.2 Missing Bank draft

The Ministry of Urban Development forwarded (July 2005) a sum of ₹38.41 lakh to the Commissioner and Secretary, UDD, in bank draft¹⁵ for Golaghat Storm Water Drainage project (10 per cent Pool fund) to be implemented by Golaghat Development Authority. The amount was not traceable either in UDD or in the Directorate. In absence of any particulars of this amount either in the Secretariat or in the Directorates inspite of repeated audit memos, misappropriation of fund could not be ruled out.

During exit conference the Director, T&CP stated that they have no information regarding receipt of such funds. It was, however, pointed out to the Director that the point was raised based on documentary evidence. The department did not furnish reply to the audit observation (November 2010).

3.8.5 Disbursement without obtaining approval

Funds in respect of the schemes to be implemented by the ULBs were to be disbursed to the implementing agencies after due approval from the Director of Municipal Administration (DMA). DMA drew/received ₹21.61 crore between January 2005 and April 2007 and disbursed it to the ULBs between April 2005 to December 2007. Audit scrutiny revealed that out of ₹21.61 crore, ₹3.97 crore was disbursed to ULBs without any approval from DMA. The details are shown in table – 7.

Table - 7

(₹ in crore)

Name of the scheme	Amount received	Period of receipt	Amount disbursed without approval	Period of disbursement
11 FC award	6.42	March 2005	1.52	April 2005 to August 2005
10 per cent Pool fund	6.76	January 2005 to June 2005	2.23	October 2007 to June 2008
SJSRY fund	8.43	March 2007 and April 2007	0.22	June 2007 to December 2007
Total	21.61		3.97	

Source: Records furnished by DMA.

¹⁵ Bank draft No. 028059 dated 28.06.2005 drawn on UTI Bank, New Delhi – 110001, forwarded by Ministry of urban Development vide letter no. K-14011/05/2005-UDIII (Pt-II) dated 7 July 2005.

This indicates that Director had no control over release of funds to ULBs from his Cash book.

3.8.6 Parking of funds

Assam Treasury Rules (ATR) stipulates that money should not be drawn until and unless required for immediate disbursement. Audit scrutiny revealed that ₹30.39 crore, meant for various schemes, was retained in revenue deposit/fixed deposit/bank accounts resulting in non-utilisation of funds for the purposes for which it was granted to the department. Details are given in *Appendix-3.2*.

While accepting the fact, Finance Department stated during exit conference that adequate measures would require to be taken for streamlining the system.

3.8.7 Diversion of funds

In seven units, ₹18.71 crore meant for implementing various schemes were diverted towards other purposes as brought out below:

- Assam Urban Water Supply & Sewerage Board executed six water supply schemes (WSS) under State plan and AUWSP. Fund available till March 2010 was ₹56.13 crore. Against available ₹56.13 crore, Board spent ₹74.28 crore till March 2010 resulting in excess expenditure of ₹18.15 crore. The excess expenditure was met from other scheme funds as the Board had no other source to meet the excess expenditure. This has retarded the progress of other schemes and coverage of targeted population as discussed under programme implementation (Paragraph 3.9). Out of six schemes, four schemes were completed and one scheme was partially commissioned after a delay ranging from five to 13 years. Work of one Scheme was stopped due to litigation.
- Jorhat Development Authority received ₹15.19 crore during 2005-10 from the Department against Storm Water Drainage project. Out of this, ₹38.94 lakh was utilized (January 2006 – August 2009) towards execution of NLCPR Project, construction of Bokul Bon Park and Ambedkar Park, for payment of legal fee, cost of sign boards and documentary film between January 2006 and August 2009 which were not related to Storm Water Drainage Project. The Scheme which was stipulated for completion by November 2006 also remained incomplete as of October 2010.
- GOA stipulated that Motor Vehicle Tax Grant should be utilized only for construction and maintenance of roads. But three test-checked ULBs (Nalbari Municipal Board, Dhing Town Committee and Barpeta Municipal Board) utilized (2005-07) Motor Vehicle Tax Grant of ₹17.37 lakh¹⁶ towards payment of salary, festival advance, traveling allowance etc.

¹⁶ Barpeta MB: ₹3.60 lakh, Nalbari MB: ₹11.25 lakh and Dhing TC: ₹2.52 lakh.

3.8.8 Poor cash management

Guidelines on Swarna Jayanti Sahari Rozgar Yojana (SJSRY) stipulate that separate bank account should be maintained for the scheme. DMA maintained one Bank Account (SBI) and one cash book of SJSRY till February 2006 and thereafter with the permission of the competent authority opened two more accounts, one in December 2005 at Allahabad Bank and another in April 2007 at UCO Bank. Audit scrutiny of cash books and bank passbook/statement revealed discrepancy of ₹5.94 crore and ₹1.04 crore in the Opening and Closing Balances respectively. The difference was neither reconciled nor explained to audit. Details are shown in table - 8.

Table – 8

(₹ in crore)

Particulars of Cash Book	Opening Balance (1 April 2005)			Closing Balance as on 31 March 2010		
	As per cash book	As per Bank Account	Difference	As per Cash Book	As per Bank Account	Difference
SBI	10.27	4.33	5.94	13.51	13.51	0
UCO Bank	0.00	0.00	0	6.32	5.28	1.04
Allahabad Bank	0.00	0.00	0	0.00	0.00	0
Total	10.27	4.33	5.94	19.83	18.79	1.04

Source: Information collected from Directorate

Absence of periodical reconciliation between Cash book balance and bank balance resulted in such large discrepancies. This may lead to misappropriation of funds as revealed from the analysis done below:

DMA received ₹85.88 crore from GOI/GOA during 2005-10 under SJSRY. Out of the total available balance of ₹96.15 crore (including opening cash book balance of ₹10.27 crore as on 1 April 2005) during the period, DMA transferred ₹60.77 crore to different ULBs including self drawn cheques (₹0.57 crore). Thus, closing cash book balance and bank balance should have been ₹35.38 crore, whereas closing balance as per cash book was ₹19.83 crore and as per bank accounts as on March 2010 was ₹18.79 crore resulting in a discrepancy of ₹15.55 crore as per cash book and ₹16.59 crore as per the bank accounts. No explanation was, however, given to audit for the discrepancy (October 2010) and also no reconciliation statement was shown to audit. These large discrepancies point towards misappropriation, which need to be investigated immediately.

In the reply submitted (8 November 2010) after exit conference, DMA stated that huge discrepancy of ₹15.55 crore in cash book and ₹16.59 crore in bank account was due to delayed entry of an amount of ₹14.78 crore (central share of SJSRY – 2009-10) in the cash book beyond the financial year on 6 April 2010. The DMA had not explained the entire difference and the reply is also not supported by bank reconciliation statement and hence cannot be accepted in audit.

3.8.9 Short deposit of CPF

In ASHB, ₹1.84 crore was deducted from the salary of employees during 2005-10 towards CPF contribution. The Board was liable to deposit ₹6.14 crore¹⁷ to Contributory Provident Fund account during the period which included outstanding deposit of ₹2.46 crore for the period prior to 2005-10 and ASHB's share of contribution of ₹1.84 crore for 2005-10. ASHB deposited ₹5.41 crore during the period leaving a balance of ₹73 lakh in Board's general fund.

Further, ₹39 lakh being the recovery effected from the employees against loan granted from CPF was lying with the Board as on 31 March 2005 for onward deposit to the CPF account. Further, the Board recovered ₹23 lakh from 10 employees during 2005-10 and thus the aggregate amount stood at ₹62 lakh to be deposited under CPF. Against this, the unit deposited ₹44 lakh into CPF accounts leaving a balance of ₹18 lakh in Board's general fund. There was total short deposit of ₹91 lakh in the CPF account as of March 2010. Thus, the employees were deprived of the legitimate interest payable on the balances in their CPF account.

3.8.10 Outstanding revenue collection

ASHB collects rent from the tenants of Buildings/Housing Units rented out by the Board. Against the total demand of ₹5.61 crore, the Board realized ₹3.96 crore (71 per cent). The outstanding revenue is on the rise and increased from ₹1.01 crore in March 2005 to ₹1.65 crore (63 per cent) in March 2010 due to non-payment of rent by allottees. The Board issued notices including demand notes but had not initiated effective action for collection of outstanding rent. This indicated absence of sound revenue collection system in the Board. Details are shown in table – 9.

Table – 9

(₹ in crore)					
Year	Opening Balance	Amount recoverable during the year	Total	Amount recovered during the year (per cent)	Outstanding (per cent)
2005-06	1.01	0.52	1.53	0.53 (35)	1.00 (65)
2006-07	1.00	0.63	1.63	0.58 (36)	1.05 (64)
2007-08	1.05	0.92	1.97	0.72 (36)	1.25 (64)
2008-09	1.25	1.27	2.52	1.03 (41)	1.49 (59)
2009-10	1.49	1.26	2.75	1.10 (40)	1.65 (60)
Total		4.60	5.61	3.96 (71)	1.65 (29)

Source: Information collected from ASHB

Shortfall in collection of revenue had the adverse effect of spending HUDCO loan money on salaries and other administrative expenditure as discussed in paragraph 3.8.11.1.

¹⁷ Outstanding balance: ₹2.46 crore (equal contribution of employees and Board).
During 2005-10 : ₹3.68 crore (equal contribution of employees and Board).

3.8.11 Outstanding repayment of loan

3.8.11.1 ASHB, AUWS&SB and Guwahati Municipal Corporation (GMC) took loans from HUDCO aggregating ₹96.76 crore during 1978-2001 for granting housing loan to their staff and that of other Departments of the State Government. The Boards and GMC had not repaid the loan and the amount of liability stood at ₹229.76 crore as on 30 September 2003. HUDCO offered (August 2003) a package of ₹144.55 crore for one time settlement to the State Government who accepted the proposal in September 2003. The Government agreed to take over the liabilities at agreed concessional amount and MOU was accordingly executed in June 2007 for repayment within 10 years which *inter-alia* provides for payment of interest @ 9.75 per cent per annum w.e.f. March 2004 (prior to execution of MOU) and penal interest @ 3 per cent per annum on overdue payments. GOA repaid ₹118.70 crore (July 2004 to March 2009) including penal interest of ₹4.67 lakh for default in repayment of installments as per MOU. Position of actual liability after resettlement against the HUDCO loan as of 31 March 2010 was not available on the record.

Although ASHB realized (March 2006 to March 2010) ₹8.98 crore from the loanees against realizable amount of ₹67.29 crore, but instead of crediting the amount to Government account, for meeting the outstanding liability, the Board spent the entire amount towards payment of salary of staff. In absence of monitoring mechanism to ensure repayment of HUDCO loan by ASHB, the Government had to bear expenditure of ₹144.55 crore excluding interest.

3.8.11.2 Two ULBs borrowed ₹1.09 crore¹⁸ (August 1991 to June 1995) from HUDCO for disbursement of loan to the beneficiaries of Integrated Low Cost Sanitation Scheme (ILCS) for construction of latrine and construction of market complex. Except repaying ₹7.71 lakh to HUDCO out of ₹43.66 lakh by the Hojai MB in respect of ILCS scheme, the ULBs failed to repay the balance outstanding loan. Thus, balance amount of ₹1.01 crore together with the interest amounted to ₹13.26 crore as of March 2010 (Hojai MB: ₹12.21 crore and Barpeta MB: ₹1.05 crore).

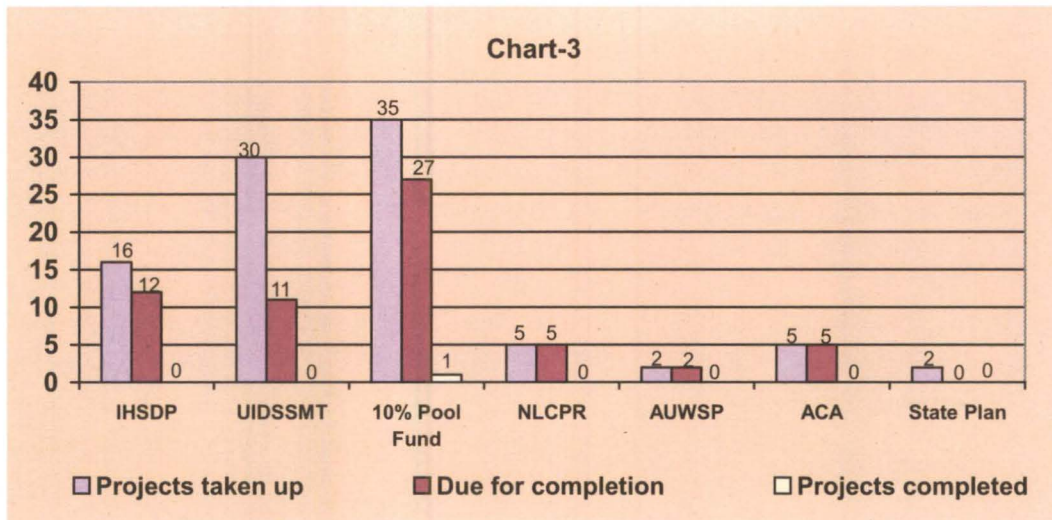
3.9 Programme implementation

3.9.1 Implementation of Centrally Sponsored Scheme and State Sector Scheme

During 2005-10, 95 major projects were taken up by the Department under IHSDP, UIDSSMT, NLCPR, 10 per cent Pool Fund and Water Supply Project schemes, of

¹⁸ 1. Hojai MB : Disbursement of loan to beneficiaries: ₹43.66 lakh (8/91) and for construction of market complex: ₹45.81 lakh (7/94);
2. Barpeta MB: Disbursement of loan to beneficiaries ₹19.11 lakh (6/05).

which 62 projects were to be completed by March 2010. But, the Department could complete only one¹⁹ project. Status of construction of projects is depicted in Chart-3.



Tardy progress of the projects was attributable to insufficient flow of funds, lack of technical assistance and training to technical manpower of ULBs/DAs and absence of monitoring, as discussed in succeeding paragraphs.

3.9.2 Directorate of Municipal Administration

3.9.2.1 Swarna Jayanti Sahari Rojgar Yozana (SJSRY)

(i) The scheme was in operation since December 1997 to provide gainful employment to the urban unemployed or under-employed poor by encouraging them to set up self-employment ventures. The scheme envisaged setting up of community organizations like Neighborhood Communities (NHCs) and Community Development Societies (CDS) in the targeted areas. CDS was responsible for identification of beneficiaries, preparation of applications, monitoring of recovery and providing any other support which was necessary for the programme. The scheme also provides for setting up of registered Thrift & Credit Societies entitled for payment of revolving fund. The scheme was distinguished by special incentive extended to urban poor women for setting up Development of Women and children in Urban Areas (DWCUA) consisting of at least 10 women for taking up economic activity suited to their skill, training, aptitude and local condition. Special assistance was to be provided for setting up community seva kendras, training (five per cent of total allocation) and Information, Education and Communication (IEC). Funding pattern of SJSRY was 75:25 between Central and State Government.

Audit scrutiny disclosed that requirement of funds was not obtained from the concerned DUDA and release of funds to ULBs was not proportionate to the number

¹⁹ Multi-utility building at Sonari, Estimated cost: ₹4.96 crore.

of beneficiaries (BPL population) identified. Larger amount was released to ULBs where the numbers of beneficiaries were much less in comparison to other districts having larger BPL population.

For example, during 2005-10, ₹2.80 crore (5 per cent of total release of ₹55.08 crore) was released to Lakhipur MB (Cachar) having BPL population of 3,292 persons, whereas ₹1.14 crore (2 per cent of total release) was transferred to North Lakhipur MB having BPL population of 35,500. Details of disproportionate transfer of funds to ULBs are shown in **Appendix-3.3**.

Thus, transfer of funds was not rational and need-based.

During 2005-10, a sum of ₹ 13.75 crore²⁰ was available with eight test-checked ULBs (including opening balance of ₹19.65 lakh), of which ₹10.41 crore was spent for implementation of SJSRY scheme leaving a balance of ₹3.34 crore. Non-utilisation of funds adversely affected the implementation of the scheme. Two ULBs (Nagaon MB and Palasbari MB) did not furnish any information.

(ii) According to information furnished by DMA, ULBs conducted survey for identification of beneficiaries instead of CDS. The list of beneficiaries was verified by the District Urban Development Agency (DUDA) headed by Deputy Commissioner of the concerned District. This has violated the guidelines of SJSRY. However, only one sampled ULB (Tinsukia MB) stated that the survey was conducted by CDS under their supervision, four²¹ sampled ULBs intimated that the survey was conducted either by District Administration, DMA or DT&CP, three ULBs (Rangia MB, Hojai MB and Dhing TC) conducted the survey by themselves and two ULBs (Nagaon MB, Palasbari MB) did not furnish any details. DMA has no information as to how the beneficiaries were identified. This is indicative of the fact that the implementation of the scheme was not as per guideline and was not being monitored effectively by DMA.

(iii) Audit scrutiny disclosed that the Quarterly Progress Reports submitted by DMA were not based on information/reports of DUDA. DMA did not furnish the

²⁰

(₹in lakh)

Period	2005-10				
	OB as on 1.4.2005	Fund received	Total fund available	Expenditure	Balance as on 31.3.10
Tinsukia,MB	2.4	164.52	166.92	111.53	55.39
Jorhat MB	2.24	194.73	196.97	103.18	93.79
Dhing MB	0	149.63	149.63	125.3	24.33
Hojai MB	0.16	197.09	197.25	170.05	27.2
Karimganj MB	12.83	215.62	228.45	169.88	58.57
Barpeta MB	1.9	187.98	189.88	157.77	32.11
Nalbari MB	0	173.97	173.97	131.44	42.53
Rangia MB	0.12	72.16	72.28	72.11	0.17
TOTAL	19.65	1355.7	1375.35	1041.26	334.09

²¹ Barpeta MB: DMA, Nalbari MB: District Administration, Karimganj MB: T&CP and Jorhat MB: DMA.

position of implementation of the schemes for the period from April 2005 to September 2006 informing that the concerned files were stolen in April 2008. However, as of December 2006, total 471 NHCs were constituted and the position remained the same as of March 2010. Similarly, total 87 CDSs were formed as of December 2006 and the number decreased to 84 in March 2010, of which only 12 CDS were registered. As of December 2006, total 120 DWCUA was formed, of which only 15 groups were assisted by banks. The position remained unchanged as of March 2010. Only ₹11.96 lakh was spent on infrastructural support and there was no activity under IEC. Only six Community Seva Kendras were constituted during the period. Performance of CDS, DWCUA was not surveyed by UDD.

Records of DMA revealed that during 2005-10, total 2,659 small enterprises were set up by the beneficiaries. The viability of the enterprises were however, never assessed. Test-check disclosed that the sampled ULBs spent most of the funds on purchase of materials and hire charges of labourers for improvement of roads. Thus, there was little effort in the test-checked ULBs to promote self-employment ventures.

Lack of initiative at the level of DUDA and ULBs to create self-help groups and encourage them for self-employment ventures, resulted in denial of intended benefits of the scheme. In the absence of transparent records of monitoring, evaluation and management information system, the functioning of the self-employment enterprises remained unassessed in audit.

(iv) The work "Construction of Community Hall at Dergaon" was administratively approved (April 2004) by UDD for ₹25.20 lakh under SJSRY. The work was executed by DMA under the supervision of Sanitary Engineering Advisor and Superintending Engineer (SEA&SE), DMA. The sanction order stipulated that materials for work should be purchased from local Self-help group by inviting quotation and Stock Register, Measurement Book and bills etc. should be maintained.

Test-check of the records of DMA however, revealed that materials for the work were purchased from local contractors and suppliers and the work was executed by employing Muster Roll Labourers. As of March 2010, DMA spent ₹34.81 lakh against approved amount of ₹25.20 lakh resulting in excess expenditure of ₹9.61 lakh. The DMA however, could not furnish estimate of the work, stock register/material at site account, MBs etc. to audit in support of actual execution of the work.

Site visit by audit alongwith departmental officers revealed that a small incomplete structure was constructed (November 2005) by DMA and submitted (November 2005) utilization certificate of ₹25.20 lakh without mentioning the excess expenditure of ₹9.61 lakh.



Community hall at Dergaon under SJSRY (cost- ₹35 lakh) (20 May 2010)



Community hall at Bokakhat under IDSMT (cost- ₹12 lakh) (20 May 2010)

Visit to Bokakhat TC revealed that a similar but much bigger structure (Bihutoli) had been constructed (February 2009) by the TC under IDSMT scheme at a cost of ₹12 lakh. As evident from the photographs above, the cost of the unfinished community hall at Dergaon, constructed by DMA, is inflated and needs to be investigated by the competent authority.

3.9.3 Directorate of Town & Country Planning

3.9.3.1 *Integrated Housing and Slum Development Programme (IHSDP)*

The main objective of the scheme is to strive for holistic slum development with a healthy and enabling urban environment by providing adequate shelter and basic infrastructure facilities to the slum dwellers of all cities/towns not covered under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). The targeted group under the scheme are slum dwellers. The components for assistance under the scheme include all slum improvement/upgradation/relocation projects including construction of new houses and infrastructural facilities such as water supply and sewerage. Minimum floor area of each unit was 25 square meters with cost ceiling of ₹90,000.

During 2007-10, 16 Projects (8,668 dwelling units along with civic amenities viz., drainage, toilet, road and tube well) were approved by GOI for ₹84.99 crore for implementation by ULBs, of which 12 projects (5, 393 units) were due for completion by 31 March 2010.

Test-check revealed that only 10 out of 16 projects were taken up for execution by the ULBs and the physical progress of 10 projects varied from 10 to 54 *per cent* as of March 2010. Remaining six projects (approved during 2008-10), ₹3.16 crore²² was released during 2008-10 against two projects, but the works are yet to commence.

Irregularities in implementation of projects noticed during test-check are discussed in succeeding paragraphs.

(i) **Slum re-location scheme at Karimganj Town**

The project Slum re-location was approved by GOI in February 2007 for ₹5.55 crore for completion within two years. Karimganj Municipal Board (KMB) was the implementing agency. GOA accorded AA in July 2007 and KMB invited tenders in September 2007 splitting the works into 27 Groups. The GOA selected five agencies on the basis of comparative statement forwarded by KMB in February 2008. The works were awarded in April 2008 for completion within 90 days. The selected project site required eviction of considerable number of Harijion families and apprehending public agitation, KMB relocated the project to a low-lying area without obtaining approval from the GOI.



Water logging at IHSDP dwelling units at Karimganj (2 June 2010)



IHSDP dwelling units at Karimganj (2 June 2010)

Audit scrutiny disclosed that KMB incurred an expenditure of ₹20 lakh on acquisition of land, though cost of land was not included in the approved estimate. KMB also paid (May 2008 to February 2010) an aggregate amount of ₹1.05 crore on three occasions as secured advance to an agency without indicating the list and cost of material brought to site and without any supporting document to prove that material, if any, was actually brought to site by the agency. No record was also made in the Measurement Book. Out of total advance of ₹1.05 crore, ₹75 lakh was not adjusted (June 2010). KMB allotted 446 dwelling units out of sanctioned 458 units. Audit scrutiny disclosed that only 52 units were allotted out of the list of beneficiaries projected in the detailed project report without showing any reason and without obtaining approval of GOI or GOA. As of March 2010, the physical progress of the work was only 54 *per cent*. Site visit by audit along with departmental officers revealed huge water logging in the project area and lower height of plinth of dwelling units from the existing height of the road. Thus, relocation of project to an

²² Dhing: ₹1.28 crore and Mangaldoi: ₹1.88 crore. The projects were sanctioned in September/October 2009 and stipulated for completion by August/September 2010.

inappropriate site by KMB would result in inconveniences and misery to beneficiaries.

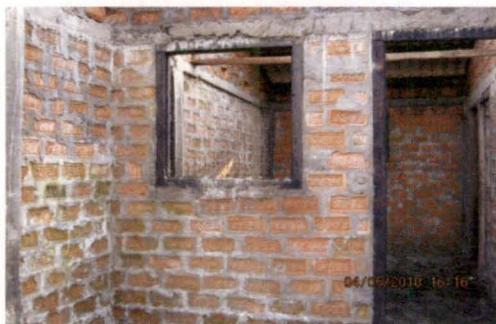
In reply to audit queries, the Chairman, KMB and Deputy Director, T&CP (District Monitoring Authority) admitting the fact stated that the technical manpower of KMB does not have the requisite qualification and experience to execute the project.

Thus, delay in award of work, relocation of project to a low lying area, irregular expenditure by KMB together with inadequate technical manpower retarded the progress of the project resulting in denial of intended benefits to the targeted beneficiaries.

(ii) Slum re-location and Slum Upgradation Scheme at Tinsukia town

GOI approved the project (October 2007) for construction of 197 new dwelling units and upgradation of 643 dwelling units for ₹4.52 crore to be completed within two years. Tinsukia Municipal Board (TMB) was the implementing agency. GOA accorded AA for ₹4.52 crore in March 2008. TMB issued work orders in October 2009 for completion within six months from the date of work orders i.e., after the stipulated period of completion. Audit scrutiny revealed that against approved amount of ₹4.52 crore, ₹1.94 crore only was released (July 2008) by the State Government to TMB, of which TMB spent ₹19.60 lakh and parked (September 2008) ₹ one crore in three fixed deposits initially for 91 days w.e.f. 2 September 2008 and subsequently extended up to 1 December 2009. Interest of ₹8.33 lakh accrued up to 1 December 2009 and the entire amount remained parked in three fixed deposits (May 2010). Physical progress of the work was only 12 per cent.

According to approved estimate the thickness of the walls of the dwelling units should be 112 mm and there were provisions of cooking space and separate bathroom and latrine. Scrutiny of Measurement Book and site visit by audit along with departmental officers disclosed that deviating from the approved specification, the brick walls of the dwelling units were constructed with a thickness of 70 mm (three inch) in place of approved specification of 112 mm (five inch), cooking space was also not provided and combined bathroom and latrine were constructed.



IHSDP DWELLING UNITS AT TINSUKIA (4 May 2010)

Thus, delay in accordance of administrative approval and commencement of work, deviation from approved estimate and inept handling of the project by the ULB resulted in denial of benefit to the targeted beneficiaries.

3.9.3.2 Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT)

(i) The scheme was launched by GOI in 2005-06 for improvement of urban infrastructure in towns/cities in a planned manner. The scheme subsumed the existing schemes of Integrated Development of Small and Medium Towns (IDSMT) and Accelerated Urban Water Supply Programme. The objectives of the scheme were to improve infrastructural facilities and create public assets and quality oriented services. Director, T&CP is the nodal agency for transfer of funds to ULBs and monitoring and implementation. Central assistance was to be released directly to the nodal agency responsible for inviting project proposals from ULBs/implementing agencies and also responsible for techno-economic appraisal of the projects management and disbursement of funds and furnishing of UC. The State Government and ULBs were required to accept implementation of an agenda of mandatory reforms. Reforms for ULBs were (i) adoption of accrual-based double entry system of accounting in ULBs, (ii) introduction of e-governance using IT applications for various services provided by ULBs, (iii) reform in property tax with GIS to enhance collection efficiency, (iv) levy of user charges. The State Government was to ensure meaningful engagement of ULBs in planning and delivery of services to citizens, repeal of Land Ceiling and Regulation Act, reform of Rent Control Laws Rationalization of Stamp Duty, enactment of Public Disclosure Law/ Community Participation Law and associating elected ULBs with city planning function. GOI approved 30 projects (2006-09) for ₹205.83 crore and released ₹99.56 crore. Time for completion of the projects was two years. State Government released ₹106.78 crore (CS ₹99.56 crore + SS ₹7.22 crore), of which ₹34.02 crore (32 per cent) was released to ULBs by Director, T&CP and balance ₹72.76 crore was retained by the T&CP Department. Eleven projects were to be completed within March 2010 and the remaining 19 projects after March 2010. But, not a single project was completed and physical progress of 11 projects varied from 16 to 79 per cent. Execution of 19 projects has not yet started (October 2010) and in respect of nine projects, no funds were released by the Director of T&CP. In the sampled ULBs, five projects were sanctioned, of which four projects were to be completed within 31 March 2010. Physical progress of four projects varied from 45 to 79 per cent.

Audit scrutiny disclosed that none of the ULBs except Jorhat Municipal Board adopted accrual-based double entry system of accounting. Other mandatory reforms like e-governance, reform in property tax, levy of user charges etc., were not introduced by the sampled ULBs. UDD had also not furnished any information about implementation of mandatory reforms though called for. Thus not only the prescribed

reforms were not adopted but the intended benefits to the beneficiaries were also denied.

3.9.3.3 Non-Lapsable Central Pool of Resources (NLCPR)

The Non-Lapsable Central Pool of Resources (NLCPR) was created by the GOI in 1998 from 10 *per cent* unspent balances provided in the budget of Central Ministries/ Departments for funding specific infrastructure projects in the North Eastern Region (NER). The broad objective of the programme was to ensure speedy development of infrastructure in NER by increasing the flow of budgetary financing for new infrastructure projects/schemes.

During 2005-10, five projects²³ (two Road projects and three Water supply projects) were sanctioned by GOI with the stipulation to be completed by March 2010. None of the projects were completed within the time frame with progress of 20 to 85 *per cent* till October 2010. Water Supply Schemes (WSS) implemented by AUWS&SB are discussed under implementation of WSS (Paragraph-3.2.4). Irregularities in execution of a Road project implemented by the concerned Development Authorities under the supervision of the Director of T & C P are discussed in succeeding paragraphs.

(i) Road Network for Jorhat Master Plan Area

GOI approved (September 2006) the work of Road Network for Jorhat Master Plan Area for ₹4.61 crore and GOA accorded administrative approval in June 2007. The project was to be completed by September 2008. The project includes improvement of 26 earthen roads in Jorhat Master Plan Area. To avoid overlapping of schemes, GOI insisted upon a certificate that no other agency is executing the same work. Jorhat Development Authority (JDA) obtained a certificate from the Executive Engineer, Rural Road Division, Jorhat to the effect that the proposed roads were not covered under any other scheme *viz.*, Prime Minister's Gram Sarak Yojana (PMGSY) and Calamity Relief Fund (CRF). Since the Rural Road Division was not entrusted with road works within urban areas, the certificate furnished by JDA along with DPR was not valid. However, the work commenced in September 2007 and as of March 2010, the progress was 85 per cent. Out of approved 26 road works, four were dropped (approved cost ₹58.40 lakh) as these roads were already executed by other Government Agency. Balance works were awarded to five agencies at 10 per cent below estimated rates dividing 22 roads into five groups (A to E). Audit scrutiny disclosed deviation in length and width of the road during execution. JDA included another 13 road works and spent ₹92.44 lakh on improvement of newly included roads without obtaining approval from GOI. Thus, the expenditure of ₹92.44 lakh on works beyond the scope of approved estimate was irregular.

²³ Construction of Road Network at Jorhat Master Plan area, Dhubri WSS, Golaghat WSS, improvement of road and natural drainage system in Tezpur town, Sibsagar WSS.

Thus, approval of the project by furnishing false certificate facilitated the JDA to incur irregular expenditure of ₹92.44 lakh and delay in awarding works resulted in non-completion of all the road works, thereby denying the benefits to the urban population of Jorhat.

The UDD directed the Authority to award work at 10 *per cent* below estimated rates. But in one group (Gr. D), the Authority made payment (May 2008 to January 2010) at higher rates resulting in excess expenditure of ₹15.53 lakh.

Further, non-deduction of Forest Royalty (FR) including VAT and Income Tax on FR by JDA resulted in loss of revenue amounting to ₹39.88 lakh.

3.9.3.4 Projects under 10 *per cent* Pool Fund

The Union Government/Departments are required to meet the mandatory requirement of utilizing 10 *per cent* of their Gross Budgetary Support for implementation of Projects/Schemes for the North Eastern States. For clearing these projects, general guidelines of Non-Lapsable Pool of Resources are to be followed.

During 2005-10, GOI approved 35 projects for ₹221.35 crore, of which 27 projects were to be completed by March 2010, but only one project (Multiutility building at Sonari) was completed. GOI released ₹79.09 crore to the Director, T&CP and the Director released ₹56.79 crore to the implementing agencies (MBs/TCs/Development Authorities) retaining the balance ₹22.30 crore (28 *per cent*) in hand. In sampled districts, nine projects were sanctioned, of which seven were to be completed by March 2010 but not a single project was completed.

Details of projects, year of approval, approved cost and status of the projects are shown in *Appendix-3.4*.

Audit scrutiny revealed that inadequate and inexperienced technical manpower of ULBs and DAs, lack of training and monitoring, delay in accordance of administrative approval by GOI together with insufficient and irregular flow of funds retarded the progress of projects.

Implementation of few projects at sampled districts is narrated below:

(i) Construction of Multi-utility Building for the rehabilitation of Vendors at Jorhat

The project was approved by GOI in March 2007 for ₹17.05 crore with the stipulation that funds meant for the project should not be utilized for any other purpose. The project was to be completed within one year. The Jorhat Municipal Board (implementing agency) received ₹1.53 crore from GOA (April 2007) and parked ₹1.50 crore in Fixed Deposit (FD) and balance in savings bank account. The work of the project could not be started due to dispute between Traders Association and Jorhat

Municipal Board (JMB). Between April 2007 and March 2010, JMB earned interest amounting to ₹17.48 lakh and spent ₹7.39 lakh for purchase of two vehicles (January/February 2008), for disposal of garbage and their own use which was not permissible as per sanction order of Government. Besides, delay in execution of the project denied the intended benefit to the targeted beneficiaries.

(ii) Construction of Storm Water Drainage at Karimganj by Karimganj Municipal Board

GOI approved the project in March 2008 for ₹11.84 crore. Time for completion was two years. GOA accorded administrative approval in January 2009. Although called for, the approved DPR and survey report were not furnished. The Karimganj Municipal Board (KMB) after dividing the work into five groups (Group I to V) invited (November 2008) tenders and forwarded the comparative statement to UDD who selected four contractors and directed (January 2009) KMB to award the work at the estimated cost of ₹9.48 crore. But, contrary to the instruction of Government, KMB awarded the work (February 2009) for completion within six months at ₹11.07 crore to three contractors without assigning any reason leading to committed excess expenditure of ₹1.59 crore.



Storm water drainage at Karimganj town (2 June 2010)

Test-check of the records disclosed defective execution such as wall height was not proportionate to road level in some places as can be seen from the above photographs. According to inspection report of the technical expert engaged for inspection, only single layer reinforcement



Water logging at Karimganj town (2 June 2010)

was provided instead of double layer and there were deviations from approved drawing. Pace of work by contractors was slow due to lack of supervision and handling of project by inexperienced technical manpower. KMB achieved physical progress of 29 per cent against the expenditure of ₹1.31 crore out of ₹3.55 crore received so far (March 2010). Thus, inept handling of project by inexperienced technical manpower and lack of supervision retarded the progress of the project. Hence, there was no respite for the population of Karimganj town from water logging, as can be seen from above photographs.

(iii) Storm Water Drainage for Jorhat Master Plan Area

The project was approved (December 2004) for ₹15.19 crore. Time for completion of the project was two years and Jorhat Development Authority (JDA) was the implementing agency of the project. The work commenced in April 2005 and achieved 97 per cent financial and 95 per cent physical progress (March 2010).



The project included construction of 12 drains including culverts. Audit scrutiny disclosed defective structural design, substandard execution and slow pace of work, lack of supervision and inept handling of the project by technical staff employed on contract basis.



Storm water drainage at Jorhat (Toklaijan) (23 May 2010)

According to APWD Manual, advance payment for work actually executed may be made on the certificate of an officer not below the rank of Sub-divisional Officer to the effect that the quantity of work paid for has actually been done and to be adjusted within one month. JDA made one to four advance payments aggregating ₹9.59 crore (August 2005 to December 2008) to 16 contractors without recording required certificate and adjusted only ₹8.18 crore (May 2010). This has resulted in irregular expenditure and undue financial aid of ₹9.59 core to the contractors. Site verification, by audit along with departmental officer, revealed that though the work was almost complete as per record, there was no improvement of storm water drainage system in Jorhat.

Thus, inept handling of the project denied the intended benefits to the population of Jorhat town.

(iv) Execution of Project by National Building Construction Corporation (NBCC)

GOI approved (2003-08) three projects²⁴ for ₹64.09 crore under the scheme and awarded the works to NBCC and released ₹19.63 crore. All the projects were abandoned by NBCC after incurring expenditure of ₹7.04 crore and subsequently taken over (October 2009) by GOA from NBCC and unspent funds of three projects amounting to ₹12.59 crore was transferred (December 2009) by NBCC to the department. Due to time overrun, GOI revised the cost of three projects from ₹48.08 crore to ₹55.52 crore resulting in cost overrun of ₹7.44 crore²⁵.

Study and site visit of the above three projects by teams constituted by GOA (December 2009) disclosed faulty design by NBCC and deviation in execution from approved DPR in Silchar and substandard construction in Silapathar. However, no report on the Project “Improvement of Lanes/Bye lanes in Guwahati (Phase-II) (Part-II)” was available on record. The said project could not be completed due to local ground level problems as stated by NBCC. The reasons for abandonment of the balance two projects were neither stated nor on record. Balance work of the projects was not started by GOA (August 2010). Thus, lack of monitoring of projects by the department denied the intended benefit to respective urban population.

Another project viz., “Construction of Market Complex for rehabilitation of vendors at Dergaon” was approved by GOI in 2004-05 for ₹16.41 crore. The land for the project was made available in October 2005. Subsequent to filing of Public Interest Litigation (PIL), the work commenced after February 2006 and was suspended again (April 2006) following fresh stay order from Hon’ble Court. Physical status

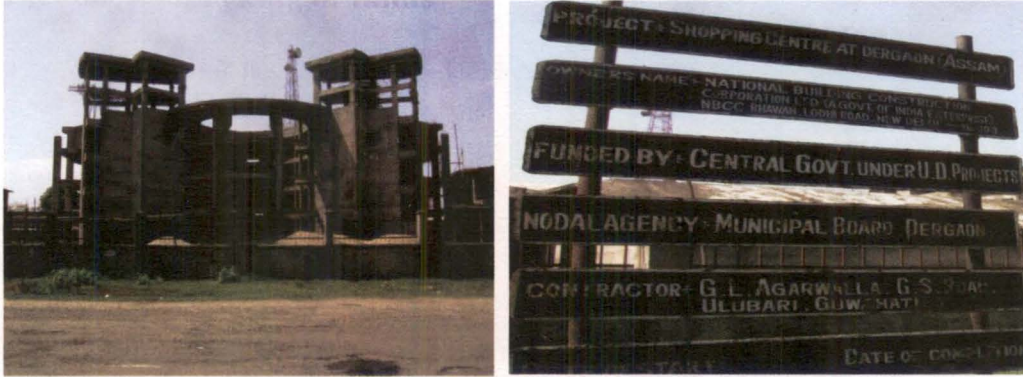
24

							(₹ in crore)	
Name of Project (Year of sanction)	Time for completion	Sanctioned cost	Released by GOI	Spent by NBCC	Amount transferred	Revised estimated cost	Cost overrun	
Construction of Storm Water Drainage System at Silapathar (2003-04)	2	22.38	7.15	3.67	3.48	18.93	3.36	
Silchar Storm Water Drainage Project (2006-07)	3	17.00	4.25	3.29	0.96	14.92	3.58	
Improvement of Lane/Bylane of Guwahati Phase-II (Part-II) (2007-08)	3	24.71	8.23	0.08	8.15	21.67	0.50	
Total		64.09	19.63	7.04	12.59	55.52	7.44	

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		(₹ in crore)
1	Sanctioned cost of three projects	64.09
	Less: 4% work contract	- 2.56
	10% agency charge	- 6.41
	Less: value of work done	- 7.04
	Cost after deduction	48.08
2	Revised estimated cost	55.52
	Less: value of work	48.08
	Cost overrun	7.44

(April 2010) of the project was not on record. However, site visit (May 2010) by audit disclosed that the project was yet to be completed and the work of the project was suspended.



Market Complex at Dergaon constructed by NBCC (23 May 2010)

Thus, failure of the department to monitor the progress of projects, resulted not only in cost overrun but delayed the desired benefits to the beneficiaries.

3.9.4 Assam Urban Water Supply & Sewerage Board (AUWS&SB)

Since July 1989 to March 2005 the Board had taken up 16 State and 18 Central sector Water Supply Schemes (WSS). All the Schemes were to be completed between 1989-90 and 2006-07. But, the Board could complete only 10 Schemes²⁶ (29 per cent) and nine Schemes²⁷ (26 per cent) were partially commissioned as of March 2010 after a delay, ranging from three to nine years.

Four schemes²⁸ were sanctioned between March 1989 and February 1991 for completion within two years. After achieving physical progress of five to 20 per cent and incurring expenditure of ₹10 crore the execution of the schemes were stopped owing to litigation. AUWS & SB had not taken any action to settle the matter and to restart the schemes. As a result expenditure of ₹10 crore proved unfruitful. Thus, 3,41,613 people of four towns were deprived of adequate drinking water. Against the targeted population of 11,95,071 people the coverage was only 1,78,250 people (15 per cent).

During 2005-10, the Board had taken up 14 WSS, of which 12 were to be completed by March 2010. But not a single scheme was either completed or commissioned. The delay in completion ranged from 12 to 36 months owing to delayed administrative approval by Government of Assam (6 to 29 months) and slow progress of the work.

²⁶ AUWSP: Sarthebari, Lala, Palashbari, Rangapara, State Plane: Zoo Road, Jorhat, Barpeta Road, North Lakhimpur, Rukminigaon- Hengrabari and Jatia-Rupnagar).

²⁷ (SP: Dergaon, Mariani, Lanka, Golaghat, Biswanath Chari, Goalpara, AUWSP: Bokakhat, Bihupuria, Namrup).

²⁸ Dhing WSS : ₹1.03 crore, Kokrajhar WSS : ₹0.63 crore, Tezpur WSS : ₹7.49 crore & Tinsukia WSS : ₹0.85 crore.

The physical progress of the schemes varied from 5 to 84 *per cent* and there was no coverage against the targeted population of 5,44,376.

In two sampled divisions²⁹, four schemes were taken up for execution by the Executive Engineers during 2005-10. All the four schemes remained incomplete till March 2010. Physical progress of four schemes ranged from 20 to 65 *per cent*. There was no coverage against the target of 1, 65,240 souls during 2005-10 and prior to April 2005 the coverage was only 85,930 souls (18 *per cent*) against the targeted population of 4, 65,242 souls.

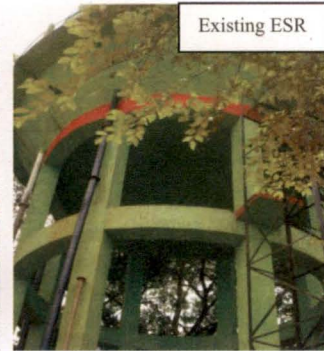
(i) Deviation in execution

GOI stipulated that any change in the scope/objective/design and estimate of the project should be intimated to Central Public Health Engineering and Environmental Organization (CPHEEO) to obtain a fresh/revised approval.



Water supply scheme at Nalbari, two ESRs (2 July 2010)

Audit scrutiny disclosed inordinate delay in accordance of administrative approval and release of funds to the implementing agency by GOA and also changes in scope and design of 16 schemes³⁰ without obtaining approval from GOI. In all the 16 schemes specified and approved, strong Ductile Iron Pipe was changed to less expensive but considerably weaker Asbestos Cement Pressure Pipe. The scope/design of distribution network in respect of 16 schemes and Elevated Service Reservoirs (ESR) in respect of two schemes (Nalbari WSS & Dhekiajuli WSS) was also changed without obtaining approval from GOI.



Water supply scheme at Dhekiajuli, two ESRS

Planning Commission (GOI) insisted (December 2006) on exploration of surface source option always instead of ground water sources.

²⁹ Guwahati Division No.2 and Jorhat Division.

³⁰ AUWSP: Amguri, Makum, Chabua, Abhayapuri, Pathsala, Howli, Nalbari and Dhekiajuli UIDSSMT: Hojai and Lakhapur (Cachar District), ACA: Titabar, Jorhat Phase-II, NLCPR: Sibsagar, Silchar, Golaghat Phase-II and Dhubri.

In one scheme (Hojai WSS) approved surface water source was changed to underground water. Changes in design and specification of pipes were made to cover the escalated project cost due to delay in execution. Thus, the department compromised in quality to overcome cost overrun.

(ii) Time and Cost Overrun

Since inception 46 WSS were to be completed by March 2010. Not a single project was completed within the stipulated period and delay in completion ranged from one to 19 years as shown in table 10 below:

Table 10

No. of Water Supply Scheme (WSS)	Period of delay in completion				
	Less than one year	One year to five years	Five years to ten years	Ten years to fifteen years	Fifteen years to twenty years
46	6	13	17	5	5

Delay in release of fund, insufficient flow of funds and delay in accordance of administrative approval (ranging from six to 32 months) by GOA and inept handling of projects by the Board contributed to the delay. Due to time overrun, approved cost of 16 schemes escalated from ₹42.24 crore (original sanctioned cost) to ₹119.06 crore (revised cost) resulting in cost overrun of ₹76.82 crore (181.86 per cent). Besides, due to delay in completion of the projects the targeted population was deprived of the benefit of safe drinking water.

(iii) Avoidable financial burden

Three Water Supply Schemes³¹ were sanctioned by GOI during March - April 2005 under Accelerated Urban Water Supply Programme (AUWSP). Approved cost of the schemes was ₹14.94 crore (including 50 per cent Central Share: ₹7.47 crore). The time for completion of the schemes was two years. GOA delayed accordance of administrative approval ranging from 25 months to 29 months. GOI released ₹2.94 crore (March 2005 to March 2008) to AUWS&SB through GOA between February 2008 and January 2009 after a delay ranging 4 to 64 months. Due to delay in according administrative approval of three schemes and release of funds by GOA, the implementing agency could furnish (March 2008) Utilization Certificate for ₹1.87 crore only to GOI. Consequently, AUWSP was closed by GOI in March 2008. Due to non-submission of UC, GOI did not release ₹4.53 crore and the said fund had to be provided by GOA. The schemes are yet to be completed (June 2010) and progress of the schemes varied from 50 to 65 per cent.

³¹ (Chabua: ₹3.13 crore, Howly: ₹6.50 crore and Makum: ₹5.31 crore).

Thus, due to inordinate delay in accordance of administrative approval and release of funds, the State was not only deprived of financial benefit to the extent of ₹4.53 crore, but the targeted population of 56,304 of these three towns were deprived of supply of adequate potable drinking water.

3.9.5 Housing Schemes

3.9.5.1 Assam State Housing Board (ASHB)

(i) Rental Housing and Janata Housing

During 2005-10, against the budget allotment of ₹9.31 crore, Board received ₹5.65 crore, of which ₹3.52 crore was meant for construction of 106 units under Rental Housing Scheme (RHS) and ₹2.13 crore for disbursement of loan to 2,037 beneficiaries for construction of individual dwelling units under Janata Housing Scheme (JHS). Against the total available funds of ₹17.59 crore (including opening balance of ₹11.94 crore), ₹2.49 crore (₹1.67 crore for RHS and ₹82.10 lakh for JHS) was spent on construction of 404 units (38 units for RHS and 366 units for JHS) leaving unutilized balance of ₹15.10 crore which was diverted towards payment of salary.

Achievement of ASHB against the target (2,143 Units) was 19 per cent (404 units). Thus, due to diversion of funds by ASHB, the intended benefits of housing were not extended to the beneficiaries. Besides, full quantum of approved budget provision was also not released by the State Government.

(ii) Projects constructed by NBCC

Audit scrutiny disclosed that ASHB delayed allotment of rental housing units constructed by NBCC. Reasons for delayed allotment were not on record. Details of taken over projects from NBCC and allotment of units are shown in Table 11.

Table - 11

(₹ in lakh)						
Particulars of Housing Units	No of Units	Date of taking over	Date of allotment	Delay in allotment (Month)	Rent per month (@ ₹1150 per unit)	Total loss of revenue
Bhetapara-160 (A)	160	Jan/06	Dec/07	23	1.84	42.32
Bhetapara-160 (B)	160	Nov/07	Dec/08	13	1.84	23.92
Bhetapara -320	320	Feb/09	Sep/09	7	3.68	25.76
Total	640					92.00

Source: Information furnished by ASHB.

Above table indicates that after taking over, allotment of units was delayed by seven to 23 months by ASHB. Thus, lackadaisical approach of ASHB in allotment of housing units resulted in loss of revenue of ₹92 lakh.

3.10 Solid Waste Management

Solid waste management is the collection, transport, processing, recycling or disposal and monitoring of waste materials to reduce their effect on health, environment or aesthetics well being. The benefits of Solid Waste Management include conservation of natural resources by reducing the need for raw materials, management of solid waste in a cost-effective and environmentally sound manner, protection of human health and the environment and promotion of source reduction, re-use, recycling and affirmative procurement programmes to the maximum extent possible.



Solid waste collection in Silchar Town (4 June 2010)

No major solid waste management scheme was undertaken by ULBs despite release of ₹5.50 crore by the GOI under Award of 12th Finance Commission with stipulation that 50 *per cent* of the grants-in-aid should be earmarked for the scheme of solid waste management through private public partnership. Funds provided under Assam Bikash Yojana and TFC were spent on purchase of Tractor, Cesspool and Handcart for manual cleaning of solid waste and disposal of same at the sites provided for the purpose by the State Government. GOA released only ₹20 lakh during 2005-10 which was not sufficient for solid waste management of every town and indicative of UDD's callous attitude towards protection of environment.

Thus, failure of UDD to take up any major project deprived the targeted urban population of pollution free environment and protection of flora and fauna of urban areas of Assam.

3.11 Asset register /Dead stock register

A register of assets created under various schemes in the Municipalities was required to be maintained. No such register was maintained in any of the test-checked units. Dead stock registers were also not maintained in the Directorates/Boards or test-checked units. Annual physical verification of dead stock was not carried out in any of the test-checked units or Directorates/Boards during 2005-10. Due to non-maintenance of asset register the MBs/TCs were neither aware of the assets at their

disposal and nor was the upkeep of the assets created addressed in a systematic manner.

3.12 Personnel Management

3.12.1 Manpower in Directorates and ULBs

There were no records to indicate the methodology and basis on which posts of various categories were sanctioned by the UDD/GOA and no information in this respect was furnished either by UDD or Directorates/Boards. Audit scrutiny, however, disclosed shortage of manpower at the Directorates as well as in the sampled district offices of T&CP. Some of the key posts viz., District Coordinator, Senior Research Officer, Valuation Officer, Sociologist, Community Organizer of the establishment of the Director, Municipal Administration were lying vacant for a period ranging from one to 11 years.

Shortage of manpower hindered the process of formulation of plan and monitoring of programme implementation.

Audit scrutiny disclosed that the ULBs did not have experienced technical manpower to execute the projects taken up by them and they were not provided with required technical assistance and training by the UDD as discussed under planning and programme implementation.

3.12.2 Injudicious deployment of manpower

Audit scrutiny, however, revealed deployment of large manpower in one district unit of DT&CP and seven units of ASHB.

(i) The Drainage & Sewerage Division, Guwahati under Directorate of T&CP maintained manpower strength of 31 to 42 technical personnel and 15 to 19 non-technical personnel during 2005-10. The Division had not executed any work during 2005-07. However, during 2007-10 only one original work valued at ₹30 lakh and four maintenance works valued at ₹10 lakh was executed by the division. Audit scrutiny disclosed that the division had incurred an expenditure of ₹3.73 crore towards pay and allowances of the staff. Placement of such huge manpower in the division was injudicious.

(ii) Similarly, ASHB spent ₹3.99 crore during 2005-10 towards establishment cost in respect of seven sampled Zonal/District Housing Offices engaged in collection of rent. Audit scrutiny disclosed that realization of rent from the tenants of housing units located in sampled districts during the period was only eight *per cent* of expenditure on salary. Detailed position of manpower, housing units rented out, expenditure incurred towards salary of staff and realization of rent is shown in Table 12.

Table - 12

(₹ in Lakh)

Sl. No.	Name of the district offices	Position of manpower	No of Units rented out	Expenditure on salary	Demand for rent raised	Rent collected	Percentage of rent collection w.r.t. Col.5
1	DHO, Barpeta	5	0	38.64	0	0	0
2	DHO, Jorhat	7	6	44.41	2.43	1.53	3
3	ZHO, Guwahati	10	1032	84.51	0	0	0
4	DHO, Karimganj	5	0	48.45	0	0	0
5	ZHO, Nagaon	11	36	96.49	23.73	21.34	22
6	DHO, Nalbari	6	10	41.93	5.10	0	0
7	DHO, Tinsukia	5	148	44.59	14.95	10.96	25
TOTAL		49	1232	399.02	46.21	33.83	8

Source: Information furnished by ASHB.

Audit scrutiny revealed that the tenants deposit their rents in bank and the Headquarters' Office maintains accounts for demand and collection of rent in respect of the districts where housing units were rented out. Thus, placing of five to 11 staff in the Zonal Housing Offices/ District Housing Offices where the scope and position of revenue collection is insignificant in comparison to the expenditure incurred towards their salaries, was also injudicious.

3.13 Inventory Management and Control

Audit scrutiny revealed the following shortcomings with regard to inventory management:

(i) Excess expenditure on procurement of Asbestos Cement Pressure (ACP) Pipe

Mention has been made in Paragraph-3.9.4(i) that AUWS&SB consistently violated the stipulation of GOI by deviating from the estimated provision and specification of WSS approved by Central Public Health Engineering and Environmental Organization (CPHEEO). But the Board changed approved estimated provision and specification of 16 WSS and purchased ACP pipes in place of approved provision of Ductile Iron Pipes for distribution network of WSS.

AUWS&SB approved rates for procurement of Asbestos Cement Pressure (ACP) Pipes of various diameters in January 2003 without inviting tenders and procured AC Pipes (2005-10) at the same rates till March 2010 from a group of six local suppliers³². In August 2007, the Board collected rates from three firms³³ of Jaipur, Kolkata and Guwahati. The rates offered by the Guwahati based firm (M/s Varsha Tubes Pvt. Ltd. in August 2007) were the lowest and lower than the purchase rates

³² Trade & Allied Agencies, Guwahati, Nezone Enterprise, Silchar, Santana Enterprise, Guwahati: Techno Traders, Guwahati. BEE Kay Enterprise, Guwahati & Bhawani Enterprise, Guwahati.

³³ MRK Pipes Limited (Jaipur), Nelachal Natural Resource Private Ltd. (Kolkata), Varsha Tubes Pvt. Ltd., (Guwahati).

approved by the Board in January 2003. But, the Board decided not to procure pipes from Guwahati based firm (M/s Varsha Tubes Pvt. Ltd.) on the plea that the firm had quoted rates for the first time and the quality of pipes manufactured by the firm was not known, no department of the Government of Assam has purchased pipes from them and continued procurement at the old rates approved in January 2003.



A.C. Pressure Pipes at Hojai Municipal Board store

Audit scrutiny disclosed that the purchase committee of PHE Department had approved (April 2007) the same firm having ISI marked product etc. for supply of pipes. Thus, rejection of the firm by AUWS&SB was unjustified.

Purchase of ACP pipes at rates higher than approved rates of PHED resulted in excess expenditure of ₹4.55 crore. Details of differences in rates of PHED and AUWS&SB, name of suppliers from whom purchased and amount of excess expenditure are shown in *Appendix-3.5*.

It can be seen from the *Appendix-3.5* that the Board had procured (June 2005 to May 2009) AC Pipes of various diameters at much higher rates only from six local suppliers instead of procuring pipes directly from the Guwahati based manufacturer at much lower rates.

Thus, the Board, with a malafide intention, willfully violated the provision of approved estimates to purchase AC Pipes from selected group of suppliers at much higher rates disregarding lower rates offered by a Guwahati based firm having ISI marked product.

(ii) Purchase of Hand-Tube-Wells for implementation of National Slum Development Project (NSDP)

Director, T&CP without inviting tender issued (June 2006) supply order to a firm M/S L.P. Automotive, Guwahati holding temporary registration (March 2006 to June 2006) for supply of 800 Mark III Hand Tube Wells (HTWs) @ ₹12,400 each with the stipulation to supply HTWs within 10 days. There was no recorded reason for not inviting tenders.

The firm supplied only 88 HTWs within the stipulated period. The date of supply was subsequently extended to December 2006 without insisting on the firm to revalidate its registration and the firm supplied another 216 HTWs and was paid ₹39.21 lakh. Although no further extension was allowed, but the firm supplied (between February 2007 and March 2007) another 88 HTWs beyond the extended date of supply and ₹11.35 lakh was paid (June 2007) for the supply made.

Audit scrutiny of ULBs of sampled districts disclosed that the HTWs supplied were substandard and complete set of accessories were not supplied. The Director, T&CP did not take any action either for replacement of the substandard HTWs or supply of complete set of accessories.

Thus, the Director, T&CP spent ₹70.93 lakh (including installation cost of ₹20.37 lakh³⁴) on procurement and installation of substandard HTWs without complete set of accessories. Due to which targeted slum dwellers were deprived of drinking water facilities.

3.14 Internal Control

Internal Control is an integral process that is affected by an entity's management and is designed to provide reasonable assurance that the following general objectives are being achieved:

- Fulfilling accountability obligations;
- Complying with applicable rules and regulations;
- Implementation of programme in an orderly, economical, efficient and effective manner.

Absence of internal control is evident from the accountability issues mentioned under Financial Control (Paragraph 3.8.4.1). The department did not have an internal audit wing of its own. No mechanism was put in place to watch over the functioning of the department.

3.15 Inspection and Administrative Reports

Paragraphs 204 to 209 of "Manual of Office procedure Secretariat, 1981" stipulated that a Branch officer will inspect the Branch in detail according to Inspection Questionnaire at least once in six months. Paragraph 233 of Manual *ibid* also provided that Heads of Departments are required to prepare annual Administrative Report of the Department covering briefly the activities of the department. But, during 2007-10,

³⁴ 300 HTW @ ₹4, 604 = ₹13,81,200
 112 HTW @ ₹ 5, 854 = ₹ 6,55,648
 ₹20,36,848

Annual Administrative Reports had not been prepared by UDD. Audit scrutiny, further revealed that no inspection was carried out in Urban Development Department (UDD) during the period 2005-10.

Study of Economic Survey, Assam for the years 2005-10 and Statistical Hand Book, Assam for the years 2005-09 published by the Directorate of Economics and Statistics, Government of Assam revealed that no information relating to activities of Urban Development Department was incorporated in these publications. On enquiry, Directorate of Economics and Statistics intimated that UDD had not responded to the requests for information called for by the Directorate.

3.16 Information Technology

The use of Information Technology (IT) has become increasingly significant within Government entities. Not only it helps managing and storing data but the information processing becomes easier in IT environment. Thus, an effective information helps the organization to achieve its objectives and an efficient information system uses minimum resources in achieving required objectives.

Directorates or Boards as well as ULBs did not use information technology to carry out their business. No data base of Programmes being implemented, funds received from the GOI/GOA, funds disbursed/utilized, utilization certificates submitted or information required to carry out the business of the Department had been prepared. This has resulted in non-availability of ready information at any level of the Department which adversely affected the progress in implementation of Programmes.

3.17 Monitoring and evaluation

Audit scrutiny disclosed lack of monitoring of Programme implementation by the ULBs. No Management Information System was put in place. Due to lack of documentation at each and every level of the department, and absence of database of the schemes/projects the progress in implementation was not readily known to the department. Programmes implemented by the ULBs were not reported periodically to the State Government either by the ULBs or by the Deputy Directors of T&CP entrusted to monitor the programmes implemented by the ULBs. The Department also had not responded to error signals relating to delay in implementation of projects, locking up of funds, and absence of progress reports generated by audit which is evident from the considerable number of outstanding Inspection Report as discussed in Paragraph-3.18.

Thus, non-completion of 98 *per cent* projects can be attributed to absence of monitoring.

No evaluation of the implementation of the programmes/schemes and their impact in the State was conducted either by the State Government or by any independent

agency. Thus, effectiveness of the programmes in the State was not assessed depriving the Government and Boards of taking remedial measures, if any.

3.18 Outstanding Inspection Reports and Paragraphs

Assam Financial Rules stipulates that the Departmental Officer should attend promptly to audit observations and take follow-up action.

Audit scrutiny disclosed absence of initiative for settlement of outstanding audit observations. As of March 2010, 50 Inspection Reports containing 258 Paragraphs were pending settlement in Directorates and Boards as detailed in Table 13.

Table - 13

Name of the Directorate/Board	No. of IRs	Period of IRs	Outstanding Paragraphs		Total
			Part-II A	Part-II B	
Assam State Housing Board	6	1989-2003	9	21	30
Assam Urban Water Supply and Sewerage Board	15	2002-2009	32	95	127
Director of Municipal Administration	7	2000-2010	7	33	40
Director, Town and Country Planning	22	1995-2010	10	51	61
Total	50		58	200	258

Thus, furnishing replies promptly to audit observations and follow-up action for their settlement was deficient in the department leading to unsettled audit observations.

3.19 Non-submission of records and information

UDD did not produce files/records relating to formulation of annual plan, receipt and disbursement of funds to Directorates and Boards, sanctioned staff strength, training programme organized and imparted, utilization of Information Technology, progress of expenditure, monitoring and evaluation. UDD, Finance Department and Planning & Development Department, GOA did not furnish the information listed in Table 14 despite repeated reminders and personal contacts.

Table -14

Sl. No.	Name of the Department	Particulars of information/records requisitioned for	Requisitioned vide No./date
1	Urban Development Department	Questionnaire on function of the Department.	PA/UD/Audit/2009-10/3 dt.28.1.10
		Reply to audit observations	1 to 9 and audit requisition 2 issued on different dates
2	Finance Department	Regarding implementation of schemes by the UDD and release of fund (State share/Central share).	PA/UD/Audit/2009-10/1 dt.28.1.10
		Audit Query on Award of Twelfth Finance Commission	No.1 dt 28.6.10
3	Planning Department	Regarding planning and implementation of schemes by the UDD.	PA/UD/Audit/2009-10/ 2 dt.28.1.10
4	Director, Municipal Administration	Information on ILCS	PA/UD/MAD/2009-10/ 29 dt.22.3.10
		Information on Grants-in-aid	PA/UD/MAD/2009-10/ 34 dt.22.3.10
		Information on ULBs	DMA/Audit/50/21.4.10

Non-submission of information/records considerably slowed down the progress of audit.

3.20 Conclusion

The Department did not prepare perspective plan during 2005-10. Orderly growth of the towns were not ensured as Master plans were not prepared in respect of 60 *per cent* towns in the State. Constitution of Development Authorities in the towns had not served the intended purpose as most of them had not undertaken any project during 2005-10. There was a huge gap between budget grant and release of funds. Internal controls under financial management were almost non-existent leading to misappropriation/non-accountal of funds. Progress of the projects was miserable due to bottlenecks like insufficient flow of funds, inadequate technical manpower and absence of monitoring. Of the 95 major projects taken up during 2005-10, 62 were due for completion within March 2010. Against this only one project could be completed. Since 1989 various water supply schemes were taken up and the target for coverage of population was 11.95 lakh but against this, achievement was only 1.78 lakh (15 *per cent*). Four water supply schemes were abandoned after incurring expenditure of ₹10 crore owing to litigation etc. In respect of housing schemes, against the target of 2,143 units to be constructed, only 404 units (19 *per cent*) could be constructed as ₹15.10 crore was diverted towards salaries etc. Creation of employment opportunities in urban areas through self-employment ventures was not monitored to assess its outcome. Thus, the intended benefit of the programmes/schemes could not be extended to the urban population of the State.

3.21 Recommendations

- Budget formulation should be realistic and need based.
- Master plan should be prepared for all the towns for systematic overall growth. Funds allocated for preparation of Master Plan should be utilised properly.
- Internal control system should be revamped to preclude misappropriation parking/diversion of funds.
- Department may consider transfer of funds electronically through bank accounts to ULBs and other implementing authorities to overcome delays and missing of funds.
- The prescribed guidelines for various schemes operated by the department should be strictly adhered to and fund should be provided in right quantum and appropriate time.

- Technical competency of the implementing agencies should be revamped so that large infrastructure projects can be undertaken efficiently.
- Internal audit mechanism should be put in place.
- Evaluation of the schemes should be carried out.

Guwahati
The **24 JAN 2011**



(Mukesh P. Singh)
Principal Accountant General (Audit), Assam

Countersigned

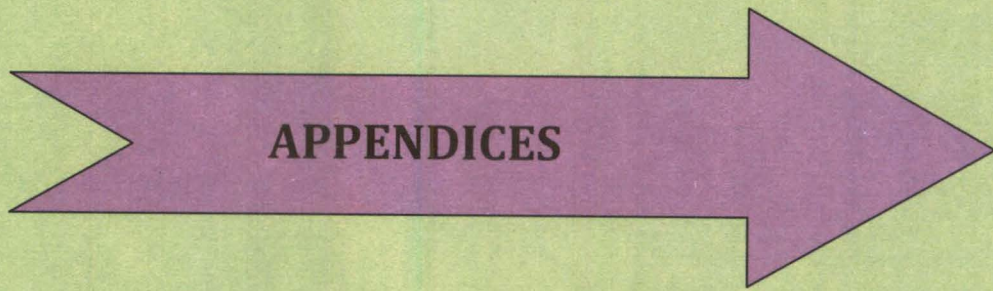
New Delhi
The **27 JAN 2011**



(Vinod Rai)
Comptroller and Auditor General of India

1913 MAR 15

1913 MAR 15



APPENDICES

Appendix-1.1
(Ref: Paragraph-1.9.1)

Statement showing the position of fund received and expenditure

(₹ in crore)

Year	Funding agency	Opening balance	Fund received	Income	Total	Expenditure	Refund	Closing balance
2005-06	Govt. of Assam	(-) 31.21	55.77	--	24.56	53.91	--	(-) 29.35
	ICAR/GOI	24.88	24.54	--	49.42	24.64	--	24.78
	Income/refund	--	--	1.21	1.21	--	2.77	(-) 1.56
	Total	(-) 6.33	80.31	1.21	75.19	78.55	2.77	(-) 6.13
2006-07	Govt. of Assam	(-) 25.42	68.81	--	43.39	64.07	--	(-) 20.68
	ICAR/GOI	21.90	32.42	--	54.32	41.61	--	12.71
	Income/refund	--	--	0.04	0.04	--	6.81	(-) 6.77
	Total	(-) 3.52	101.23	0.04	97.75	105.68	(-) 6.81	(-) 14.74
2007-08	Govt. of Assam	(-) 27.07	72.30	--	45.23	72.65	--	(-) 27.42
	ICAR/GOI	12.33	45.88	--	58.21	39.24	--	18.97
	Income/refund	--	--	0.04	0.04	--	0.11	(-) 0.07
	Total	(-) 14.74	118.18	0.04	103.48	111.89	0.11	(-) 8.52
2008-09	Govt. of Assam	(-) 22.32	82.84	--	60.52	88.13	--	(-) 27.61
	ICAR/GOI	18.91	63.78	--	82.69	63.18	--	19.51
	Income/refund	--	--	9.72	9.72	--	1.00	8.72
	Total	(-) 3.41	146.62	9.72	152.93	151.31	1.00	0.62
	Grand Total	-	446.34			447.43	-	

Statement showing the unconfirmed figures of 2009-10 as furnished by the AAU

(₹ in lakh)

Head	Receipt	Expenditure
State (Plan & Non plan)	9721.46	8497.21
KVK	1021.88	993.86
ICAR/GOI/Others	3007.34	3419.90
Total	13750.68	12910.97

(Source: University records)

Accounts of 2009-10 were yet to be finalized.

Appendix-1.2
(Ref: Paragraph-1.10.5)

Position of unspent balance against the completed works not deposited in the comptrollers account by the DPP

(Amount in ₹)

Sl No.	Name of work	Amount received by DPP	Amount spent	Status of work
1	2	3	4	5
1	Repair of chair of Auditorium	23,94,640	3,05,947	Completed
2	Providing GI tank for Hostel No.12		8,960	
3	Repair of Hostel No.4		3,55,381	
4	Repair of Hostel No.3		4,30,119	
5	Renovation of cup boards at Agronomy Deptt.		20,331	
6	Repair work in the Canteen & tender stadium		3,99,925	
7	Furnishing of stage of Auditorium		2,54,700	
8	Modernisation/renovation of existing 2 nd year, 3 rd year class room at H. Sc.		3,14,770	
9	Extra power line of installation of copper earthing		18,060	
10	Repair/renovation of H. Sc. College		55,001	
11	Internal Electrification of central instrumentation room		15,061	
12	Electrification of observation room 1x4 units H.Sc.		20,057	
13	Repair/renovation of glass house Nematology Deptt.		45,97,051	
14	Repair of Net house under D.R. Agril (Deptt. of Nematology)	29,396		
15	Repair of 5 HP pump set Hostel No.11 & 3 HP pumpset at hostel No.10	10,510		
16	Repair of quarter vacated by Dr. Chandan Hazarika	5,000		
17	Road lighting at AAU campus	3,08,000		
18	Repair/renovation of Administrative building (Add. Works)	10,73,784		
19	Advertisement cost	7,500		
20	Procurement of 100 nos. ceiling fan	1,37,175		
21	Repairing of warden Dr. S. Baisya	5,000		
22	Repair/renovation of medical units (Addl works)	97,303		
23	Repair/renovation of 3 HP & 5 HP motor for hostel No.11 & 12	6,990		
24	Supply of electrical materials for power line connection of A.C	22,337		
25	Repair/renovation of three room of office cost & cultivation/Agro Economic Research Centre	1,01,572		
26	Purchase of A.C. for guest house for Admn. Building	3,62,163		
27	Installation of wall mounting form in the conference hall	17,600		
28	Development of U.G. Lab in the deptt of Plant pathology & bio-chemistry	37,390		
29	Repair/renovation Admn. Building civil sanitary & water supply works 2 nd Addl	21,67,285		
30	Providing 200 lit cap P.V.C. tank for Hostel No.11 & 12	27,891		

Appendix-1.2 (Contd...)

1	2	3	4	5
31	Installation of New fire earth station for computer lab.	3,63,850	10,300	Completed
32	Repair/renovation of library of B.N. college of Agril		88,779	
33	Repair/renovation of laboratory table		1,40,058	
34	Repair/renovation of R.C.C boys hostel at B.N. College		83,687	
35	Electrification work in library room at BNCA		7,589	
36	Electrification in study room at BNCA		6,956	
37	Civil works furniture	1,46,87,518	14,07,925	
38	Construction of shed for back side entrance to the water management building at AAU		42,886	
39	Water technology park with irrigation and drainage net work (Gr.C)		2,55,179	
40	Construction of distribution boxes		29,616	
41	Construction of stilling tank		58,022	
42	Renovation of existing F.S.R house field laboratories water management		4,55,062	
43	Installation of deep tube well with submersible pump and electrical connection		4,06,087	
44	Renovation/construction of over head tank 1 no at FRC AAU, Jorhat		39,981	
45	Construction of green house cum rain shelter at horticulture farm		66,935	
46	Construction of vermicompost tank at horticulture orchard		24,072	
47	construction of Commercial Tissue culture laboratory facilities		10,58,721	
48	Internet connection between tissue culture lab, green house...		42,063	
49	Annual service contract for erox machine		13,963	
50	Water supply works at FRC		80,213	
51	Purchase of Tonner for erox machine		12,916	
52	Supply of filter water to the major Hatchery		14,647	
53	Proposed food processing technology centre		29,51,573	
54	Proposed Agro processing centre under Agri. Eng. Deptt.		11,42,481	
55	Construction of store house at deptt Agronomy		1,88,820	
56	Construction of bakery & confracotionery lab. Hands on training undoer food and nutrition deptt H.Sc		9,79,071	
57	Providing RBT fancing (length 13m) deptt. of Agronomy		68,196	
58	Construction of shed for oil distribution plant		2,22,150	
59	Improvement of pond AAU, Jorhat		2,15,802	
60	Construction of surface reservoir deptt. of Agronomy		68,768	
61	Construction of glass room Agro		60,846	
62	Providing M/s Staging oil distribution plant		40,972	
63	Improvement of lighting for oil distribution plant		28,194	

Appendix-1.2 (Contd...)

1	2	3	4	5	
64	Construction of seed store at horticulture farm		8,81,055	Completed	
65	Construction of seed store at BNCA farm		9,11,090		
66	Installation of irrigation system at BNCA Mega Seed Project		15,69,031		
67	1. Constn of raising of existing brick boundary wall & goat proof fencing in Agronomy farm BNCA 2. Constn of farm & peripheral road 3. Over head L.T. line		14,36,123		
68	Construction of farm road fencing & external electricity works at ICR farm, Jorhat		11,72,323		
69	Construction of shed store at ICAR Farm, Jorhat			Incomplete	
70	Construction of STR unit at BNCA		12,86,410	Completed	
71	Constn of low pressure water conveyance system at RARS, Titabor		7,500		
72	Construction of shed store at BNCA		2,63,369		
73	Construction of Farm road at Horticulture farm		2,63,486		
74	Constn of open thretching floor at horticulture farm small		1,22,054		
75	Constn of water harvesting system at horticulture farm		3,90,236		
76	Construction of open thretching floor at horticulture farm small large		1,63,451		
77	Construction of drainage at ICR Farm				Incomplete
78	Constn of open thretching floor (large), RARS, Titabor				Incomplete
79	Construction of seed store at RARS, Titabor		9,87,659		Completed
80	Construction of processing hall at ICR farm, Jorhat		8,57,180		
81	Constn of covered thretching floor (large) ICR farm, Jorhat		3,96,819		
82	Construction of thretching floor (large) at BNCA		1,61,661		
83	Construction of covered thretching (small) Horticultural Farm, Jorhat		2,06,660		
84	Construction of processing hall (large) BNCA		13,73,213		
85	Construction of thretching floor (small) at BNCA		1,11,271		
86	Construction of thretching floor (large) BNCA		6,77,578		
87	Construction of covered thretching floor ICR, Jorhat	1,98,63,100	1,98,294		
88	Purchase of equipments		17,35,330		
89	Constn of Azola Tank with Agro shed net over tubler trust		1,74,661		
90	Installation of copper earth stain at Agronomy & Soil science building		25,700		
91	Renovation/upgradation seminar cum training hall Deptt of soil science		4,81,046		
92	Construction of toilet block, septic tank, MS staging at glass house soil science deptt		1,38,464		
93	Constn of brick drain to the back side of glass house		1,67,714		
94	Renovation/upgradation of soil chemistry laboratory to the Deptt. Of Soil Science		3,51,305		
95	Renovation/upgradation of instrumentation room Deptt. Of Soil Science		3,07,199		
96	Construction of boundary wall with combined brick wall to the front side glass house		2,14,039		
97	Equipment of laboratory under Dean FA		29,78,121		
98	Equipment of laboratory under Dean FA		6,83,860		
99	Providing electrification in glass house		40,000		
100	Repair and maintenance of EEI hostel	57,32,600	8,185		

Appendix-1.2 (Contd...)

1	2	3	4	5	
101	Repair/renovation of soil testing lab KVK N. Lakhimpur	32,00,000	3,16,660	Completed	
102	Repair/renovation of soil testing lab KVK Tinsukia		2,84,320		
103	Repair/renovation of soil testing lab KVK Diphu		3,09,512		
104	Repair/renovation of soil testing lab KVK Napam		2,81,463		
105	Repair/renovation of soil testing lab KVK Khumtai		2,80,073		
106	Repair/renovation of soil testing lab KVK Arunachal		2,70,060		
107	Repair/renovation of soil testing lab KVK Shillongini		2,72,911		
108	Repair/renovation of soil testing lab KVK Kahikuchi			Incomplete	
109	Repair/renovation of soil testing lab KVK Karimganj			3,02,238	Completed
110	Repair/renovation of soil testing lab KVK Gossaigaon				Incomplete
	Total	5,08,38,759	4,01,04,017	1,07,34,742	

Fund received during 2006-07-	5,08,38,759
Less estimated value of five incomplete works (as detailed in Sl. No. 69, 77, 78, 108 and 110 above)	20,53,000
	4,87,85,759
Less expenditure incurred against completed works (-)	4,01,04,017
Unspent Balance (to be refunded to Comptroller)	86,81,742

(Source: University records)

Appendix-1.3
(Ref: Paragraph-1.11.2)

Statement showing the enrollment of students

Name of course	Enrollment			Shortfall of enrollment in numbers	Percentage of shortfall
	Year	Total intake capacity	No. of students enrolled		
UG course	2004-05	340	311	29	8.53
	2005-06	340	320	20	5.88
	2006-07	340	329	11	3.24
	2007-08	340	306	34	10.00
	2008-09	340	322	18	5.29
	2009-10	340	333	07	2.06
PG course	2004-05	311	97	214	68.81
	2005-06	311	89	222	71.38
	2006-07	311	82	229	73.63
	2007-08	311	34	277	89.07
	2008-09	311	135	176	56.59
	2009-10	311	105	206	66.24
Ph D course	2004-05	124	7	117	94.35
	2005-06	124	10	114	91.94
	2006-07	124	15	109	87.90
	2007-08	124	8	116	93.55
	2008-09	124	9	115	92.74
	2009-10	124	9	115	92.74

(Source: University records)

Appendix-1.4
(Ref: Paragraph-1.11.2)

Statement showing the drop out of students

Name of course	Enrollment				
	Year	Total intake capacity	No. of students enrolled	No. of students drop out	Percentage
UG course	2004-05	340	311	39	12.54
	2005-06	340	320	74	23.13
	2006-07	340	329	44	13.37
	2007-08	340	306	53	17.32
	2008-09	340	322	73	22.67
	2009-10	340	333	13	3.90
PG course	2004-05	311	97	23	23.71
	2005-06	311	89	19	21.34
	2006-07	311	82	21	25.61
	2007-08	311	34	7	20.59
	2008-09	311	135	20	14.81
	2009-10	311	105	6	5.71
Ph D course	2004-05	124	7	1	14.29
	2005-06	124	10	3	30.00
	2006-07	124	15	2	13.33
	2007-08	124	8	1	12.50
	2008-09	124	9	2	22.22
	2009-10	124	9	--	--

(Source: University records)

Appendix-1.5
(Ref: Paragraph-1.12.2)

Short Production of Breeder Seed

(In quintal)

Sl. No.	Item	Varity	Breeder Seeds				
			2005-06	2006-07	2007-08	2008-09	2009-10
1	Blackgram	Varity-1	Nil	Nil	Nil	2.20	0.41
2	-Do-	Varity-2	Nil	Nil	Nil	0.85	0.35
3	-Do-	Varity-3	Nil	Nil	Nil	1.01	Nil
Total			Nil	Nil	Nil	4.06	0.76
4	Greengram	Varity-1	Nil	Nil	Nil	2.06	2.56
Total			Nil	Nil	Nil	2.06	2.56
5	Lentil	Varity-1	Nil	Nil	1.06	3.01	Nil
Total			Nil	Nil	1.06	3.01	Nil
6	Sunhemp	Varity-1	3.20	2.56	2.90	2.50	Nil
7	-Do-	Varity-2	2.50	1.15	1.00	1.85	Nil
8	-Do-	Varity-3	0.43	0.40	0.80	2.50	Nil
9	-Do-	Varity-4	Nil	0.80	0.15	0.60	Nil
Total			6.13	4.91	4.85	7.45	
10	Sesamum	Varity-1	Nil	Nil	Nil	Nil	1.45
11	Jute	Varity-1	0.58	0.15	1.55	1.40	1.18
12	-Do-	Varity-2	0.50	0.21	0.15	Nil	Nil
13	-Do-	Varity-3	Nil	Nil	0.29	Nil	Nil
14	-Do-	Varity-4	Nil	Nil	0.24	Nil	Nil
Total			1.08	0.36	2.23	1.40	1.18

(Source: University records)

Appendix-1.6

(Ref: Paragraph-1.13.1)

Short achievement against the target fixed for imparting training to the Government officials,
NGOs and farmers in KVKs under the Director, Extension Education, AAU Jorhat

Sl. No.	Name of KVK	Year	No. of training programme organized	Less achievement	No. of trainees targeted to be trained up				No. of trainees trained up				Percentage of shortfall
					No. of Govt official	NGOs	No. of farmers	Total	No. of Govt official	NGO	No. of farmers	Total	
1	KVK, Dhubri	2007-10	139	23	25	--	575	600	--	--	21	21	96.5
2	KVK, Golaghat	2005-10	295	34	--	--	850	850	--	--	729	729	14.23
3	KVK, Karimganj	2005-10	169	63	125	6	1450	1581	109	6	1234	1349	14.67
4	KVK, Jorhat	2008-10	56	5	25	--	100	125	23	--	89	112	10.40
5	KVK, Kamrup	2005-10	220	26	--	--	650	650	--	--	553	553	14.92
6	KVK, Sonitpur	2005-10	173	9	30	--	200	230	20	--	133	153	33.47
7	KVK, Karbianglong	2005-10	87	41	--	--	1175	1175	--	--	1077	1077	8.34
8	KVK, Nagaon	2005-10	144	22	50	--	550	600	44	--	489	533	11.16
9	KVK, Nalbari	2005-10	291	54	80	--	1250	1330	63	--	1120	1183	11.05
10	KVK, Dibrugarh	2005-10	93	15	145	--	300	445	130	--	259	389	12.58
11	KVK, Arunachal, Silchar	2005-10	25	24	75	--	5300	5375	54	--	3943	3997	25.64

(Source: University records)

Appendix-1.7
(Ref: Paragraph-1.13.1)

Beneficiaries trained up under extension service in fishery sector during 2005-10

(Amount in ₹)

Year	Name of training course	Target	Achievement	Shortfall	Expenditure
2005-06	Nil	Nil	Nil	Nil	Nil
2006-07					
2007-08					
a.	Matsya Mitra Training (Kamrup District)	30	28	2	559206
b.	Matsya Mitra Training (Sivsagar District)	30	30	--	
c.	Ornamental fish trade	30	20	10	100000
d.	Aquarium Maintenance	30	21	9	
2008-09					
a.	Matsya Mitra Training	30	30	--	2038808
b.	Matsya Mitra Training	30	27	3	
c.	Matsya Mitra Training	30	30	--	
d.	Matsya Mitra Training	30	27	3	
e.	Matsya Mitra Training	30	21	9	
f.	Self employment in fish farming	30	30	--	
g.	Matsya Mitra Training	30	21	9	
h.	Matsya Mitra Training	30	30	--	
2009-10					
a.	Matsya Mitra Training	30	25	5	270941
b.	Matsya Mitra Training	30	21	9	226987
Total		420	361	59	3195942

(Source: University records)

Percentage of shortfall = $59 \times 100 \div 420 = 14.05$

Appendix-1.8

(Ref: Paragraph-1.13.2)

Statement showing the position of farmers trained by the DEE & KVKs under AAU during 2005-10

Sl No.	Name of KVK	No. of training courses conducted to train farmers during						No. of farmers trained by imparting training during						
		2005-06	2006-07	2007-08	2008-09	2009-10	Total	2005-06	2006-07	2007-08	2008-09	2009-10	Total	Expenditure (₹ in lakh)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Dibrugarh			10	13	70	93			240	349	1783	2372	2.63
2	Dhubri			9	58	72	139			229	1341	1307	2877	4.05
3	Cachar	4	6	6	8	6	30	777	624	756	1208	785	4150	3.81
4	Kokrajhar	59	36	54	49	67	265	1576	962	1493	1378	1617	7026	3.85
5	Bongaigoan	37	33	57	36	66	229	840	782	1000	802	1595	5019	4.05
6	Dhemaji			4	40	79	123			103	1080	2001	3184	4.03
7	Karimganj	15	28	16	30	80	169	343	615	391	705	1964	4018	2.52
8	Golaghat	75	67	56	21	76	295	2280	2294	1524	653	2443	9194	5.12
9	Nalbari	78	47	32	51	83	291	1820	1131	696	1117	1987	6751	4.56
10	Nagoan	9	27	19	17	72	144	258	733	528	498	1886	3903	1.9
11	Karbianglong	11	13	11	23	33	91	286	279	257	533	1010	2365	1.59
12	Sonitpur	38	46	34	27	30	175	849	925	695	545	650	3664	2.45
13	Kamrup	35	36	46	65	39	221	890	922	1212	1700	1021	5745	5.34
14	Jorhat			3	9	44	56			75	266	1175	1516	1.65
15	Tinsukia	21	31	20	32	88	192	562	786	576	846	2247	5017	2.9
16	Sivasagar	50	30	11	22	23	136	885	896	304	605	642	3332	**
17	Lakhimpur	29	22	23	49	54	177	758	508	550	913	1381	4110	2.89
18	Mangaldoi			14	22	78	114			275	350	1725	2350	2.53
19	Barpeta	30	23	45	50	83	231	704	589	1103	1277	2077	5750	3.81
Total		491	445	470	622	1143	3171	12828	12046	12007	16166	29296	82343	59.68

(Source: University records)

N.B.: * Expenditure for 2005-06 and 2009-10 could not be furnished in respect of KVK, Kokrajhar

** Expenditure in respect of KVK, Sivasagar also has not been furnished for the entire period

Appendix-1.9

(Ref: Paragraph-1.13.3)

Position of assets declared unserviceable without conducting physical verification by the Director, Extension Education, AAU, Jorhat

Sl No.	Name of Assets	Quantity (in No.)	Date of purchase	Approximate cost (₹)	Ref. of stock books & page No.
1	2	3	4	5	6
1.	Yeshica Camera	1	23.3.79	4000	19(A)/Page-2
2.	Film Strip slide projector	1	24.3.79	3000	19(A)/Page-2
3.	Yeshica (Mat) Camera	1	18.3.80	6000	NEC-3
4.	Sigmn Serids Elect. Calenlator	1	15.3.80	1000	NEC-3
5.	Epidiax Cane Educational	1	18.3.80	4000	NEC-3
6.	Antomatic slide projector 35 mm	1	18.3.80	8000	NEC-3
7.	Plastic screen portable with	1	18.3.80	1000	NEC-3
8.	Photo phone speaker	1	18.3.80	1000	NEC-3
9.	Remington Type writer	1	18.3.80	8000	NEC-3
10.	Photo phone Deluxe 16 mm sound projector	1	18.3.80	9000	NEC-3
11.	Gestctover Dep. MacIriove Q20AL	1	31.3.80	14000	NEC-4
12.	Claso room chair	17	22.3.80	2000	
13.	Arrm chair	5	22.3.80	1000	
14.	Typist table	1	22.3.80	1000	
15.	Dining table	1	22.3.80	2000	
16.	Palong type cot (61/2x3)	20	22.3.80	4000	
17.	Armless chair	20	22.3.80	1000	
18.	Table fan (orient)	2	8.9.80	1000	
19.	Classo room chair	8	30.3.81	1000	
20.	Wooden Almirah	1	30.3.81	1000	
21.	Alna 4/x4/	20	30.3.81	2000	SB No.-28
22.	Display Board	28	12.2.81	10000	
23.	Display Board	23	23.3.81	8000	
24.	Bulletine Board 16x4	1	23.3.81	1000	
25.	Agfa B2 colour Enluger	1	16.3.81	5000	
26.	Filter set of Enluger	1	16.3.81	6000	
27.	Documverter printer AG-FA	1	16.3.81	2000	
28.	Hartzvex slide projector	1	28.3.81	7000	
29.	Ahuja Cassette tap recorder	1	28.3.81	2000	
30.	Studio light with photo foor bulbl	3	26.3.81	1000	
31.	Glazing machine	1	26.3.81	2000	
32.	Exposure meter	1	26.3.81	1000	
33.	Epidias cone "Education"	1	26.3.81	3000	
34.	Solution maker with stire & lit cap	1	26.3.81	1000	
35.	35 mm camera single lens	1	26.3.81	6000	
36.	Ahuja amplifier	1	31.12.82	2000	
37.	Microphone ACM-66	6	31.12.82	3000	
38.	Microphone ASM 711x24	2	31.12.82	2000	
39.	Pre Amplifire-MRT-7	1	31.12.82	1000	
40.	Ahuja sound coloum	6	31.12.82	21000	
41.	HMV deluxe radio gram	1	31.12.82	1000	19(A)/25
42.	Bush tape recorder	1	31.12.82	1000	
43.	Cannon range finder camera	1	29.3.84	6000	
44.	Philips tape recorder	1	22.3.85	3000	19(A)/45
45.	Aspee Bolo power sprayer	1	9.2.88	3000	19(A)/53

Appendix-1.9 (Contd...)

1	2	3	4	5	6
46.	Lakshmi Hand Duoter	3	8.3.88	3000	19(A)/54
47.	Galvanized steel trunk 36x25x18	2	23.12.83	1000	19(A)/79
48.	Table fan	1	8.9.80	1000	19(A)/101
49.	Gest 60 A2 plain paper copier	1	20.4.87	112000	19(A)/114
50.	Chair CH-4	32	2.7.88	17000	19(A)/129
51.	Allu water filter	3	5.6.90	1000	19(A)/163
52.	Single paleng type Khat	40	14.3.85	28000	19(A)/164
53.	Single wooden table	40	14.3.85		
54.	Single Alna	40	14.3.85		
55.	Dining table	2	14.3.85		
56.	Dining Chair	20	14.3.85		
57.	Common room table	2	14.3.85		
58.	Ciciko desk printer calculator	1	22.7.87	3000	19(A)/172
59.	Class room chair	18	22.5.88	3000	19(A)/180
60.	Class room chair	20	31.3.92	6000	19(A)/185
61.	Steel chair without arms cushion seat and back	20	20.3.91	9000	19(A)/192
62.	Wooden stool	10	20.3.81	1000	19(A)/194
63.	ETA Display Board	2	28.1.91	14000	NAEP-1/6
64.	ETA Display Board	1	30.3.91	7000	NAEP-1/9
65.	Steel chair with arms cushion seat and back	13	20.3.91	7000	NAEP-1/69
66.	Steel chair without arms cushion seat and back	18	20.3.91	7800	NAEP-1/77
67.	Rotary circular tray	1	30.3.91	3000	NAEP-1/83
68.	Ramington type writer	2	11.9.71	2000	DEE-6/48
69.	Gestetner duplicator-105	1	4.10.71	2000	DEE-6/10
70.	Sharp photocopier	1	29.9.03	68000	19 (B)/30
71.	Color TV	2	27.3.90	31000	EEI-2/13
72.	Color TV	1	20.4.93	22000	EEI-2/13
73.	Color TV	1	28.3.06	20000	EEI-2/14
74.	Multipurpose display Board	3	29.3.90	19000	EEI-2/15
75.	Multipurpose display Board	3	30.3.91	19000	EEI-2/15
76.	CTV-Model LG 29	1	7.6.07	16000	EEI-2/16
77.	CTV-Model-LG 21	1	7.6.07	9500	EEI-2/16
78.	DVD-Model-DS 9553 CP	1	7.6.07	6200	EEI-2/16
79.	Over head projector	2	13.3.89	21000	EEI-2/21
80.	Over head projector	1	31.3.96	26000	EEI-2/22
81.	Over head projector	1	31.3.97	68000	EEI-2/23
82.	LCD projector	1	21.9.06	116000	EEI-2/24
83.	Display system, ETA	2	22.3.90	14000	EEI-2/26
84.	Display system, ETA	3	30.3.91	23000	EEI-2/27
85.	Direct Projector	1	25.2.96	171000	EEI-2/29
86.	Automatic Document Feeder	1	25.2.96	57000	EEI-2/29
87.	Adjustable chair	1	29.3.90	2300	EEI-2/31
88.	Elect. Copy board	1	20.7.95	254000	EEI-2/33
89.	SLR camera	1	27.3.90	22000	EEI-2/35
90.	Digital lock	3	10.5.95	9000	EEI-2/37
91.	PA & conference system	1	31.3.07	81000	EEI-2/43
92.	Monitor	2	31.3.05	13000	EEI-2/39
93.	Glass Black Board	2	29.3.90	12000	EEI-2/41
94.	Flash Gun (Elect)	1	29.3.90	5000	EEI-2/44

Appendix-1.9 (Contd...)

1	2	3	4	5	6
95.	Wide Angle lens	1	23.3.90	10000	EEI-2/44
96.	Medium Tel Zoom lense	1	23.3.90	9000	EEI-2/44
97.	Camera bag padded leather	1	23.3.90	3000	EEI-2/44
98.	Light meter	1	23.3.90	8000	EEI-2/44
99.	Enlarging lens	1	30.3.91	7000	EEI-2/77
100.	Voltage stabilizer	1	30.3.91	2100	EEI-2/77
101.	Timer for larger	1	30.3.91	2000	EEI-2/77
102.	Glazing sheet	1	30.3.91	500	EEI-2/47
103.	Nickel Codium battery charger	2	30.3.90	900	EEI-2/49
104.	VCP	2	31.3.90	19000	EEI-2/52
105.	Vacuum cleaner	1	31.3.95	9000	EEI-2/54
106.	Electronic type writer	1	19.9.90	26000	EEI-2/56
107.	Ramington Eng. Type writer	1	31.3.92	8000	EEI-2/56
108.	Ramington portable type writer	1	31.3.92	4000	EEI-2/56
109.	Transparence maker	1	6.2.96	204000	EEI-2/58
110.	Voltage stabilizer	2	19.11.90	2000	EEI-2/62
111.	Electronic Automatic Exchange (EPABX)	1	27.6.98	24000	EEI-2/73
112.	Elect. Stencil cutter	1	3.3.91	32000	EEI-2/75
113.	Laser printer	1	22.2.97	9000	EEI-2/108
114.	Laser printer	1	2.2.04	17000	EEI-2/76
115.	Auto Dust Trap	1	30.3.91	4000	EEI-2/78
116.	Adjustable magnetive	1	30.3.91	4000	EEI-2/84
117.	U Shape Table	1	27.3.91	16000	EEI-2/87
118.	V shape table	1	31.3.91	6000	EEI-2/87
119.	Close up leno	2	30.3.91	5000	EEI-2/114
120.	Cordless telephone	4	31.3.95	23000	EEI-2/116
121.	Rotary circular tray	1	30.3.91	3000	EEI-2/118
122.	Presto sign board	6	30.3.91	27000	EEI-2/122
123.	Transparency Feeder	1	20.3.97	27000	EEI-2/129
124.	Revolving chair	2	20.3.97	4000	EEI-2/131
125.	Chair with foam seated	10	20.3.91	5000	EEI-2/135
126.	Chair with arms plastic netting	40	20.3.91	17000	EEI-2/139
127.	Steel tabular chair without arm	30	20.3.91	14000	EEI-2/144
128.	Steel Jr. Secy. Table	10	20.3.91	25000	EEI-2/153
129.	Steel armless chair	30	25.2.92	15000	EEI-2/171
130.	Fax machine	1	30.3.96	30000	EEI-2/177
131.	Fax machine	1	9.12.03	18000	EEI-2/177
132.	Duplicating machine	1	28.5.92	28000	EEI-2/191
133.	Woolen carpet	1	2.3.98	6000	EEI-2/193
134.	Lazer printer-Model-LP-300	1	22.2.97	8500	EEI-2/08
135.	33 inch paper cutting machine with S/C 4402 HP Motor with all standard equipments 1 PC	1	21.8.78	10000	P/press
136.	Half demy treadle printing machine 'Mani' with all standard equipments.	2	21.8.78	20000	P/press
KVK Sonitpur					
137.	Minibus (TATA-609)	1	14.6.95	574000	Not furnished
138.	Tata Sumo	1	26.8.97	494300	
139.	Rajdut Motorcycle	1	15.6.83	20000	
140.	Faxmachine	1	5.8.06	25792	
141.	Printer (Laser)	1	24.3.07	7571	

Appendix-1.9 (Contd...)

1	2	3	4	5	6
142.	Camera	1	15.3.95	14136	
143.	Solar cooker	2	17.5.04	3570	
144.	Solar lamp	2	17.5.04	27000	
KVK, Karimganj					
145.	Students model training chair with writing desk	30	2003	17100	Not furnished
KVK, Darang					
146.	UPS-make-Uniline, 1KVA, 400 VAH	1	2008	7960	
KVK, Kakhimpur					
147.	Fax- Sharp make	1	2003	17900	Not furnished
KVK, Nagaon					
148.	Fax	1	2003	17850	
149.	Photocopier	1	2003	67499	Not furnished
150.	LCD	1	2006	55016	
KVK, Sivasagar					
151.	1 KVA UPS	1	31.5.06	5951	Not furnished
TOTAL				3573445	

(Source: University records)

Appendix-1.10
(Ref: Paragraph-1.18.1)

Position of short-maintenance of Staff

Category of employee	No. of units	Sanctioned strength	Man in position	Shortfall (-) Excess (+)	Percentage
Teacher	6	599	316	(-) 283	47.25
Administrative	6	25	12	(-) 13	52.00
Gr-III	6	474	305	(-) 169	35.65
Gr-III/Ministerial	6	731	568	(-) 163	22.30
Scientist	39	507	277	(-) 230	45.36
Administrative Gr-II	19	95	56	(-) 39	41.05
Gr-III	46	1028	679	(-) 349	33.94
Gr-IV	46	773	587	(-) 186	24.06

(Source: University records)

Appendix-2.1

(Ref: Paragraph-2.1.4)

The cost difference after using Sal timber instead of iron frame in civil works

Category of school	No. of School	Quantity for iron item		Amount involved for*		Total (₹)	Quantity for Sal Timber item(CM)		Amount involved		Total	Difference per school building (₹)	Total difference
		Door / Window frame(KG)	Roof truss (MT)	Door / Window frame @ ₹40.77 Per unit	Roof truss @ ₹37573.02 Per unit		Door / Window frame	Roof truss	Door / Window frame@ ₹27808.74 Per unit	Roof truss@ ₹19820.70 Per unit			
New School Building (UP)	2	455.45	1.333	18568.70	50084.84	68653.54	0.795	3.616	22107.95	71671.65	93779.60	25126.06	50252.12
New School Building (LP)	18	603	2.1	24584.31	78903.34	103487.65	1.245	4.787	34621.88	94881.69	129503.57	26015.92	468286.56
Additional Class room (3 Nos.)	157	498	1.75	20303.46	65752.79	86056.25	0.795	4.72	22107.95	93553.70	115661.65	29605.40	4648047.80
Additional Class room (2 Nos.)	222	346	1.28	14106.42	48093.47	62199.89	0.576	3.12	16017.83	61840.58	77858.41	15658.52	3476191.44
Additional Class room (1 Nos.)	5	183.85	0.654	7495.5645	24572.76	32068.32	0.219	1.676	6090.11	33219.49	39309.60	7241.28	36206.40
Total	404												8678984.32

* Unit rate exclusive of 10 per cent contractor's profit.

Appendix-2.2

(Ref: Paragraph-2.1.4)

Statement showing the estimated value against the provision for providing false ceiling on different categories of school buildings which was omitted for using Sal timber(costlier than iron frame) by replacing iron frame for doors and windows

Sl. No	Category of School Building	Description of item	Unit	Quantity	Rate (₹)	Amount provided (₹)	Number of school constructed	Amount (₹)
1	Construction of Additional Class room (Type-1)	Providing MS Angle/Tee frames for false ceiling partition etc. framed hoisted and fixed in position necessary spikes, nails Ms flats, angle cleats with bolt & nuts complete including two coats of red oxide to unexposed surface of angle with MS angle 25mm x 50m	KG	195	55	10725	5	53625.00
2	Construction of Additional Class room (Type-II)	Do	KG	385	55	21175	222	4700850.00
3	Construction of Additional Class room (Type-III)	Do	KG	560.83	55	30845.65	157	4842767.05
4	Construction of New primary School (LP) building	Do	KG	562.71	55	30949.05	18	557082.90
5	Construction of Upper primary School (UP) building	Do	KG	416.4	55	22902	2	45804.00
Total								10200128.95
Less 10 per cent contractor's profit (as deducted in original estimate)								1020012.90
Net total								9180116.05

Appendix-2.3

(Ref: Paragraph-2.3.4)

Statement showing items of machinery and equipment already supplied and not supplied

Items already supplied				
Item	Name of machine	Qty.	Rate (in ₹)	Amount (₹ in lakh)
Machinery	1. Boiler (non IBR 200 to 300 capacity per hour)	1 No.	5,58,000	5.58
	2. TRI – O – Block machine	1 No.	27,67,00	27.67
	3. Pulper Machine	1 No.	50,000	0.50
	4. Mixture machine	1 No.	40,000	0.40
	5. Water purification plant	1 No.	5,75,000	5.75
Equipments	1. Marketing/coding Machine	1 No.	10,000	0.10
	2. Digital Weighting Machine (2 Kg Cap)	1 No.	7,000	0.07
	3. Refractometer (3 ranges)	3 Nos.	21,000	0.63
Packing materials	1. PVC Pet Bottle Cap	2 Lakh	40	0.80
Total				41.50
Items not supplied				
Machinery	1. Filter Press with Pump complete	1 No.	45,000	0.45
	2. Form fill Sealing machine	1 No.	4,80,000	4.80
Equipments	1. Stainless steal Juice Drum	5 Nos.	25,000	1.25
	2. Preparationable with SSTOP (8" x 2½ "x 2½")	5 Nos.	1,24,000	6.25
	3. Aluminum tray (18" x 12" x 5")	20 Nos.	5,000	1.00
	4. Aluminum Pan with handle	10 Nos.	8,000	0.80
	5. Handle glove apron, Hand wear	25 Nos.	4,000	1.00
Packing materials	1. Pet Bottle	1 lakh	4	4.00
	2. Pet bottle (500 ml.)	50,000 Nos.	6	3.00
	3. Pet Bottle (700 ml)	50,000 Nos.	8	4.00
	4. Plastic Coated level	2 lakh	1.50	3.00
	5. Plastic Container of 500 gm Cap	50,000 Nos.	8	4.00
	6. Plastic Cap for container	50,000 Nos.	2	1.00
	7. Plastic Coated label for Jam container	50,000 Nos.	2	1.00
	8. Pillow Pouch packing plastic roll	50 Kg	1.50	0.75
	9. Carton for packing	20,000 Kg	15	3.00
	10. Clip (Iron)	40,000 Nos.	0.50	0.20
	11. PVC Strip	50,000 mtr	0.50	0.25
Total				39.75

**Appendix-3.1
(Para référence : 3.8.4.1)**

Absence of documentary evidence of disbursement leading to misappropriation

Sl. No.	Name of unit	From where transferred	Period	Amount (₹ in crore)	Observation
1	2	3	4	5	6
1	11 ULB's	DMA	2005-10	2.31	DMA transferred (2005-10) ₹2.31* crore to 11** ULB's for implementation of six schemes. Verification of records in these ULBs revealed that receipt of funds was not recorded in the cash book (General Scheme). No document could also be shown to audit.
2	18 ULBs	DMA	2005-06	1.01	DMA drew/received ₹6.42 crore of 11 th FC award and disbursed to 88 ULBs between April 2005 and January 2007, of which documentary evidence of receipt/utilisation of ₹1.01 crore was not found on record of 18 ULBs.
3	DMA	DMA	February 2006 to March 2010	0.32	DMA received ₹28.81 crore between February 2006 and March 2010 from GOA towards General Purpose Grant. The amount was shown in the register of valuables to have been disbursed to ULBs. Of this, documentary evidence of transfer of ₹32 lakh could not be vouchsafed in audit.
				3.60	Documentary evidence of transfer of ₹3.60 crore to ULBs out of ₹3.83 crore received under General Purpose Grant (election) during 2005-10 was not found on record.
4	Mariani Town Committee	DMA	January 2004 to May 2005	0.10	₹3.08 lakh (Motor Vehicle Tax Grant for improvement of Roads) and ₹7.00 lakh (Award of 11 th Finance Commission) was shown as disbursed by DMA to Mariani TC by bank draft in January 2004 and May 2005 respectively without signature of the recipients in the draft issue register. The Chairman, Mariani TC intimated DMA (May 2007) that such funds were not received by them.
5	Mangaldoi Municipal Board	DMA	May 2005	0.07	Funds of ₹7 lakh being the award of 11 th Finance Commission was disbursed (May 2005) by DMA to Mangaldai MB through bank draft. The amount was received by the then Commissioner of Ward No. 2, Mangaldai MB without putting his signature in the bank draft issue register. The amount was encased (August 2005) by a Guwahati based supplier without the knowledge of Mangaldoi MB. ₹7 lakh was neither deposited into the bank account of the concerned MB.
6	Abhayapuri Town Committee	DMA	May 2005	0.05	₹6 lakh (Award of 11 th Finance Commission) was released to Abhayapuri TC (May 2005) through Superintending Engineer and Sanitary Engineering Advisor (SE & SEA) of the Directorate of Municipal Administration. Directed by SE & SEA, ₹5.14 lakh was paid (November 2005) to a Guwahati based Firm for supply of one Cess-Poll. However, the Firm has not supplied Cess-Poll. Director, MA requested the department (December 2006) to take action for realization of the amount from the concerned officer. Action taken by the department was not on record (August 2010).

Appendix-3.1 (Contd...)

1	2	3	4	5	6
7.	DMA	DMA	2009-10	0.20	Solid Waste Management funds of ₹0.20 lakh (received during February 2010) was projected as transferred by DMA of during 2009-10 was not supported by records produced.
8.	DMA	DMA	2008-10	11.34	DMA received ₹13.40 crore in between March 2009 and March 2010 from the State Government under Assam Vikash Yojana. Of this ₹2.06 crore was spent for procurement 47 tractors & tailors centrally. The balance of ₹11.34 crore was neither released to ULBs nor accounted for in the Cash Book or kept in Bank account
Total				19.00	
SJSRY					
9.	DMA	DMA	2005-10	0.10	DMA drew ₹57 lakh during 2005-10 by self cheque from SJSRY account and shown as utilized. Against this voucher for ₹47 lakh was available to audit. Disbursement of ₹0.10 crore remained un-vouched for.
10.	DMA	DMA	2005-10	0.98	DMA transferred (2005-10) ₹98 lakh to five ULB's for implementation of SJSRY schemes. Verification of records in these ULBs revealed that receipt of funds was not recorded in the cash book (General Scheme). No document could also be shown to audit.
11.	Silchar Municipal Board	DMA	2007-08	0.48	Between May 2007 and January 2008, DMA transferred the amount to Silchar Municipal Board. Receipt of the amount was neither recorded in the cash book of the Board nor in DUDA.
12	Teok Town Committee	DMA	June 2009	0.03	Vice chairman, Teok Town Committee received the amount from DMA for implementation of SJSRY, The amount was neither deposited in the bank account nor in the cash book till March 2010.
Total				1.59	
ASHB					
13	ASHB	Not applicable	June 2003 To May 2007	0.16	One Sectional Assistant of ASHB entrusted with collection of rent from tenants of 180 Rental Housing Units misappropriated ₹16.05 lakh between June 2003 and May 2009 by using duplicate Money Receipt Books as revealed from enquiry report of ASHB (August 2009).
Total				0.16	
Grand Total				20.75	

* 11 FC-₹47.73 lakh, Garbage cleaning-₹2.50 lakh, GP Grant-₹96.40 lakh, LCSP-₹27.75 lakh, Market Construction-₹21.38 lakh, MV Tax-₹35.24 lakh.

** Badarpur TC, Barpeta MB, Lanka MB, Mariani TC, Sarthebari TC, Digboi TC, Titabar TC, Margherita TC, Barpeta Road MB, Hojai MB and Karimganj MB.

Appendix-3.2
(Para reference:3.8.6)
Parking of funds

(₹ in crore)

Sl. No.	Name of unit	Name of scheme	Amount of deposit	Where retained	Period of retention	Balance in deposit as on 31 March 2010	Observation
1	Directorate of Municipal Administration (DMA)	12 th Finance Commission	5.50	8443- Revenue Deposit	2.months	Nil	Amount deposited during 2005-06 was withdrawn in May 2006.
		Low cost sanitation programme Assam Bikash Yojana	2.75	-do-	1 year	Nil	The amount deposited were withdrawn during January/ February 2010.
			0.10				
2	UDD	12 th Finance Commission	8.64	-do-	2008-09 to till date	8.64	Amounts were deposited under Revenue Deposit by Finance Department instead of releasing funds to the department
			17.53	-do-	-do-	17.53	
3	Tinsukia Municipal Board (TMB)	IHSDP	1.08	Fixed Deposit	September 2008 to May 2010	1.08	TMB received ₹2.20 crore under the scheme from the department during 2008-09. The unspent balance of ₹1.00 crore was kept in fixed deposit in September 2008 and earned interest of ₹0.08 crore on maturity in December 2009. The total ₹1.08 crore was reinvested in fixed deposit in December 2009.
4	Jorhat Municipal Board	Rehabilitation of Vendors	1.50 0.03	Fixed Deposit/ Bank account	April 2007 to till date	1.64	JMB received ₹1.53 crore from GOI in April 2007 and retained in fixed deposit/ saving account. It earned interest of ₹0.17 crore during April 2007 to March 2010 of which ₹0.07 crore were utilized for purchase of vehicle. The balance ₹0.10 crore along with the principal amount was reinvested.
5	T&CP	IDSMT	1.30	Bank account	February 2006 to till date	1.30	The Directorate of T&CP received ₹26.00 crore from the department towards implementation of IDSMT and NSDP. Out of this T&CP disbursed ₹24.50 crore between February 2006 and March 2010. The balance ₹1.50 crore was kept in the bank account.
		NSDP	0.20	-do-	-do-	0.20	
Total			38.63			30.39	

Appendix-3.3
(Para reference:3.9.2.1(i))

Statement showing disproportionate release of SJSRY funds

Sl. No.	Name of the ULB/TC	BPL Population	Total BPL population	Percentage of BPL population against total BPL population	Total funds released during 2005-10 (₹in lakh)	Percentage of release of total release
1	2	3	4	5	6	7
1	Lakhipur MB (Cachar)	3292	555901	0.59	279.71	5.08
2	Silchar MB	34920	555901	6.28	217.3	3.95
3	Karimganj MB	11440	555901	2.06	198.66	3.61
4	Hojai MB	11540	555901	2.08	180.66	3.28
5	Dibrugarh MB	16950	555901	3.05	176.63	3.21
6	Jorhat MB	2750	555901	0.49	168.49	3.06
7	Hailakandi MB	10495	555901	1.89	165.69	3.01
8	Barpeta MB	6583	555901	1.18	150.7	2.74
9	Dhing TC	6700	555901	1.21	141.3	2.57
10	Tinsukia MB	15525	555901	2.79	139.58	2.53
11	Nalbari MB	4910	555901	0.88	123.22	2.24
12	N. Lakhimpur MB	35500	555901	6.39	114	2.07
13	Shapatgram TC	7835	555901	1.41	109.77	1.99
14	Golaghat MB	8845	555901	1.59	102.22	1.86
15	Nagaon MB	13930	555901	2.51	100.86	1.83
16	Lanka MB	13825	555901	2.49	100.14	1.82
17	Dhubri MB	22987	555901	4.14	98.94	1.80
18	Barpeta Rd. MB	12533	555901	2.25	91.01	1.65
19	North Guwahati TC	3791	555901	0.68	90.78	1.65
20	Morigaon TC	6950	555901	1.25	85.7	1.56
21	Titabor TC	0	555901	0.00	82.98	1.51
22	Margherita TC	782	555901	0.14	82.08	1.49
23	Sibsagar MB	8340	555901	1.50	78.35	1.42
24	Lala TC	4515	555901	0.81	71.24	1.29
25	Bilashipara TC	20745	555901	3.73	65.65	1.19
26	Narayanpur TC	0	555901	0.00	64.11	1.16
27	Diphu TC	8665	555901	1.56	63.84	1.16
28	Tezpur MB	22445	555901	4.04	62.76	1.14
29	Dhemaji TC	2655	555901	0.48	62.51	1.13
30	Badarpur TC	2955	555901	0.53	59.41	1.08
31	Gouripur TC	6940	555901	1.25	59.26	1.08
32	Bihpuria TC	4280	555901	0.77	58.5	1.06
33	Kokrajhar MB	5330	555901	0.96	58.22	1.06
34	Digboi TC	8068	555901	1.45	57.08	1.04
35	Mangaldoi TC	4753	555901	0.86	55.36	1.01
36	Makum TC	2655	555901	0.48	52.18	0.95
37	Moriani TC	8625	555901	1.55	50.4	0.92
38	Simoluguri TC	0	555901	0.00	49.56	0.90
39	Doomdooma TC	6638	555901	1.19	49.22	0.89
40	Dhekiajuli MB	4825	555901	0.87	49.1	0.89
41	Moran TC	847	555901	0.15	48.51	0.88
42	Bongaigaon MB	14475	555901	2.60	47.51	0.86
43	Daboka TC	5945	555901	1.07	46.11	0.84
44	Chapor TC	4474	555901	0.80	45.34	0.82
45	Goalpara MB	20723	555901	3.73	45.3	0.82
46	Kharupetia TC	7454	555901	1.34	45.1	0.82
47	Gohpur TC	3410	555901	0.61	42.68	0.77
48	Sonari MB	3390	555901	0.61	42.09	0.76
49	Bijni TC	3515	555901	0.63	41.09	0.75
50	Najira TC	2521	555901	0.45	40.8	0.74
51	Howly TC	5841	555901	1.05	39.53	0.72

Appendix-3.3 (Contd...)

1	2	3	4	5	6	7
52	Abhayapuri TC	3125	555901	0.56	39.43	0.72
53	Kampur TC	4085	555901	0.73	38.96	0.71
54	Silapathar TC	2300	555901	0.41	38.88	0.71
55	Lakhipur TC (Goalpara)	7070	555901	1.27	37.36	0.68
56	Chabua TC	830	555901	0.15	36.66	0.67
57	B. Chariali TC	4020	555901	0.72	36	0.65
58	Rangia MB	8956	555901	1.61	35.42	0.64
59	Bokakhat TC	2195	555901	0.39	34.51	0.63
60	Halflong TC	1634	555901	0.29	34.24	0.62
61	Naharkatia TC	1970	555901	0.35	32.88	0.60
62	Sorupathar TC	1548	555901	0.28	31.66	0.57
63	Udalguri TC	4096	555901	0.74	31.48	0.57
64	Lumding MB	11671	555901	2.10	29.81	0.54
65	Bokajan TC	5633	555901	1.01	29.74	0.54
66	Umrangshu TC	1451	555901	0.26	29.59	0.54
67	Dhokuakhana TC	0	555901	0.00	29.41	0.53
68	Pathsala TC	5040	555901	0.91	28.74	0.52
69	Dergaon MB	5690	555901	1.02	28.09	0.51
70	Sarbhog TC	3580	555901	0.64	27.13	0.49
71	Rangapara MB	1710	555901	0.31	26.05	0.47
72	Palasbari MB	2065	555901	0.37	25.63	0.47
73	Gossaigaon TC	2100	555901	0.38	23.76	0.43
74	Sarthebari TC	3419	555901	0.62	23.11	0.42
75	Dokmoka TC	1564	555901	0.28	22.54	0.41
76	Raha TC	0	555901	0.00	21.91	0.40
77	Barpathar TC	1574	555901	0.28	33.58	0.60
78	Tangla TC	3105	555901	0.56	19.72	0.36
79	Hamren TC	3770	555901	0.68	18.82	0.34
80	Basugaon TC	2459	555901	0.44	16.71	0.30
81	Maibong TC	1668	555901	0.30	16.09	0.29
82	Donkamokam TC	3836	555901	0.69	15.66	0.28
83	Teok TC	0	555901	0.00	13.93	0.25
84	Amguri MB	2065	555901	0.37	13.3	0.24
85	Tihu TC	3210	555901	0.58	13.1	0.24
86	Hawraghat TC	941	555901	0.17	9.53	0.17
87	Mahur TC	409	555901	0.07	7.39	0.13
88	Bokulia TC	0	555901	0.00	5.93	0.11
Total		5, 55, 901			5, 507.98	

Appendix-3.4

(Para reference: 3.9.3.4)

Status of projects funded under 10% Lump Sum provision towards the projects/schemes for the benefit of North Eastern Region including Sikkim sanctioned during 2005-10

(₹ in crore)

Sl. No.	Name of Project	Year of sanction	Approved Estimated Cost	Time for Completion (Year)	Executing Agency	Funds released by GOA to Directorate	Funds released by Directorate to Implementing Agency	Financial Progress (percentage)	Physical Progress (percentage)
1	2	3	4	5	6	7	8	9	10
1	Construction of Truck Terminus at Tinsukia	2005-06	2.29	2	Tinsukia Development Authority	1.60	1.46	64	70
2	Construction of Multi-utility Building at Sonari	2005-06	4.96	13 months	Nazira-Simaluguri Development Authority	4.96	4.96	94	100
3	Rehabilitation Centre for Venders & Hawkers at Dhemaji	2005-06	4.92	10 months	Dhemaji T.C.	4.92	4.78	50	75
4	Rehabilitation Centre for Venders & Hawkers at Dhipu	2005-06	6.80	1.5	Diphu T.C.	5.57	5.16	83	70
5	Multi Utility Building at Jorhat	2006-07	17.05	2	Jorhat M.B.	1.53	1.53	NIL	Not Started
6	Construction of Truck Terminus at Jorhat	2006-07	10.17	2	Jorhat Development Authority	3.05	3.05	NIL	Not Started
7	Storm water Drainge Phase-I at Tinsukia	2006-07	13.91	2	Tinsukia Development Authority	4.72	4.37	30	50
8	Drainage System for Dhemaji Town	2006-07	12.17	2	Dhemaji T.C.	8.11	8.11	62	76
9	Improvement of Roads in Moran	2006-07	2.39	1	Moran T.C.	0.80	0.72	NA	NA
10	Multi utility Building at Dokmoka	2006-07	4.36	2	Domoka T.C.	0.39	0.39	NA	NA
11	Business Centre at Dokmoka	2006-07	4.61	2	Domoka T.C.	3.23	3.23	62	60
12	Multi utility Building at Dhing	2006-07	4.54	2	Dhing T.C.	0.45	0.41	9	10
13	Construction of Business Centre at Dhing	2006-07	4.95	10 months	Dhing Town Committee	1.58	1.48	NIL	Not Started
14	Construction of Business Centre at Dhipu	2006-07	4.72	14 months	Diphu T.C.	1.52	1.42	NIL	NIL
15	Multi utility Building at Dhekiajuli	2006-07	4.89	14 months	Dhekiajuli M.B.	1.91	1.76	35	48

Appendix-3.4 (Contd...)

1	2	3	4	5	6	7	8	9	10
16	Multi utility Building at Hamren	2006-07	4.90	14 months	Hamren T.C.	3.87	3.53	72	75
17	Multi utility Building at Silchar	2006-07	7.69	14 months	Silchar M.B.	0.73	0.69	NIL	10
18	Commercial Complex at Hailakandi	2007-08	4.36	2	Hailakandi M.B.	1.41	1.31	NIL	NIL
19	Commercial Complex at North Lakhimpur	2007-08	3.55	2	North Lakhimpur M.B.	1.06	1.06	NIL	NIL
20	Commercial Complex at Pathsala	2007-08	3.52	2	Pathsala T.C.	1.06	NIL	NIL	NIL
21	Commercial Complex at Dibrugarh	2007-08	4.60	2	Dibrugarh Development Authority	1.38	NIL	NIL	NIL
22	Commercial Complex at Lakhipur	2007-08	4.55	2	Lakhipur M.B.	1.46	0.68	93	15
23	Commercial Complex at Kokrajhar	2007-08	4.63	2	Kokrajhar M.B.	1.47	1.39	79	30
24	Commercial Complex at Dhekiajuli	2007-08	4.52	2	Dhekiajuli M.B.	1.46	1.36	76	48
25	Storm Water Drainage Scheme Phase-I at Karimganj	2007-08	11.84	2	Krimganj M.B.	3.65	3.55	37	29
26	Construction of Town Hall at Sapatgram	2007-08	1.33	2	Saptagram T.C.	0.39	0.39	NIL	NIL
27	Business Centre at Chabua	2008-09	4.72	2	Chabua T.C.	1.38	NIL	NIL	NIL
28	Business Centre at Lanka	2008-09	4.89	2	Lanka M.B.	1.47	NIL	NIL	NIL
29	Recreational Centre at Lakhipur ©	2008-09	4.76	2	Lakhipur M.B.	1.39	NIL	NIL	NIL
30	Multiutility Building at Karimganj	2009-10	4.89	2	Karimganj M.B.	0.44	NIL		
31	Multi utility Building at Barpeta Raod	2009-10	4.89	2	Barpeta Road M.B.	0.44	NIL	NIL	NIL
32	Commercial Complex at Nagaon	2009-10	23.60	14	Nagaon M.B.	7.08	NIL	NIL	NIL
33	Development of play ground infrastructure at Sonari	2009-10	4.25	13	Sonari M.B.	1.23	NIL	NIL	NIL
34	Multiutility Building at Moranhat	2009-10	7.20	2	Moran T.C.	1.80	NIL	NIL	NIL
35	Multiutility Building at Donkamokam	2009-10	3.93	2	Donkamokam T.C.	0.98	NIL	NIL	NIL
TOTAL			221.35			78.49	56.79		

Appendix-3.5
(Ref: Paragraph 3.13(i))

Statement showing excess expenditure incurred on procurement of AC pipes due to higher rate

Sl. No.	Supply order No. and date	Name of supplier (M/s)	Diameter (mm)	Qty supplied (in RM)	Rate paid by AUWS&SB(₹)	Total amount (₹)	PHE's approved rate (₹)	Difference (₹)	Excess expenditure (₹)	Name of WSS	Vr No & date/D. Bill No	Date of receipt
1	2	3	4	5	6	7	8	9	10	11	12	13
1	UWS-637/9 /pt-v/3-5253 dt.1.4.05	Trade & Allied Agencies	80	2000	166	332000	93	73	146000	Lakhipur (G)	4 dt 5.8.05	Jun-05
2	UWS-637/94/pt-v/115/2300 dt.22.11.07	Nezone Enterprise	100	11900	252	2998800	130	122	1451800	Chabua	30 dt 11.6.08	May-08
3	UWS-637/94/pt-v/154/2846 dt.11.8.08	Nezone Enterprise	100	5532	252	1394064	130	122	674904	Jothat	1 dt 9.11.08	Oct-08
4	UWS-637/94/pt-v1/103/111 dt.26.7.07	Nezone Enterprise	100	8000	237	1896000	130	107	856000	Dhubri	16 dt 3.4.08	Oct-07
5	UWS(T)-637/94/pt-v1/177/1013 dt 27.1.09	Nezone Enterprise	100	8088	252	2038176	130	122	986736	Sibsagar	24 dt 13.9.09	Apr-09
6	UWS-637/94/Pt V/184/1214 dt.11.2.2009	Santana Enterprise	100	8082	252	2036664	130	122	986004	Sibsagar	23 dt 13.5.09	Apr-09
7	UWS-637/94/Pt-IV/188/189 dt.17-09-2007	Santana Enterprise	100	6352	252	1600704	130	122	774944	Titabor	45 dt 15.2.08	Jan-08
8	UWS-637/94/pt-v/113/2285 dt.22.11.07	Santana Enterprise	100	3555	252	895860	130	122	433710	Makum	205 dt 17.5.08	Apr-08
9	UWS-637/94/pt-v/18/5319 dt.25.4.05	Santana Enterprise	100	2000	252	504000	130	122	244000	Naharkatia	6 dt 2.7.2005	Jun-05
10	UWS-637/94/pt-v/160/2353 dt.4.9.08	Santana Enterprise	100	232	253	58696	130	123	28536	Jothat	2 dt 4.11.08	Oct-08
11	UWS-637/94/pt-v/194/1928 dt.12.10.07	Santana Enterprise	100	3282	252	827064	130	122	400404	Jothat	44 dt 5.2.08	Jan-08
12	UWS-637/94/pt-v/100/1102 dt.26.7.07	Santana Enterprise	100	12196	237	2890452	130	107	1304972	Dhubri	10 dt 3.4.08	Nov-07
13	UWS-637/94/Pt V/176/1004 dt.27.01.2009	Techno Traders	100	8064	252	2032128	130	122	983808	Sibsagar	26 dt 13.5.09	Apr-09
14	UWS-637/94/Pt-IV/186/1573 dt.17-09-2007	Techno Traders	100	7936	252	1999872	130	122	968192	Titabor	45 dt 13.3.08	Feb-08

Appendix-3.5 (Contd...)

1	2	3	4	5	6	7	8	9	10	11	12	13
15	UWS-637/94/pt-v/116/2293 dt.22.11.07	Techno Traders	100	4112	252	1036224	130	122	501664	Chabua	31 dt 11.6.08	May-08
16	UWS-637/94/pt-iv/187/1573 dt.17.9.07	Techno Traders	100	7937	252	2000124	130	122	968314	Jorhat	47 dt 15.2.08	Jan-08
17	UWS-637/94/pt-v/155/2854 dt.11.8.08	Techno Traders	100	5344	252	1346688	130	122	651968	Jothat	85 dt 31.10.08	Oct-08
18	UWS-637/94/Pt V/185/1222 dt.11.2.2009	Trade & Allied Agencies	100	8080	252	2036160	130	122	985760	Sibsagar	25 dt 13.9.09	Apr-09
19	UWS-637/94/pt-v/113/2277 dt.22.11.07	Trade & Allied Agencies	100	11900	252	2998800	130	122	1451800	Makum	206 dt 17.5.08	Apr-08
20	UWS-637/94/pt-v/19/5319 dt.25.4.05	Trade & Allied Agencies	100	137	252	34524	130	122	16714	Bokakhat	13 dt 2. 7.05	Jun-03
21	UWS-637/94/pt-v/161/2361 dt.4.9.08	Trade & Allied Agencies	100	1752	253	443256	130	123	215496	Jothat	84 dt 31.10.08	Oct-08
22	UWS-637/94/pt-v/3-5253 dt.1.4.05	Trade & Allied Agencies	100	1000	238	238000	130	108	108000	Lakhipur	4 dt 5.8.05	Jun-05
23	UWS-637/94/pt-v/93/844 dt.29.6.07	Trade & Allied Agencies	100	6000	237	1422000	130	107	642000	Dhubri	9 dt 3.4.08	Nov-07
24	UWS(I)637/94/pt-VI/4/1403 dt 27.2.2009	Trade & Allied Agencies	100	12680	252	3195360	130	122	1546960	Hojai	5057 dt 6.7.09	Jun-09
25	UWS(I)637/94/pt-VI/3/1395 dt 27.2.2009	Santana Enterprise	100	13730	252	3459960	130	122	1675060	Hojai	5054 dt 6.7.09	Feb-09
26	UWS(I)637/94/pt-VI/5/1411 dt 27.2.2009	Techno Traders	100	13730	252	3459960	130	122	1675060	Hojai	5055 dt 6.7.09	Feb-09
27	UWS(I)637/94/pt-VI/6/1419 dt 27.2.2009	Nezone Enterprise	100	13013	252	3279276	130	122	1587586	Hojai	5056 dt 6.7.09	Feb-09
28	UWS-637/94/pt-v/21/5319 dt.25.4.05	BEE Kay Enterprise	125	981	336	329616	150	186	182466	Bokakhat	9 dt 2.7.05	Jun-05
29	UWS-637/94/pt-v/60/697 dt.4.5.06	BEE Kay Enterprise	150	1250	449	561250	180	269	336250	Dekiajuli	12 dt 13.7.06	Jun-06
30	UWS-637/94/Pt V/188/1245 /11.2..2009	BEE Kay Enterprise	150	286	463	132418	180	283	80938	Sibsagar	53 dt 19.5.09	May-09

Appendix-3.5 (Contd...)

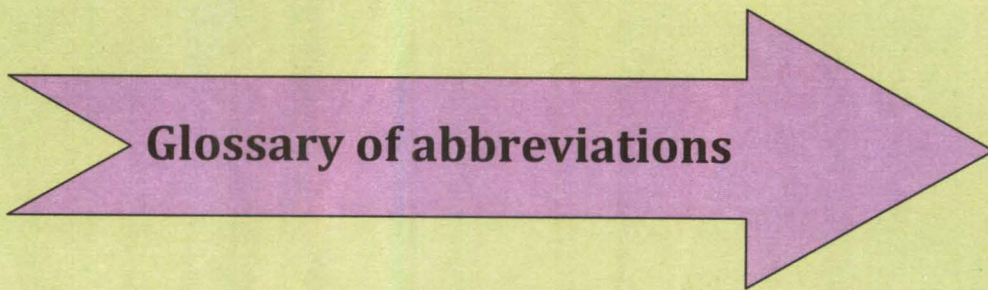
1	2	3	4	5	6	7	8	9	10	11	12	13
31	UWS-637/94/Pt-V/70/2417 dt.4.8.06	Bhawani Agencies	150	2764	434	1199576	180	254	702056	Abhayapuri	5 dt 8.10.06	Sep-06
32	UWS-637/94/pt. V/48/517 dt.19.4.2006	Bhawanti Agencies	150	2150	434	933100	180	254	546100	Nalbari	15 dt 13.7.06	Jun-06
33	UWS-637/94/pt-v/59/691 dt.4.5.06	N.B. Traders	150	1250	449	561250	180	269	336250	Dekiajuli	11 dt 13.7.06	Jun-06
34	UWS(T)637/94/Pt. V/177/1013 dt.27.1.10	Nezone Enterprise	150	1897	463	878311	180	283	536851	Sibsagar	24 dt 13.9.09	Apr-09
35	UWS-637/94/Pt-IV/187/1581 dt.17-09-2007	Nezone Enterprise	150	3880	463	1796440	180	283	1098040	Titabor	46 dt 13.3.08	Feb-08
36	UWS-637/94/pt-iv/187/1581 dt.17.9.07	Nezone Enterprise	150	2453	463	1135739	180	283	694199	Jothat	48 dt 15.2.08	Jan-08
37	UWS-637/94/Pt-V/83/2620 dt.4.8.06	Nezone Enterprise	150	1150	434	499100	180	254	292100	Abhayapuri	2 dt 6.12.06	Sep-06
38	UWS-637 /94 /pt-v /571 dt.679 /4.5.06	Santana Enterprise	150	1550	434	672700	180	254	393700	Nalbari	14 dt 13.7.06	Jun-06
39	UWS-637 /94 /Pt-V /64 dt.1139 /17.6.06	Santana Enterprise	150	1500	434	651000	180	254	381000	Nalbari	3 dt 3.8.06	Jun-06
40	UWS-637/94/pt-v/65/1145 dt.17.6.06	Santana Enterprise	150	900	449	404100	180	269	242100	Dekiajuli	4 dt 3.8.06	Jul-06
41	UWS-637/94/Pt V/184/1214 dt.11.2.2010	Santana Enterprise	150	2000	463	926000	180	283	566000	Sibsagar	23 dt 13.5.09	Apr-09
42	UWS-637/94/pt-v/113/2285 dt.22.11.08	Santana Enterprise	150	3811	463	1764493	180	283	1078513	Makum	205 dt 17.5.08	Apr-08
43	UWS-637/94/pt-v/18/5319 dt.25.4.05	Santana Enterprise	150	1879	463	869977	180	283	531757	Bokakhat	5 dt 2.7.05	Jun-05
44	UWS-637/94/pt-v/69/2412 dt.15.7.06	Santana Enterprise	150	2424	449	1088376	180	269	652056	Amguri	16 dt 20.11.06	Jul-06
45	UWS-637/94/pt-v/160/2353 dt.4.9.08	Santana Enterprise	150	2470	463	1143610	180	283	699010	Jothat	2 dt 4.11.08	Oct-08
46	UWS-637/94/Pt V/176/1004 dt.27.01.2009	Techno Traders	150	2000	463	926000	180	283	566000	Sibsagar	26 dt 13.5.09	Apr-09

Appendix-3.5 (Contd...)

1	2	3	4	5	6	7	8	9	10	11	12	13
47	UWS-637/94/pt-v/116/2293 dt.22.11.08	Techno Traders	150	1791	463	829233	180	283	506853	Chabua	31 dt 11.6.08	May-08
48	UWS-637/94/Pt-V/82/2614 dt.4.8.06	Techno Traders	150	1150	434	499100	180	254	292100	Abhayapuri	1 dt 6.12.06	Sep-06
49	UWS-637/94/pt-v/61/703 dt.4.5.06	Trade & Allied Agencies	150	550	449	246950	180	269	147950	Dekiajuli	13 dt 13.7.06	Jun-06
50	UWS-637/94/Pt V/185/1222 dt.11.2.2009	Trade & Allied Agencies	150	1831	463	847753	180	283	518173	Sibsagar	25 dt 13.9.09	Apr-09
51	UWS-637/94/Pt-IV/189/1597 dt.17-09-2007	Trade & Allied Agencies	150	2242	463	1038046	180	283	634486	Titabor	44 dt 13.3.08	Feb-08
52	UWS-637/94/pt-iv/204/2673 dt.27.12.07	Trade & Allied Agencies	150	5235	463	2423805	180	283	1481505	Howly	8 dt 3.4.08	Feb-08
53	UWS(I)637/94/pt-VI/4/1403 dt 27.2.2009	Trade & Allied Agencies	150	500	463	231500	180	283	141500	Hojai	5057 dt 6.7.09	Jun-09
54	UWS(I)637/94/pt-VI/3/1395 dt 27.2.2009	Santana Enterprise	150	570	463	263910	180	283	161310	Hojai	5054 dt 6.7.09	Feb-09
55	UWS(I)637/94/pt-VI/5/1411 dt 27.2.2009	Techno Traders	150	570	463	263910	180	283	161310	Hojai	5055 dt 6.7.09	Feb-09
56	UWS(I)637/94/pt-VI/6/1419 dt 27.2.2009	Nezone Enterprise	150	500	463	231500	180	283	141500	Hojai	5056 dt 6.7.09	Feb-09
57	UWS-637/94/Pt V/188/1245 dt.11.2.2009	BEE Kay Enterprise	200	3426	803	2751078	350	453	1551978	Sibsagar	53 dt 19.5.09	May-09
58	UWS-637/94/pt-v/21/5319 dt.25.4.05	BEE Kay Enterprise	200	1960	805	1577800	350	455	891800	Naharkatia	10 dt 2.7.05	Jun-05
59	UWS-637/94/pt. V/48/517 dt.19.4.2007	Bhawanti Agencies	200	700	756	529200	350	406	284200	Nalbari	15 dt 13.7.06	Jun-06
60	UWS-637/94/Pt-IV/187/1581 dt.17-09-2007	Nezone Enterprise	200	2480	754	1869920	350	404	1001920	Titabor	46 dt 13.3.08	Feb-08
61	UWS-637/94/Pt-V/64/1139 dt.17.6.07	Santana Enterprise	200	100	756	75600	350	406	40600	Nalbari	3 dt 3.8.06	Jun-06
62	UWS-637/94/pt-v/65/1145 dt.17.6.07	Santana Enterprise	200	130	779	101270	350	429	55770	Dekiajuli	4 dt 3.8.06	Jul-06

Appendix-3.5 (Contd...)

1	2	3	4	5	6	7	8	9	10	11	12	13
63	UWS-637/94/Pt V/184/1214 dt.11.2.2011	Santana Enterprise	200	502	803	403106	350	453	227406	Sibsagar	23 dt 13.5.09	Apr-09
64	UWS-637/94/pt-v/113/2285 dt.22.11.09	Santana Enterprise	200	908	803	729124	350	453	411324	Makum	205 dt 17.5.08	Apr-08
65	UWS-637/94/pt-v/69/2412 dt.15.7.06	Santana Enterprise	200	372	779	289788	350	429	159588	Amguri	16 dt 20.11.06	Jul-06
66	UWS-637/94/Pt V/176/1004 dt.27.01.2009	Techno Traders	200	508	803	407924	350	453	230124	Sibsagar	26 dt 13.5.09	Apr-09
67	UWS-637/94/pt-v/116/2293 dt.22.11.09	Techno Traders	200	2045	803	1642135	350	453	926385	Chabua	31 dt 11.6.08	May-08
68	UWS-637/94/pt-v/61/703 dt.4.5.07	Trade & Allied Agencies	200	400	779	311600	350	429	171600	Dekiajuli	13 dt 13.7.06	Jun-06
69	UWS-637/94/Pt-IV/189/1597 dt.17-09-2007	Trade & Allied Agencies	200	1290	754	972660	350	404	521160	Titabor	44 dt 13.3.08	Feb-08
70	UWS-637/94/pt-v/19/5319 dt.25.4.05	Trade & Allied Agencies	200	987	803	792561	350	453	447111	Bokakhat	13 dt 2. 7.05	Jun-03
71	UWS-637/94/pt-v/161/2361 dt.4.9.09	Trade & Allied Agencies	200	1011	754	762294	350	404	408444	Jothat	84 dt 31.10.08	Oct-08
72	UWS-637/94/pt-v/93/844 dt.29.6.07	Trade & Allied Agencies	200	1935	754	1458990	350	404	781740	Dhubri	9 dt 3.4.08	Nov-07
73	UWS-637/94/Pt-V/80/2602 dt.4.8.06	Trade & Allied Agencies	200	1356	756	1025136	350	406	550536	Abhayapur i	6 dt 8.12.2006	Oct-06
74	UWS-637/94/pt-iv/195/1935 dt.17.9.07	Trade & Allied Agencies	200	746	754	562484	350	404	301384	Jothat	46 dt 18.2.08	Jan-08
75	UWS(I)637/94/pt-VI/4/1403 dt 27.2.2009	Trade & Allied Agencies	200	90	803	72270	350	453	40770	Hojai	5057 dt 6.7.09	Jun-09
76	UWS(I)637/94/pt-VI/3/1395 dt 27.2.2009	Santana Enterprise	200	95	803	76285	350	453	43035	Hojai	5054 dt 6.7.09	Feb-09
77	UWS(I)637/94/pt-VI/5/1411 dt 27.2.2009	Techno Traders	200	95	803	76285	350	453	43035	Hojai	5055 dt 6.7.09	Feb-09
78	UWS(I)637/94/pt-VI/6/1419 dt 27.2.2009	Nezone Enterprise	200	94		75482	350	453	42582	Hojai	5056 dt 6.7.09	Feb-09
Grand total						8,63, 66, 574			4,55,00,957			



Glossary of abbreviations

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AAU	Assam Agricultural University
VC	Vice Chancellor
AC	Assistant Comptroller/Academic Council
BOM	Board of Management
DOR	Director of Research
DEE	Director of Extension Education
EEl	Extension Education Institution
DPP	Director of Physical Plant
RARS	Regional Agricultural Research Station
HRS	Horticulture Research Station
LRS	Livestock Research Station
KVK	Krishi Vigyan Kendra
UG	Under Graduate
PG	Post Graduate
LCV Sc	Lakhimpur College of Veterinary Science
AH & Vety	Animal Husbandry and Veterinary
COF	College of Fisheries
ICAR	Indian Council of Agricultural Research
ISCB	Indo Swiss Collaboration in Biotechnology
MAHYCO	Maharashtra Hybrid Seed Company
AICRP	All Indian Coordinated Research Project
NATP	National Agricultural Technology Project
HYV	High Yielding Variety
GRS	Goat Research Station
NBAGR	National Bureau of Animal Genetic Resources
FLD	Front Line Demonstration
NGO	Non Government Organisation
SHG	Self Help Group
STL	Soil Testing Laboratory
LOC	Letter of Credits
TA	Traveling Allowances
NEC	North Eastern Council
CPF	Contributory Provident Fund
UC	Utilization Certificate
RKVY	Rastriya Krishi Vikash Yojana
MOU	Memorandum of Understanding
GOI	Government of India
GOA	Government of Assam
DBT	Department of Bio Technology
DST	Department of Science and Technology
IRRI	International Rice Research Institute
PHT	Post Harvest Technology
ACA	Additional Central Assistance
ACP Pipe	Asbestos Cement Pressure Pipe
APWD	Assam Public Works Department
ASHB	Assam State Housing Board
ASUWSP	Accelerated Urban Water Supply Programme

Glossary of Abbreviations (Contd...)

ATR	Assam Treasury Rules
AUWS & SB	Assam Urban Water Supply and Sewerage Board
AVY	Assam Vikash Yojana
BE	Budget Estimate
BPL	Below Poverty Line
CDS	Community Development Societies
CPF	Contributory Provident Fund
CPHEEO	Public Health Engineering and Environmental Organization
CRF	Calamity Relief Fund
D&S	Drainage and Sweage
DA	Development Authority
DCR	Deposit at call receipt
DDO	Drawing and Disbursing Officer
DHO	District Housing Offices
DMA	Director, Municipal Administration
DT&CP	Director, Town & Country Planning
DUDA	District Urban Development Agency
DWCUA	Development of Women and children in Urban Areas
EIUS	Environmental Improvement of Urban Slums
ESR	Elevated Service Reservoirs
FC	Finnance Commission
FD	Fixed Deposit
FD	Finance Department
FR	Forest Royalty
GIS	General Information System
GMC	Guwahati Municipal Corporation
GOA	Government of Asssam
GOI	Government of India
HUDCO	Housing Urban Development Corporation
IDSMT	Integrated Development of Small & Medium Towns
IEC	Education and Communication
IHSDP	Integrated Housing & Slum Development Programme
ILCS	Integrated Low Cost Sanitation
IT	Information Technology
JDA	Jorhat Development Authority
JHS	Janata Housing Scheme
JMB	Jorhat Municipal Board
KMB	Karimganj Municipal Board
MA	Municipal Administration
MB	Municipal Board
mm	Mili Metre
MOU	Memorandum of Understanding
MVT	Motor Vehicle Tax
NBCC	Naational Building Construction Corporation
NER	North Eastern Region
NHCs	Neighborhood Communities

Glossary of Abbreviations (Contd...)

NLCPR	Non-Lapsable Central Pool of Resources
NSDP	National Slum Development Programme
NSUS	Night Shelter for Urban Slum
NUIS	National Urban Information System
PIL	Public Information Litigation
PMGSY	Prime Minister's Gram Sarak Yojana
PM'S SPL. PKG	Prime Minister's Special Package
RHS	Rental Housing Scheme
SBI	State Bank of India
SEA&SE	Sanitary Engineering Advisor and Superintending Engineer
SJSRY	Swarna Jayanti Sahri Rozgar Yojana
STDR	Short Term Deposit Receipt
SUDA	State Urban Development Authority
SWM	Solid Waste Management
SWM.	Solid Waste Management
T&CP	Town and Country Planning
TC	Town committee
TFC	Twelfth Finance Commission
TMB	Tinsukia Municipal Board
UC	Utilisation Certificate
UDD-	Urban Development Department
UIDSSMT	Urban Infrastructure Development Scheme for Small & Medium Towns
ULBs	Urban Local Bodies
VAT	Value Added Tax
w.e.f	With Effect From
WSS	Water Supply Schemes
ZHO	Zonal Housing Offices

