



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

**on
Social, General and Economic (Non-PSUs) Sectors
for the year ended 31 March 2017**



Government of Assam

Report No. 5 of 2018

Laid before the Legislature on 24 September 2018

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GOVERNMENT OF ASSAM
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PREFACE

Preface

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. This Report presents the results of the audit of the Departments of the Government of Assam under Social, General and Economic (Non-PSUs) Sectors.
3. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2016-17 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2016-17 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

This Audit Report has been prepared in three chapters. Chapters I, II and III deal with Social, Economic (Non-PSUs) and General Sectors respectively.

This Report contains 25 Draft Audit paragraphs, two Compliance Audits *viz.*, 'Incentive to Scheduled Caste students (Scholarship schemes)' and 'Border Areas Development Programme', three Performance Audits (PAs) (Social Sector: one, Economic Sector: one and General Sector: one) and Audit of 'Pension Management System of the Directorate of Pension'. The draft audit paragraphs and draft PA Reports were sent to the Commissioner/Secretary of the departments concerned with a request to furnish replies within six weeks. The views of the Government were incorporated wherever appropriate. The audit findings relating to the PAs were discussed in the Exit Conferences held with the Commissioners/Secretaries. A synopsis of the important findings contained in the Report is presented below.

SOCIAL SECTOR

Performance Audit

Performance Audit on 'Implementation of National Rural Drinking Water Programme'

Government of India (GoI) launched the National Rural Drinking Water Programme (NRDWP) in April 2009 as a Centrally Sponsored Scheme to provide adequate and safe water for drinking, cooking and other basic domestic needs on a sustainable basis to the rural population. A Performance Audit (PA) on Implementation of the NRDWP was conducted covering the period 2012-13 to 2016-17 to assess the impact of implementation of the NRDWP in Assam. Government of Assam (GoA) incurred an expenditure of ₹ 2,356.03 crore on NRDWP during 2012-17 on implementation of 21,106 water supply schemes. As on 31 March 2017, only 17 *per cent* of rural habitations could attain 'fully covered'¹ status under the NRDWP. The main challenge was 'quality affected habitations' which were 12.5 *per cent* (11,048 out of 88,099 habitations) against the national average of 4.3 *per cent* of such habitations.

(Paragraph 1.2)

Audit of 'Pension Management System of the Directorate of Pension'

The Directorate of Pension (DoP), under the Pension and Public Grievances Department (PPG), Government of Assam (GoA), was computerised (March 2009) through a comprehensive system *viz.*, 'Director of Pension Information System (DPIS)'. The objective of the computerization was to ensure speedy finalisation of

¹ based on 55 litre per capita per day (lpcd) norm.

pension cases of the employees of the Provincialised schools and the Panchayati Raj Institutions (PRI).

Audit of Pension Management System of the DoP was carried out covering all the pension modules that were implemented during 2009-17. The audit revealed deficiencies in system design, input controls, data backup and security controls. Audit also noticed persisting delays in disposal of pension cases and inability of the system to perform age analysis of these cases.

(Paragraph 1.3)

Compliance Audit

The Ministry of Social Justice and Empowerment (MoSJ&E), GoI has taken up several scholarship schemes to provide incentives to Scheduled Caste (SC) students to enable them to complete their education and to minimize incidence of drop out.

Compliance Audit for the period 2012-17 on implementation of the scheme showed that it suffered from lack of updated database leading to instances of incorrect, inadequate and incomplete distribution of scholarship including cases of misappropriation of scholarship fund.

(Paragraph 1.4)

Director of Welfare of Plain Tribes and Backward Classes, Assam incurred an excess expenditure of ₹ 0.75 crore on procurement of dyed cotton yarn during 2015-16 due to fixation of higher rate by the Departmental Purchase Committee (DPC).

(Paragraph 1.5.1)

Award of work by the Director, Cultural Affairs, Assam to a firm without ensuring availability of funds and inability to make payment in time resulted in a loss of ₹ 3.98 crore to the Government by way of making payment of interest as per court order.

(Paragraph 1.5.3)

Injudicious decision of the Gauhati University authority to invest (in fixed term deposit) ₹ 27.70 crore in the banks paying lower rate of interest resulted in loss of ₹ 62.07 lakh.

(Paragraph 1.5.4)

Joint Director of Health Services, Karbi Anglong incurred extra expenditure of ₹ 0.82 crore in procuring medicines at higher rates than the Maximum Retail Price (MRP).

(Paragraph 1.5.5)

Cash amount of ₹ 5.19 lakh withdrawn from bank by the Chairman, Town Committee, Maibong was not accounted for in the Cash Book. Absence of records in support of utilization of the amount pointed towards suspected misappropriation of the amount.

(Paragraph 1.5.6)

Karbi Anglong Autonomous Council diverted ₹ two crore out of available funds under Rashtriya Krishi Vikas Yojana towards an inadmissible project in violation of the provision of Scheme Guidelines.

(Paragraph 1.5.7)

District Social Welfare Officers, Kamrup (M) and Goalpara irregularly procured 4,274 sewing machines under Indira Gandhi Matritva Sahyog Yojana for ₹ 3.84 crore. Besides, procurement of the same at a rate higher than the MRP led to an excess expenditure of ₹ 1.13 crore.

(Paragraph 1.5.9)

Expenditure of ₹ 1.13 crore incurred by the Director, Char Areas Development (CAD), Assam for the procurement and distribution of vehicles to 21 beneficiaries was doubtful for want of records of actual deliveries.

(Paragraph 1.5.10)

Director, CAD, Assam, besides making irregular procurement of huller mills for ₹ 3.07 crore, incurred avoidable extra expenditure of ₹ 2.20 crore due to allowing exorbitantly higher rates than the market rates.

(Paragraph 1.5.11)

ECONOMIC SECTOR

Performance Audit

Performance Audit on 'Flood Control in Assam'

The rivers, Brahmaputra and Barak along with their tributaries traverse the State of Assam. As identified by Rastriya Barh Ayog, 31.50 lakh hectares (ha) (40 per cent out of the total 78.44 ha land area) of the State is flood prone area which is four times (approximately) of the national mark². Almost every year, the State is ravaged by devastating floods causing huge loss of life and property. GoI implemented Flood Management Programme (FMP) and Flood forecasting scheme during XI (2007-12) and XII (2012-17) five years plans.

A PA on assessing the impact of the implementation of the selected projects under FMP, as well as other programmes of flood control undertaken by Water Resources

² 10.2 per cent flood prone area of the total area of the country.

Department, Government of Assam covering the period 2007-2017 was conducted. Audit noticed short release of funds during the period both by the Centre and State under the programme. Audit also brought out deficiencies in planning which showed that the State relied on short term measures to avert flood problems without adopting long term solutions. There were instances, where implementation of short term and immediate measures suffered from deficiencies like delay in land acquisition, inadmissible expenditure, wasteful and unfruitful expenditure *etc.* The State incurred substantial loss³ in the form of damage to properties/crops *etc.*, during 2007-2017.

(Paragraph 2.2)

Compliance Audit

Executive Engineer (Agriculture) of five divisions incurred excess expenditure of ₹ 4.17 crore on procurement and distribution of diesel pump sets and execution of civil works of shallow tube well under the World Bank aided Project.

(Paragraph 2.3.1)

Executive Engineer, Karbi Anglong Irrigation Division, Diphu made excess payment of ₹ 4.03 crore to the contractors due to non-deduction of Value Added Tax (VAT) at applicable rates.

(Paragraph 2.3.2)

Executive Engineer, PWD, Guwahati Road Division incurred an avoidable extra expenditure of ₹ 82.67 lakh on Road-cum-Built Up Girder (BUG) Bridge No. 1/1 over River Digaru at Old AT Road due to injudicious analysis of providing and launching Steel Truss of Structural Steel BUG Super structure.

(Paragraph 2.3.3)

The Project Director (ASRP) delayed handing over of the site for construction of road under Assam State Roads Project which resulted in cost overrun of ₹ 15.13 crore. The Department also did not recover the additional cost of ₹ 3.95 crore from the defaulting contractor as was required under the provisions of the contract agreement.

(Paragraph 2.3.4)

Injudicious inclusion of inadmissible 10 *per cent* premium for remote areas in the estimates and subsequent awarding of the work at rates inclusive of premium, had resulted in excess expenditure of ₹ 2.21 crore.

(Paragraph 2.3.5)

Executive Engineer (EE), PWD (Roads), Mangaldoi State Road Division incurred an extra expenditure of ₹ 75.62 lakh towards carriage of road metals from the quarry by providing extra carriage in the estimates.

(Paragraph 2.3.7)

Executive Engineer, Tezpur Water Resources Division incurred an avoidable expenditure of ₹ 3.88 crore due to non-adoption of lowest rate by the Departmental

³ ₹ 23,493.39 crore (quantified by Revenue and Disaster Management Department).

Tender Committee for the supply of geo bags besides making extra payment of ₹ 23.21 lakh towards local carriage of gabion boxes.

(Paragraph 2.3.8)

GENERAL SECTOR

Performance Audit

Performance Audit on 'Working of Fire and Emergency Services'

The Fire and Emergency Services, Assam (F&ES) has been identified as a multi hazard first responder and entrusted with the task of safeguarding life and property of the people from fire, floods, storms, earthquakes *etc.*

A performance audit on 'Working of Fire and Emergency Services' for the period 2012-13 to 2016-17 showed that the department could not attain the desired level of preparedness required to minimise the impact in the eventuality of any disaster taking place in future. This was due to lack of adequate planning, infrastructure, database and awareness.

(Paragraph 3.2)

Compliance Audit

The Department of Border Management, Ministry of Home Affairs (MHA), GoI, is implementing the Border Area Development Programme (BADP)⁴ from the seventh Five Year Plan (1988-1992). In Assam, implementation of BADP started since 1993-94.

BADP is a major intervention strategy of the Central Government to meet the special development needs of the people living in remote and inaccessible areas situated near the international border and to saturate the border areas with the required essential infrastructure through convergence of central/state/local schemes and participatory approach.

Implementation of the scheme in the state suffered due to short release of funds amounting to ₹ 191.19 crore by the GoI during 2012-15. This was due to non-submission of utilisation certificates (UCs) by the State and delay in approval of the schemes by the State Level Screening Committee.

(Paragraph 3.3)

The Deputy Commissioner, Jorhat failed to deduct 10 *per cent* contractor's profit at the time of payment for works executed through Construction Committees which resulted in excess payment of ₹ 0.70 crore.

(Paragraph 3.4.1)

⁴ A Centrally funded scheme upto 2015-16 and a Centrally Sponsored Scheme with sharing pattern of 90:10 between GoI and GoA from 2016-17.

The Deputy Commissioner, Jorhat failed to furnish the records of utilization of ₹ 13.56 lakh which pointed towards suspected misappropriation. Further, the Additional DC irregularly issued UC against the amount.

(Paragraph 3.4.2)

Director, Printing and Stationery, Assam incurred infructuous expenditure of ₹ 1.21 crore towards purchase of machineries for modernization of Government Press, which remained uninstalled and unutilized.

(Paragraph 3.4.3)

Assam State Disaster Management Authority made excess payment of ₹ 2.95 crore to All India Disaster Mitigation Institute due to misinterpretation of the terms and conditions of the agreement.

(Paragraph 3.4.4)

Expenditure of ₹ 1.54 crore incurred by Deputy Commissioner, Kamrup (Rural) for the execution of four works of permanent nature from State Disaster Response Fund (SDRF) was irregular and unauthorized.

(Paragraph 3.4.5)

State Government delayed transfer of SDRF to Public Account in violation of the SDRF Guidelines that resulted in potential loss of interest of ₹ 51.24 crore.

(Paragraph 3.4.6)

CHAPTER-I

SOCIAL SECTOR

***Performance Audit of “Implementation of National Rural
Drinking Water Programme”***

***Audit of “Pension Management System of the Directorate of
Pension”***

COMPLIANCE AUDIT

CHAPTER-I

SOCIAL SECTOR

1.1 Introduction

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

During 2016-17, against a total budget provision of ₹ 45,140.44 crore, an expenditure of ₹ 32,970.27 crore was incurred by 19 departments, including three Councils under sixth schedule areas, viz., the Bodoland Territorial Council (BTC) under Welfare of Plain Tribes and Backward Classes (WPT&BC) Department; North Cachar Hills Autonomous Council (NCHAC) and the Karbi Anglong Autonomous Council (KAAC) under Hill Areas Department. Department-wise details of budget provision and expenditure incurred thereagainst by these 19 departments are given in *Appendix-1.1*.

1.1.1 Planning and conduct of audit

The audit of this Sector is conducted in accordance with Annual Audit Plan. The departments/offices are selected on the basis of risk assessment. Departments/offices are categorized as 'high' risk, 'medium' risk and 'low' risk based on weighted parameters such as expenditure trends, serious objections found in last audit, media reports, major activities/scheme executed *etc.* Inspection Reports are issued to the heads of offices as well as heads of departments after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed for inclusion in the Report of the Comptroller and Auditor General of India.

During 2016-17, out of 1,590 auditable units under Social Sector, 336¹ were audited during the year involving an expenditure of ₹ 16,182.34 crore (including expenditure incurred in earlier years). This chapter contains one Performance Audit (PA) on 'Implementation of National Rural Drinking Water Programme', Audit of 'Pension Management System of the Directorate of Pension', result of one Compliance Audit of 'Incentive to Scheduled Caste students (Scholarship schemes)' and 11 other Audit paragraphs.

The major observations made in audit during the year 2016-17 are discussed in succeeding paragraphs.

¹ High risk units:144, medium risk units:101 and low risk units: 91.

Performance Audit

Public Health Engineering Department

1.2 Implementation of National Rural Drinking Water Programme

Government of India (GoI) launched the National Rural Drinking Water Programme (NRDWP) in April 2009 as a Centrally Sponsored Scheme. Its objective was to provide adequate and safe water for drinking, cooking and other basic domestic needs on a sustainable basis to the rural population.

A PA of NRDWP covering the period 2012-13 to 2016-17 was conducted to assess the impact of its implementation in the State. The Government of Assam (GoA) incurred an expenditure of ₹ 2,356.03 crore on NRDWP during 2012-17 on implementation of 21,106 water supply schemes. As of 31 March 2017, only 17 per cent of rural habitations could attain 'fully covered' status (*availability of 55 litres per capita per day water*) under the scheme. The 'quality affected' 12.5 per cent habitations that existed in the State as on 31 March 2017 were higher than the national average of 4.3 per cent quality affected (QA) habitations. The key findings of the PA were as under:

Highlights:

State level Annual Action Plans were prepared without any documented input from the village/district levels as Village Water Security Plan and District Water Security Plans were not prepared.

(Paragraph 1.2.7.1)

As against the target of 35 per cent of rural households to have piped water supply connection, a meagre 1.88 per cent rural households could be provided with water connection as on 31 March 2017.

{Paragraph 1.2.8.1 (i)}

There were 11,048 quality affected (QA) habitations on 01 April 2017 as against 15,979 QA habitations on 01 April 2012. This was due to short achievement of target fixed for coverage combined with emergence of 3,357 new QA habitations during the period. There was also shortfall in the coverage of the quality testing of the targeted sources/delivery points, and initiation of remedial action in respect of all contamination cases detected.

{Paragraphs 1.2.9.6 and 1.2.9.9 (ii)}

The State did not have a sustainability plan for a balanced use of ground and surface water. 73.7 per cent of the completed Piped Water Supply (PWS) schemes remained dependent on ground water.

{Paragraph 1.2.9.8 (i)}

Water contaminated with Arsenic/Fluoride was being supplied from 18 completed Piped Water Supply schemes (PWSSs) in two² PHE Divisions without any testing. In another PWSS³, water was being supplied despite presence of contamination as per test reports.

{Paragraph 1.2.9.9 (viii)}

NRDWP funds were utilized in violation of the programme guidelines. There were instances of unauthorized expenditure, diversion of funds, unfruitful expenditure, excess expenditure, undue financial benefit *etc.*, noticed.

(Paragraph 1.2.10)

None of the 32 Mega Piped Water Supply Schemes taken up in nine selected divisions during February 2011 to February 2014 were completed.

(Paragraph 1.2.10.4)

The data discrepancies in the Integrated Management Information System (IMIS) undermined the reliability of the system. Regular monitoring and evaluation of implementation of the NRDWP as envisaged in the guidelines was not done.

(Paragraph 1.2.11)

1.2.1 Introduction

Since independence, GoI has undertaken various programmes to provide safe drinking water to the rural population. One of such programmes was the Accelerated Rural Water Supply Programme (ARWSP) which was introduced by GoI in 1972-73 to assist the States and Union Territories to accelerate the pace of coverage of drinking water supply. GoI launched NRDWP in 2009 as a Centrally Sponsored Scheme by modifying the earlier ARWSP and subsuming earlier sub-missions, miscellaneous schemes *etc.* The ultimate goal of NRDWP is to provide all rural households with adequate and safe water for drinking, cooking and for other basic domestic needs on a sustainable basis.

As on 31 March 2017, out of total of 88,099 habitations in the State, 14,885 habitations were 'fully covered'⁴, 62,166 were 'partially covered'⁵ and 11,048 were 'quality affected' (QA)⁶. The position is graphically represented in **Chart-1.1**:

² Golaghat and Hojai.

³ Lawpani PWS under Nagaon division.

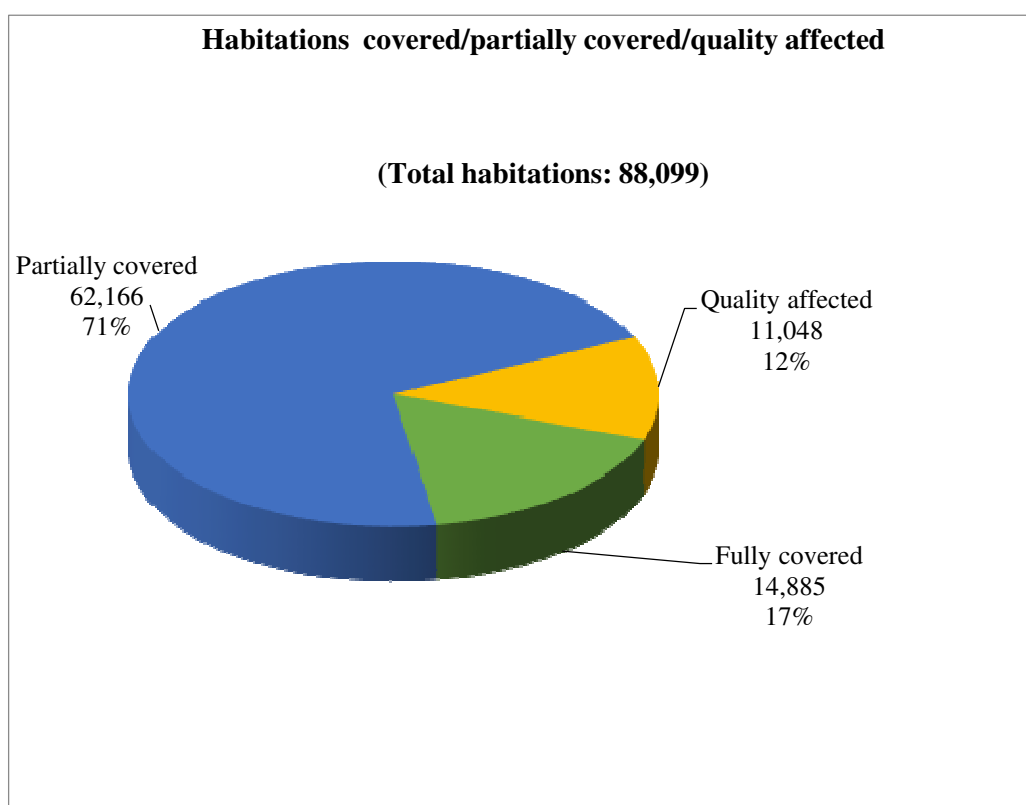
⁴ 'Fully Covered' are those habitations, in which the average supply of drinking water is equal to or more than 55 lpcd.

⁵ 'Partially Covered' are those habitations in which the average supply of drinking water is less than 55 lpcd and equal to or more than 10 lpcd.

⁶ 'Quality Affected' are the habitations where water samples tested in laboratories have indicated levels of chemical contamination (Arsenic, Fluoride, Iron, Nitrate and Salinity) higher than the permissible limits set by the Bureau of Indian Standards (BIS).

Chart 1.1

Status of coverage of habitations as on 31 March 2017 in the State



It was also noticed that, out of total 10,052⁷ completed Piped Water Supply Schemes (PWSSs) as on 31 March 2017, 7,405 (73.7 per cent) were dependent on ground water and 2,647 (26.3 per cent) on surface water.

1.2.1.1 Component of the NRDWP

The components, purpose and funding pattern of NRDWP are given in **Table-1.1** below:

Table-1.1
Component, purpose and funding/allocation pattern

Sl. No.	Components	Purpose	Percentage of allocation	Fund sharing pattern between Centre and State
(1)	(2)	(3)	(4)	(5)
1	Coverage	Providing safe and adequate drinking water supply to 'unserved' ⁸ , 'partially served' ⁹ and 'slipped back' ¹⁰ habitations.	47	90:10

⁷ 10,052 includes 2,650 PWSS completed out of altogether 21,106 schemes taken up during 2012-17 under NRDWP. Balance 7,402 PWSS were executed prior to 2012.

⁸ 'Unserved' habitation means not covered (NC) habitations.

⁹ 'Partially served' habitations mean partially covered habitations.

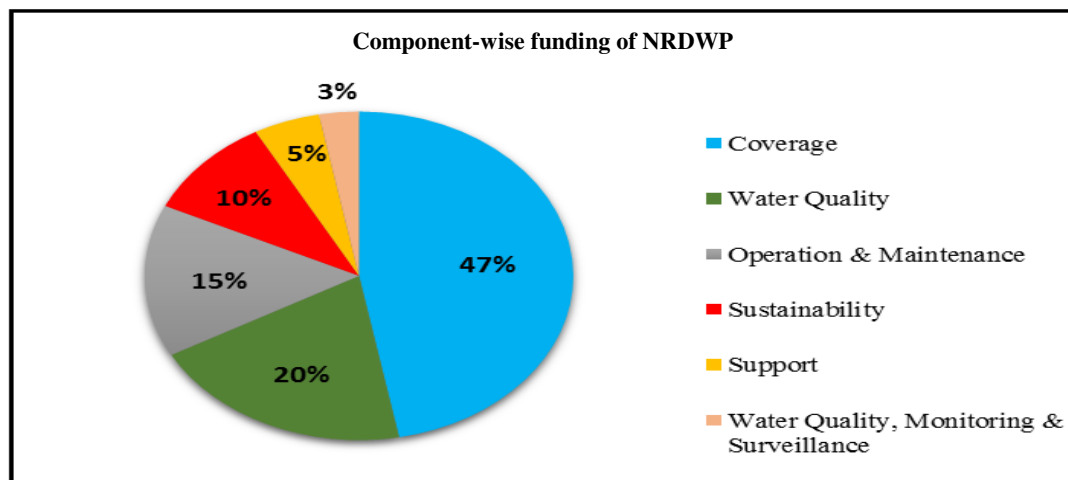
¹⁰ 'Slipped back' habitations are those habitations which become 'partially covered' from 'fully covered' or 'not covered' from 'partially covered' due to various reasons.

(1)	(2)	(3)	(4)	(5)
2	Water Quality	To provide safe drinking water to water quality affected habitations.	20	90:10
3	Operation & Maintenance (O & M)	To meet the expenditure on running, repair and replacement costs of drinking water supply projects.	15	90:10
4	Sustainability	To encourage States to achieve drinking water security at the local level through sustainability of sources and systems.	10	
5	Support	Support activities include expenditure on Water and Sanitation Support Organisation (WSSO), District Water and Sanitation Mission (DWSM), Block Resource Centres (BRCs), Information, Education and Communication (IEC), Human Resource Development (HRD), Management Information System (MIS,) Computerization and Research & Development (R&D) etc.	5	100:00 (till 2014-15 by Centre) (90:10 from 2015-16 between Centre and State)
6	Water Quality, Monitoring & Surveillance (WQM&S)	For monitoring and surveillance of water quality in the habitations at field level and for setting up, upgrading laboratories at State, district and sub-district levels.	3	

Source: NRDWP Scheme Guidelines.

The allocation of funds under the different components of the NRDWP is given in **Chart-1.2** below:

Chart-1.2



1.2.1.2 Institutional set up

The NRDWP Guidelines (April 2009) provided for constitution of various authorities/committees for the effective implementation of the NRDWP. The month/year of constitution of the authorities/committees in the State and the functions/responsibilities assigned to them is shown in **Table-1.2** below:

Table-1.2
Constitution and functions of the institutions

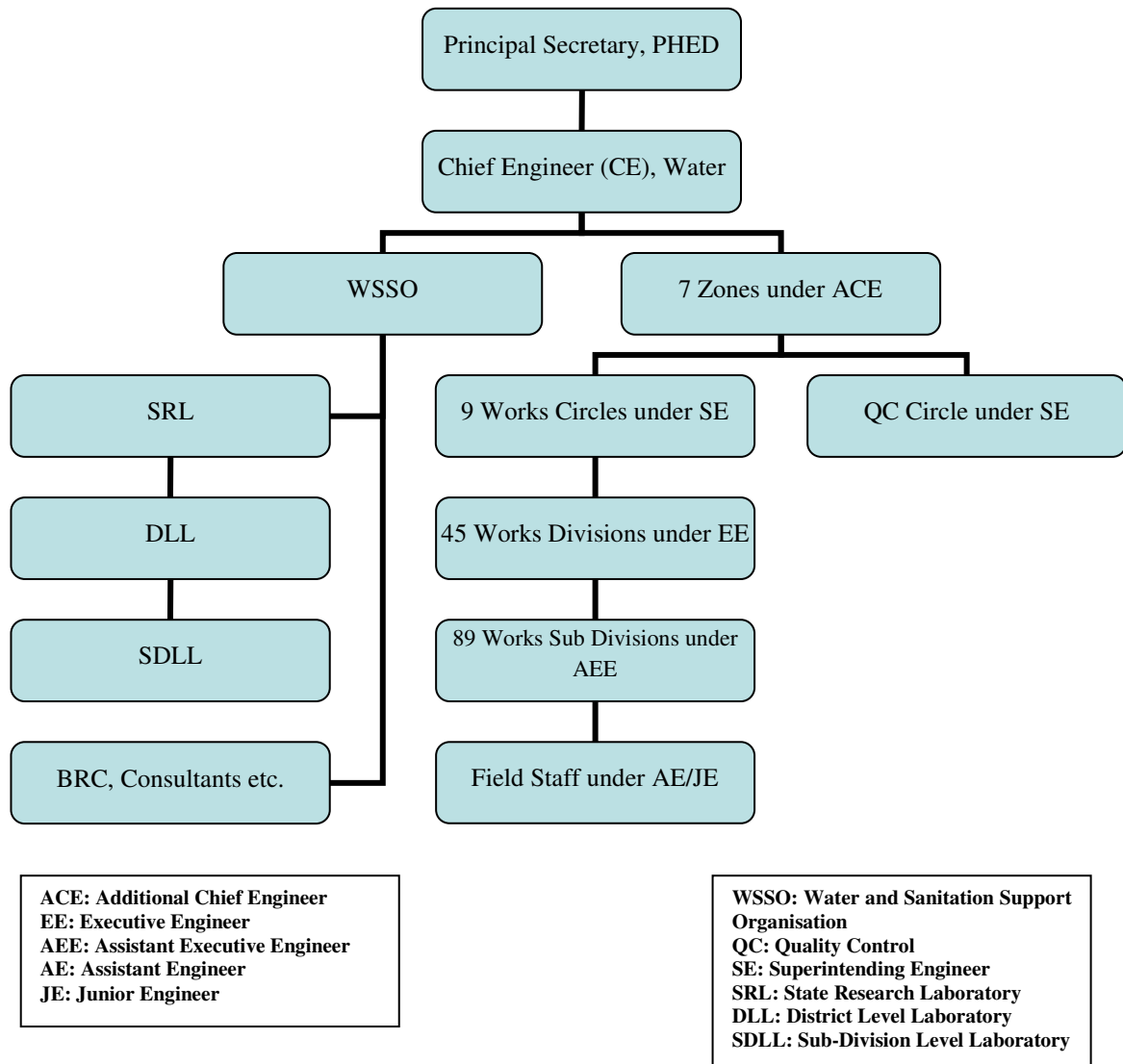
Sl. No.	Name of the authority/committee	Month/Year of constitution	Functions assigned under NRDWP guidelines
1	State Water and Sanitation Mission (SWSM)	February 2009	Organising meetings and providing overall guidance for implementation of the schemes under the NRDWP including release of funds to executing Public Health Engineering (PHE) divisions and maintenance of accounts for the transaction made by the State under NRDWP.
2	State Level Scheme Sanctioning Committee (SLSSC)	May 2010	To approve all rural water supply schemes and also review the implementation of the schemes. To meet twice in a year.
3	Water and Sanitation Support Organisation (WSSO)	January 2011	Responsible for providing support for Information, Education and Communication (IEC) and training activities; human resources development; providing hardware and software support for Management Information System (MIS) at the district and sub-divisional level; research and development activities, <i>etc.</i>
4	State Technical Agency (STA)	May 2013	Providing technical support and input for planning and designing of important projects and examining the Detailed Project Reports (DPRs) for different projects.
5	Source Finding Committee (SFC)	May 2017	To gather information regarding adequacy, sustainability of sources as well as quality of water of the source; to highlight water source issues and to suggest possible solutions.
6	District Water and Sanitation Mission (DWSM)	February 2009	Coordination on matters relating to water supply between the district level representatives of Health, Education departments <i>etc.</i> , and authorities implementing the National programmes such as Sarva Siksha Abhijan (SSA), National Rural Health Mission (NRHM), Integrated Child Development Scheme (ICDS), <i>etc.</i> ; consolidation of data/information at district level.
7	Block Resource Centres (BRCs)	February 2009	Coordination on matters relating to water supply and sanitation at block level.
8	Village Water and Sanitation Committees (VWSC)	February 2009	Coordination on matters relating to water supply and sanitation at village level.

Source: Departmental records.

1.2.1.3 Organisational set up

The Principal Secretary, Public Health and Engineering Department (PHED) has the overall responsibility for the implementation of the NRDWP in the State. The Chief Engineer (CE), PHE, Water is the Executive Head of the Department. The organisational set-up of the PHED is given in the **Chart-1.3**:

Chart-1.3
Organisational Structure



Source: Departmental records.

1.2.2 Audit Objectives

The PA aimed to assess whether:

- an institutional mechanism existed to ensure effective implementation of the schemes;
- planning was adequate to ensure drinking water supply for all on a sustainable basis and in a time bound manner;
- allotment of funds was adequate and fund management was economical and effective; and,
- an adequate and effective mechanism existed at different levels for monitoring and evaluation of the rural water supply programme.

1.2.3 Audit Scope and Methodology

The PA of the NRDWP covering the period from 2012-13 to 2016-17 was conducted during March to July 2017. Audit held an Entry Conference on 15 March 2017 with the Principal Secretary, PHED wherein the Audit Objectives, Criteria, Scope and Methodology of Audit were discussed. The findings of the PA were discussed by Audit with the Secretary to GoA, PHED, CE, PHE (Water) and other representatives of the Department in an Exit Conference held on 12 October 2017. Audit issued the draft PA report to the Department on 20 October 2017. The responses of the Department based on the discussion held during the Exit Conference and formal replies sent by the Department to the audit observations contained in the draft PA report have been suitably incorporated in the report.

1.2.4 Acknowledgement

The office of the Accountant General (Audit), Assam acknowledges the co-operation extended by the PHED, GoA, SWSM, WSSO and CE, PHE (Water) during the course of this PA.

1.2.5 Audit Sampling

In addition to scrutiny of the records of the SWSM, WSSO and CE, PHE (Water), Assam, 25 *per cent* of the districts (minimum of two districts from each stratum) were selected based on probability proportional to size without replacement (PPSWOR) method with size measure as total expenditure during 2012-17 with due geographical representation¹¹. Audit also selected PHE Divisions and blocks under the selected districts by using PPSWOR method and Gram Panchayats (GP) in the selected blocks by using the simple random sampling without replacement (SRSWOR) method. A beneficiary survey of households from selected habitations (10 households from each habitation by using SRSWOR) was also conducted. Audit also conducted joint physical verification of selected PWSSs along with the officials from the selected PHE Divisions. The details of selected samples are given in **Table-1.3** and the *Appendix-1.2*.

¹¹ Selecting the districts from the strata of (i) Upper Assam, (ii) Lower Assam, (iii) Southern Assam (*i.e.*, Barak Valley), and, (iv) Sixth Schedule Areas.

Table-1.3
Details of samples covered in audit

	District	Division	Block	Gram Panchayat	Habitation	Beneficiary	PWS Scheme
Selected	9 ¹²	13 ¹³	23 ¹⁴	46 ¹⁵	184 ¹⁶	1840	143
Total number	27 ¹⁷	16 (in nine selected districts)	107 (in nine selected districts)	296 (in 23 selected blocks)	1,395 (in 46 selected GPs)	91,881 (in 184 selected habitations)	894 (in 13 selected divisions)

Source: Departmental records and sample selection.

1.2.6 Audit Criteria

Audit benchmarked the criteria for the PA against the following:

- NRDWP guidelines, 2009 and revised guidelines, 2013 issued by GoI;
- Orders/Notifications/Circulars issued by GoI and GoA from time to time for implementation of the NRDWP;
- Physical and financial progress reported under Integrated Management Information System (IMIS) of the NRDWP (*indiawater.gov.in*);
- Assam Public Works Department (APWD) Manual; and,
- Assam Financial Rules and Orders of the Finance Department, GoA.

Audit Findings

1.2.7 Planning

1.2.7.1 Annual Action Plan

As per NRDWP guidelines, Village Water Security Plan (VWSP) was to be prepared by each VWSC indicating the demographic, physical features, water sources and other details of the village like available water infrastructure and gaps, proposed works to augment the existing infrastructure and requirement of funds. The DWSM was required to prepare a District Water Security Plan (DWSP) based on all the VWSPs of the district. The State was also required to prepare a five-year rolling

¹² Cachar, Dhubri, Golaghat, Hailakandi, Jorhat, Kamrup (R), Karbi Anglong, Nagaon and Udalguri.

¹³ Two from each selected district subject to availability. Along with the records of 13 PHE divisions in nine selected districts, the records of the Stores and Workshop (S & W) Division, from which the centralized procurement for PHED is done, were also scrutinised.

¹⁴ 20 per cent of rural blocks from each selected districts subject to availability.

¹⁵ Two from each selected block subject to availability.

¹⁶ Four habitations from each selected GP.

¹⁷ Though there are 33 administrative districts in the State, NRDWP data for the newly created six districts (2015-16) have not been maintained separately. Hence, for sampling purposes, 27 districts have been taken into consideration.

Water Security Action Plan during each financial year and fix sub-goals and priorities based on mutual consultations with the Centre in the form of a comprehensive Annual Action Plan (AAP). The SLSSC was to approve the AAP and to submit the same to the Ministry of Drinking Water and Sanitation (MDWS), GoI by February each year.

Audit observed that the VWSP, DWSP and five year rolling plans were not prepared in the State, as was required. The CE, PHE, Water prepared the AAPs on the basis of division-level AAPs received from the Executive Engineers. The suggestions/proposals of elected peoples' representatives in the preparation of AAPs were also not obtained as was required under the guidelines. AAPs were prepared on the basis of budgetary allocation and physical progress of ongoing schemes. The Department was uploading the AAPs in Integrated Management Information System (IMIS) on getting approval of the SLSSC. The AAPs were submitted to the GoI in May every year *i.e.*, with a delay of three months during the period covered in audit.

The schemes taken up in the State under the NRDWP thus, lacked an integrated approach in addressing the rural drinking water security issues in the absence of VWSP/DWSP.

Further, there were deficiencies in planning for the following significant components:

(i) Water Quality Test Plan

Annual plans for fixing yearly targets for the purpose of testing water quality in the laboratories at State, district and sub-divisional levels to ensure the quality of water were not prepared for any of the years during 2012-17. Audit observed supply of untreated and contaminated drinking water through PWSS (discussed in subsequent paragraphs) signifying the need of organised planning to ensure supply of safe drinking water.

(ii) Operation and Maintenance (O & M) Plan

The State did not prepare any plan for O & M for ensuring availability of spares, equipment and manpower in line with the funds allocated for running and repair of drinking water supply projects. Large number of defunct schemes observed in Audit pointed towards the absence of the O & M plan.

(iii) Sustainability Plan

Sustainability Plan for fixing targets for recharge and rest of ground water aquifers during monsoon, storing surface water, adopting roof-water harvesting and reviving traditional and village ponds *etc.*, was not prepared by the State. Audit also observed that the SFC, which had the mandate to gather information regarding adequacy, sustainability of sources and quality of water of the source *etc.*, was constituted only in May 2017. As a result, the State was yet to overcome dependence on ground water in the absence of a comprehensive plan.

(iv) Support Activity Plan

The Department fixed targets relating to different activities¹⁸ under the Support Activity Plan during 2012-14. The Department, however, could conduct only 3,849 (three *per cent*) activities against the total target of 1,19,180 activities during 2012-14, which was insignificant. Preparation of Support Activity Plans during the years, was, thus, not realistic.

Further, as per IMIS data, during the years 2014-15, 2015-16 and 2016-17, the Department handed over 212, 111 and 447 PWSSs to Panchayats under “Community Involvement” component of Support Activity Plan. Audit, however, observed that no PWSS was actually handed over to any Panchayat in the State during the corresponding period. Thus, the information exhibited in the Support Activity Plan could not be relied upon.

(v) Water Quality Monitoring and Surveillance Plan

Plan to tackle water quality problem for monitoring and surveillance of water quality in habitations at the field level and for setting up and upgrading laboratories at the State, district and sub-district levels was not prepared. This was required in view of large number of QA habitations in the State.

On these being pointed out, the Government, while accepting the observation, in its reply assured (November 2017) to take appropriate remedial measures.

1.2.8 Physical and Financial performance**1.2.8.1 Physical performance*****(i) Target and achievement***

Ministry of Drinking Water and Sanitation (MDWS), GoI, set *inter-alia*, the following targets/goals to be achieved by 2017 as per the Strategic Plan 2011-22. The achievements made by the State against each of them are as shown in **Table-1.4** below:

¹⁸ IEC (mass media, website, print media *etc.*), social mobilisation like Gram Sabha, exposure visits *etc.*, Trainings/Workshops *etc.*

Table-1.4
Status of achievement of goals set as per the Strategic Plan

Sl. No.	Goal	Status of achievement by the State
1.	At least 35 <i>per cent</i> of rural households should have piped water supply connection.	Only 1.88 <i>per cent</i> households (1,09,195 out of total 58,00,611) could be provided with piped water supply connection ¹⁹ (as on 31 March 2017).
2.	Provide enabling support and environment to Panchayati Raj Institutions (PRIs) and local communities to manage at least 60 <i>per cent</i> of rural drinking water sources and systems. Timely transfer of O & M funds from State Plan and Finance Commission funds to enable GPs to operate and maintain schemes without service breaks.	No PWSS was handed over to the PRIs. Resultantly, O & M funds have not yet been devolved to the Panchayat level (November 2017).
3.	Piped water supply with metered household connections and volumetric tariffs with appropriate cross subsidy for SC/ST and BPL households.	No metered household connection provided to any of the rural population (31 March 2017).
4.	All the government schools and anganwadis to be provided with water supply for drinking and for toilets in adequate quantity by convergence of NRDWP.	6,549 Lower and Upper Primary schools (21 <i>per cent</i>) and 8,696 anganwadis (45 <i>per cent</i>) were without water facility, both for drinking and toilet purposes (31 March 2017).
5.	A separate piped water supply programme for assisting the low income States, including Assam, would be launched to meet their enhanced funding requirements to achieve the goals set out in the Strategic Plan.	Such a programme under World Bank project had been launched in which three WSSs had been taken up in 2014-15 with a target to cover a population of 7,37,142 by October 2018. As on 31 March 2017, only 18 to 35 <i>per cent</i> physical progress had been achieved under the schemes.

Source: Strategic Goal set by MDWS and departmental records.

(ii) Status of schemes

The Department implemented 21,106 schemes in the State (including 1,860 schemes taken up before 01 April 2012) during 2012-17 as per IMIS data (Format-2). Of these, the Department reported completion of 21,047 schemes leaving 59 schemes in an incomplete stage *{Appendix-1.3 (A)}*. However, the data did not appear to be reliable, as 428 numbers of schemes were found incomplete *{Appendix-1.3 (B)}* in the 13 selected divisions alone.

This indicated that the IMIS data was not reflecting the true and fair picture at the ground level. The actual status of completed schemes in the State could not be ascertained due to non-maintenance of the basic records.

(iii) Delay in completion of schemes

As per information furnished to Audit, it was noticed that there was delay in completion of 1,477 schemes ranging from one year to more than ten years in the State (as of March 2017). However, in the selected 13 test-checked Divisions alone

¹⁹ Household connection means a water service pipe connected with in-house plumbing to one or more taps (e.g., in the kitchen and bathroom).

under the nine selected districts covered by Audit, completion of as many as 1,435 schemes was found delayed as shown in **Table-1.5**:

Table-1.5
Delay in completion of schemes in 13 selected Divisions

Name of the schemes	Delay in completion of schemes				
	Less than one year	>=1 to <3 years	>=3 to <5 years	>=5 to <10 years	Total
Piped Water Supply Scheme	26	183	135	90	434
Hand Pumps/Bore wells/Tube Wells	154	750	--	--	904
Others	--	97	--	--	97
Total	180	1,030	135	90	1,435

Source: Records of the selected Divisions.

In view of above, number of delayed schemes was understated by the department and hence the position of delay in completion of schemes projected by the State was unrealistic. Reasons for the delay were observed to be lack of funds, poor planning, legal disputes, non-availability of land, drying up of water sources *etc.*

On this being pointed out, the Government, in its reply, stated (November 2017) that steps had been taken to expedite progress and to complete the schemes at the earliest.

(iv) Position of non-functional schemes

As per IMIS data 721 out of 10,052 PWSSs were non-functional as of March 2017 due to drying up of sources, lack of O & M fund, *etc.*, which comprised 277 schemes from the nine selected districts covered under Audit. However, as per information furnished by the concerned nine divisions, the number of non-functional schemes was 266.

Further, as per IMIS data 20,407 schemes, out of a total of 1,33,010 schemes (spot sources *viz.*, ring well, hand tube well, pond *etc.*) were non-functional in the State as on 31 March 2017. Of these, 4,307 non-functional schemes were in the nine selected districts.

The main reason for a large number of schemes remaining non-functional was due to drying up of sources, non-utilisation and diversion of O & M funds *etc.*, as discussed in the succeeding paragraphs.

The Government, in its reply, stated (November 2017) that steps had been taken to make the non-functional and defunct schemes functional with the State fund on priority.

Thus, due to schemes remaining incomplete, delay in completion of schemes and existence of non-functional and defunct schemes, the objective of NRDWP to provide adequate and safe drinking water to rural people in time remained unachieved.

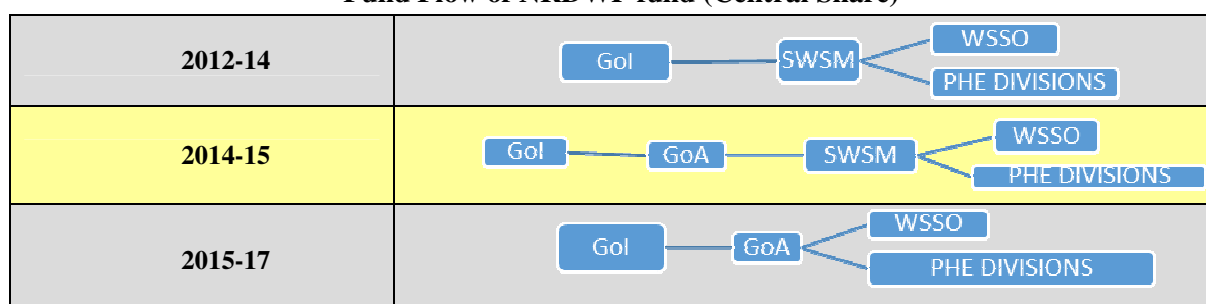
1.2.8.2 Financial Performance

(i) Fund flow arrangement

During 2012-14, Central share of NRDWP funds was directly credited to the dedicated bank accounts²⁰ of the SWSM. The SWSM subsequently disbursed the same to the implementing agencies. Since 2014-15, Central share was however, being routed through the State exchequer. The GoA in 2014-15, transferred the funds to SWSM, which in turn released the same to the implementing agencies. During 2015-17, the GoA released funds (except World Bank share) directly to the implementing agencies through Fixation of Ceiling²¹ (FOC) without routing through SWSM.

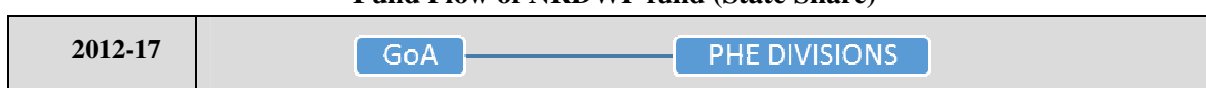
The GoA released the State’s share of NRDWP funds directly to the implementing agencies through FOC during the entire period of 2012-17, under intimation to SWSM, for keeping record of component-wise receipt and expenditure. The fund flow of release of funds during various periods was as given in **Chart-1.4 (a) & (b)** below:

Chart-1.4 (a)
Fund Flow of NRDWP fund (Central Share)



Source: Departmental records.

Chart-1.4 (b)
Fund Flow of NRDWP fund (State Share)



Source: Departmental records.

(ii) Receipt and Expenditure

The accounts for four components (out of the six referred to in **Paragraph 1.2.1.1**) of NRDWP comprising of Coverage, Water Quality, Operation and Maintenance and Sustainability were maintained in the name of ‘Programme Fund’ and accounts for the remaining two components *viz.*, Support and WQM&S were maintained in the name

²⁰ SWSM maintained two separate Savings bank accounts for Programme and Support activity with SBI, Dispur.
²¹ The GoA introduced (May 1998) the system of release of fund through ceiling with a view to regulate the outflow of cash on account of expenditure on the items listed at Annexure-5 in the Budget Grant, on monthly basis and to enforce control over appropriation. The validity of ceiling issued in a particular month is not extendable under any circumstances beyond the specified date.

of 'Support Activity'. In addition to above NRDWP components, the Department also received funds for providing safe drinking water under 'Natural Calamities' and 'Water Quality' in the State, being affected with chemical contamination and Japanese Encephalitis/Acute Encephalitis Syndrome.

The year-wise details of funds released by the GoI and GoA for the programme fund and support activities and expenditure incurred during the period 2012-17 were as given in the **Table-1.6** below:

Table-1.6
Position of receipt and expenditure under NRDWP in the State

(₹ in crore)

Year	Name of component	Opening Balance	Funds received		Miscellaneous receipts including interest	Total funds available	Expenditure incurred		Closing Balance
			GoI	GoA			GoI	GoA	
2012-13	Programme Fund	2.69	727.10	39.05	14.58	783.42	555.26	39.05	189.11
	Support Activity	18.42	32.11	0.00	0.57	51.10	42.65	0.00	8.45
	Total	21.11	759.21	39.05	15.15	834.52	597.91	39.05	197.56
2013-14	Programme Fund	189.11	474.69	40.00	3.09	706.89	594.85	40.00	72.04
	Support Activity	8.45	40.29	0.00	0.41	49.15	36.23	0.00	12.92
	Total	197.56	514.98	40.00	3.50	756.04	631.08	40.00	84.96
2014-15	Programme Fund	72.04	505.37	43.73	1.49	622.63	540.85	43.73	38.05
	Support Activity	12.92	40.50	0.00	0.49	53.91	49.46	0.00	4.45
	Total	84.96	545.87	43.73	1.98	676.54	590.31	43.73	42.50
2015-16	Programme Fund	38.05	194.83	6.02	0.28	239.18	200.77	6.02	32.39
	Support Activity	4.45	19.28	0.00	0.04	23.77	17.41	0.00	6.36
	Total	42.50	214.11	6.02	0.32	262.95	218.18	6.02	38.75
2016-17	Programme Fund	32.39	305.70	8.29	6.83	353.21	167.35	8.29	177.57
	Support Activity	6.36	9.86	0.53	0.00	16.75	13.58	0.53	2.64
	Total	38.75	315.56	8.82	6.83	369.96	180.93	8.82	180.21
Grand Total	--	2349.73	137.62	27.78	2536.24²²	2218.41	137.62	--	

Source: Departmental records and Utilization Certificates furnished.

From the table above, it will be seen that the Department incurred an expenditure of ₹ 2,356.03 crore (GoI- ₹ 2,218.41 crore + GoA- ₹ 137.62 crore) for the implementation of the NRDWP during 2012-17 out of the total available funds of ₹ 2,536.24 crore. The balance of ₹ 180.21 crore remained unutilised with the implementing agencies (₹ 177.26 crore) and SWSM (₹ 2.95 crore).

²² Total fund available: ₹ 2536.24 crore (₹ 21.11 crore + ₹ 2349.73 crore + ₹ 137.62 crore + ₹ 27.78 crore).

(iii) *Short release of funds by GoI*

There was short release of Central share amounting to ₹ 79.80 crore during 2012-17 under the components of Support, WQM&S and Earmarked (Bacteriological/Chemical) Funds²³ against the allocated funds as shown in Table-1.7:

Table-1.7
Short release of Central share during 2012-2017

Year	Component	Allocation (Central share)	Total Central share released	Short release
		(₹ in crore)		
2012-13	Earmarked (Bacteriological)	1.60	0.80	0.80
	Support	26.76	20.07	6.69
	WQM&S	16.05	12.04	4.01
	Total	44.41	32.91	11.50
2013-14	Earmarked (Chemical)	25.52	12.76	12.76
	Earmarked (Bacteriological)	1.45	0.72	0.73
	Support	24.59	23.56	1.03
	Total	51.56	37.04	14.52
2014-15	Earmarked (Chemical)	24.11	0.00	24.11
	Earmarked (Bacteriological)	1.37	0.79	0.58
	Total	25.48	0.79	24.69
2015-16	Earmarked (Chemical)	11.14	5.57	5.57
	Earmarked (Bacteriological)	0.63	0.25	0.38
	WQM&S	6.55	6.55	0.00
	Total	18.32	12.37	5.95
2016-17	Earmarked (Chemical)	12.56	0.00	12.56
	Earmarked (Bacteriological)	0.71	0.00	0.71
	Support	12.33	6.16	6.17
	WQM&S	7.40	3.70	3.70
	Total	33.00	9.86	23.14
Grand Total		172.77	92.97	79.80

Source: GoI sanctions and records of CE, PHE, Water.

The reasons for short release of Central share were neither found on record nor stated (November 2017) by the Government.

(iv) *Short release of State's matching share*

The GoA was to release the matching share of ₹ 218.21 crore against the release of Central share of ₹ 2,249.72 crore²⁴ during 2012-17, as detailed in Appendix-1.4. The GoA, however, released ₹ 137.61 crore only, resulting in short release of State share of ₹ 80.60 crore. The reasons for the short release of State's share were neither on record nor stated by the SWSM, though called for.

The PHED, in its reply, however, stated (November 2017) that demand for the release of the balance fund of State's share was being initiated.

²³ As per guidelines, GoI in 2012 approved earmarking of five per cent, additional funds for allocation to State, with habitations having Chemical contamination of drinking water sources (75 per cent weightage in allocation) and with bacteriological affected priority districts (25 per cent weightage in allocation).

²⁴ Excluding ₹ 100.00 crore released during 2011-12.

(v) **Short-release of Central share to implementing agencies**

During 2015-17, out of total Central share of ₹ 529.67 crore, GoA released ₹ 409.51 crore to SWSM (₹ 53.54 crore²⁵) and to the implementing agencies (₹ 355.97 crore) retaining the balance ₹ 120.16 crore in the State exchequer.

The Government, in its reply, stated (November 2017) that the Central share could not be released as these were received at the fag-end of the year. However, the status of release of the balance Central share was not intimated to audit (31 March 2018) by the GoA.

(vi) **Inadmissible expenditure out of NRDWP funds**

NRDWP guidelines provide that inadmissible expenses incurred from NRDWP funds had to be borne by the State Government from its own sources. The State shall credit such amount to that extent in the programme funds of NRDWP.

The Divisional Officers incurred an expenditure of ₹ 2.68 crore out of NRDWP funds in the seven²⁶ out of selected 13 Divisions covered under audit, towards non-admissible items of works during 2012-17, as detailed in **Table-1.8** below:

Table-1.8
Inadmissible expenditure

Sl. No.	Division	Particulars of works done	Expenditure (₹ in lakh)
1	2	3	4
1	Jorhat	Construction of Staff Quarter, Guest house, Iron gate, Approach Road, Painting of office building, Renovation of Staff quarter <i>etc.</i>	21.22
2	Tangla	Construction/repairing/site development/electrification/earth-filling of office building, store, staff quarters <i>etc.</i>	14.40
3	Hailakandi	Repairing and renovation of staff quarters, Boundary walls <i>etc.</i>	2.57
4	Rangia	Renovation of office building, Repairing of Vehicle, Construction of boundary wall of PHE store complex and Sand filling at Divisional complex.	4.91
5	Silchar-I	Committed liabilities of projects prior to introduction of NRDWP Scheme.	9.56
6	Silchar-II	Renovation/extension/modification/painting of existing store building, approach and parking yard.	9.74
7	Store and Workshop	Development of site, construction, upgradation, renovation of Staff Quarters, shed, road, floor, boundary wall, gate <i>etc.</i> , at PHED institute, Office building, repairing of departmental vehicles, painting of Office building, providing electrification <i>etc.</i> , and maintenance of Garden at Store & Works Division at Betkuchi Complex and PHE office, Bamunimaidan <i>etc.</i>	205.21
Total			267.61

Source: Departmental records.

²⁵ ₹ 53.54 crore released to SWSM was for Rural Water Supply and Sanitation Programme – Low Income state (RWSSP-LIS) NRDWP share.

²⁶ Including Stores and Workshop Division.

Audit, however, observed that the GoA did not affect credit of the said expenses to the programme fund. Had this amount been recouped into the programme fund by the GoA, the Department could have provided safe drinking water facility to more habitations with the diverted fund of ₹ 2.68 crore.

(vii) *Undue advance and loss of interest*

The payments, as per supply orders for various material procured by the Stores and Workshop (S & W) Division, Guwahati, were to be made to the suppliers after the supply of material and there was no provision for making advance payment.

The Division, however, made an advance payment of ₹ 84.46 crore to the suppliers against proforma bills amounting to ₹ 105.51 crore submitted by the suppliers during 2012-13 to 2014-15 prior to the supply of material. Out of the said advance, the Division made an adjustment of ₹ 84.36 crore, after a delay ranging from eight to 647 days as of July 2017, leaving an unadjusted balance of ₹ 0.10 crore.

This resulted in extension of undue financial benefit of ₹ 84.46 crore to the suppliers by way of advance payment. This also resulted in a loss of interest²⁷ of ₹ 1.77 crore, as NRDWP funds were required to be kept in Savings Bank account as per the Scheme Guidelines.

(viii) *Diversion of NRDWP funds*

The GoA accorded (March 2010) administrative approval (AA) of ₹ 7.79 crore for providing clear surface water to 30,857 habitants of Golaghat district under Greater Kaziranga WSS. The GoA accorded the AA on the basis of the estimates framed by the EE, Bokakhat PHE Division with the stipulation to complete the work within two years. Only 85 *per cent* physical progress of the work could be achieved as of May 2017, though the work was commenced on 20 December 2010, after incurring expenditure of ₹ 6.99 crore. Audit observed that the estimates included a provision of ₹ 39.08 lakh for the accommodation of six operating staff at the treatment plant site. The Division, subsequently, raised the provision to ₹ 77.76 lakh in the detailed estimates, prepared for the Technical Sanction (TS). The Division, however, constructed a guest house, incurring expenditure of ₹ 75.39 lakh deviating from the actual items of work. As such, the Division utilised the fund for purposes other than that, for which it was sanctioned, depriving the six operating staff from their accommodation on the work site.

The EE, Bokakhat PHE Division, in response, stated (June 2017) that conversion of staff accommodation to a guest house was made as per verbal instruction of the higher authority with a view to collect revenue for better maintenance of the Scheme. The fact, however, remained that the Division could not furnish any record in support of

²⁷ Calculated at the rate of four *per cent* simple interest per annum as admissible on savings bank deposit.

any revenue collection made after inauguration of the guest house (May 2013), though called for.

(ix) Excess payment towards Value Added Tax

The Chief Engineer, Barak Valley and Sixth Schedule Areas (B & S)²⁸ and Secretary, BTC, Kokrajhar procured pipes, specials, pumps *etc.*, required for the implementation of PWSS under different Divisions of the BTC area of Assam, from Assam Government Marketing Corporation (AGMC) Ltd., as per approved rates. The Secretary, BTC, Kokrajhar while issuing supply orders to the AGMC Ltd., clearly mentioned that the approved rates were inclusive of all taxes, transportation, loading/unloading and AGMC administrative charges. On the other hand, the Chief Engineer (B&S) while procuring identical materials from the same agency (AGMC Ltd.) at the same rates for the same area (BTC), issued supply orders mentioning only that the rates were inclusive of transportation and AGMC administrative charges. In respect of taxes, it was stated that value added tax (VAT)/Assam Government sales tax (AGST) would be paid as admissible under the rule and it would be deducted from the bills.

The S & W Division, however, while making payment to AGMC, deducted VAT directly from the bill value in some cases, but in other instances, instead of deducting the VAT amount directly from the bill value, made deduction after adding the VAT amount to the bill value, which resulted in excess payment of ₹ 1.53 crore to the agency as detailed in **Appendix-1.5**.

The GoA, while accepting the observation, stated (October 2016) that the VAT was added by mistake before deduction.

An audit observation of similar nature was also made vide **Paragraph-1.5.2** of the Comptroller and Auditor General of India's Audit Report on Social, General and Economic (Non-PSUs) sectors for the year ended 31 March 2016 of the Government of Assam (**Report No. 1 of 2017**), wherein irregular excess payment of ₹ 3.20 crore towards VAT made to AGMC Ltd., was pointed out. However, as observed, irregularity of such nature still persisted.

The above instances of retention of funds by GoA, SWSM and implementing agencies, short release of funds by GoI and GoA, inadmissible expenditure, diversion of funds and undue financial aid to suppliers *etc.*, pointed towards financial mis-management and lack of financial discipline. This had hampered implementation of schemes under NRDWP as evident from the fact that the major PWSSs in the selected districts remained incomplete.

²⁸ The Chief Engineer (P) and Chief Engineer (B & S) have been merged as Chief Engineer (Water).

Control mechanism, thus, needs to be put in place for the effective financial management in compliance with the Scheme Guidelines.

1.2.9 Programme Implementation

NRDWP aimed to achieve the objective of water supply through its six components. The component-wise implementation of the Programme is discussed in the succeeding paragraphs below:

1.2.9.1 Coverage of habitations

The status of year-wise coverage of habitations, considering water supply of 40 litres per capita per day (lpcd), during 2012-13 and 55 lpcd during 2013-17 (as per scale fixed by the GoI from time to time) is given in **Table-1.9** below:

Table-1.9
Status of Coverage of Habitations

Position as on	Total Habitations	Total QA Habitations	'Partially Covered' Habitations				Total (4+5+6+7)	'Fully Covered' Habitations
			With Population Coverage > 0 and < 25 per cent	With Population Coverage >= 25 and < 50 per cent	With Population Coverage >= 50 and < 75 per cent	With Population Coverage >=75 and < 100 per cent		
01.04.2012 ²⁹	86976	15979	10905	5749	4705	2418	23777	47220
01.04.2013	87888	12879	20387	9407	40528	2837	73159	1850 ³⁰
01.04.2014	87888	10684	14224	11998	30264	9648	66134	11070
01.04.2015	89910	8977	13309	10024	30395	13435	67163	13770
01.04.2016	88099 ³¹	9817	9479	8698	26156	17888	62221	16061
01.04.2017	88099	11048	8996	8472	25274	19424	62166	14885

Source: IMIS data Format-C18.

From the above it would be seen that there was a slip back of at least 1,176 (16061 minus 14885) habitations from 'fully covered' to 'partially covered' between 1 April 2016 and 1 April 2017, for which no reason was available on record. Besides, only 17 per cent (14,885 out of 88,099) of total habitations could be fully covered as on 01 April 2017, which was much below the national average of 44 per cent.

Further, test-check of 184 habitations in nine out of the 13 selected districts showed discrepancies in IMIS data with actual field-level data as indicated in **Table-1.10**:

Table- 1.10
Discrepancy of coverage as per IMIS data and Divisional record

Coverage	Number of habitation covered as per IMIS data	Number of habitation covered as per Divisional record
Fully covered	122	109
Partially covered	44	68
QA	18	7

Source: IMIS data and Divisional records.

²⁹ As per 40 lpcd.

³⁰ The number of fully covered habitations reduced during the year because of increased norms of water supply from 40 lpcd to 55 lpcd.

³¹ Number reduced due to merger of habitations.

The achievement of coverage of habitations as reflected in the IMIS data was found to be on higher side, therefore, not reliable and needed reconciliation.

1.2.9.2 Coverage of population

NRDWP guidelines stipulates that at least 50 *per cent* of rural population should have access to 55 lpcd water supply within their household premises or within a 100 meter radius by 2017.

However, as per IMIS data only 4.87 *per cent* of rural population in the selected 13 divisions covered under Audit had access to water supply of 55 lpcd within their household premises or within the 100 meter radius (as on 31 March 2017) against the set target.

1.2.9.3 Coverage to individual households with PWS connections

The Ministry's Strategic Plan for the rural drinking water sector provides that at least 35 *per cent* of rural households should have piped water supply connection by the year 2017. However, as per IMIS data, the Department could provide house connection to only 1.88 *per cent* (1,09,195 out of 58,00,611) households in the State. In the nine selected districts covered under Audit, 2.71 *per cent* households (64,003 out of 23,64,031) were provided with house connection as on 31 March 2017.

The NRDWP Guidelines stipulate that the Department has to involve Accredited Social Health Activists (ASHA) workers in the process of encouraging households to take household water connections by providing incentive to the ASHA workers. The Department, however, did not engage ASHA workers in the process.

Accepting the observation, the Government, in its reply stated (November 2017) that steps had been taken to improve the service through household water connections by involving the ASHA workers.

1.2.9.4 Coverage of schools and anganwadis

There was inconsistency in the number of schools and anganwadis which were provided with drinking water facility, as per records of various available sources, as shown in **Table-1.11 (a)** and **(b)**:

Table-1.11 (a)
Drinking water provided to schools in the State (as on 31 March 2017)

Data	Total number of schools	Number of schools provided with drinking water facility
IMIS	31,902	25,353 (79 <i>per cent</i>)
Sarva Shiksha Abhiyan (SSA)	45,827	42,357 (92 <i>per cent</i>)
CE, PHE, Water	42,987	42,685 (99 <i>per cent</i>)

Source: IMIS, SSA data and departmental records.

Table-1.11 (b)
Drinking water provided to anganwadis in the State (as on 31 March 2017)

Data	Total number of anganwadis	Number of anganwadis provided with drinking water facility
IMIS	19,346	10,650 (55 per cent)
CE, PHE, Water	27,827	15,704 (57 per cent)

Source: IMIS data and departmental records.

Actual coverage of schools and anganwadis could not be ascertained due to the inconsistent data shown above. However, due to the less coverage shown above, the goal of providing access to adequate safe drinking water to all schools and anganwadis by 2017 remained unachieved. This was due to lack of coordination between PHED, SSA and Social Welfare Department to ensure coverage of all schools and anganwadis with water facility.

Regarding inconsistency in data, CE, PHE (Water) stated that IMIS data updation was in progress (December 2017).

1.2.9.5 Coverage of priority areas

(i) Coverage of Scheduled Castes/Scheduled Tribes population

Higher priority was to be given to the coverage of weaker sections viz., Scheduled Castes (SC) and Scheduled Tribes (ST), as per NRDWP guidelines. During 2012-2017, the percentage of fully covered SC and ST population in the State decreased by 1.81 per cent and 8.07 per cent respectively, as would be evident from the **Table-1.12** below:

Table-1.12

Position as on	Total Population		Percentage of SC/ST Population Covered with \geq 40 lpcd		Percentage of SC/ST Population Covered with $<$ 40 lpcd	
	SC	ST	SC	ST	SC	ST
01April 2012	2147898	4175655	61.37	54.12	38.63	45.88
01April 2017	2033129	4104016	59.56	46.05	40.44	53.95

Source: IMIS Format-C19.

Thus, the State was unable to fully cover the SC/ST habitations on priority basis in terms of the provisions of the guidelines.

Accepting the observation, the Government, in its reply stated (November 2017) that priority would be given for the coverage of SC/ST population in the State.

(ii) Coverage of Sansad Adarsh Gram Yojana habitations

As per **Paragraph 15.9** of NRDWP Guidelines (January 2015), proposals of rural drinking water supply under Sansad Adarsh Gram Yojana (SAGY) should be given priority. There are 21 GPs under SAGY in the State which cover over 239 villages and 735 habitations. Only 258 such habitations (35 per cent) were covered by completed PWSS and 156 habitations were being covered with ongoing PWSSs,

leaving 321 habitations without PWSSs. Further, out of 135 SAGY villages from the selected divisions covered under Audit, only 74 villages were having PWSS. This indicated slow progress in providing drinking water facility in the priority area of SAGY GPs.

Accepting the observation, the Government, in its reply stated (November 2017) that administrative approval for 19 new schemes had been accorded in 2016-17 for improving the status of coverage under SAGY.

(iii) Coverage of Open Defecation Free villages

Open Defecation Free (ODF) declared villages should get priority in providing drinking water facility, preferably through PWSS, as per objectives of NRDWP. Audit observed that out of 19,387 habitations in 4,597 ODF villages in the State, the PWSS was provided to only 6,810 habitations. In the selected districts covered under Audit, out of 90 ODF villages, 51 villages (57 per cent) had PWSS and in the remaining 39 villages, there were no PWSS. Further, out of the 51 villages having PWSS, the PWSSs in 13 villages were non-functioning. As such, only 38 out of 90 ODF villages in selected districts covered under Audit were having the functional PWSS.

Accepting the observation, the Government, in its reply stated (November 2017) that 14,128 ODF habitations had been covered with water supply as of date, and efforts to improve the position were being made.

1.2.9.6 Water Quality

A total of 15,979 habitations were found quality affected by fluoride, arsenic, iron etc., as on 01 April 2012 which had been reduced to 11,048 as on 01 April 2017 as shown in **Table-1.13** below:

Table-1.13
Status of water quality affected habitations during 2012-17

Total QA habitations as on 01 April 2012	Target of coverage	Habitations covered	New emergence of QA habitations	Total QA habitations as on 01 April 2017
15,979	12,630	8,288	3,357	11,048

Source: Format C-17A of IMIS.

As much as 12.5 per cent (11,048 out of 88,099) habitations in the State were quality affected against the national average of 4.3 per cent, which was an alarming situation, more so due to disproportionate dependence on ground water resources than the surface water {refer **Paragraph 1.2.9.8 (i)**} which were comparatively prone to presence of these substances.

1.2.9.7 Operation and Maintenance

As per NRDWP guidelines, up to 15 *per cent* of NRDWP funds could be utilised by the States/Union Territories (UTs) for O & M.

During 2012-17, the State expended ₹ 296.55 crore under O & M out of the total available fund of ₹ 318.02 crore, leaving an unspent balance of ₹ 21.47 crore. However, during this period, the State did not devolve any O & M funds to PRIs as no scheme was handed over to the PRIs. As such, not only the participation of PRIs in the implementation process at the grass-root level was denied but also maintenance of water supply schemes by the GPs could not be done for better implementation of the NRDWP as was envisaged in the guidelines.

The Government, in its reply, stated (November 2017) that the process of handing over of the schemes to the PRIs would begin shortly.

(i) Defunct rural water supply schemes for want of fund

It was revealed from the records of the CE, PHE, Water that 721 out of 10,052 PWSSs were non-functional in the State, as of March 2017. Of these, 82 schemes were non-functional due to lack of fund under O & M.

The Divisional Officers of the selected Divisions stated that proper O & M of the completed schemes could not be done due to non-receipt of O & M funds as per requirement. It was also stated that the same had adversely affected the regular supply of water to the habitations. During 2012-17, the Department released only ₹ 25.42 crore against the demand for O & M fund of ₹ 74.16 crore placed by the 13 selected Divisions. Audit also observed that O & M funds were not utilized properly. There were cases of inadmissible expenditure of ₹ 26.66 crore (discussed below) as well as idle expenditure of ₹ 66.00 crore {*Paragraph 1.2.10.8 (ii)*} out of O & M funds.

The Government, while accepting the audit observation, stated (November 2017) in reply that in the current year, ₹ 28.26 crore had been released from the State fund for the O & M. The Government also stated that they had taken steps for making the non-functional schemes functional.

(ii) Inadmissible expenditure

The NRDWP funds cannot be utilised for providing sanitary or other facilities not related to water supply schemes as per the guidelines. The guidelines also envisaged that O & M funds were meant for meeting the expenses necessary for running, repair and replacement costs of completed drinking water supply schemes.

(A) During 2013-15, the PHED procured 19,473 Rotationally Moulded Squatting Sanitary Plates valued at ₹ 10.38 crore³² from the O & M component of NRDWP. The Department procured the plates without any demand from the concerned Divisions and also without obtaining approval either from the GoI or from the SLSSC. The sanitary plates had no connection with water supply schemes as these were meant for use as sanitary latrine during natural calamities like floods and ethnic clashes/riots *etc.*

The Government, while accepting the audit observation, in its reply stated (November 2017) that the Rotationally Moulded Squatting Plates were procured from O & M funds as no other alternative was available and these were being used throughout the State, whenever required.

The fact however remained that the expenditure incurred (₹ 10.38 crore) from O & M component was not admissible under NRDWP and thus, was irregular.

(B) The CE, PHE, Water centrally procured Unplasticised Polyvinyl Chloride (UPVC) pipes required for water supply schemes from Assam State Industrial Development Corporation (ASIDC Ltd.³³). The pipes were procured as per APSP³⁴ Act 1989 at the rate fixed by the Corporation from time to time.

It was noticed in audit that based on the recommendation of the Technical Committee (TC), the PHED, GoA, accorded³⁵ the approval of revised rates with retrospective effect from 04 May 2011 to August 2012 and from 06 November 2012 to 17 April 2013. There was, however, no provision in the APSP Act 1989 for fixing the rates with retrospective effect.

Due to grant of revised rates retrospectively, the S & W Division paid ₹ 11.31 crore³⁶ on account of purchase of UPVC pipes by diverting funds from O & M, which was irregular.

The matter was pointed out to the Government; reply was awaited (March 2018).

(C) The Department, during 2013-15, procured water filters (Arsenic/Fluoride removal filters and Senco-make filters) valued at ₹ 4.97 crore out of the available funds under O & M component of the NRDWP. This was not admissible as the item was in no way related to operation and maintenance of any scheme. The diversion of O & M funds for other purposes had adversely affected the regular supply of water to the habitations due to their non-maintenance properly.

³² at the rate of ₹ 5,069.00 (excluding VAT) per plate.

³³ local Small Scale Industry.

³⁴ Assam Preferential Store Purchase.

³⁵ On 27 September 2012 and 23 April 2013.

³⁶ Out of total claim of ₹ 12.84 crore.

On this being pointed out, the Divisional Officer of the selected Divisions also admitted (March-July 2017) that proper operation and maintenance of the completed schemes could not be done due to non-release of sufficient funds under O & M.

The Government, in its reply (November 2017), however, did not offer any comment.

1.2.9.8 Sustainability

10 per cent of the NRDWP funds are provided under the component ‘Sustainability’ to encourage the States to achieve drinking water security at the local level through sustainability of sources and systems. During 2012-17, the State expended ₹ 201.27 crore under sustainability component out of the available fund of ₹ 214.31 crore, keeping an unspent balance of ₹ 13.04 crore.

In regard to sustainability of drinking water supply and security, Audit observed the following deficiencies:

(i) Dependence on ground water sources

The NRDWP guidelines envisaged gradual shift from over dependence on ground water to surface water sources. It was seen that schemes had a dependence of 98 per cent on groundwater as detailed below:

Table-1.14

As on	Total Schemes	Schemes dependent on Ground Water		Schemes dependent on Surface Water	
		PWSS	Spot	PWSS	Spot
July 2017	1,35,519	7,405	1,25,362	2,647	105
(in per cent)	(100)	(5.46)	(92.5)	(1.95)	(0.08)

Source: IMIS

Majority of the schemes were in the spot (hand pump /borewell / tubewell etc) category. Share of PWSS was limited to 7.41 per cent of total scheme, of which 73.7 per cent had dependence on ground water. As per the departmental records, as on March 2012, the percentage of completed PWSSs dependent on ground water was 73 per cent which worsened by 0.7 per cent in July 2017. It implied that the State could not make any progress to curtail over dependence on ground water sources even after incurring ₹ 201.27 crore under the sustainability component. Continued dependence on ground water-based schemes would have adverse impact on ground water table besides increased risk of QA sources for the water supply.

On this being pointed out, the Government, in its reply, stated (November 2017) that most of the surface source schemes taken up under sustainability component were yet to be completed.

(ii) Irregular expenditure

An expenditure of ₹ 10.33 crore was incurred by the PHED during 2013-17 towards procurement of water filters (capable of yielding safe drinking water free from all pathogenic impurities and hazardous chemicals like fluoride and arsenic for schools and anganwadi centres) under sustainability component. The said expenditure was irregular as procurement of water filters was not concerned with activities under the sustainability component.

The Government, in its reply (November 2017), stated that the SLSSC accorded the approval considering urgency. The reply was not acceptable as there was no provision for procurement of filters under the sustainability component.

The Government may consider fixing responsibility on officials responsible for incurring such inadmissible expenditure.

1.2.9.9 Water Quality Monitoring and Surveillance (WQM&S)
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Three *per cent* of NRDWP fund was provided to the States for monitoring and surveillance of water quality in habitations at field level and for setting up, upgrading laboratories at State, district and sub-district levels.

During 2012-17, the State expended ₹ 61.49 crore under WQM&S out of total available funds of ₹ 62.32 crore keeping an unspent balance of ₹ 0.83 crore.

The Government in its reply (November 2017), however, stated that the unspent balance had already been expended for the purpose.

Audit observations on issues relating to WQM&S are discussed in the succeeding paragraphs.

(i) Water quality testing in State level laboratory

A State level “State Referral Laboratory (SRL), Guwahati” had been functioning under WSSO which was accredited to the National Accredited Board of Laboratories (NABL) in December 2016. The SRL should have the capability to examine 78 parameters at State level as per norms of Uniform Drinking Water Quality Monitoring Protocol (UDWQMP). However, the SRL Guwahati had the capability to examine 19 parameters only. The SRL had 10 laboratory/technical staff short against 14 sanctioned posts with the key technical posts of Sr. Chemist/Sr. Water Analyst, Microbiologist/Bacteriologist, Lab Assistant and Sampling Assistant lying vacant.

The UDWQMP stipulates that 10 *per cent* of the samples tested in DLLs should be sent to the SRL for further testing. However, SRL had tested only 2,564 samples against requirement of 28,952 samples meant for water quality testing resulting in a 91 *per cent* shortfall in sample testing. This indicated that the process of

cross-verification at SRL was minimal and the accuracy of testing at DLL could not be ensured.

The Government, in its reply, stated (November 2017) that steps were being taken to fill up the vacant posts and to test more samples in SRL as per prescribed norms.

(ii) Water quality testing in District and Sub-Divisional Labs

District Level Laboratories (DLLs) were functional in all the selected districts as observed from the records. However, selected DLLs covered under Audit lacked the capability to examine six to 25 parameters out of 34 parameters provided in UDWQMP. Various categories of laboratory/technical posts were lying vacant in each of these DLLs, due to which water quality testing was deficient in the laboratories.

The Sub-Division Level Laboratories (SDLLs) functioning in selected districts covered under Audit, were also not capable of examining all the 34 parameters due to shortage of key laboratory/technical persons.

Audit also observed that DLLs and SDLLs of the selected districts covered under Audit were not accredited to NABL.

It was mentioned in para 1.2.7.1 (i) that annual plans for fixing year-wise targets for the purpose of testing water quality in the laboratories at the State, district and sub-divisional levels were not prepared. Information furnished by the selected eight DLLs³⁷ and seven SDLLs³⁸ regarding status of water quality testing done by them during 2012-17 was as under:

Table-1.15
Status of water quality testing

				<i>(In numbers)</i>
Selected Laboratories	Total number of samples targeted to be tested by DLLs/SDLLs*	Number of samples actually tested	Number of samples found contaminated	Remedial action taken
Eight DLLs	1,03,420	68,424	20,091	266
Seven SDLLs	81,935	35,696	16,662	135
Total	1,85,355	1,04,120	36,753	401

Source: Information furnished by DLLs/SDLLs.

**Number decided by the concerned DLL/SDLL every year*

It would be seen that

- as against the target of 1,85,355 samples to be tested, the DLLs/SDLLs tested 1,04,120 samples (including repeat samples from same sources at times) - a shortfall of 44 per cent;
- 36,753 (35 per cent) of the 1,04,120 samples tested were found contaminated; and,

³⁷ (i) Cachar, (ii) Dhubri, (iii) Golaghat, (iv) Hailakandi, (v) Jorhat, (vi) Udalguri, (vii) Diphu (Karbi Anglong), and, (viii) Nagaon.

³⁸ (i) Dergaon, (ii) Rangia, (iii) Howraghat, (iv) Dokmoka, (v) Hojai, (vi) Udalguri, and, (vii) Kalaigaon.

- information furnished by the above mentioned DLLs/SDLLs further indicated that remedial action (installation of filters, IRPs, etc.) had been taken with respect to 401 water sources where the test results showed that the water was contaminated. Since test checked DLLs/SDLLs were unable to furnish the number of water sources from which the 1,04,120 samples were drawn or, the number of water sources associated with the 36,753 water samples found contaminated, Audit was not in a position to come to any inference regarding the extent of the contamination of water sources in the areas under the jurisdiction of the eight DLLs and seven SDLLS. For this reason also, Audit could not gauge the extent of the effectiveness and impact of the remedial action taken in the 401 cases.

The Department stated (November 2017) that steps for NABL accreditation of DLLs/SDLLs would be taken up phase-wise and further added that instructions to ensure remedial action immediately on finding contamination and to fulfill the target of water quality testing in DLLs/SDLLs, had been issued. The reply was silent about the fact that the data furnished by DLLs/SDLLs was deficient in so far as the number of water samples taken /tested could not be linked to the water sources from which these samples were drawn.

(iii) Non-functional Sub Divisional Labs

The Department constructed three SDLLs at Chowkhikhola, Kothiatoli and Lahkipur in the selected Karbi Anglong, Nagaon and Cachar districts covered under Audit at a cost of ₹ 53.94 lakh. However, the SDLLs remained non-functional due to non-installation of machinery and equipment³⁹ though these were received more than two years back. Audit found the laboratory staff appointed for SDLLs attached with their respective DLLs while chemicals supplied for these three SDLLs were lying unutilized. Due to non-installation of machinery and equipment procured more than two years ago, the possibility of damage of machineries and expiry of chemicals supplied could not be ruled out. The reasons for non-installation of machinery and equipment were neither found on record nor stated.

The expenditure incurred towards the establishment of the SDLLs thus, proved to be idle. Moreover, the quality of water being supplied to the habitants remained untested.

³⁹ Receipt of equipment at Chowkhikhola, SDLL: March 2015 (₹ 3.12 lakh), Kothiatoli SDLL: June 2013 (₹ 2.82 lakh) and Lahkipur SDLL: October 2013 (₹ 48.00 lakh).



On this being pointed out, the Government, in its reply, stated (November 2017) that instruction had been issued to Director, WSSO/EE concerned to make all the SDLLs functional, on priority.

(iv) Mobile Water Testing Lab

During 2012-15, S&W Division, Guwahati procured and distributed 34 Mobile Lab Testing Vans to the districts for use. This included delivery of two Mobile Vans to Nagaon PHE Division; one in May 2013 for onward delivery to Jorhat PHE Division and the other in February 2014 for use under the division.

Scrutiny of records revealed that Nagaon Division, instead of handing over one vehicle to Jorhat Division retained and utilized under the division. Further, as per Lab Testing Register no testing was done in any of the Labs since August 2015 and both the Vans were found lying in the campus of the Nagaon Store sub-division.



The reasons for not carrying out any test since August 2015 were neither found on record nor stated.

Thus, the intended services of the mobile lab testing units to be provided under NRDWP, remained untapped due to non-utilisation of the same beyond August 2015. Besides, the habitants under Jorhat PHE Division were deprived of the benefit of the services due to non-receipt of the van in the division.

The Government, in its reply, stated (November 2017) that instructions had been given to the Director, WSSO/EE concerned to immediately send the Van meant for Jorhat Division to the Division and to utilise the facilities of mobile water testing by utilizing the vans.

(v) Training for use of Field Testing Kits

The WSSO, Assam did not furnish details of training imparted for use of Field Testing Kits (FTKs) to the GP personnel. Only one⁴⁰ out of 46 selected GPs covered

⁴⁰ Saidoria under Rupohi development block of Nagaon district.

under Audit stated that training on use of FTKs was imparted to the GP personnel while the remaining 45 did not get any such training. As a result, effective use of the FTKs was doubtful.

(vi) **Wasteful expenditure due to expiry of Field Testing Kits and its refills**

Assam Financial Rules envisage that care should be taken to avoid accumulation of purchased quantities in excess of actual requirement. The Director, WSSO, Assam procured 3,900 FTKs valued at ₹ 2.93 crore and 13,101 refills for FTKs valued at ₹ 4.98 crore during 2013-16. During physical verification (July 2017), Audit noticed that 2,629 FTKs and 5,529 refills were issued to different laboratories leaving a balance of 1,271 kits and 7,572 refills in the store. The shelf life of all the kits and refills lying unutilized in store had already expired resulting in wasteful expenditure of ₹ 3.83 crore as indicated in **Table-1.16**.

Table-1.16
Details of expired FTKs and refills

Item	Quantity procured	Rate (in ₹)	Period of procurement	Date of expiry	Quantity issued	Balance quantity lying in store (August 2017)	Value of unutilized quantity (₹ in crore)
1	2	3	4	5	6	7 (2 – 6)	8 (3 x 7)
FTK	3,900	7,500	August 2013 to April 2015	March 2015 to October 2016	2,629	1,271	0.95
Refills for FTK	13,101	3,800	August 2013 to August 2015	March 2015 to March 2017	5,529	7,572	2.88
Total							3.83

Source: Departmental records.

Failure to utilise 1,271 FTKs and 7,572 refills before expiry of their life span not only led to wasteful expenditure, but also indicated procurement without actual assessment of the requirement for these items.

The Government may consider fixing responsibility for the wasteful expenditure.

Similarly, the selected 13 divisions covered under Audit distributed only 522, out of available 824 FTKs, to GPs leaving a balance of 302 kits unutilized as of March 2017. All these 302 unutilised kits had lost their shelf life resulting in wasteful expenditure of another ₹ 22.65 lakh (₹ 7,500 x 302).

(vii) **Wasteful expenditure due to expiry of bacteriological vials**

The Director, WSSO, Assam, Guwahati procured 12.25 lakh bacteriological vials⁴¹ during June 2014 to July 2015 valued at ₹ 2.70 crore (@ ₹ 22 per vial). Of these, the Director issued (as of August 2017) 7,21,945 vials to different laboratories, leaving a balance of 5,03,055 vials. During joint physical verification of the unissued vials,

⁴¹ Bacteriological vials are used in field tests to ascertain the bacteriological quality of water without the use of expensive laboratory equipment.

Audit noticed that 3,03,055 vials had expired their respective shelf life (24 months). Failure to utilise 3,03,055 vials before expiry of their life span had not only resulted in wasteful expenditure of ₹ 66.67 lakh but also indicated that the procurement was made without assessing their actual requirement.

On this being pointed out, the Government, while accepting the observation, stated (November 2017) that action had been initiated against the officials responsible for the lapse. The outcome thereof, would be awaited in audit.

(viii) Supply of water contaminated with arsenic/fluoride through PWSS

Water from 44 completed and functional PWSSs under three selected divisions⁴² covered under Audit was collected during the course of audit, considering the possibility of arsenic/fluoride contamination. These were got tested in the DLL/SDLL to ensure the quality of water. Audit, in this regard, observed that:

- In Golaghat PHE Division, eight (out of 10) functional PWSSs were regularly supplying water contaminated with arsenic beyond the permissible limit (0.01mg/litre).
- In Hojai PHE Division, 10 (out of 33) PWSSs were found supplying water contaminated with fluoride beyond the permissible limit (1.5 mg/litre).
- The Nagaon PHE Division, conducted (August 2016) a water quality test in respect of Lawpani PWSS at the State and District Level Laboratories. The test proved the presence of fluoride contamination (5mg/litre) in the water beyond the permissible limit (1.5 mg/litre). Despite the test result, the Division continued to supply water from the same scheme. During joint physical verification in audit (20 July 2017), it was found that the scheme was functional and water was being supplied to the habitations regularly from the scheme. At the instance of Audit, the Division again conducted water testing on 21 July 2017 at the DLL, Nagaon where fluoride contamination of 2.5mg/l was found in the supplied water.

Consequently, due to non-testing of the content of arsenic/fluoride in water, the Division had been supplying contaminated water to the habitants.

The Divisional Officers stated (July 2017) that steps would be taken to provide safe drinking water to the beneficiaries under the above PWSSs from other alternate source, in consultation with the higher authority.

In this regard, it may be mentioned that 35 *per cent* of the water sample tested by the 15 selected DLLs/SDLLs were found to be contaminated {*Paragraph 1.2.9.9 (ii)*}

⁴² Golaghat: 10 schemes, Hojai: 33 schemes and Nagaon: one scheme.

refers}. Besides, contaminated water was also being supplied through the test checked PWSSs as discussed above.

The Government may therefore, review all the PWSS/other schemes executed by all the Divisions in the State to gauge the extent of contamination with a view to address the issue on priority.

(ix) Supply of water through PWS without treatment

Site visit by Audit (May-July 2017) of eight⁴³ PWSSs under four selected PHE divisions⁴⁴ covered under Audit revealed that the Department was supplying untreated water to 9,711 habitants due to non-construction of treatment plant (TP), clear water reservoir (CWR), pumping house, internal connection between TP and CWR, electric problems *etc.*

The supply of contaminated and untreated water to the habitants thus, not only frustrated the objectives of the Scheme of providing safe drinking water, but was also fraught with the risk of health hazards among the rural people.

On this being pointed out, the Government, in its reply, stated (November 2017) that steps had been taken to stop contaminated and untreated water supply to the public for drinking purpose.

Controls thus, needed to be put in place to ensure regular monitoring and surveillance of quality of the water being supplied to habitations.

1.2.10 Execution of works and procurement of material

1.2.10.1 Preparation of inflated estimate

(i) In the approved estimate (July 2010) of Greater Titabor WSS in Jorhat PHE Division, the cost of the Ductile Iron (DI) specials and fittings was treated differently at 15 *per cent* on total cost of DI pipes in case of Zone II and 25 *per cent* in case of Zone I.

Considering the rate of 15 *per cent* as justified on DI specials for Zone-II, as provided in the estimate (as all other PHE divisions adopted the said rate), allowance of 25 *per cent* for the work under Zone-I was injudicious and resulted in preparation of inflated estimate by an amount of ₹ 1.78 crore⁴⁵.

(ii) Similarly, the rates of the UPVC pipes considered in the detailed estimate of the Greater Titabor WSS (Zone-I and Zone-II) were much higher than the available

⁴³ in Rangia: (i) Baidyatola PWSS (ii) Naburka Satra PWSS (iii) Gopalpur PWSS (iv) Dinkar PWSS, in Nagaon: (v) Pub-Kawaimari PWSS (vi) Kamargaon PWSS, in Howraghat: (vii) Kabir Dharmanagar and, in Silchar: (viii) Tillaline WSS.

⁴⁴ Howraghat, Nagaon, Rangia and Silchar – I.

⁴⁵ 10 *per cent* of ₹17,82,65,110.

approved rates (July 2010) of CE, PHE (Water) Assam during the same period. This had resulted in inflating the estimated cost of the said work by ₹ 0.86 crore as detailed in **Appendix-1.6**.

Preparation of estimates by inclusion of inflated amount thus, resulted in excess expenditure of ₹ 2.64 crore (₹ 1.78 crore + ₹ 0.86 crore). The excess expenditure could have been avoided, had the estimates been prepared judiciously.

1.2.10.2 Execution of works prior to accordance of technical sanction

Para 290 of APWD Code envisaged that works should not be executed until technically approved by the competent authority. Audit observed that the PHED accorded AA of works on the condition that the technical sanction (TS) of the work was to be accorded and no work should be commenced before accordance of the TS.

The Divisions-Silchar-II, Hojai and Hailakandi-took up seven WSSs during 2012-17 at estimated cost of ₹ 4.27 crore, and completed the same at an expenditure of ₹ 4.31 crore. The Divisions, however, executed the works prior to the accordance of TS by the competent authority. The Divisions received the TS in respect of six works after completion of the works while TS for the remaining work was received in the month of completion of the work. Execution of the above works at an expenditure of ₹ 4.31 crore prior to accordance of TS, was irregular. Further, the technical soundness in the absence of technical sanctions in the executed works in these cases, remained unascertained in audit.

1.2.10.3 Excess expenditure over the approved cost of schemes

The GoA accorded AA of ₹ 67.82 crore under NRDWP for implementation of 116 PWSSs under seven selected PHE divisions⁴⁶ covered under Audit. The divisions, however, incurred an expenditure of ₹ 81.68 crore against the approved cost resulting in excess expenditure of ₹ 13.86 crore⁴⁷ incurred over the approved cost of the schemes as detailed in **Appendix-1.7**. The excess expenditure incurred on these schemes was met by diverting funds from other schemes under the programme.

As per the NRDWP guidelines, expenditure over the approved cost of the scheme was not permissible and revision of the estimated cost was not allowed. As such the excess expenditure of ₹ 13.86 crore met from the diversion of funds was irregular and unauthorised. This had a risk of consequent adverse effect on the implementation of other schemes conceived under the programme.

The Government, in its reply (November 2017) stated that the EE had been asked to look into the matter and to take appropriate measures to overcome such situations in future.

⁴⁶ Rangia, Silchar-I, Hojai, Hailakandi, Howraghat, Diphu (R) and Nagaon PHE Division.

⁴⁷ (₹ 81.68 crore - ₹ 67.82 crore).

The Government may consider for fixing responsibility for the unauthorised excess expenditure incurred by the divisions.

1.2.10.4 Incomplete Mega Piped Water Supply Scheme

Nine⁴⁸ out of 13 selected divisions covered under Audit took up⁴⁹ 32 Mega Piped Water Supply Schemes⁵⁰ (MWSS) at an estimated cost of ₹ 436.39 crore as per AA of GoA to cover 5,58,915 habitants. The Divisions, could not complete any of the schemes and the extent of delay beyond the scheduled date of completion ranged from six to 42 months as of July 2017. The divisions could spend only 54 per cent of the estimated cost achieving physical progress which ranged between 20 and 92 per cent, in respect of 31 MWSS. In respect of Greater Dergaon MWSS, the Jorhat Division could not even start the work due to non-settlement of land issue. The details of the incomplete projects have been shown in *Appendix-1.8*.

The reasons for non-completion of projects/schemes were stated to be the paucity of funds, non-receipt of full quantity of DI pipes and taking up of schemes without seeking prior road cutting permission from the PWD, Border Road Task Force and Water Resources Department *etc.* Such delays deprived the beneficiaries from the intended benefits of getting water connection on time.

The Government, in its reply, stated (November 2017) that necessary steps had been initiated for early completion of the schemes.

1.2.10.5 Unfruitful expenditure on Rain Water Harvesting Systems

In 13 selected PHE divisions covered under Audit, 2,220 Rain Water Harvesting Systems (RWHS) were constructed (2010-14) at an expenditure of ₹ 45.78 crore. The PHED constructed the RWHSs to store rain water and to use it as a supplementary water source. The PHED constructed 2,056 RWHS⁵¹ in primary schools and 164 RWHS⁵² in institutional buildings. Of these, only 381 units were functioning as of March 2017⁵³ and the remaining 1,839 units worth ₹ 37.81 crore⁵⁴ were lying non-functional due to lack of maintenance.

⁴⁸ Silchar-I, Silchar-II, Bokakhat, Hailakandi, Jorhat, Howraghat, Golaghat, Hojai and Nagaon Division.

⁴⁹ Between February 2011 and March 2015.

⁵⁰ Under Quality: 21 schemes, Sustainability: 9 schemes and Coverage: 2 Schemes.

⁵¹ With 2 storage tanks of 5000 litre capacity for each unit @ ₹ 2.15 lakh.

⁵² With one storage tank of 2000 litre capacity for each unit @ ₹ 0.96 lakh.

⁵³ The exact date since when the units were not functioning was not available with the Divisions.

⁵⁴

(₹ in lakh)

	Number of RWHS non-working	Rate	Value
In Schools	1,694	2.15	3,642.10
In Institutional Buildings	145	0.96	139.20
Total	1,839		3,781.30



Baidyagarh Girls MES under Rangia Division with Broken gutter pipe (21 April 2017)



Bihara Bazar MV School under Silchar-I Division with Broken gutter pipe (12 May 2017)

During joint visit to the site, Audit noticed that in most of the cases, the bibcock of the reservoir tank and the gutter pipes were broken and were blocked due to accumulation of leaves and other material. Audit also found that the water stored in the few working RWHS was used for washing of utensils and toilet purpose instead of drinking purpose.

The expenditure of ₹ 37.81 crore incurred towards installation of RWHS proved unfruitful as the objective of providing potable water could not be achieved.

The Government, in its reply (November 2017), stated that the RWHSs were handed over to the schools/institutions in anticipation that they would maintain the units, which was not done. The Government further stated that the units would be got repaired with State/Central funds for being put to use to meet the intended objective.

1.2.10.6 Deprivation of safe drinking water even after completion of the work

Jorhat PHE Division completed (May 2013) a multi-village water supply scheme (MVS)⁵⁵ with 100 constituent PWSSs at an expenditure of ₹ 98.19 crore to cover 1,69,073 habitants. Audit observed that out of the 100 constituent PWSSs, supply of water from 23 PWSSs constructed at a cost of ₹ 7.04 crore could not be provided due to erratic power supply, shortage of boosting station, absence of alternate pump sets *etc.* The Department made a proposal of ₹ 19 crore to address the problem of ensuring availability of safe drinking water from the 23 PWSSs, which was, however, pending with the Government for AA (December 2017).

Thus, 45,334 beneficiaries under these 23 PWSSs remained deprived of getting safe drinking water despite these schemes being complete.

⁵⁵ Greater Titabor Water Supply Scheme (Zone-I and II).

1.2.10.7 Overlapping coverage of habitations through separate schemes

(i) The GoA accorded (December 2012) AA for ₹ 49.71 crore to the Hailakandi PHE Division for implementation of three MVSS⁵⁶ under the State Plan. The Division commenced the works⁵⁷ and achieved physical progress of 65 to 95 *per cent* at an expenditure of ₹ 31.57 crore as of May 2017.

Audit observed that the Division executed five individual schemes approved (June - December 2013) at ₹ 5.80 crore and spent ₹ 3.03 crore till May 2017. However, the habitations being covered under the schemes were already covered under the three MVSSs as detailed in *Appendix-1.9*. As such, the expenditure was unjustified and infructuous due to overlapping of same set of habitations under different schemes.

(ii) Similarly, the Jorhat PHE Division had taken up 22 individual water supply schemes in three development blocks⁵⁸ with AA of ₹ 22.20 crore during the period from June 2013 to January 2015. Subsequently, after spending ₹ 3.49 crore, the CE, PHE (Water) stopped all the 22 schemes midway as the targeted population was already covered under the World Bank Assisted Composite WSS⁵⁹. Thus, the expenditure of ₹ 3.49 crore proved unfruitful as a result of overlapping of same set of habitations under these 22 individual WSSs, which had to be stopped by the CE, PHE (Water).

Overlapping of habitations by separate schemes highlighted the absence of integrated action plan and slackness in exercising administrative control at the time of approval of the schemes.

The Government should evolve the control mechanism to avoid overlapping and duplication of schemes. Further, Government may consider the fixing of responsibility against the erring officials.

1.2.10.8 Procurements and Inventory Management

The CE, PHE (Water) procures the material centrally for the entire State. Against the supply orders of the CE, PHE (Water) the suppliers supply the material directly to the executing divisions concerned or to the S & W Division. The executing divisions prefer the bills to the S & W Division, Guwahati for making payment to the suppliers on receipt of confirmation of delivery of the material.

⁵⁶ (i) Lala Multi-village WSS (₹ 13.14 crore); (ii) Greater Sheralipur WSS (₹ 16.89 crore) under NRDWP; and (iii) Rupacherra MVS (₹ 19.68 crore).

⁵⁷ Between January 2013 and March 2013.

⁵⁸ Jorhat, Jorhat Central and Jorhat North West.

⁵⁹ 'Composite WSS for Sustainability and Quality in Jorhat' taken up in 2014-15 with the project cost of ₹ 298.88 crore. The work was ongoing with the physical progress of 20 *per cent* and financial progress of 21.8 *per cent* as of March 2017.

During 2012-17, the S & W Division made payment of ₹ 813.42 crore out of total funds of ₹ 814.15 crore⁶⁰ available with the Division, towards procurement of material.

The PHED, Assam had not developed software/MIS package for inventory management of major procurement items like pipes *etc.*, as envisaged in the NRDWP Guidelines. Further, the S & W Division did not have consolidated information of the details of procurement, utilization and unutilized material lying with the executing Divisions.

The PHED, Assam also did not revise the Schedule of Rates (SoR) regularly. Audit observed that the last available SoR pertained to the year 2008-09. In this regard, Audit observed that during 2012-17, there was no uniformity in the rate of procurement of items of the same specification processed by different PHE Divisions. This was due to non-revision of SoR periodically.

On this being pointed out, the Government, in its reply, stated (November 2017) that the procurement policy was being prepared. Besides, it was also stated that the Director, WSSO and CE, PHE (Water) had been advised to develop software/MIS package for inventory management of major items like pipes *etc.* This would enable real-time monitoring of all procurements made and status of balance quantity of material available.

The irregularities in procurement and utilization of material noticed during audit, have been discussed in the succeeding paragraphs.

(i) Excess procurement/expenditure on DI specials and pipes

Golaghat PHE Division procured (2013), DI specials worth ₹ 2.87 crore against the provision of ₹ 2.35 crore made in the technically sanctioned estimate in respect of a work⁶¹.

Audit observed that laying of DI pipes had been completed under the above scheme in November 2015, but specials were still found (June 2017) lying in the Divisional compound. Further, Audit did not find any approval on record for procurement of the excess DI specials. Thus, procurement of excess specials without any assessed requirement, led to idle investment of ₹ 0.52 crore, which was avoidable.



⁶⁰ Including Opening Balance of ₹ 17.05 crore and miscellaneous receipts of ₹ 4.38 crore.

⁶¹ Composite WSS for Arsenic Mitigation of Golaghat East and Kakodonga development block.

Similarly, Jorhat PHE Division had taken up two WSSs viz., Greater Seleng WSS and Greater Thengal WSS during 2013-14. The Department approved substantial amounts for procurement of DI pipes in estimates of both the WSSs. However, the Division incurred excess expenditure of ₹ 4.42 crore {*Appendix-1.10 (A)*} towards procurement of DI pipes at higher rate over the approved rate in the estimate and excess expenditure of ₹ 2.19 crore {*Appendix-1.10 (B)*} due to delay in issue of supply orders leading to procurement at higher rates than the approved rate.

(ii) Unutilised Slow Moving Spare Parts

The Department procured (during 2011-15), 37,471 sets of Slow Moving Spare Parts⁶² for Direct Action Hand Pump (DAHP) valued at ₹ 82.90 crore⁶³ as detailed in *Appendix-1.11*.

No approval of SLSSC was, however, found on record for the procurement and prior assessment of requirement of spare parts for repairing of DAHP of the executing divisions. Further, the divisions handed over the DAHPs to the public/community after installation and the communities were required to maintain the same themselves. Thus, the divisions were not required to supply such spare parts.

Audit however, observed that out of total procurement made, spare parts valued at ₹ 66 crore⁶⁴ were lying unutilized for the period ranging from three to seven years (approx.) with S & W Division which revealed that the spare parts were procured without any demand.

On this being pointed out, the Government, in its reply, stated (November 2017) that the spare parts were procured observing all formalities with the approval of the competent authority. The fact however, remained that huge quantities of procured spare parts were lying unutilised, which led to blockade of ₹ 66 crore.

(iii) Non-installation of Solar Operated Reverse Osmosis Plants

The Director, WSSO procured (during December 2014 to August 2015), 68⁶⁵ Solar Operated Reverse Osmosis (RO) Plants worth ₹ 22.61 crore (@ ₹ 33.25 lakh per plant). The Director procured the RO plants for installation in the PWSSs of arsenic

⁶² Handle assembly (fabrication and cushion), piston assembly with grapple (grapple hooks), piston rods etc.

⁶³ At the rate of ₹ 22,122.97 per set (inclusive of VAT of 13.5 per cent of 25 items in different quantities).

⁶⁴

Material	Quantity lying in stock	Cost per box(in ₹)	Total value of materials (₹ in crore)
Box-I	22,183	9,737.30	21.60
Box-II	37,471	9,754.30	36.55
Total			58.15
Add : 13.5 per cent VAT			7.85
Grand total			66.00

⁶⁵ NRDWP (40 Plants) and State Plan Fund (28 Plants).

and fluoride affected areas. Of these, the Director issued 22 plants to six⁶⁶ Divisions leaving 46 plants lying in stock for the last three years (approx.). During joint physical verification (July 2017), Audit found that all the 46 plants were lying idle since their procurement at different places of Store Yard without being issued/installed.



Solar Operated Reverse Osmosis Plants lying uninstalled (27 July 2017)

Further, out 22 plants issued to six selected divisions covered under Audit, 10 plants in three divisions⁶⁷ remained uninstalled.

Unutilised stock and non-installation indicated that procurement of Solar Operated Reverse Osmosis Plants was made without proper assessment of requirement which resulted in idle investment of ₹ 18.62 crore⁶⁸.

The Government may consider the fixing of responsibility against the erring officials for such procurement without assessing the actual requirement.

(iv) Idle survey equipment

The Director, WSSO, Guwahati procured (during 2014-15) survey equipment (36 'Total Stations' and 45 'Auto Level Machines') for conducting field survey for the distribution system at the cost of ₹ 3.41 crore. However, during physical verification (04 August 2017) it was noticed that 30 out of 36 'Total Stations' and 40 out of 45 Auto Level Machines⁶⁹ valued at ₹ 2.85 crore were lying idle in store for the last four years (approx.) since their procurement (April-July 2014).

⁶⁶ (i) Guwahati PHE Division No.1 (5 Plants) (ii) Hojai PHE Division (7 plants) (iii) Jorhat PHE Division (2 Plants) (iv) Dhubri PHE Division (4 plants) (v) Barpeta PHE Division (2 Plants) and (vi) Nalbari PHE Division (2 plants).

⁶⁷ Hojai Division: 7 plants; Jorhat Division: 1 plant and Dhubri Division: 2 plants.

⁶⁸ (46 plants in S&W Division + 10 plants in three executing Divisions) x ₹33.25 lakh = ₹18.62 crore.

⁶⁹ Total stations and Auto Level Machines are survey equipment used for doing proper field survey of the layout of pipelines of the distribution system.

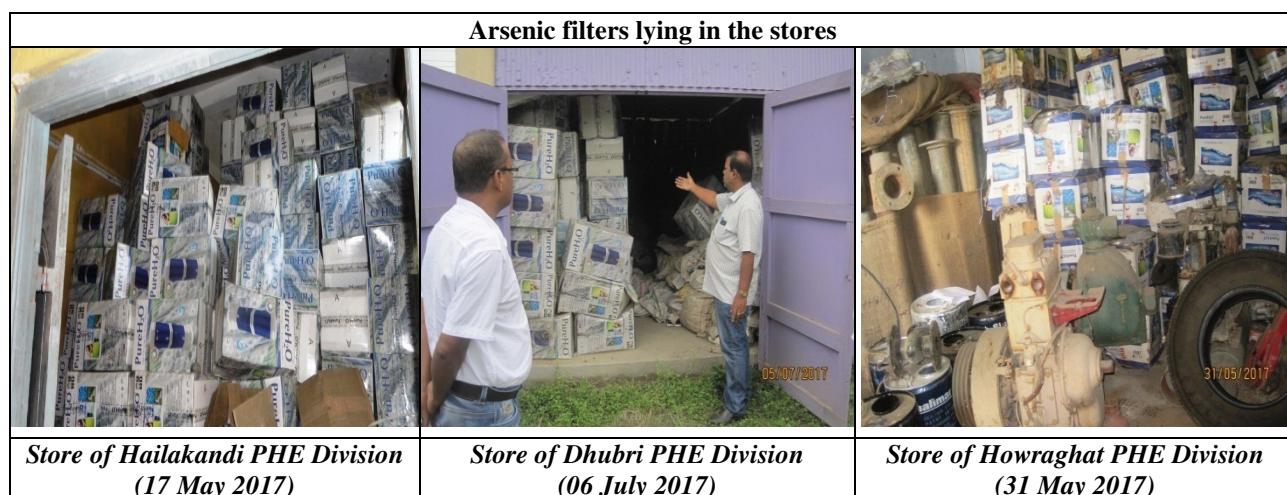


This idle stock indicated that the procurement was made without assessing of the requirement.

On this being pointed out, the Government, in its reply, stated (November 2017) that steps had been taken to dispatch the items to the Divisions as per allotment order issued by the CE, PHE (Water). The action taken in this regard by the Department would be watched in audit.

(v) Arsenic filters lying undistributed

The Department procured (during March 2014- August 2016), 33,600 arsenic filters (water filters of 25 litres capacity for yielding safe drinking water free from all pathogenic impurities and hazardous chemicals like fluoride and arsenic) at ₹ 83.84 crore⁷⁰. The objective of procuring the filters was to provide fluoride and arsenic-free water to schools and anganwadis of arsenic/fluoride affected habitations in the State. The 13 selected divisions covered under Audit received 18,575 filters out of total issue of 33,580 filters from the S & W Division. The divisions, however, issued only 7,214 filters (39 per cent) to the schools and anganwadis leaving 11,361 filters (*Appendix-1.12*) costing ₹ 28.35 crore (11,361 x ₹ 24,951 per filter) un-issued for the last two to four years (approx.) in the stores as would be evident from the photographs below:



⁷⁰ (@ ₹ 24,951 per filter.

In this connection, Audit further observed the following:

(a) The concerned EEs stated that they had received the filters without placing any indents.

(b) Hailakandi and Silchar-I PHE Divisions received 1,275 and 1,350 filters respectively, though there were no arsenic and fluoride affected habitations under these divisions. All the 1,275 filters received by the Hailakandi PHE Division valued at ₹ 3.18 crore (1275 filters × ₹ 24,951) were lying idle in stock as of May 2017. Silchar PHE Division-I, on the other hand, issued 1,350 arsenic filters valued at ₹ 3.37 crore to schools and anganwadis though these institutions were not located in arsenic/fluoride affected habitations. Instead, these filters should have been issued to the institutions located in the arsenic/fluoride affected areas by the Department.

This indicated that the Department did not make division-wise assessment of actual requirement of filters prior to the procurement. This led to blockade of NRDWP funds. Besides, the objective of providing fluoride and arsenic-free water to schools and anganwadis of arsenic affected habitations, remained unachieved.

The Government, in its reply (November 2017), stated that the Director, WSSO had been asked to take necessary steps for distributing the filters in the arsenic affected habitations. Besides, the Director had been asked to enquire as to how the filters were issued to Silchar Division-I and Hailakandi Division, which had no arsenic/fluoride problem. Action taken in this regard would be watched in audit.

(vi) *Non-utilisation of Senco-make water filters*

The Department procured (during 2012-17) 22,715 “Senco-make ultrafiltration pot filters (Table Top)” costing ₹ 25.95 crore (@ ₹ 11,425 each filter) for installation in schools. Of these, the S & W Division issued 18,565 filters to various PHE divisions for installation in schools leaving 4,150 filters valued ₹ 4.74 crore lying in stock for the period ranging from one to six years (approx.).

Besides, the 13 selected divisions covered under Audit issued 11,382 filters to schools against receipt of 13,378 filters from the S & W Division, leaving 2,321 filters⁷¹ worth ₹ 2.65 crore (2321 x ₹ 11,425) lying in stock as of March 2017.

The above was indicative of poor inventory management, both at Department as well as divisional level which resulted in blockade of funds on account of filters lying unutilized in the stocks.

⁷¹ Including opening balance of 325 filters.

(vii) Iron Removal Plants

The PHED issued (during 2012-17) 10,882 Iron Removal Plants (IRPs) to the PHE divisions for installation leaving 292 IRPs in stock. Further, out of this, the 13 selected divisions covered under Audit received 2,733 IRPs of which 1,924 IRPs (70 per cent) were utilised/installed leaving 809 IRPs in stock. Not installing 1,101 (292 + 809) IRPs lying in stock for the period ranging from one year to six years (approx.), not only resulted in blocking up of fund of ₹ 7.68 crore (1,101 filters X ₹ 69,800) but also deprived the beneficiaries from getting the intended benefit of availability of iron-free water.

Further, point/location-wise information of 837 IRPs⁷² (out of 937 IRPs⁷³) installed in Silchar-II, Dhubri and Hojai PHE Divisions made available (May and July 2017) showed that only 47 (Dhubri: 2 IRPs plus Hojai: 45 IRPs) of these IRPs were functional as of May 2017. The remaining 790 IRPs were non-functional for want of maintenance rendering expenditure of ₹ 5.51 crore unfruitful.

**(viii) Undue financial benefit to the supplier**

Audit, on scrutiny of records of Jorhat, Silchar-I and Silchar-II Divisions, observed that M/s Electrosteel Casting Ltd., approved supplier for supply of DI pipes did not supply the pipes, as required, within the stipulated dates (11 March 2013) and even within the extended period (30 September 2013) to the divisions. In the meantime, the Purchase Committee enhanced (May 2014) the rates of DI pipes of all the specifications, giving retrospective effect of enhanced rate from 26 November 2013. On the request (May 2014) of the supplier, the CE, PHE (Water) amended the original supply orders by allowing revised enhanced rates for the materials supplied or to be supplied on or after 26 November 2013. Accordingly, the suppliers raised supplementary bills valued at ₹ 2.44 crore which was paid against the supply of DI pipes made on or after 26 November 2013 for the implementation of seven Mega PWS Schemes as per amended order. Allowance of enhanced rates, instead of taking action against the suppliers for non-supply of the material within the stipulated period, resulted in undue financial benefit of ₹ 2.44 crore to the suppliers (**Appendix-1.13**).

⁷² Silchar-II: 295 IRPs; Dhubri: 292 IRPs; Hojai: 250 IRPs.

⁷³ Silchar-II: 395 IRPs; Dhubri: 292 IRPs and Hojai: 250 IRPs.

Besides, the department also extended undue financial benefit of ₹ 2.45 crore to another firm (M/s S.B. Enterprise) by way of allowance of enhanced rates of DI pipes made effective retrospectively against the supply of pipes for Greater Dalu WSS under Silchar-I Division and various WSSs under other Divisions as detailed in ***Appendix-1.14***.

Similar observation regarding extension of undue financial benefit of ₹ 4.77 crore to the same supplier, M/s Electrosteel Casting Ltd., as mentioned above by the Golaghat and Hailakandi Divisions, was reported vide ***Paragraph-1.5.9*** of the Comptroller and Auditor General of India's Audit Report on Social, General and Economic (Non-PSUs) sectors for the year ended 31 March 2016 of the GoA (***Report No.1 of 2017***).

The Government, in its reply, stated (November 2017) that due to various unavoidable reasons, the supply of the pipes was delayed and the previous approved rate of DI pipes was no longer workable and as a result, the new rate was approved.

The fact however, remained that undue financial benefit of ₹ 9.66 crore⁷⁴ extended to the suppliers could have been avoided, had the Department initiated timely actions against them for not supplying the DI pipes within the stipulated time instead of allowing enhanced rates as was done.

(ix) Excise duty exemption not availed

The Central Excise Notification (1 March 2006, as amended on 01 March 2007 and 04 December 2009) of the Ministry of Finance, Department of Revenue, GoI provided exemption from the levy of Central Excise Duty on pipes which are an integral part of the water supply project, on the following conditions:

- the pipes needed for the delivery of water from its source to the treatment plant; and thereafter,
- up to the first storage point, including pipes of outer diameter exceeding 10 cm used in the distribution network beyond the first storage point;
- a certificate to the effect that such pipes are required for the intended use, issued by the Collector/District Magistrate/Deputy Commissioner of the district concerned to the Deputy Commissioner of Central Excise having jurisdiction.

Audit, however, observed that the PHED had incurred an extra expenditure of ₹ 2.10 crore by way of not availing the Excise Duty exemption against the procurement of 4,17,901 RM pipes (110 mm to 250 mm) valued at ₹ 19.03 crore of

⁷⁴ ₹ 4.77 crore + ₹ 2.44 crore + ₹ 2.45 crore = ₹ 9.66 crore.

outer diameter exceeding 10 cm (100 mm) during December 2014 to March 2017 for schemes under the NRDWP. The details in this regard are shown in **Appendix-1.15**.

Similar observation was made vide **Paragraph-1.5.4** of the Comptroller and Auditor General of India's Audit Report on Social, General and Economic (Non-PSUs) sectors for the year ended 31 March 2016 of GoA (**Report No. 1 of 2017**), wherein the PHED had incurred an expenditure of ₹ 10.61 crore on procurement of pipes, due to not availing the Excise Duty exemption, which was avoidable.

Had it availed the exemption of ₹ 12.71 crore⁷⁵ in above cases, the Department could have covered more areas for providing safe drinking water facilities to the beneficiaries under the programme.

(x) **Extra expenditure towards procurement of PVC and GI pipes**

The APSP Act, 1989 stipulates that all State Government departments, Government organisations and Public Sector Undertakings shall invariably purchase all listed Small Scale Industries (SSI) products from the ASIDC Ltd. The Finance Department, GoA, further, disallowed the earlier practice of procurement of material directly from AGMC, AMTRON *etc.*, on a single quotation basis⁷⁶. The UPVC and galvanised iron (GI) pipes were listed items of SSI products and were to be procured from ASIDC Ltd., only.

In violation of Government Notification and Orders, S & W Division, Guwahati incurred an extra expenditure of ₹ 4.33 crore and ₹ 1.05 crore towards the procurement of 1,50,008 RM UPVC and 37,620 RM GI pipes respectively from the AGMC Ltd. during 2014-15 at a rate higher than that of ASIDC Ltd., as detailed in **Appendices-1.16** and **1.17**.

Similar observation was reported vide **Paragraph-1.5.6** of the Comptroller and Auditor General of India's Audit Report on Social, General and Economic (Non-PSUs) sectors for the year ended 31 March 2016 of GoA (**Report No.1 of 2017**) *inter-alia*, mentioning about the extra expenditure of ₹ 8.39 crore incurred by the PHED. PHED thus, incurred an extra expenditure of ₹ 13.77 crore⁷⁷ from the NRDWP funds due to procurement of UPVC and GI pipes at higher rates from the AGMC Ltd., in violation of APSP Act., 1989 and Government Notification/Orders.

The Government may therefore, consider fixing of accountability on the officials responsible for incurring the extra expenditure.

⁷⁵ ₹ 2.10 crore + ₹ 10.61 crore.

⁷⁶ vide Office Memorandum (OM) dated 11 August 2010.

⁷⁷ ₹ 8.39 crore + ₹ 4.33 crore + ₹ 1.05 crore.

(xi) ***Avoidable expenditure due to allowance of rates higher than the Maximum Retail Price***

During April 2014 to May 2016, the Director, WSSO procured 2,317 spectrophotometer testing kits (Iron: 1,219 kits, Nitrate: 549 kits and Manganese: 549 kits) valued at ₹ 7.09 crore based on the lowest offered rates approved by the Purchase Committee. During physical verification of the testing kits, Audit however, found that the rates allowed to the supplier were 40 to 329 per cent higher than the maximum retail price (MRP) inclusive of all taxes printed on the boxes of the testing kits. The allowance of higher rates over the MRP could have been avoided, had the Purchase Committee verified the actual market rates to assess the reasonableness of the offered rates prior to approval of the lowest offered rates.

Hence, due to approval of rates without assessing their reasonableness and without verification of market rates, the Department incurred an extra expenditure of ₹ 3.98 crore towards the procurement of spectrophotometer testing kits (details in ***Appendix-1.18***).

On this being pointed out, the Government, accepting the observation, in its reply stated (November 2017) that in future more care would be taken while approving the rates.

The PHED incurred idle/excess/unfruitful/avoidable expenditure of ₹ 178.24 crore⁷⁸ as detailed above (i to xi), which could have been used for the works which were held up/not commenced for want of funds.

The Department should therefore consider developing the Software/MIS Package for inventory management of major procurement as envisaged in the NRDWP guidelines.

1.2.11 Monitoring and Evaluation

1.2.11.1 Online monitoring

The NRDWP scheme guidelines provided that all reporting viz., AAP, Water Quality Testing Reports and the physical and financial progress reports must be online and the data, along with action taken by the appropriate agencies should be monitored online through the website. In Assam, IT infrastructure is available up to the division level.

Several inconsistencies were noticed by Audit during the scrutiny of various data formats available in the IMIS which were discussed in preceding paragraphs. In addition, some other significant instances have been narrated below:

⁷⁸ ₹ 178.24 crore (₹ 0.52 crore + ₹ 4.42 crore + ₹ 2.19 crore + ₹ 66.00 crore + ₹ 18.62 crore + ₹ 2.85 crore + ₹ 28.35 crore + ₹ 4.74 crore + ₹ 2.65 crore + ₹ 7.68 crore + ₹ 9.66 crore + ₹ 12.81 crore + ₹ 13.77 crore + ₹ 3.98 crore)

IMIS data format number	Subject	Observation
Format B-15	Complete list of schemes (sanction-year wise)	As per Format B-15 (<i>Scheme Selection</i>), the 'select sanction year' for the scheme selection was depicted as 1899-1900, 1900-01 and so on. In case of eight districts ⁷⁹ of Assam, the date of commencement and completion of 113 schemes were showing the same date (01 January 1900) with sanction years ranging from 1980-81 to 1990-91.
Format B-26	Total number of schemes, PWS, hand pumps, others	In the selected 46 GPs, there were a total of 2,040 water supply schemes (PWS: 242, hand pumps: 1,735, and others: 63) as per the IMIS. However, as per departmental records, there were a total of 1,604 water supply schemes (PWS: 188, hand pumps: 1,041 and others: 375).
Format C-17 A and E 29	Status of water quality of the selected habitations (chemically affected, bacteriological affected or potable)	Out of 184 selected habitations, 108 habitations, were shown as QA (chemically affected: 21, iron affected: 87) as per departmental records. However, the same habitations, were shown as having potable water in the IMIS data.

From the above, it would be evident that the IMIS did not serve as a correct and reliable database for monitoring the implementation of the NRDWP. There was also no mechanism, both at the Centre and State level, to verify the authenticity of data entered in the IMIS. As a result, the IMIS data was unreliable and inaccurate.

Accepting the observation, the Government, in its reply stated (November 2017) that necessary corrective steps would be taken shortly which would be further watched in audit.

1.2.11.2 Monitoring at State and district level

Regular field inspections by the officers from the State and the district levels were essential for the effective implementation of the programme. The SWSM was to conduct review of the programme in the districts, once in six months. It was seen that instead of conducting review of the programme in the districts, the SWSM was conducting review meetings with divisional representatives only at the State Headquarters.

The DWSM was required to constitute a team of experts in the district who were to review the implementation in different blocks frequently. Audit, however, observed that the requisite reviews of the implementation in different blocks were also not done due to non-functioning of DWSMs in any of the selected districts covered under Audit.

On this being pointed out, the Government, in its reply stated (November 2017) that necessary steps would be taken in this regard.

⁷⁹ Baksa, Cachar, Darrang, Dibrugarh, Kokrajhar, Morigaon, Nagaon and Sonitpur.

1.2.11.3 Evaluation

The GoI or GoA was to take up Monitoring and Evaluation studies on the implementation of the NRDWP through reputed organizations/institutions from time to time, as stipulated in the NRDWP guidelines. Such proposal was to be approved in the SLSSC meeting. The Reports of these studies were to be made available to the Ministry and immediate corrective actions were to be initiated as a follow up to improve the quality of programme implementation. Audit, however, observed that the State Government did not take up any such evaluation study during 2012-17.

As such, in the absence of any evaluation study, the Department remained unaware about the outcomes of implementation of the programme and lost the opportunity to take timely corrective action for better performance of the programme in the State.

1.2.11.4 Grievance Redressal Mechanism

The Department set up (November 2013) a Grievance Redressal System under the aegis of the WSSO with an expenditure of ₹ 3.11 crore under the component 'Support' of the NRDWP.

Audit observed on scrutiny of records and joint inspection that there was no record of utilisation of the system since the day of its inception. The toll-free number assigned for the system was also not working and the centre was not operating.

In the absence of grievance redressal mechanism, the Department deprived the beneficiaries of the opportunity of raising their grievances. Besides, the GoA lost the prospect of the vital tool of monitoring by way of feedback from the end users on implementation of the programme in the State.



Deserted Grievance Redressal Centre during duty hours (16 August 2017)

On this being pointed out, the Government, in its reply stated (August 2017) that the system became in-operative since December 2016 due to non-availability of staff. It was however, further stated that (November 2017) necessary steps had been taken to put back the grievance redressal system in operation, which would be watched in audit.

1.2.11.5 Community monitoring and Social Audit

NRDWP guidelines provided for conducting Social Audit by the involvement of community which had not been done in the State. As a result, status of implementation of NRDWP at the ground level remained unascertained by the community for monitoring purposes.

The Government, in its reply, stated (November 2017) that community-based monitoring and social audit would be ensured soon, which would be watched in audit.

1.2.12 Physical inspection and Beneficiary Survey of Water Quality

1.2.12.1 Physical inspection of water quality

Audit conducted joint physical inspection of 46 reportedly completed PWSSs. Results of the inspection were as mentioned below.

(i) Eight PWSSs in four selected divisions⁸⁰ covered under Audit which were stated to be completed and functional as per Divisional records, were found incomplete for want of water treatment plant, clear water reservoir, pumping house, distribution network, installation of electric transformer *etc.*

(ii) 12 schemes in five selected divisions⁸¹ covered under Audit shown functional as per Divisional records, were found non-functional for reasons such as draw-down of deep tube well, damage of distribution system/diesel generator sets, non-availability of power connection, theft of raw water pump set *etc.*

(iii) Untreated raw water was supplied to the habitants from eight PWSSs in four divisions⁸² covered under Audit due to non-completion/non-functioning of treatment plant, clear water reservoir, damage of electric transformer *etc.*

(iv) In seven selected divisions⁸³ covered under Audit, 26 PWSSs were found functional during joint physical verification, but the supply of water was not sufficient. Duration of the water supply ranged between minimum of once in three days (20 to 30 minutes) to maximum of two times daily (30 to 60 minutes) basis only. From the above, it could be construed that the divisions were unaware of the actual position of the PWSSs implemented by them, indicating lack of proper monitoring of the PWSSs.

On this being pointed out, the Government, in its reply stated (November 2017) that establishment of real-time monitoring had been proposed for improvement of the programme in the State.

1.2.12.2 Beneficiary Survey

Audit conducted a beneficiary survey of 1,840 beneficiaries (200 SC, 292 ST, 475 other categories and 873 General) out of the 184 selected habitations, the result of which was as under:

⁸⁰ Diphu (R), Nagaon, Rangia and Silchar-II.

⁸¹ Dhubri, Diphu (R), Hailakandi, Nagaon and Rangia.

⁸² Howraghat, Nagaon, Rangia and Silchar-I.

⁸³ Nagaon, Dhubri, Howraghat, Tangla, Silchar-I, Silchar-II and Bokakhat.

- out of the 1,840 beneficiaries surveyed, 855 (46 *per cent*) only were getting water from PWSSs;
- 430 (23 *per cent*) beneficiaries stated that they got sufficient water for drinking, cooking and other domestic needs;
- 1,032 (56 *per cent*) beneficiaries expressed their satisfaction about the quality of water being supplied to them;
- only 204 (11 *per cent*) beneficiaries had individual water connections;
- 784 (43 *per cent*) beneficiaries reported that they got water from the distance less than 100 meters as per the prescribed norms.

The above observations emphasised towards the need for the implementation of the NRDWP more effectively by the State.

1.2.13 Conclusion

The NRDWP is one of the most important scheme of the GoI intended to make safe drinking water, a basic necessity, available in adequate quantity within the reach of the rural population. The IMIS data depicted reasonable progress made by the State in completion of the ongoing schemes⁸⁴ of the NRDWP.

An overall assessment of the scheme implementation indicated that in comparison with the national average, Assam was lagging far behind in terms of ‘fully covered’ habitations, which was 17 *per cent* as compared to the national average of 44 *per cent*. In terms of ‘quality affected’ (QA) habitation, Assam stood at a high of 12.5 *per cent* as against the national average of 4.3 *per cent*. Further, owing to incomplete mega piped water schemes, only 4.87 *per cent* of population in 13 divisions covered under audit, could get access to piped water supply whereas all India average stood at 52.2 *per cent*.

A major challenge was the emergence of new QA habitations. This could be due to more dependence on ground water, which was likely to contain hazardous substances as compared to the surface water. Audit observed instances of untreated and undertreated QA water being supplied to habitants. This was indicative of poor quality control which was also evident in sub-divisional and district level laboratories which were found incapable of testing all prescribed parameters relating to water quality. Even the sole accredited laboratory at the State level was neither fully capable of testing all the parameters, nor was it testing required number of samples. This aspect required immediate focus for ensuring supply of safety of drinking water.

⁸⁴ Reduced from 1,860 as on 01-04-2012 to 59 as on 01-04-2017 {Appendix 1.3 (A)}.

Implementation of the scheme was adversely affected by lack of documented integrated planning and weaknesses in functioning of the institutional mechanism prescribed in the scheme guidelines. There was no water security plan, or a database mapped for water resource distribution of surface and groundwater. There were instances of overlapping in implementation of schemes which was indicative of poor planning and approval mechanism.

Financial management of the scheme suffered from many weaknesses such as absence of a sound inventory management system which led to unfruitful expenditures at the cost of many schemes remaining incomplete for want of funds. Diversion of funds from one component to another was frequent and maintenance of assets created was inadequate rendering several schemes non-functional.

None of the 31 Mega Projects, commenced during the period (2012-17) was completed despite incurring expenditure to the tune of ₹ 233.95 crore while one project could not even commence due to non-settlement of land issue. The reasons for non-completion of some of these projects/schemes were stated to be the paucity of funds. The department should have taken up only that much number of projects which could have been completed with the available funds so that the intended benefit could reach the beneficiaries. Taking up all the projects without ensuring sufficiency of funds rendered all the projects commenced, incomplete and unfruitful.

Monitoring and Evaluation of the scheme has been extensively described in the NRDWP guidelines. It was seen that data reported in the IMIS was not consistent with the data available at the executing units. This led to a deceptive picture of status of scheme implementation in different components. The data integrity and reporting was most crucial for monitoring the scheme progress. As such, there was an immediate need to put a system in place for real time updating of data by the authorized personnel for the effective monitoring and evaluation of the schemes under NRDWP.

1.2.14 Recommendations

The Government may consider to:

- *prepare a water security plan with appropriate mapping and utilization plan of the available resources;*
- *strengthen the institutional set up for effective coordination, implementation and monitoring of the schemes taken up under NRDWP;*
- *strengthen the quality control institutions and mechanism for providing safe drinking water;*
- *prepare Annual Action Plan with bottom-up approach with due consideration of inputs received through VWSPs and DWSPs;*

- *complete all the incomplete schemes, mega PWSSs and World Bank-assisted schemes early;*
- *operationalize and maintain all the assets created under the scheme by utilizing operation and maintenance funds in a planned manner;*
- *shift the focus to surface water based schemes so as to ensure sustainability of water sources; and*
- *ensure accuracy and consistency of data reported for monitoring, taking timely corrective action and improving the quality of programme implementation.*

Pension and Public Grievances Department

1.3 Audit of Pension Management System of the Directorate of Pension

The Directorate of Pension (DoP), under the Pension and Public Grievances (P & PG) Department, Government of Assam (GoA), was computerised (March 2009) through a comprehensive system *viz.*, ‘Director of Pension Information System (DPIS)’. The objective of the computerization was to ensure speedy finalisation of pension cases of the employees of the Provincialised schools and the Panchayati Raj Institutions (PRIs).

The Audit of DoP on the Pension Management System was carried out covering all the pension modules that were implemented during 2009-17.

1.3.1 Introduction

The Directorate of Pension (DoP) was established (January 1990) by the Government of Assam (GoA) to deal with the finalisation of pension cases of the employees of the Provincialised schools and the Panchayati Raj Institutions (PRIs). To ease the settlement of various types of pension cases, a comprehensive system *i.e.*, ‘Director of Pension Information System (DPIS)’ was developed to cater to the processing and reporting requirements of the pension cases.

- The DPIS project was initiated during 2008 in compliance with Change Request-4⁸⁵ in the Comprehensive Treasury Management Information System (CTMIS) with a total project cost of ₹ 37.67 lakh⁸⁶. The project was yet to be

⁸⁵ At the time when DPIS was conceptualized by the Government, the CTMIS was already implemented. The Government directed TCS to develop the DPIS and, as TCS had already developed the CTMIS, communications were done with the TCS for modifications in the CTMIS as Change Request-1, Change Request-2 and Change Request-3. Thus, Government initiated the development of the DPIS as Change Request-4.

⁸⁶ ₹ 21 lakh for pension automation and ₹ 16.67 lakh for hardware procurement, installation, testing and, commissioning of DPIS hardware.

completed in terms of full functionality, indicating deficiencies in planning and implementation of the project.

- The DPIS, developed by Tata Consultancy Services (TCS), is a comprehensive web-based workflow driven application with Oracle 10g as the database and java as front end application comprising of six⁸⁷ modules. The Pension module is the main module through which all types of retirement benefits are processed.
- All the pension cases are processed through the DPIS. Out of 49,237 Pension cases received, only 34,927 cases were settled through DPIS, as of May 2017.
- After finalization of a pension proposal in DPIS, the pensioner's data is electronically transferred to the CTMIS database maintained by the Directorate of Accounts and Treasuries (DoAT) for payment of the retirement benefits.

The DPIS application was maintained by the TCS till September 2011. Thereafter, the DoP has been maintaining the application on its own.

1.3.1.1 Objectives of DPIS

The main objectives of DPIS, *inter-alia*, included:

- speedy disposal of pension proposals;
- maintain uniformity in calculation of Pension/Family Pension, Death-cum Retirement Gratuity (DCRG), Commutation of Pension, *etc.*;
- avoid issue of duplicate Pension Payment Order (PPO), Commutation of pension order, *etc.*;
- link up finalised pensioner's data to the treasury (CTMIS) database for payment; and
- maintain an archive of pensioner's data for future reference.

1.3.1.2 System architecture

It is a centralized system for maintaining the database and application of the DPIS. The users of DoP, Assam at 'Housefed Complex' were connected with the server at 'Kar Bhawan', Dispur through dedicated leased line.

1.3.1.3 Workflow of pension process

The workflow of processing pension cases in DPIS is described in **Table -1.17**:

⁸⁷ (1) Admin, (2) Pension, (3) Reports, (4) Rule Book, (5) Head of Office; and (6) Search.

**Table-1.17
Workflow of Pension Process in DPIS**

Organisational Setup	Workflow process
Data Entry Operator (DEO)	The pensioners' details, along with the required information in the pension proposal form are entered by the DEO in DPIS. Once the data is entered by the DEO, a printed acknowledgement is generated for issue to the applicant.
Dealing Assistant (DA)	The DA verifies the data entered by the DEO and adds details about the net qualifying period of service. He approves/rejects the proposal (with appropriate comments) and forwards the data to the next level.
Superintendent	The Superintendent verifies the case and adds details for the pension calculation. He approves/rejects the proposal (with appropriate comments) and forwards the data to the next level.
Finance and Accounts Officer (FAO)	The FAO checks the correctness of all the calculations and approves/rejects the proposal to the next level.
Director of Pension (DoP)	The DoP approves the case, based on all the entered data and calculations. The DoP is authorised to edit the data and make any change, if required. Approval by Director generates a unique PPO number for each pensioner relevant to the department. After DoP's approval, the data flows to the CTMIS for payment.
Dispatch Clerk	The Dispatch clerk dispatches the documents as per the decision of the DoP.

Source: User Manual of DPIS.

1.3.2 Audit Approach

1.3.2.1 Audit Objectives

The objectives of this Audit were to assess whether the:

- department had a policy for IT governance and the mechanism for its compliance;
- the pension processing rules were mapped into the system accurately;
- adequate IT controls were in place to ensure reliable and accurate data; and,
- the system was capable for speedy disposal of pension cases.

1.3.2.2 Audit Criteria

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

- Assam Services (Pension) Rules 1969; Assam Services (Revision of Pay) Rules 2010;
- User Manual of DPIS;
- Information Technology Act, 2000 and subsequent amendments.

1.3.2.3 Audit Scope and Methodology

The Audit of DPIS, covering the period 2009 to 2017 was conducted during May-June 2017. The records were examined with respect to DPIS, maintained in the offices of the Commissioner and Secretary to the GoA, Pension and Public Grievances (P&PG) Department and DoP, Assam.

The DPIS application software, used by the DoP, Assam and the DPIS database maintained by DoAT, were analysed. Pension cases processed during March 2009 to May 2017 were also analysed, after importing the data from the DPIS server using IDEA⁸⁸. Data of 49,237 Pension cases in all were received. Physical verification of IT system of DoP, Assam, was also carried out during the course of audit. The Audit commenced with an entry conference (25 April 2017) wherein the audit objectives, audit criteria and scope of audit were discussed and inputs of the departmental officers obtained.

The audit findings were discussed in the Exit Conference (06 December 2017) held with the Secretary to the GoA, P & PG Department, wherein Director, DoP, Finance and Accounts Officer (FAO) and IT resource person were also present. The response of the department based on the discussion held and the replies to the observations received, have been suitably incorporated in this Report, wherever applicable.

1.3.2.4 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Commissioner and Secretary to the Government of Assam, P & PG Department and the DoP, Assam at all levels during the course of conduct of the audit.

Audit Findings

1.3.3 General controls

1.3.3.1 Training of users

Staff dealing with an IT application, should have skills, experience and training necessary to carry out their jobs to a competent standard and staff should be given the training as per need.

Scrutiny (June 2017) of the records showed that the DoP, Assam had not conducted any periodic training for the regular employees. It was also observed that the users were totally dependent on the sole outsourced IT person for its routine functioning. The outsourced IT person was functioning as a Data Base Administrator (DBA) and was performing functions relating to backend corrections of wrongly entered data, which was to be performed by a regular employee as there was no other trained regular employee who could work as DBA. The system was therefore, vulnerable to manipulations leading to wrong computations of pension. Lack of trained personnel and dependency on the outsourced staff in the long term may lead to the possibility where the integrity and security of the DPIS application may be jeopardised.

The DoP accepted the audit observation and stated that necessary action would be taken.

⁸⁸ An audit tool for data extraction and analysis. Interactive Data Extraction and Analysis (IDEA) version 10.1 was used for analysis of data.

1.3.3.2 Segregation of duties and data access

An IT application should ensure segregation of duties, so that the duties and responsibilities are assigned, systematically to different individuals to ensure effective checks and balances. No single individual should control all key stages of a transaction or event. It was observed that-

- Six user roles existed in the workflow of the application. However, data checking and its approval was made manually. During scrutiny of records, it was noticed that in the event of requirement of rectification of data, error or modification of data (*e.g.*, Date of Birth, Date of Retirement *etc.*), the services of IT outsourced person was taken for making the correction(s) in the system at the back-end⁸⁹ level. The data modification provision though present at the Director level, was not utilised.

Audit noticed absence of audit trail (log files) of such corrections which makes the system highly vulnerable to unauthorized changes.

The DoP accepted the observation and stated (December 2017) that Assam Electronics Development Corporation Limited (AMTRON) was working to revamp the DPIS application for correction of data, if any, at the Director level only. The DoP further added that the developer had been directed to include audit trail for any kind of required data modification.

- A single user could operate at multiple levels by which unauthorized processing of transactions could not be ruled out. As per workflow, only a Superintendent is authorized to enter pension calculation data. However, during audit, it was noticed that a DA was able to enter the same in DPIS.

The DoP stated (December 2017) that multiple authorisations were given for speedy disposal of cases. The reply was not tenable as such multiple authorisation had not been approved by the competent authority with proper documentation to ensure accountability.

1.3.3.3 Business Continuity and Disaster Recovery Plan

A Business Continuity and Disaster Recovery Plan (DRP) is a documented process or set of procedures to recover and protect a business of IT infrastructure and capacity to maintain its vital business processes in the event of a disaster or interruption. This plan should be developed and tested for an application.

The DoP did not have a Business Continuity Plan and a DRP for DPIS. No standard policy on data backup was in place in the Directorate and the backup was locally maintained at the data centre of Directorate of Accounts and Treasuries. As such, in

⁸⁹ Backend correction: Where data is altered directly by accessing the database is termed as backend correction.

the event of any disaster, there was no capability to restore and resume the business immediately.

The DoP accepted (December 2017) the audit observation and stated that necessary action would be taken.

1.3.3.4 System Security

IT Security Policy envisages restricting access to the IT assets and provides protection mechanism that limits users' access to information and restricts their forms of access on the system to only what is appropriate for them. It was observed that the department was yet to adopt such policy.

The following deficiencies in this regard were noticed:

- The DoP has not adopted any anti-virus policy. As a result, the risk of data corruption was very high.
- Authentication is the process of proving a claimed identity. Strong passwords are essential for secured authenticated login. Passwords should be changed at regular intervals and the passwords should be a combination of upper/lowercase-numeric-special characters with minimum of 8 characters in length. Audit observed that the default user passwords which were weak, were being used and the same were not being changed on regular basis resulting in inadequate access controls.
- Local Area Network (LAN) connection switch and other electrical connection in the system operator room and receipt section were kept in disorderly manner as shown in the photographs below and the same was vulnerable to short circuit:



In absence of a proper maintenance of the LAN setup, the access of DPIS application by user could be affected which would hamper the processing of pension and other retirement benefit cases. The DoP noted this observation and stated that necessary action would be taken.

1.3.4 System Design Deficiencies

Analysis of the DPIS through data entry screens disclosed the following deficiencies/shortcomings:

1.3.4.1 Monitoring of timely disposal of pension cases through IT module

The year wise position of pension cases received, approved as per DPIS database and pendency as worked out by Audit is shown in **Table 1.18**.

Table 1.18

Year wise position of pension cases received and disposed of as per database

Year	Cases received	Cases disposed	Pending cases		Duration of pendency of fresh cases calculated by Audit	
			Other ⁹⁰ fresh cases	Fresh cases	No. of cases	Ranges (in days)
2009	4,391	4,114	262	15	1 14	Upto 90 beyond 180
2010	4,267	4,098	152	17	17	beyond 180
2011	5,489	5,117	345	27	1 1 25	Upto 90 Upto 180 beyond 180
2012	6,167	5,692	422	53	7 3 2 41	Upto 90 Upto 120 Upto 180 beyond 180
2013	3,762	3,124	257	381	7 2 372	Upto 90 Upto 120 beyond 180
2014	1,944	1,710	210	24	4 1 19	Upto 90 Upto 180 beyond 180
2015	8,606	7,398	853	355	79 8 12 8 248	Upto 90 Upto 120 Upto 150 Upto 180 beyond 180
2016	10,718	3,658	1,146	5,914	43 733 1,036 4,102	Upto 90 Upto 150 Upto 180 beyond 180
2017	3,893	16	4	3873	2,793 788 292	Upto 90 Upto 120 Upto 150
Total	49,237	34,927	3,651	10,659		

Source: DPIS database.

It would be evident from the details above that 10,659 fresh cases (21.64 per cent) out of 49,237 cases received were still pending. Standard time for disposing of pension cases was 90 days. It was observed that the cases were pending for more than this period. The delay in disposing of the pension cases, was however, not depicted in the DPIS. The reasons for delay/pendency could also not be ascertained in audit as there were no remarks against the fresh pending cases in the database. There was no provision in the application to capture the actual date of receipt of the pension cases at the office. Consequently, the pendency of the older pension cases with the DoP could not be monitored through the system.

⁹⁰ Pending fresh cases include Expired/Rejected/Revision of Pension/Reopening of Pension/Adalat Cases.

Further, as per user manual of DPIS, status of dispatch of PPO has to be entered in the system to enable monitoring of dispatch of PPO to the concerned pensioner, concerned treasury and the head of office from where the pensioner has retired. The analysis of data, however, revealed that for the pension year 2016, 1935 cases out of 4657 cases were shown as pending in the role of dispatch clerk. This was due to the reason that the dispatch clerk was not updating the finalised cases at the time of dispatch of the PPO. Thus, the data was not showing the real time status of the pension cases as depicted in the table above.

The Director, DoP, in the Exit Conference, stated (December 2017) that fresh cases were pending for a long time due to shortage of manpower. In regard to entering of dispatch status of finalised cases in the system, the DoP accepted the fact and stated (December 2017) that necessary steps would be taken to make the Dispatch module functional.

In the light of the above, it is obvious that a provision for capturing the actual date of receipt of the pension cases in the DPIS needs to be developed so that the pendency status could be monitored more efficiently for speedy disposal of pension cases.

1.3.4.2 Manual calculation of date of superannuation

It was noticed that the system did not automatically calculate the date of retirement for superannuation on the basis of primary data like date of birth and the date was being entered manually.

During audit, it was observed that in one instance⁹¹, data for date of superannuation was wrongly entered initially, but was rectified subsequently through backend corrections. In this scenario, the possibility of incorrect calculations of qualifying service by the system could not be ruled out.

The DoP accepted the observation and stated (December 2017) that the developer had been asked to carry out necessary modification.

1.3.4.3 Faulty system for calculation of average emoluments

Revision of Pay (RoP) Rules 2010 provides that calculation of pension is determined on the basis of average emoluments of the last 10 months or the last month's emolument, whichever is beneficial to the pensioner.

Accordingly, there is a provision in the DPIS application for calculation of average emoluments. However, while entering the test data *i.e.*, the last month's pay, the application autofilled the same amount of pay for the last 10 months.

⁹¹ Case mark No. 2015/01/0077.

An instance (Case Mark Number 2016/07/1391) was noticed, where the system accepted the amount of ₹ 35,510 for all 10 months whereas the actual emoluments from April to June 2015 were ₹ 34,470 and from July 2015 to January 2016 were ₹ 35,510.

Incorrect capture of emoluments for the last 10 months, consequently, carries the risk of incorrect calculation of average emoluments.

The DoP stated (December 2017) that an employee's last 10 months pay could have a maximum of two different values *e.g.*, an employee retired three months after getting last increment. The DoP also stated that the DPIS helped the user to manually enter only two values, *i.e.*, in the first month and seventh month being the month of increment. The reply was not tenable as the pay could also be changed for more than two occasions during last 10 months on account of promotion, *dies-non*, suspension *etc.*, other than increment only.

1.3.4.4 Non-functioning of 'Commutation of Pension' provision in the pension module

The provision for processing of commutation of pension was found not functioning due to absence of server connectivity between DoP and the P & PG Department. It was observed that the admissibility reports for commutation were generated and processed manually upto the Director level. After obtaining the approval of the Director, the report was sent physically to the P & PG Department for final sanction.

Thus, the very objective of speedy disposal of cases of commutation was not achieved due to non-functioning of the module.

The DoP, while accepting the point, stated (December 2017) that the connectivity between DoP and P & PG Department would be made to process the commutation cases electronically.

1.3.4.5 Other deficiencies in the system

Scrutiny of the application revealed that out of the six modules, sub-modules of three of these modules⁹² were not functional. This led to various shortcomings, such as manual processing of pension, deletion/modification of data, *etc.* The details are as given in **Table -1.19**:

⁹² Admin, Pension and Reports modules.

Table-1.19
Deficiencies due to non-functioning of sub-modules

Name of Module	Sub-module not functioning	Deficiency and the resultant risk
Admin	Audit Trail	Lack of audit trail exposed system to deletion/modification of data, gap creation without user accountability.
Pension	DoP Data Modification	Data modified from backend on regular basis led to risk of unauthorized modification/deletion of data.
	Commutation of Pension	Cases were processed manually leading to risk of inadvertent error/manipulation.
	Transfer of Pension	Cases were processed manually leading to risk of delay and error.
Reports	DoP Reports	MIS reports were not depicting the logical status of major fields viz., cases of delay, monthly progress, finalised family pension cases etc.
	P & PG Reports	Reports were not being generated due to non-connectivity between DoP and P & PG, so full benefits of computerization could not be derived.

- There was no provision in the DPIS to upload the scanned signature of the Head of Office (HoO) from where the pension proposal was received to validate the same with the signature in the physical document. As a result, the genuineness of the applicant could not be verified by DPIS.

The DoP, in its reply (December 2017), stated that the provision for uploading scanned signatures of HoOs will be incorporated in DPIS.

- It was mandatory for the user at the DEO level, as per the User Manual of DPIS, to upload the photograph and signature of the pensioner, once he/she had entered the details into the system.

Verification of the application however, showed that the data entered at the DEO level was allowed to be saved even without uploading of the photographs and signatures of the pensioners. The process of uploading was however, being re-done at subsequent levels.

Thus, the validation process was nullified at the operator level.

The DoP, while accepting the observation, stated (December 2017) that photograph and signature of the pensioner will be incorporated in the system.

- The details of pensioners are required to be supported by enclosing 18 types of documents to be submitted along with the pension proposal. The check on DPIS application showed that the submission of documents required for verification of information in the proposal was not made mandatory. As such genuineness of data made in the proposal could not be ensured by DPIS.

Data analysis of pension cases processed during 2015 showed that 5,920 cases were settled in the absence of nomination of death-cum-retirement gratuity (DCRG), which was irregular.

The DoP, while accepting the audit observation, stated (June 2017) that necessary action would be taken for incorporation of the validation.

- There was provision for MIS reports as per the system design. However, it was observed that reports were not user friendly and providing illogical output as brought out in **Table 1.20** below:

Table -1.20
Logical status of various MIS reports

Name of Reports	Purpose	Status
Case Delay Register	For monitoring of delay	Data column without proper heading and delay was not calculated.
Case Rejection Register	For monitoring the rejected cases	Delay was calculated from incorrect columns.
Month-wise Liability Report	For monitoring the pending cases	No output was provided.
Monthly Progress Report	For monitoring the cases processed by operator/supervisor level	No output was provided.
Report showing finalised case of family pension	For monitoring the finalised family pension cases	Report not generated.

As these were major MIS reports for monitoring of the system, non-generation of actual logical status defeated the very purpose of the reports.

The DoP replied (June 2017) that the reports were designed by Tata Consultancy Service (TCS) and some anomalies existed due to lack of proper testing of the said reports. Further, the DoP assured (December 2017) rectification of the reports.

- Life Time Arrears (LTA) is the pension for the period it was not drawn during the life time of a pensioner. According to Arrears of Pension (Nomination) Rules, 1983, pensioners are required to nominate another person, during his/her life time to receive the arrears of pension, due to the pensioner on his/her death. In the event of death of both the pensioner and his/her spouse, life time arrears can be paid to the legal heirs of the pensioner. Thus, the DA level user, while calculating the pension, needs to enter the family details in the DPIS system, if the government employee declares it for granting Life Time Arrears (LTA) from the date of death of the government employee upto the date of death of the spouse.

During audit, it was noticed that there was no provision for capturing the date of death of the spouse. As a result, the calculation of LTA was not feasible through the DPIS system. One instance⁹³ was noticed in audit whereby life time arrear was settled without the entry of the date of death of the nominee.

The DoP, while accepting the audit observation, replied (June 2017) that necessary modifications would be made in the revamped DPIS system.

⁹³ vide PPO No.ADP/PRI/GPO/2016-17.

1.3.5 Input Controls and validation Checks

Absence of input controls and validation checks in DPIS led to incomplete and invalid data as elaborated in succeeding paragraphs.

1.3.5.1 Pension cases master data

Data analysis of the Pension cases showed the following:

- PPO code number is a unique field generated by the system after approval of the pension proposal by the Director. Since it is a system generated number, there should not be any gap.

Analysis of the data from March 2009 to May 2017 showed 51 gaps in the PPO code numbers generated during the period as shown in the **Table 1.21** below:

Table-1.21

Year	2009	2010	2011	2012	2013	2014	2015	2016	Total
Gaps in the PPO Codes	1	4	Nil	Nil	3	5	23	15	51

This was indicative of a faulty system fraught with the risk of alteration/modification of data or of unauthorised deletion of cases. The gaps in PPO code numbers may induce the possibility of infiltration/breach of data including the misuse of missing PPO numbers. Further, in the absence of login history, cases of intentional deletion/manipulations from the backend could not be identified resulting in non-accountability.

The DoP, in reply, stated (June 2017) that gaps occurred due to sudden shutdown of DPIS application owing to power failure and/or loss of local area network (LAN) connectivity. The reply also confirmed that the system had no controls to prevent the gaps that appeared in the PPO code numbers. The DoP further stated (December 2017) that the system would be modified to address the issue in this regard.

- Data columns made for different types of gratuity *viz.*, retirement gratuity, death gratuity, residuary gratuity and terminal gratuity, remained blank. All amounts of gratuity, irrespective of the type, were clubbed under the one single column. Further due to absence of flagging of the type of gratuity, the segregation of the type of gratuity could not be differentiated and identified. This indicated lack of input controls to capture data under the appropriate column.

The DoP stated (December 2017) that necessary modification would be carried out as per current requirement.

- In a web-based application, the system date should be controlled by the server. During audit, it was observed that 53 cases were processed on Sundays and in one instance, the date of application showed a future date.

The DoP replied (December 2017) that the errors could have happened due to system date error of the personal computer (PC).

The reply was not tenable as the system date of the PC was not controlled by the server. Thus, the authenticity of the data captured was doubtful. The DoP further assured (December 2017) that necessary validation would be incorporated soon.

- As per the Assam Service (Pension) Rules, 1969, noting of the name of father/husband was mandatory for processing of pension cases. Audit noticed 25,188 cases without father/husband's name.

On this being pointed out, the DoP noted (June 2017) the audit observation for necessary action.

- Data analysis showed that two PPOs were issued bearing the same unique number⁹⁴ to two different persons⁹⁵. Since PPO codes cannot be same for two pension cases, the possibility of one of the cases being fraudulent, could not be ruled out.

The DoP, Assam accepted (August 2017) the fact of duplicate generation of PPOs. The DoP further stated that during 2011, PPOs No. ADP/PPO/GPO/2011/004128 (case mark Nos. 2009/12/0095 and 2009/12/0214) were generated on 26 April 2011 and 21 April 2011 respectively. The same was reported to the developer of DPIS who differentiated one of the PPO Code with a suffix “/R1” against case mark no. 2009/12/0095.

The reply was not tenable as it showed that the PPO code which was a unique field was accepting a duplicate number. As such, the system was susceptible to manipulations raising concerns about reliability of the system.

1.3.6 Conclusion

- DPIS had deficiencies related to system design, input controls, data backup and security controls. This resulted in ineffective management of the system and information generated from the system was not fully reliable and safe. Lack of audit trail made it difficult to ensure accountability and responsibility for actions performed using the software.
- There were delays persisting in disposal of cases and the system was not able to show an age analysis of the same. Some important components like calculation of commutation, LTA, transfer of pension were yet to be computerised.
- The staff of DoP were not trained in handling the DPIS and were fully dependent on an outsourced staff.

⁹⁴ PPO code- ADP/PPO/GPO/2011/004128.

⁹⁵ i) Ajay Kr. Hojai and ii) Kutub Uddin Barbhuiyan.

- The computerisation programme, which had started eight years back, was yet to be completed in terms of full functionality, indicating deficiencies in planning and implementation of the project.

1.3.7 Recommendations

Government may consider initiating necessary action to implement the following recommendations:

- *a well-defined IT policy for password management, data backup and Business Continuity be laid down;*
- *training of staff engaged in implementation of the project may be ensured and strengthened;*
- *deficiencies observed due to non-mapping of pension processing rules into the system accurately may be set right besides ensuring correctness of data entry, with adequate input controls and validation checks; and,*
- *a time bound programme for implementation and execution of the modules not implemented so far, be drawn and implemented.*

Compliance Audit

Welfare of Plain Tribes and Backward Classes Department

1.4 Incentive to Scheduled Caste students (Scholarship schemes)

1.4.1 Introduction

The Ministry of Social Justice and Empowerment (MoSJ&E), Government of India (GoI) has introduced several scholarship schemes to provide incentives to Scheduled Caste (SC) students to enable them to complete their education and to minimize the incidence of drop out.

The scholarship schemes include:

- **Post-matric Scholarship for SC students from class XI onwards:** It is paid to SC students at post-matriculation stage studying in India whose parents'/guardians' income does not exceed ₹ 2,50,000 *per annum*. The value of scholarship includes maintenance allowance at the rates prescribed, reimbursement of compulsory non-refundable fees, *etc.*
- **Pre-matric Scholarship for SC students for class IX-X:** The scheme was launched in 2012-13 and paid to SC students studying in class IX and X whose parents'/guardians' income does not exceed ₹ 2,00,000 *per annum*. The scholarship is

paid to the students studying in a government school/school recognised by government at the rates as under:

(in ₹)

Item	Day Scholars	Hostellers
Scholarship per month for 10 months	150	350
Books and Ad-hoc Grant per annum	750	1000

Source: Scholarship guidelines.

- **Pre-matric Scholarship for students of class I to X whose parents are engaged in unclean occupations:** It is provided through Centrally Sponsored Schemes (CSS) to target groups viz., (i) scavengers, (ii) sweepers having traditional links with scavenging, (iii) tanners; and, (iv) flayers. The amount of scholarship is shown as under:

(in ₹)

Item	Day Scholars (Class I-X)	Hostellers (Class III-X)
Scholarship per month for 10 months	110	700
Books and Ad hoc Grant per annum	750	1,000

Source: Scholarship guidelines.

Government of Assam (GoA) in addition, has been implementing the following scholarship/financial incentive schemes:

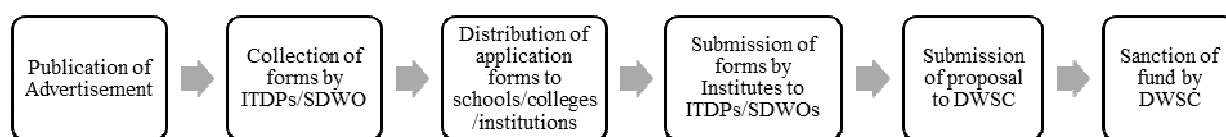
- **Pre-matric Scholarship to SC students of class I-VIII:** Given to SC students whose parents'/guardians' income does not exceed ₹ 1,00,000 per annum. The scholarship amount is paid at the rate of ₹ 50 and ₹ 80 (revised in February 2013 from ₹ 25 and ₹ 40) per month per student for Class I to V and for Class VI to VIII respectively.
- **Financial incentive to poor meritorious SC students who secured 60 per cent marks or above in class X and XII:** The amount of one-time incentive is ₹ 10,000 per student.

The Directorate of Welfare of Scheduled Castes (DWSC), Assam under the administrative control of the Department of Welfare of Plain Tribes and Backward Classes, GoA acts as the nodal department for the implementation of above schemes.

At the field level, the post-matric scholarships are distributed through the Project Director, Integrated Tribal Development Project (PD, ITDP), while the remaining schemes are implemented by the Sub-Divisional Welfare Officers (SDWOs).

Chart 1.5 below depicts the procedure for selection of SC students for extending benefits under the above schemes.

Chart-1.5



Source: Departmental records.

1.4.2 Scope and coverage of audit

The Compliance Audit of incentive to SC students (Scholarship schemes) covering the period from 2012-13 to 2016-17 was carried out to assess as to how efficiently and effectively the schemes were implemented and the benefits extended to SC students.

Records of DWSC as well as six ITDPs⁹⁶ out of 22 ITDPs in the State, selected by using probability proportional to size without replacement (PPSWOR), and all of 10 SDWOs⁹⁷ in the districts of selected ITDPs, were test checked. Audit also cross checked the disbursement of scholarship by a minimum of two colleges and two schools from each of the selected ITDPs and SDWOs respectively.

Audit findings

1.4.3 Database of eligible beneficiaries was not maintained

As per the scheme⁹⁸ guidelines, State Government should prepare a database of eligible students for the award of scholarship incorporating institution-wise list of eligible awardees with their bank account number for crediting the scholarship amount, which should be updated every year and displayed on the web-site of National Information Centre (NIC) at district level. Scrutiny of records showed that DWSC had not created any database of eligible students. In absence of the database, proper planning for the comprehensive coverage of eligible beneficiaries including proper monitoring as well as the accuracy in estimation for requirement of funds could not be ensured.

1.4.4 Inadequate creation of awareness

The scheme guidelines provide that the State Government shall suitably publicise the schemes and invite applications by placing an advertisement in local language in the leading newspapers of the State and also disseminate information through their respective website and other media outfits.

⁹⁶ Guwahati, Jorhat, Kokrajhar, Morigaon, North Lakhimpur, and Silchar.

⁹⁷ Jorhat, Titabor, Korajhar, Porbotjhora, Morigaon, North Lakhimpur, Dhakuakhana, Silchar, Lakhimpur and, Guwahati.

⁹⁸ Pre-matric Scholarship for SC students for class IX-X.

During audit, the DWSC could furnish the advertisements for two years only (2014-15 and 2016-17) published in local newspaper. The advertisements however, did not contain the prescribed application forms. The fact that the application forms for the scholarships were available on the website of the department was not mentioned in these advertisements.

The DWSC accepted the observation and stated (December 2017) that the same had been noted for future compliance.

1.4.5 Coverage of beneficiaries

Scholarship works as a catalyst for bringing students to schools and to continue with their education. However, audit observed huge shortfall in coverage of SC students in awarding pre-matric scholarships as indicated in **Table-1.22**. Position of coverage under post-matric scholarship, however, could not be ascertained as the data in this regard was not maintained by the concerned directorates.

Table-1.22

Year	Pre- matric Scholarship (I-VIII)			Pre- matric Scholarship(IX-X)		
	Enrolment of SC students as per Department of Education (DOE)	Number of awardees	Percentage of Coverage	Enrolment of SC students as per DOE	Number of awardees	Percentage of Coverage
2012-13	353542	40161	11.36	86078	Not implemented	
2013-14	389733	40928	10.50	93806		
2014-15	379262	46707	12.32	98055	17057	17.40
2015-16	339982	49407	14.53	97960	8810	8.99
2016-17	322769	10487	3.25	96913	7636	7.88

Source: Departmental records.

It could be seen that coverage under both the pre-matric scholarship categories was very low compared to the number of enrolled SC students. The situation in the six⁹⁹ districts covered under audit was even worse. In the districts, the authority awarded scholarship only to 1.02 to 6.25 *per cent* in Class I-VIII and 7.12 to 10.16 *per cent* in class IX-X of the total eligible SC students enrolled.

On this being pointed out, the DWSC attributed the reason for the poor coverage to non-receipt of proposals from the ITDPs/SDWOs. This indicated lack of planning and monitoring of the scheme.

The DWSC, while accepting the observation, stated (December 2017) to have noted the observation for necessary and appropriate action at their end.

⁹⁹ Cachar, Jorhat, Kamrup, Kokrajhar, Morigaon, North Lakhimpur.

1.4.6 Coverage of students with disabilities

The guidelines of central scholarship schemes provide for payment of additional allowances to SC students with disabilities such as reader allowance for blind, transport allowance, escort allowance for handicapped, *etc.*

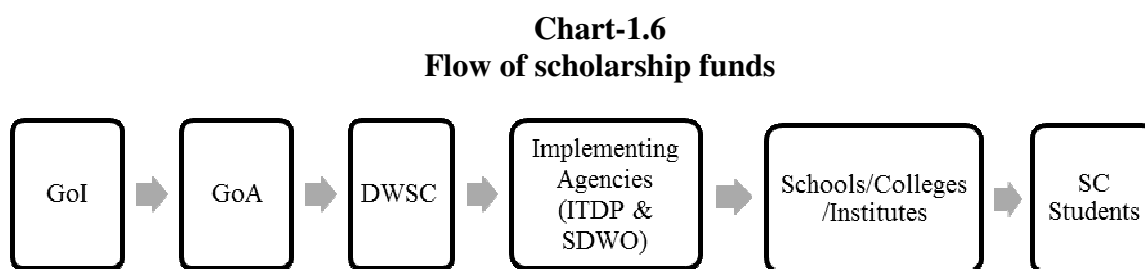
Audit observed that the DWSC did not take any steps to publicise the benefit available to disabled students under the schemes. The advertisement inviting scholarship application as well as the application form did not indicate the provision for the additional allowances available to disabled students.

As a result, students with disability largely remained deprived of the benefits under the scheme.

The DWSC, while accepting the observation, stated (December 2017) that the observation had been noted, for necessary action at their end.

1.4.7 Financial management of the scheme

The process for flow of funds for scholarship is given in the **Chart 1.6:**



Source: Departmental records.

During the year 2012-13, the DWSC prepared demand draft/ bankers cheque (DD/BC) in the name of ITDP/SDWO for the distribution of scholarship. During the year 2013-16, it was prepared in the name of students/institutions. From 2016-17, the DWSC released scholarships directly into the accounts of the beneficiary students, due to adoption of Direct Benefit Transfer (DBT) system.

1.4.7.1 Allocation of funds and expenditure

The position of funds received from the GoI and GoA and the expenditure incurred by DWSC towards distribution of scholarships during 2012-13 to 2016-17 were as shown in **Table-1.23** below:

Table-1.23
Position of funds received towards scholarships/incentives and expenditure incurred during 2012-13 to 2016-17

(₹ in crore)

Sl. No.	Name of the Scheme	Funding pattern	Position with respect to funds received						
			GoI	GoA	Total	Expenditure	No. of students covered	Unspent fund	Unspent fund (per cent)
1	Pre-matric Scholarship (Class IX-X)	100 per cent Centrally sponsored	13.46	0.00	13.46	7.54	33503	5.92	44
2	Post-matric Scholarship	100 per cent Centrally sponsored	68.47	0.00	68.47	51.57	86101	16.90	25
3	Pre-matric Scholarship to children of parents engaged in unclean occupations	100 per cent Centrally sponsored	0.47	2.93 ¹⁰⁰	3.40	1.82 ¹⁰¹	9826	1.58	46
4	Pre-matric Scholarship (Class I to VIII)	100 per cent State sponsored	0.00	13.00	13.00	8.68	187690	4.32	33
5	Financial Incentive to Meritorious students (Class X & XII)	100 per cent State sponsored	0.00	1.00	1.00	1.00	1000	NIL	NIL

Source: Departmental information.

From the above, it would be seen that the unspent balances in first four schemes ranged from 25 per cent to 46 per cent. Failure to utilize the available fund indicated towards short coverage of eligible beneficiaries for the grant of scholarships under the schemes.

‘Financial Incentive to Meritorious students’ at sl. No.5 above, is funded by the GoA for meritorious SC students, both girls and boys. It was seen that ₹ one crore was sanctioned and released during the year 2012-15 by the State to 1,000 meritorious SC girl students only. No budget provision was however, made during 2015-16 for meritorious SC girl students. During 2016-17, though provision of ₹ 0.70 crore was made for meritorious SC girl students, no fund was released for disbursement under the scheme. Again, in case of meritorious boy students, though there was budget provision of ₹ 1.40 crore for 2012-16, no financial incentives were sanctioned and released. During 2016-17, no provision was made in the budget for disbursement of incentive to meritorious SC boy students. Therefore, allocation and release of fund by the GoA under the scheme was not evenly made depriving the meritorious SC students of the intended benefit.

1.4.7.2 Shortcomings in financial administration

The DWSC submitted (August 2012) a proposal to the MoSJ&E, GoI for the sanction and release of funds under pre-matric scholarship (class IX-X) for 70,478 SC students for the year 2012-13. The basis of proposal, however, was not found on record.

¹⁰⁰ ₹ 293 lakh was provided in the state budget, though it was a Centrally Sponsored Scheme.

¹⁰¹ Out of ₹ 181.78 lakh, ₹ 135.14 lakh was spent from state budget.

The GoI observed that the proposed number of 70,478 SC students was significantly higher than the enrolment of 17,213 students in terms of the data available with the GoI for the year 2009-10. Therefore, the GoI intimated (October 2012) the matter to GoA and did not release any fund for the year 2012-13. As such, due to projection of unsubstantiated data by the DWSC, the SC students of class IX-X were deprived of getting scholarship during 2012-13.

Further, it was seen that GoI sanctioned and released (March 2014) ₹ 13.46 crore to the GoA for disbursement of scholarship to 59,823 SC student of class IX-X for the year 2013-14. The DWSC was however, unaware about the release of the funds due to non-receipt of the letter of sanction in this regard. As a result, the scheme for the year 2013-14 also could not be implemented despite availability of funds.

A further scrutiny in this regard, however revealed that, of the fund amounting to ₹13.46 crore received in 2013-14, the State utilised ₹ 7.54 crore during 2014-17 and awarded scholarship to 33,503 students (11.43 *per cent*) only out of total enrolment of 2,92,928 SC students of class IX-X during the corresponding period, as shown in the **Table-1.24**:

Table-1.24
Details showing award of scholarship to SC students of Class IX-X during 2014-17

(₹ in crore)

Year	Unspent balance of previous year	Budget provision	Fund received from GoI	Expenditure	Unspent balance lying in the State exchequer	Number of SC enrolments	Number of students covered
2014-15	13.46	15.00	NIL	3.84	9.62	98,055	17,057
2015-16	9.62	9.62	NIL	1.98	7.64	97,960	8,810
2016-17	7.64	7.64	NIL	1.72	5.92	96,913	7,636
TOTAL	--	--	--	7.54	--	2,92,928	33,503

Source: Departmental information.

It was observed that the State Government did not send any proposal to GoI for the allocation of funds during 2014-17. The unspent amounts, lying in the State exchequer, were allocated in the budget during the years 2014-17.

Thus, inability of the State Government to utilize the available funds optimally resulted in poor coverage of SC students, thereby depriving them from the award of scholarship.

The DWSC accepted the facts (December 2017) stating that due care would be taken in future.

The fact however, remained that due to inactiveness of the DWSC, the SC students were deprived of the benefit of a scholarship.

1.4.7.3 Delay in release of scholarships

Guidelines¹⁰² stipulate that scholarship is to be paid to the beneficiary students at the end of each academic year. In respect of post-matric scholarships, audit observed that:

- The DWSC released funds to ITDPs with delays ranging from five to 18 months from the date of GoI sanction/release of funds as indicated in *Appendix-1.19*.
- Further, three (out of six) ITDPs covered under this audit, released the scholarships to colleges for disbursement after a delay of two to 33 months after the end of each academic year.

The DWSC stated (December 2017) that the delay was due to non-receipt of proposals in time from ITDPs. The reply indicated the failure of the DWSC to exercise administrative control over its field offices.

1.4.7.4 Non- refund of undisbursed scholarships

In the three (out of six) ITDPs¹⁰³ and four SDWOs¹⁰⁴ (out of 10) covered under audit, ₹ 46.95 lakh¹⁰⁵ in respect of 3,389 students remained undisbursed. The DWSC released the amount during 2012-15 to schools/colleges, which however, could not be disbursed due to non-collection by the students, *etc.* The undisbursed amount of ₹ 46.95 lakh had not been refunded to the DWSC as of June 2017.

On this being pointed out, the DWSC stated (December 2017) that the matter had been taken up several times with the concerned ITDPs and SDWOs. The fact however, remained that the undisbursed amount was yet to be refunded (December 2017) further reinforcing the lack of effective administrative control.

1.4.7.5 Irregular deposit of unutilised central fund to State exchequer

(A) Four (out of six) ITDPs¹⁰⁶ refunded ₹ 15.61 lakh undisbursed amount of post-matric scholarship to the DWSC in the form of 149 DDs/BCs¹⁰⁷. The amounts so received were needed to be refunded to GoI as it belonged to 100 *per cent* centrally funded scheme. The DWSC, however, returned¹⁰⁸ the same to the ITDPs concerned with the instruction to deposit the amount into Government exchequer through treasury challan. Further scrutiny of records of the four PDs, ITDPs showed that:

¹⁰² Post-matric Scholarship for SC students for from class XI onwards, Pre-matric Scholarship for SC students for class IX-X.

¹⁰³ ITDPs: Silchar, Guwahati and Morigaon.

¹⁰⁴ SDWOs: Guwahati, Silchar, Morigaon and Dhakuakhana.

¹⁰⁵ 24.38 lakh of post-matric Scholarship and ₹ 22.57 lakh of Pre-matric Scholarship.

¹⁰⁶ Kokrajhar, North-Lakhimpur, Morigaon and Jorhat.

¹⁰⁷ Demand Drafts/ Banker Cheques.

¹⁰⁸ August 2015 and February 2016.

Jorhat ITDP deposited two DDs amounting to ₹ 2.99 lakh into the treasury while in Morigaon ITDP, 73 DDs for ₹ 3.73 lakh were lying un-deposited. The other concerned ITDPs Kokrajhar and Lakhimpur did not furnish records in support of deposit of the balance amount of ₹ 8.89 lakh.

The DWSC stated (December 2017) that out of the balance amount of ₹ 8.89 lakh, concerned two ITDPs had also deposited ₹ 8.21 lakh in the treasury. As such, a balance of ₹ 4.41 lakh¹⁰⁹ remained undisbursed with the ITDPs without being refunded.

(B) In five out of six ITDPs and one out of 10 SDWOs covered under the audit, undisbursed amount of ₹ 96.31 lakh was remitted into state exchequer as shown in **Table-1.25**:

Table-1.25
Position of undisbursed scholarship deposited into State exchequer

Name of ITDPs	Name of scheme	Amount (₹ in lakh)	Remarks
ITDP, Kokrajhar	Post-matric	6.81	Reasons for non-disbursement was non-receipt of scholarship by the students as they had already left the schools; excess receipt of funds from DWSC against proposals; and, non-existence of particular schools.
ITDP, Silchar	Post-matric	12.05	
ITDP, Jorhat	Post-matric	36.16	
ITDP, Guwahati	Post-matric	9.60	
ITDP, Lakhimpur	Post-matric	20.31	
SDWO, Lakhimpur	Pre-matric (IX-X)	11.38	
Total		96.31	

From the above it would be seen that, central fund of ₹ 107.51 lakh (₹ 2.99 lakh plus ₹ 8.21 lakh plus ₹ 96.31 lakh) were deposited irregularly into state exchequer instead of being refunded to GoI (being fully funded CSS¹¹⁰). Further, the above unutilised balance funds lying with the field level offices was fraught with the risk of misutilisation of funds.

1.4.8 Irregularities in disbursement of scholarship

1.4.8.1 Suspected misappropriation/fraud of ₹ 0.16 crore

The DSWC, Assam based on the proposal (December 2015) of the SDWO, Guwahati sanctioned (March 2016) ₹ 0.16 crore¹¹¹ for disbursement of scholarship to 864 students of five schools¹¹² under 'Pre-matric Scholarship to students whose parents were engaged in unclean occupation' for the year 2015-16. The amount was released (April 2016) to SDWO, Guwahati through five bank drafts¹¹³ of State Bank of India

¹⁰⁹ ₹ 15.61 lakh minus ₹ 2.99 lakh minus ₹ 8.21 lakh.

¹¹⁰ Centrally Sponsored Scheme.

¹¹¹ @ ₹ 1,850 per student.

¹¹² (i) Little Angel's English School, Birubari, Guwahati; (ii) St. John English School, Rehabari, Guwahati; (iii) Sarvajanic High School, Noonmati, Guwahati (iv) Jayswal Hindi School, Amingaon, Guwahati; and (v) Raghunath Choudhury Hindi School, Birkuchi, Guwahati.

¹¹³ 250581 dated 06.04.2016; 250582 dated 06.04.2016; 250583 dated 06.04.2016; 250584 dated 06.04.2016 and 250585 dated 06.04.2016.

(SBI), Dispur Branch, Guwahati. The DWSC instructed to disburse the amount so released through bank account/institution account.

Scrutiny¹¹⁴ of records of the DSWC, Assam and the SDWO, Guwahati showed that the scholarships were not disbursed to the students through students' bank accounts. Instead, the bank drafts were shown to have been handed over to the headmasters of the concerned schools. The DSWO had produced actual payee receipts (APRs) obtained from headmasters of schools confirming payments. Thus, actual payment of scholarships to students remained unconfirmed in audit. Therefore, physical verification of schools was conducted to ascertain the actual position of disbursement of the scholarship. During verification, it was found that:

- The Headmasters of four schools¹¹⁵ had neither submitted any proposal for scholarships for their students nor received any bank drafts in this regard.
- The remaining one school¹¹⁶ was not in existence.

However, all the bank drafts were found encashed (*Appendix-1.20*) from Nalbari branch and Centralized Clearing Processing Centre Chennai of SBI. The details of person (s) who had encashed/received the amount could not, however, be ascertained in audit.

In view of above, all the five schools did not actually receive the bank drafts and therefore, the scholarships were not disbursed to the targeted eligible students. Moreover, encashment of the same at places other than Guwahati indicates fraud/misappropriation of ₹ 0.16 crore. The Department may consider lodging an FIR against the officials involved in the misappropriation of funds.

1.4.8.2 Doubtful/fraudulent disbursement

(i) Post-matric Scholarship

The DWSC prepared (27 December 2013) a DCR¹¹⁷ for ₹ 26.73 lakh for the disbursement of post-matric scholarship to 646 SC students under ITDP, Silchar. The DCR was however, not released to ITDP, Silchar and instead, the entire amount was shown¹¹⁸ to have been disbursed¹¹⁹ to the bank accounts of the students. The details of disbursement/transfer of the funds including the Advice Slip issued to the bank, however, could not be made available, though called for. The PD, ITDP, Silchar also denied receipt of such DCR in his office.

¹¹⁴ Conducted in May 2017.

¹¹⁵ (i) Little Angel's English School, Birubari, Guwahati; (ii) St. John English School, Rehabari, Guwahati; (iii) Jayswal Hindi School, Amingaon, Guwahati; and (iv) Raghunath Choudhury Hindi School, Birkuchi, Guwahati.

¹¹⁶ Sarvajanik High School, Noonmati, Guwahati.

¹¹⁷ Deposit-at-call Receipt (DCR) No.435048.

¹¹⁸ 29 October 2014.

¹¹⁹ In the Cashbook of DWSC.

The absence of vital documents and different representation made in the records of DWSC pointed towards doubtful disbursement of the scholarship to the eligible students. The department may therefore, consider lodging FIR against the officials for proper investigation in this regard.

On this being pointed out, the DWSC in reply, stated (December 2017) that the Directorate had remitted ₹ 20.97 lakh through DBT. The balance amount of ₹ 5.76 lakh was released through bank drafts to 196 students. The DWSC, however, did not furnish any document such as advice slip and acknowledgement of bank drafts *etc.*, in support of disbursement of scholarship with their reply. Therefore, the genuineness of actual disbursement of scholarship to eligible students remained doubtful.

(ii) **Pre-matric Scholarship**

The DWSC accorded (June 2016) sanction of ₹ 6.70 lakh against the proposal (December 2015) of SDWO, Guwahati for pre-matric scholarship for class I to VIII for the year 2015-16 in respect of 1,191 students of 10 schools. The SDWO released the funds to 10 schools as shown in **Table-1.26** below:

Table-1.26
Position of school-wise release of scholarship amounts by the SDWO

Sl. No.	Name of school	No. of students	Bankers' Cheque No.	Amount (₹)
1	Mangal Chand Hindi Vidyapith High School, Uzan Bazar	95	523002	61,080
2	Lakshmipriya English High School, Rehabari	146	523000	75,720
3	Bhringeswar High School	145	522997	74,400
4	Dalibari High school	139	522998	72,240
5	South Ketekibari High School.	156	522999	82,320
6	Sarvajanik High School, Noonmati	118	523004	61,920
7	Hindi Vidya Mandir High School, Pandu	124	523003	70,680
8	St. John English High school, Rehabari	115	523001	59,640
9	Raghu Nath Choudhary High School, Birkuchi, Bonda	130	523005	80,520
10	Dr. B.R Ambedkar M.E. School	23	523006	31,960
		1,191	Total	6,70,480

Source: Departmental records.

The applications, requisite certificates of income and caste *etc.*, in respect of the above 1,191 students were not found on records of the SDWO, Guwahati. The same were also not produced, though called for. The detailed scrutiny of list of awardees in audit, however, disclosed that:

- The same names of students and parents in 95 cases of one school (Sl. No. 1 above) were repeated in the list of other two schools (Sl. No. 2 and 7 above). This

showed that funds towards scholarships for the same set of 95 students were released thrice indicating fraudulent payment to the students (95 each) of other two schools.

- Again, out of the said 95 students, the names of 43 students (along with parent's name) also figured in the list of another two schools (Sl. No. 6 and 8 above).

The site visit to five schools (Sl. No. 1, 2, 6, 8 and 9 above) by Audit disclosed that three schools (Sl. No. 1, 2 and 6 above) were not in existence at the specified locations. The names of these three schools were also not found in 'Unified District Information System for Education (UDISE)' 2015-16. The headmasters of other two schools¹²⁰ stated that they had neither sent any proposal nor received scholarship for distribution to SC students in their school.

Thus, the absence of requisite records, duplication of names of the students and instances of release of funds to non-existent schools indicated the release of the entire amount towards disbursement of scholarship *prima-facie* as fraudulent.

The DWSC in its reply, stated (December 2017) that departmental enquiry based on the audit observation had been set up. Audit, however, observed that the DWSC issued enquiry order in August 2017 with the instruction to submit the report within 15 days, but the outcome of the enquiry was still awaited.

Since fraud amounting to ₹ 6.70 lakh was *prima-facie* established, the DWSC may consider lodging the FIR against the officials responsible for the disbursement of scholarship.

(iii) Pre-matric Scholarship to students whose parents are engaged in unclean occupation

The DWSC sanctioned and released (June 2015) ₹ 12.43 lakh to the SDWO, Guwahati for payment to 672 students (@ ₹ 1,850 per student) for the year 2014-15. The SDWO, Guwahati during October 2015 to August 2016 issued advice slip to bank for the payment of ₹ 11.66 lakh to 630 students through e-transfer.

Scrutiny of the advice slip showed that-

- ₹ 2.09 lakh meant for 113 students was transferred to the accounts of only 45 students resulting in fraudulent payment of ₹ 1.26 lakh¹²¹. It was done showing the enrolments of the same set of students in other two to five schools (as detailed in **Appendix-1.21**).
- ₹ 4.90 lakh meant for distribution to 265 students was transferred only to 66 bank accounts by multiple payment of two to eight times of the scholarship amount to

¹²⁰ Sl. No.8 and 9 in Table 1.26.

¹²¹ ₹ 2.09 lakh was paid against admissible payment of ₹ 0.83 lakh.

one bank account. This indicated doubtful payment of ₹ 3.68 lakh against 199 students¹²² (as detailed in *Appendix-1.22*).

The DWSC, however, in reply stated (December 2017) that due to non-availability of minor student's bank account, ₹ 4.37 lakh against 236 students had been transferred to the accounts of 40 parents/guardians. Audit further observed, on verification of APRs forwarded by the DWSC along with the reply that the bank account numbers mentioned in the APRs did not match with that noticed during the audit. Thus, the reply was not acceptable as the same was not based on the facts.

As such, payment of the scholarship to the accounts of the students in the manner stated above was indicative of *mala-fide* intention. Besides, distribution of scholarships in these cases was susceptible to fraud and therefore, the department may consider lodging the FIR against the officials involved in the fraud.

1.4.8.3 Excess release of scholarship fund led to diversion and suspected misappropriation of fund

The DWSC released ₹ 194.02 lakh against the proposal of ₹ 99.16 lakh submitted by the PD, ITDP, Morigaon, for making payment of post- matric scholarship for the year 2012-13 to 2,044 students. It resulted in excess release of ₹ 94.86 lakh. Audit scrutiny of the utilisation of the released amount showed that:

(A) The PD, ITDP, Morigaon released an amount of ₹ 139.85 lakh to 2,044 students in 61 institutes. It was revealed that the excess amount of ₹ 40.69 lakh¹²³ (₹ 139.85 lakh *minus* ₹ 99.16 lakh) received by PD, ITDP was shown as disbursed to 930 students of 31 institutes. Further, scrutiny in this regard showed that the excess amount of scholarship was released twice to the same set of 930 students resulting in double release of scholarship in respect of 930 students. The Utilisation Certificates for the total released amount of ₹ 139.85 lakh was yet to be submitted by the ITDP, Morigaon.

(B) The PD, ITDP, Morigaon withdrew ₹ 37.14 lakh in cash during October 2013 to October 2016 out of the available balance amounting to ₹ 54.17 lakh¹²⁴. The PD, ITDP, Morigaon stated that the entire amount of ₹ 37.14 lakh was utilised for the construction and other purposes as per the approval of the project implementation committee and requirement of the office. Utilisation of scholarship funds for other purposes was irregular. Further, no records in support of the utilisation of the amount showing details of works done, approval/sanction for the work *etc.*, could be made available to audit. This indicated possibilities of mis-appropriation of the funds amounting to ₹ 37.14 lakh.

¹²² 265 – 66 = 199.

¹²³ Over the proposed requirement of ₹ 99.16 lakh.

¹²⁴ ₹ 194.02 lakh - ₹ 139.85 lakh).

The ITDP, Morigaon parked the balance amount of ₹ 17.03 lakh¹²⁵ outside the government account in the form of a DCR¹²⁶ since October 2016 instead of refunding the same to the DWSC.

On this being pointed out, the DWSC in reply, stated (December 2017) that the balance amount of ₹ 17.03 lakh could not be deposited for want of instructions from the higher authority. However, the DWSC did not furnish any reply on excess release of scholarship money which facilitated mis-utilisation of scholarship funds.

Enquiry may be set up and responsibility needs to be fixed by the Department in this regard and FIR lodged against the officials involved in the misappropriation of funds.

1.4.8.4 Double payment of scholarship

The PD, ITDP, Barpeta submitted proposal for ₹ 5.47 lakh in respect of 108 students for the award of post-matric scholarship for the year 2015-16. Against the proposal, DWSC released (November 2016) ₹ 7.24 lakh in respect of 151 students of MC College, Barpeta.

Scrutiny of the advice slip issued to the bank, disclosed that in 43 instances name of one student, bank account number and the amount appeared twice in the details. This resulted in double payment of ₹ 1.77 lakh to 43 students.

The DWSC, while accepting the audit observation, stated (December 2017) that it had made correspondence with the concerned ITDP and college for necessary recovery. However, the recovery was yet to be made (December 2017). The department may therefore, consider lodging the FIR against the officials responsible for the misappropriation of government money.

1.4.8.5 Short payment of scholarship

The scholarship amount for pre- matric scholarship¹²⁷ was revised (February 2013) from ₹ 25 to ₹ 50 per month for the students of Class I to V and from ₹ 40 to ₹ 80 per month for Class VI to VIII.

The DWSC released scholarship of ₹ 77.52 lakh in respect of 12,065 students for the year 2016-17 based on the proposal of SDWOs. It was noticed that, out of the 12,065 students, in respect of 3242 students (957 students of class I to V and 2,285 students of class VI to VIII), the proposal and disbursement were made at pre-revised rate resulting in short payment of ₹ 13.38 lakh.

Thus, due to lapses both at the SDWOs and the directorate level, the students received short amount of scholarship than their eligibility under the scheme.

¹²⁵ ₹ 54.17 lakh - ₹ 37.14 lakh.

¹²⁶ DCR (Deposit at Call Receipt) No.021410029625.

¹²⁷ For Class I-VIII.

The DWSC, while accepting the observation, stated (December 2017) to have noted the observation for future compliance.

1.4.8.6 Irregular release and utilization of scholarship

(i) The DWSC released (May 2014) ₹ 2,27,250 to the SDWO, Kokrajhar for disbursement of pre-matric scholarship to 526 students (class I-VIII) of 23 schools against the proposal for 101 students (class IX-X) of six schools. Significantly, funds for the proposed 101 students (class IX-X) of six schools were not released. As such, the release of fund by the DWSC did not correspond to the proposal and for the reason of irregular release of fund, the proposed 101 students remained deprived of the benefit of scholarship. It was also noticed that existence of one school (out of 23 schools) was not found for which ₹ 22,530 was released. However, the amount was refunded to Government account subsequently by the SDWO. This augmented the fact of unusual release of fund by the DWSC.

Further scrutiny showed that three schools¹²⁸ disbursed ₹ 86,100 in cash to the students instead of payment through cheques, violating the provision of the guidelines. None of these three schools could furnish the applications of students or the details of proposals submitted by them to SDWOs for verification in audit. In the absence of these records, the correctness of disbursement of scholarship to the eligible students by the schools also remained doubtful.

(ii) Similarly, the DWSC sanctioned and released (June 2015) two banker cheques (BCs)¹²⁹ for ₹ 1.83 lakh to SDWO, Kokrajhar for the disbursement of pre-matric scholarship¹³⁰ to 99 students. The SDWO, Kokrajhar, however, returned (August 2015) the BCs to the DWSC for their revalidation as those became time barred. The returned BCs, however, were neither revalidated nor could be located in the directorate.

On this being pointed out, the DWSC, in reply stated (December 2017) that the amount of ₹ 1.83 lakh had been received back from the SDWO and remitted to the Public Financial Management System (PFMS) account of the Axis Bank. The reply was not tenable as verification of Bank statements carried out by audit (up to 31 March, 2018) in this regard revealed that the amount of ₹ 1.83 lakh had not been deposited in the PFMS account of the Axis Bank and thus, needed investigation.

1.4.9 Dropout of school/college students (SC)

The State Government could not utilise the funds optimally to cover maximum number of students and minimise the dropouts as per the scheme. During 2013-14 to 2015-16, the dropout rate in class IX increased from 19.14 *per cent* to 23.96 *per cent*

¹²⁸ (Shishu Kalyan ME, Bina Pani LP and Bina Pani ME).

¹²⁹ ₹ 86950 (BC No.775398 dt. 30.03.15) and ₹ 96200 (BC No.775412 dt.30.03.15) prepared in March 2015.

¹³⁰ Students whose parents are engaged in unclean occupation.

while in case of class X, it ranged from 44.05 to 50.29 *per cent*¹³¹. The increasing trend of dropout students indicated that the scholarship schemes failed to encourage SC students to continue their studies.

The DWSC, while accepting (December 2017) the observation, noted the same for necessary action at its end.

1.4.10 Monitoring and evaluation

Monitoring is an important tool and effective control mechanism for the Department/Government to achieve the desired results. The guidelines of the schemes provided for effective monitoring by:

- maintaining a database of the institutions, institution wise list of eligible beneficiaries with necessary particulars and display of such details on the website of National Information Centre at district level;
- designating Grievance Redressal Officers (GROs) both at the State and district levels to redress scholarship-related grievances; and,
- maintaining proper records in respect of receipt and disbursement of funds under the schemes and submission of physical and financial reports to GoI/GoA.

Scrutiny of records, however, showed that the maintenance of records both at the directorate and the district level was poor. The following essential registers as required to be maintained, were not at all maintained:

- register for receipt and disbursement of funds;
- register for refund of unutilised money received back from implementing ITDPs/SDWOs; and
- register for number of students eligible and number of students to whom scholarship sanctioned and actually awarded.

Apart from the above, the DWSC did not prepare the institution-wise database of students so far. The reports being submitted to GoI/GoA, were without taking inputs from the field level authority. The grievance redressal mechanism was also not ensured by designating GROs at any level.

Thus, non-maintenance of essential records, non-preparation of database and non-ensuring grievance redressal mechanism as required under scheme guidelines, pointed towards lapses of monitoring of the implementation of the schemes in the State.

¹³¹ Source: UDISE data.

The DWSC, while accepting the observation, stated (December 2017) that the observations had been noted for necessary compliance.

1.4.11 Conclusion

Implementation of the scheme for strengthening educational needs of the weaker section of students suffered from poor planning and lack of adequate monitoring. Instances were noticed where the system of disbursement of scholarship was exposed to frauds and misappropriations. Despite strict guidelines about disbursement and refund of scheme funds, frequent violations were noticed. In absence of institution-wise database of SC students, instances of funds being released to non-existent schools, depriving the eligible students from its benefits were rampant under the scheme. Funds allocated under the scheme were not fully disbursed leaving substantial unspent balances. The impact on needy students from the SC class was adverse, as they remained deprived of the intended benefits largely, which also reflected from the high dropout rate registered in the State.

1.4.12 Recommendations

To ensure proper implementation of the scholarship scheme, the Government may consider to:

- *prepare a complete database of beneficiary SC students taking input from the district level Offices and to update the same annually;*
- *take effective measures to spread awareness among the community and students through wider publicity for more coverage;*
- *ensure timely release of funds to the districts so that the students could get incentives in the beginning of the academic session;*
- *put effective monitoring and evaluation system in place to bridge the gaps in implementation for minimising the dropouts of SC students and prevent both under-utilisation and mis-utilisation of funds;*
- *strengthen internal control system for financial management and accounting of the scheme funds; and,*
- *take action against officials involved in fraud/misappropriation of scholarship funds as deterrent.*

1.5.1 Extra expenditure

The Director of Welfare of Plain Tribes and Backward Classes, Assam incurred an excess expenditure of ₹ 0.75 crore on procurement of dyed cotton yarn during 2015-16 due to fixation of higher rate by the Departmental Purchase Committee (DPC).

Government of Assam (GoA), Finance Department vide OM No. FEC (I)/2009/2 dated 11 August 2010, instructed all concerned Drawing and Disbursing Officers/Head of Departments (DDOs/HODs) to invite open tenders for the procurement of any item or store for ₹ 0.50 lakh and above. The purchasing authority, in case of any doubt about the reasonableness of the rate, could verify the market rate through the Commissioner of Taxes or local Superintendent of Taxes.

The GoA, Welfare of Plain Tribes and Backward Classes (WPT&BC) Department, accorded (February 2015 and March 2015) financial sanction of ₹ 23.20 crore for the implementation of various developmental schemes during 2014-15 and 2015-16. It included procurement of 2/80 count dyed cotton yarn¹³² by seven development councils¹³³ valuing ₹ 6.77 crore for distribution to the selected beneficiaries. The Government, while according sanction, had categorically mentioned that the authority incurring the expenditure should follow provisions of the Assam Financial Rules (AFR), Assam Fiscal Responsibility and Budget Manual (AFRBM) Act, 2005, guidelines of Central Vigilance Commission (CVC) and the instruction of the Finance Department contained in the OM No. FEC (I)/2009/2 dated 11 August 2010.

The Director, WPT&BC issued (June 2015) notice inviting tender (NIT) for fixation of rates of 2/80 count dyed cotton yarn for procurement by the Development Councils for the years 2014-15 and 2015-16. M/s P. D. Enterprise quoted the lowest rates of ₹ 420 per kg for the white cotton yarn and ₹ 430 per kg for the green and yellow cotton yarns out of 80 qualified bidders. The rates were exclusive of handling and carriage charges. The Departmental Purchase Committee (DPC), however, in its meeting held on 14 September 2015 fixed/approved the rate of all varieties of cotton yarn (for the year 2014-15) at ₹ 510 per Kg (including charge of ₹ 20 for handling and carriage). The DPC fixed the rate based on the rate obtained from the Sales Tax Department (₹ 490 per Kg prevailing during March 2015) overlooking the available lowest quoted rates.

Audit observed on scrutiny (October to November 2016) of records of the Director, WPT&BC that the Development Councils procured (between October 2015 and

¹³² White, green and yellow.

¹³³ Mech Kachari, Koch Rajbangshi, Bishnupriya Manipuri, Amri Karbi, Sarania Kachari, Barak Valley Hill Tribe and Moria Development Councils.

December 2015) 1,24,807.84 Kg¹³⁴ of 2/80 count dyed cotton yarn (for the year 2014-15) based on the rates approved by the DPC. An amount of ₹ 6.37 crore was paid (between October 2015 to January 2016) to the suppliers.

As per provisions of the AFR, CVC Guidelines and AFRBM Act, 2005, the procuring authority should consider the lowest rate of the bidders/tenderers until or unless any question on quality and specification arises. In the instant case, no such question arose. Tenderers/bidders offered their rate as per the specifications given in the NIT. Further, Finance Department vide OM *ibid*, instructed to ensure the reasonableness of the rate so as to prevent fixing the approved rate beyond the market rate and it was not to fix market rate as the approved rate. In this case, quoted rates were lower than the market rate.

On this being pointed out, the Director, WPT&BC stated (February 2018) that the DPC had approved the rate on the basis of prevailing market rate. The reply was not tenable as the DPC did not adhere to the codified provisions of the financial rules/guidelines in this regard. Further, the DPC itself, at a later date, approved (February 2016) the rate of the said item at ₹ 431 per Kg for the procurements for the year 2015-16, after being objected by the Finance Department (January 2016) on the non-observance of financial rules while approving the rate for 2014-15.

The Department did not adhere to the financial rules and government instructions in fixing the rate of cotton yarn which resulted in an extra expenditure of ₹ 0.75 crore¹³⁵ highlighting the system deficiencies in the Department.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

1.5.2 Fictitious payment

The Block Development Officer, Tihu-Barama development block, paid ₹ 0.15 crore against false claims for carriage of earth by tractors.

The Backward Regions Grant Fund (BRGF) was created to redress the regional imbalances in development. The basic objective was to provide financial resources for supplementing and converging existing developmental inflows into identified districts to bridge critical gaps in local infrastructure and other development requirements.

¹³⁴

Sl. No.	Name of the Development Council	Quantity procured (in Kg)	Amount paid (₹ in lakh)
1	MechKachari	1,029.41	5.25
2	Koch Rajbongshi	19,607.84	100.00
3	Moria	1,229.41	6.27
4	Bishnupriya Manipuri	5,882.35	30.00
5	AmriKarbi	25,490.20	130.00
6	SaraniaKachari	39,215.69	200.00
7	Barak valley Hill Tribe	32,352.94	165.00
Total		124,807.84	636.52

¹³⁵ ₹ 510-(₹ 430 + ₹ 20 for handling and transportation charge) × 1,24,807.84 Kgs = ₹ 0.75 crore.

Audit observed on scrutiny (March 2017) of records of the Project Director (PD), District Rural Development Agency (DRDA), Baksa that the Principal Secretary, Bodoland Territorial Council and District Programme Co-ordinator, BRGF sanctioned and released (June 2013 to February 2014) ₹ 0.47 crore to the Block Development Officer (BDO), Tihu-Barama development block for execution of four works¹³⁶ under BRGF. The BDO concerned incurred (June 2013 to February 2014) expenditure of ₹ 0.47 crore for the execution of the sanctioned works (**Appendix-1.23**). The expenditure included cost for the “supply of earth by tractor”. The estimated quantity of earth was 16,545.636 cum valued at ₹ 0.29 crore. However, as per noting in the measurement book (MB), 15202.50 cum of earth was shown to have been procured.

Audit cross-checked (March 2017) the registration number of the tractors (shown in the money receipts) with the records of the District Transport Officers (DTOs), Kamrup (M), Nalbari, Barpeta and Baksa and noticed that, in 44 instances (involving an amount of ₹ 0.15 crore), the registration numbers of tractors shown in the money receipt were the registration numbers of vehicles other than the tractors like auto-rickshaw, scooter, motor cycle, car, auto pick-up van, Tata Magic passenger carrier, etc. Further, the registration numbers in four instances (involving ₹ 0.01 crore) were either found invalid or not at all issued by the DTOs. The quantity of 5,767.50 cum of earth was shown to have been carried by such vehicles valued at ₹ 0.15 crore.

The claims of the suppliers for carriage of earth by vehicles denoted as tractors were thus, not genuine but fictitious.

Payment of these fictitious claims of ₹ 0.15 crore (**Appendix-1.24**) of the suppliers by the BDO without verifying the genuineness of the claims was required to be recovered.

The Government in reply stated (December 2017) that the money receipts were submitted by Construction Committees. BDO released payment on the basis of physical verification of the works without verifying the registration numbers of the tractors (mentioned in the money receipts). The reply reveals a systemic issue where a government functionary overly relies and accepts at face value the authenticity of documents (in support of expenditure incurred from public funds) submitted by committees comprising of members of the local community. The Department should take steps to address the issue.

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Sl. No.	Name of block/implementing agency (VCDC)	Name of Scheme	Fund released (₹ in lakh)
1.	Tihu-Barama development block (Karuajan)	Improvement of Road from Daosupuri to Naktipara Pam along with 2 Nos. of RCC box culvert	10
2.	-Do-(Barama)	Construction of Sports field at Juli Maidan	8
3.	-Do- (Karuajan)	Construction of Road from Jharua Chowk to Batabari Chowk	10
4.	-Do- (Merkuchi)	Construction of Road from Jaripar to Anandapur	19
Total			47

In this instant case, Government should lodge an FIR for misappropriation of public funds.

Cultural Affairs Department

1.5.3 Loss to Government

Award of work by the Director, Cultural Affairs, Assam to a firm without ensuring availability of funds and inability to make payment in time resulted in loss of ₹ 3.98 crore due to payment of interest as per Court order.

Rule 268 of the Assam Financial Rules (AFR), 1939 stipulates that work should commence on approval of detailed design and estimate, allotment of funds and commencement order issued by competent authority.

The Director, Cultural Affairs (DCA), Assam awarded (4 January 1994) the work of preparation of Assam Tableau for exhibition in the Republic Day parade of 1994 to M/s Target Advertising and Marketing Agency, Guwahati at ₹ 17.19 lakh.

Audit (February 2017) observed that the firm on completion of work (20 January 1994) submitted (1 February 1994) the bill to DCA for ₹ 17.19 lakh. DCA submitted (24 February 1994) a proposal to GoA for release of funds for making payment to the firm. Due to non-receipt of funds, the Director failed to release the payment to the firm despite its repeated requests. Being aggrieved, the firm filed (February 1997) a money suit¹³⁷ in the Hon'ble Court of Civil Judge, Kamrup, Guwahati for the payment. The Hon'ble Court awarded (22 January 1998) an ex-parte decree¹³⁸ directing the Department to pay the firm an amount of ₹ 27.88 lakh including interest. An appeal (for setting aside the decree of January 1998) of the Department was dismissed by the Hon'ble Court (06 July 2001) being time barred¹³⁹. Subsequently, Government approached the Gauhati High court and filed first regular appeal (August 2006) which was admitted by condoning the delay, and stay was granted on the impugned judgement and decree (March 2007).

It was seen that a dispute arose between the Government and the Government advocate over nonpayment of his fees, leading to his disassociation from the case. Due to non-appearance of the advocate and resultant defaults, the case was dismissed by the High court (April 2010). An attempt to restore the petition with the High court also failed (June 2010).

Later, Hon'ble Civil Judge, Kamrup, served (September 2014) a notice for payment of ₹ 3.87 crore (including income tax of ₹ 7.74 lakh) as outstanding dues up to July

¹³⁷ No. 32/97 on 03.02.1997 in the Hon'ble Court of the Civil Judge No. 2 (Sr. Division), Kamrup, Guwahati.

¹³⁸ interest @ 18 per cent per annum for the period from February 1994 to January 1997 with future interest @ 18 per cent from the date of order to the date of payment.

¹³⁹ Period of filing an appeal was ninety days.

2014. The firm received the entire amount in February 2016 upon which the Hon'ble Court disposed-off the case (order dated 16 July 2016).

As such, due to non-adherence of the provision of AFR, delayed action in compliance and mishandling of the court cases coupled with delay in according the sanction for making the payment, the Department had to pay an amount of ₹ 4.15 crore against the original claim of ₹ 17.19 lakh due to the firm, by way of interest up to the date of payment. This resulted in a loss of ₹ 3.98 crore¹⁴⁰ to the Government, which was avoidable had DCA, Assam initiated timely action. Government should fix responsibility for the loss to the exchequer and initiate action against the concerned official.

The matter was reported to Government in July 2017; reply was awaited (March 2018).

Higher Education Department

1.5.4 Loss of interest

Decision of the Gauhati University authority to invest ₹ 27.70 crore in fixed term deposit in the banks paying lower rate of interest resulted in loss of ₹ 62.07 lakh.

Scrutiny (April 2016) of records of the Registrar, Gauhati University (GU) showed that the university received (February 2011) an amount of ₹ 20.85 crore from the Deputy Commissioner, Kamrup (Metro). The amount was received as compensation towards acquisition of its land for diversion of the National Highway No. 37 and kept in savings bank account¹⁴¹. The Executive Committee of the University resolved (3 May 2011) to create a non-withdrawal Corpus Fund of ₹ 20 crore by investing the amount with nationalized banks in term deposit for the maximum period available, in order to earn higher rate of interest. Accordingly, offers of best interest rate for duration of five to 10 years were invited (June 2011) from the banks. The State Bank of India (SBI), in response, offered its interest rate of 9.25 *per cent* per annum, the Central Bank of India offered the highest rate of 9.6 *per cent* while the Assam Gramin Vikash Bank offered a rate of 9.5 *per cent*. The University authority, however, invested (September 2011) ₹ 10 crore in Assam Gramin Vikash Bank (AGVB) and the remaining ₹ 10 crore in SBI for ten years each. as per recommendation (July 2011) of the Finance Committee, ignoring the higher rate of interest offered by the Central Bank of India.

The University authorities, with the approval of the Vice-Chancellor, had further invested (December 2011) an amount of ₹ 7.70 crore of the Institute of Distance and

¹⁴⁰ (₹ 27.88 lakh + ₹ 387.12 lakh)-₹ 17.19 lakh.

¹⁴¹ Corpus Fund maintained with the State Bank of India.

Open Learning (IDOL) savings fund in nine¹⁴² special term deposit receipts (STDRs) for a period of five years with SBI @ 9.25 per cent per annum.

Thus, injudicious decision of the University authority to invest ₹ 27.70 crore in term deposit with the banks at a lower rate of interest than the rates offered by the Central Bank of India, resulted in loss on account of interest of ₹ 62.07 lakh (*Appendix-1.25*). Further, the University was also likely to sustain an additional presumptive loss of interest of ₹ 50.74 lakh since September 2011 till the date of maturity (September 2021) on ₹ 20 crore invested in SBI and AGVB respectively.

On this being pointed out, the Registrar (GU) stated (April 2017) that as per the provision of GU Act, Bank means State Bank of India and therefore, the Finance Committee selected SBI and GU invested ₹ 10 crore with SBI as per approval of the Executive Council. The Registrar also stated that as the investment period was till 2021, the investments were more secure in SBI than in any other banks. The reply furnished was not tenable as the GU Act, 1947 was silent about the stipulation of any bank for transactions/investments purposes. The reply furnished on secured banks was also not plausible as the university authority itself invited offers of best interest rate from the Nationalized Banks and also invested funds in a state owned bank (AGVB), other than the SBI.

The matter was reported to Government in July 2017; reply was awaited (March 2018).

Hill Areas Department

1.5.5 Extra expenditure

Joint Director of Health Services, Karbi Anglong incurred extra expenditure of ₹ 0.82 crore in procuring medicines at higher rates than the maximum retail price (MRP).

Rule 21 (i) of the General Financial Rules, 2005, stipulates that every officer should exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further in case of purchase of stores, the officer is also expected to see that the rates paid for the items are not in excess of their maximum retail price (MRP¹⁴³).

Further, the Consumer Goods (Mandatory Printing of Cost of Production and Maximum Retail Price) Act, 2014 provides for mandatory printing of cost of production and MRP on packaging of consumer goods. It also has provision of complaint against selling of consumer goods for a price more than MRP.

¹⁴² Eight STDRs of ₹ 90 lakh each and one STDR of ₹ 50 lakh.

¹⁴³ MRP is a manufacturer calculated price which is the highest price of a commodity charged on consumer in India.

Audit (December 2016) observed that the Health and Family Welfare Department, Karbi Anglong Autonomous Council (KAAC), released (24 June 2016) ₹ 5.33 crore for procurement of medicines, surgical items, hospital items and construction of paying cabin¹⁴⁴ etc., for the year 2016-17.

The Joint Director of Health Services (JDHS), Karbi Anglong, out of the sanctioned amount, procured (June 2016) medicines for ₹ 4.61 crore (inclusive of five *per cent* VAT and two *per cent* professional tax) from two suppliers¹⁴⁵. The Purchase Board, KAAC had approved the rate of above medicines for the financial year 2014-15 (the Department extended the validity of rate upto September 2016). The JDHS paid (July 2016) the entire amount of ₹ 4.61 crore to the suppliers on completion of the supplies.

Audit noticed that the Purchase Board approved the lowest quoted rates of the suppliers in the absence of Government approved rates for the items. However, as required, the matter of procurement of the medicine at MRP or below MRP was not considered by the Purchase Board while approving the rates.

Audit observed (December 2016) that in respect of eight medicines (detailed in *Appendix-1.26*) procured out of the above supplies, the rates allowed were in excess of the MRP of the medicines, ranging between 78 and 261 *per cent*.

On this being pointed out, the JDHS, in reply (December 2016), stated that the Officer-in charge, District Medical Store (DMS) was authorized to physically verify the medicines with batch number and MRP and no information with regard to variation of rates with MRP was received from the DMS.

Thus, both the JDHS and the Purchase Board did not consider the MRP of the medicines while fixing purchase cost of these medicines which resulted in an extra expenditure of ₹ 0.82 crore in respect of the eight items of the medicines. Procurement of medicine with due prudence could have avoided the extra expenditure.

In view the above facts, the competent authority should initiate action, to recover the excess amount charged by the suppliers over and above the MRP of the medicines supplied, under the provisions of Consumer Goods (Mandatory Printing of Cost of Production and Maximum Retail Price) Act, 2014. Besides, Department should also fix responsibility on the erring officials for fixing the rates of procurement at exorbitantly higher rates than the MRP which led to extra expenditure.

The matter was reported to Government in May 2017; reply was awaited (March 2018).

¹⁴⁴ Accommodation in hospitals, on payment basis, available to the patients for undergoing treatment.

¹⁴⁵ M/s Medicos, Diphu (₹ 3.50 crore), M/s Versatile Pharma Surgico, Guwahati (₹ 1.11 crore).

1.5.6 Suspected misappropriation

Cash amounting to ₹ 5.19 lakh withdrawn from bank by the Chairman, Town Committee, Maibong was not accounted for in the Cash Book. Absence of records in support of utilization of the amount pointed towards suspected misappropriation.

Rule 95 of the Assam Financial Rules (AFR) stipulates that a drawing and disbursing officer (DDO) is personally responsible for accounting of all moneys received and disbursed and for the safe custody of cash. Besides, Rules 78 and 79 of the AFR also provide that voucher and Actual Payee's Receipt (APR) should support every payment. Further, as per prevailing procedure, government departments should record details of all receipted cheques/drafts/banker's cheque *etc.*, in the "Register of Valuables" before making entries in departmental Cash book.

The Principal Secretary, North Cachar Hills Autonomous Council (NCHAC) sanctioned and released (7 August 2015) an amount of ₹ 5.19 lakh to the Chairman, Maibong Town Committee (MTC) as the second installment of 2013-14/2014-15 for General/Special Areas Basic Grant under the 13th Finance Commission for executing various repair and construction works. The Chairman was to furnish a utilization certificate (UC) on completion of the works together with photographs of the works before and after its completion.

Scrutiny (January to March 2017) of records of the Principal Secretary, NCHAC showed that the NCHAC released the amount to the Chairman, MTC through a bearer (not an account payee) cheque¹⁴⁶. As per the information furnished (15 March 2017), the Manager (Op), United Bank of India, Haflong Branch, paid (17 August 2015) the amount to the Chairman, MTC in cash. Records¹⁴⁷ of the Principal Secretary, NCHAC corroborated the withdrawal of the amount. Cross verification of records in the office of the Chairman, MTC, showed that the amount withdrawn was not accounted for in the cash book of the Chairman, MTC. The MTC failed to produce the basic records of execution of the works *viz.*, vouchers, measurement books, technical sanction, estimates, site accounts, APRs *etc.*, in support of expenditure of the ₹ 5.19 lakh to Audit, though specifically called for (February 2017). The UC submitted, if any, was also not available on records. The present Chairman stated (February 2017) that the amount was not accounted for in any of the accounts of the MTC.

As such, issue of a bearer cheque by the Principal Secretary, NCHAC, instead of electronic transfer or issuing crossed cheque, was irregular. Further, withdrawal of the amount in cash, non-accountal of the same in the cash book and non-availability/production of any records of utilization, pointed to misappropriation of

¹⁴⁶ Cheque dated 07 August 2015 for ₹ 5.19 lakh of United Bank of India, Haflong Branch, Haflong.

¹⁴⁷ Bank Passbook.

₹ 5.19 lakh. NCHAC may therefore, consider lodging an FIR against the erstwhile Chairman, MTC and take necessary action for the recovery of the money.

The matter was reported to Government in August 2017; reply was awaited (March 2018).

1.5.7 Unauthorised expenditure

Karbi Anglong Autonomous Council diverted ₹ two crore out of available funds under Rashtriya Krishi Vikas Yojana towards an inadmissible project in violation of the provision of Scheme Guidelines.

Government of India introduced the Rashtriya Krishi Vikas Yojana (RKVY) Scheme with an objective to ensure holistic development of agriculture and its allied sectors like horticulture, animal husbandry, dairy, fishery *etc.* The scheme was introduced to bring about quantifiable changes in the production and productivity of various components of Agriculture and to maximise returns for the farmers under the Scheme.

The Government of Assam (GoA), Hill Areas Department, sanctioned and released (March 2014) an amount of ₹ two crore as grants-in-aid for “Control of shifting cultivation (Integrated Jhum Development Programme)” under RKVY. The GoA released the fund based on the proposal and Action Plan for 2013-14 submitted (February 2014) by the Karbi Anglong Autonomous Council (KAAC). The sanction order directed that KAAC should utilize the fund for the stipulated purpose only and should submit utilisation certificate (UC). The Development Commissioner of Hill Areas, GoA was to monitor the implementation of the programme and to submit the progress report.

Scrutiny (July –October 2016) of records of the Principal Secretary, KAAC revealed that KAAC kept the fund in a Personal Ledger Account till it released the same to the District Fishery Officer (DFO), Karbi Anlong, Diphu in August 2016¹⁴⁸ for payment to the contractor¹⁴⁹ engaged (March 2015) for “Construction of Sing Ronghang Memorial Recreation Pool - cum – Park at ₹ two crore” at Tumpreng under Hamren Sub-division. The Department of Fisheries, KAAC accorded administrative approval to the project in March 2015. The work was completed on 6 July 2016 and the Department released the amount to the contractor after deducting ₹ 0.14 crore, being the VAT and professional tax (PT) amount. The UCs for the amount submitted to GoA, if any, was not furnished, though called for (March 2017) in audit. Report on monitoring done from Government level was also not available on record.

¹⁴⁸ Cheque Nos. 972952 dated 22.08.2016 (₹ 1.86 crore) and 972953 dated 22.08.2016 (₹ 0.14 crore) towards VAT and professional taxes.

¹⁴⁹ M/s Eagle Enterprise, Diphu.

The “Construction of Sing Ronghang Memorial Recreation Pool - cum – Park at Tumpreng” utilising RKVY funds, was in violation of RKVY guidelines and led to an unauthorised expenditure of ₹ two crore.

On this being pointed out, the Principal Secretary, KAAC stated (October 2016) that they took up the work as per the instruction of the concerned Executive Member and approval of Chief Executive Member. The fact, however, remained that GoA released the fund as Grants-in-aid for “Control of Shifting Cultivation” and the Department incurred the expenditure on a work executed beyond the scope of the Scheme Guidelines. Further, the Department also did not obtain approval of the Government for the deviation. This resulted in deprivation of the farmers from the intended benefits conceived under the scheme.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

Panchayat and Rural Development Department

1.5.8 Unadjusted advance

₹ 2.26 crore of Swarnjayanti Gram Swarozgar Yojana funds remained unadjusted by the PD, District Rural Development Agency, Karimganj even after closure of the scheme, besides non-achievement of the objective of the scheme.

Swarnjayanti Gram Swarozgar Yojana (SGSY) scheme aimed to bring poor families (Swarozgaris) above the poverty line through the process of social mobilization, their training and capacity building *etc.* The scheme was, however, closed during 2013-14 and the DRDA was required to transfer the balance fund under the scheme to the National Rural Livelihood Mission (NRLM).

Scrutiny (February and March 2017) of records of the Project Director (PD), District Rural Development Agency (DRDA), Karimganj showed that the PD disbursed (between May 2011 and July 2013) SGSY fund of ₹ 2.26 crore as advance (through cheques) to four officers (detailed in *Appendix-1.27*) for conducting various training programmes, workshops and construction of infrastructure like net making shed, dairy farm, goatery, duckery, poultry farm shed, *etc.* The amount of advance granted to the officers remained unadjusted till 14 September 2017. The department did not furnish any records in support of the actual execution of the works, physical progress made, fund utilised and refunds made, if any, to Audit, though called for. Joint site visits (March 2017) of three selected¹⁵⁰ works (on test-check basis) by Audit carried out with the officers of PD, DRDA, Karimganj disclosed that none of the works was actually executed.

¹⁵⁰ (i) Construction of Self Help Group training centre, Gandhai Bazar (sanctioned amount- ₹ four lakh),
(ii) Construction of goat farm shed, Hazim (sanctioned amount- ₹ two lakh); and
(iii) Construction of Duck farm, Bhahmanshasam (sanctioned amount- ₹ two lakh).

As such, lack of monitoring on the part of the PD, DRDA, Karimganj with regard to the execution of the works and ensuring adjustment of the outstanding advances paid to officials prior to closure of the scheme, resulted in unadjusted advance of ₹ 2.26 crore for more than four to six years. As the concerned officers did not submit any adjustment vouchers against the advances drawn, this could lead to mis-utilisation/misappropriation of funds to that extent. The matter needed investigation as instances during joint site visits of selected works revealed that despite drawal of advances, the concerned officers did not execute the works.

On this being pointed out, the Chief Executive Officer and PD, DRDA stated (February 2018) that necessary action for submission of the vouchers/APRs by the defaulting officers would be taken.

The fact however, remained that the Department failed to recover/adjust the advances amounting to ₹ 2.26 crore paid to the officers long back (four to six years), despite closure of the Scheme (2013-14).

The matter was reported to Government in July 2017; reply was awaited (March 2018).

Social Welfare Department

1.5.9 Irregular and excess expenditure

District Social Welfare Officers, Kamrup (M) and Goalpara irregularly procured 4,274 sewing machines under Indira Gandhi Matritva Sahyog Yojana for ₹ 3.84 crore. Besides, procurement of the same at higher rate than the MRP, led to an excess expenditure of ₹ 1.13 crore.

Conditional maternity benefit (CMB) under Indira Gandhi Matritva Sahyog Yojana (IGMSY) is a maternity benefit programme, sponsored by the GoI. The scheme provides cash incentive of ₹ 0.04 lakh to pregnant and lactating women of 19 years of age or above in three¹⁵¹ installments with the aim of contributing to better enabling environment for improved health and nutrition. The programme involves conditional cash transfer as partial wage compensation to women for wage-loss during childbirth and childcare. It aims to provide conditions for safe delivery and good nutrition and feeding practices. Further, a Flexi-fund¹⁵² for innovative activities, including interventions for promotion of maternal and child health care, was also available to each State Government under the IGMSY. The interventions however, did not include distribution of sewing machines to the beneficiaries under below poverty line (BPL).

¹⁵¹ First installment of ₹ 1,500 at the end of 2nd trimester of pregnancy, 2nd installment of ₹ 1,500 at the end of three months of delivery and third installment of ₹ 1,000 when the infant completes six month of age.

¹⁵² Flexi-fund, to the extent of 2.5 per cent of the total annual expenditure, was a provision under IGMSY available to each State Government and Union Territory for expenditure on innovative activities.

Scrutiny (May 2016) of records of the District Social Welfare Officer (DSWO), Kamrup (Metro) and DSWO, Goalpara, showed that the DSWOs had unutilised balance of ₹ 1.28 crore¹⁵³ and ₹ 1.57 crore¹⁵⁴ respectively under the scheme (IGMSY-CMB). Besides, DSWO, Goalpara had also an unutilised balance of ₹ 1.14 crore received for the implementation of Flexi-funds of IGMSY for the year 2014-15. The Director, Social Welfare (DSW), with a view to utilise the scheme funds, instructed (August 2015) distribution of sewing machines during 2015-16 among the BPL families. Accordingly, the DSW placed (August and November 2015) supply orders to M/s Global India, Guwahati (being the L₁ bidder), for the supply of 4,425 Merritt/Singer Tailor Foot Sewing machines @ ₹ 0.09 lakh per machine (inclusive of VAT 5 per cent) to the DSWOs concerned. The firm supplied (August and November 2015) 4,274 sewing machines against which DSWO paid ₹ 3.84 crore as indicated in the **Table-1.27** below:

Table-1.27

Statement showing sewing machines ordered and paid for out of unutilised funds

Name of DSWO	Name of Scheme	Unutilized fund with the DSWOs (₹ in crore)	Qty. of sewing machines ordered for (nos.)	Qty. supplied (nos.)	Amount paid (₹ in crore)	Date of payment
Kamrup (M)	IGMSY-CMB	1.28	1426	1426	1.28	13 November 2015
Goalpara	IGMSY-CMB	1.57	1749	1598	1.44	08 March 2016
Goalpara	IGMSY-Flexi-fund	1.14	1250	1250	1.12	19 August 2015
Total		3.99	4425	4274	3.84	

Source: Departmental records.

Despite specific requisition (April–May 2017) made by Audit, the Department failed to furnish details of distribution of the sewing machines and approval of GoA/GoI, if any, with regard to the procurement of the same out of unspent balances available under IGMSY-CMB and Flexi-funds.

Further, Audit observed that sewing machines were procured @ ₹ 0.09 lakh each as fixed by the State Level Purchase Committee based on the lowest offered rate without carrying out any market survey. Audit, however, ascertained that the maximum retail price (MRP) of each sewing machine prevalent during the period of procurement was ₹ 6,300 (Merritt Tailor Foot) and ₹ 6,360 (Singer Tailor Foot) while the rates of procurement of these machines were much higher than the prevailed rates.

As such, disregarding scheme guidelines, 4,274 sewing machines valued at ₹ 3.84 crore, were irregularly procured by utilising flexi funds and unspent balances of IGMSY-CMB for distribution to BPL families/beneficiaries. Besides, procurement

¹⁵³ Out of ₹ 8,85,75,400 released under IGMSY-CMB for the year 2013-14, the DSWO utilised ₹ 7,57,43,500 leaving a balance of ₹ 1,28,31,900.

¹⁵⁴ against the fund released under the scheme during 2012-16.

of the sewing machines at rates higher than the MRP, led to an excess expenditure of ₹ 1.13 crore¹⁵⁵.

The Joint Secretary to the GoA-cum-Officer on Special Duty to the Directorate of Social Welfare, Assam, stated (April 2017) that office of the Vigilance and Anti-corruption, Government of Assam (GoA) had seized the records of procurement process of sewing machines available in its office in January 2017. The fact, however, remained that the procurement of the sewing machines for distribution was against the provision of scheme guidelines and rates of procurement were higher than the prevalent MRP of the sewing machines so purchased.

The matter was reported to Government in July 2017; reply was awaited (March 2018).

Welfare of Minorities and Development Department

1.5.10 Doubtful expenditure

Expenditure of ₹ 1.13 crore incurred by the Director of Char Areas Development, Assam for the procurement and distribution of vehicles to 21 beneficiaries was doubtful for want of records of actual deliveries.

The Director of Char Areas Development (DCAD), Assam, decided to distribute four wheeler vehicles to beneficiaries¹⁵⁶ at Government subsidised cost. Government was to provide 75 per cent of the cost of the vehicle while the beneficiary was to bear the remaining 25 per cent. Government's contribution, as per modalities of distribution, was to be made on receipt of sanction and fixation of ceiling (FOC). The vehicles were to bear permanent registration numbers (PRN) within one month from the date of issue of temporary registration. As per the modalities, the DCAD or his representative shall have every right to inspect the vehicles and accessories at any time to ensure its proper utilization. The appropriate authority would take adequate and appropriate action for any illegal use by the beneficiaries.

Audit, on scrutiny (September–October 2016) of records¹⁵⁷, observed that DCAD invited (October 2014) tenders for the procurement and distribution of Tata Sumo Gold (9 Seater) four wheeler vehicles to the beneficiaries during 2014-15. The Purchase Committee, constituted (January 2015) for the purpose, accepted the rate of ₹ 7.03 lakh offered by M/s Bhagyashree Motors Pvt. Ltd., Nalbari (henceforth referred to as 'the firm') for the supply of the vehicles. The Government share was ₹ 5.27 lakh per vehicle and the beneficiary share was ₹ 1.76 lakh per vehicle. The DCAD placed (March 2015) supply orders with the firm for the supply of 72 vehicles as per dispatch orders, based on the sanction accorded (March 2015) by the

¹⁵⁵ ₹ 2,639 (₹ 8,999-₹ 6,360) x 4,274 machines.

¹⁵⁶ For generating self-employment amongst the unemployed youth belonging to Char areas of Assam.

¹⁵⁷ APRs, challans, sale vouchers, temporary registration certificates issued by DTO, Nalbari and insurance papers of the vehicles.

Government of Assam, Welfare of Minorities and Development Department. The Government released (April 2015) its share of ₹ 3.32 crore to the firm on receipt of FOC.

Similarly, for the year 2015-16, DCAD procured same number (72) of Tata Sumo Gold (9 Seater) four wheeler vehicles from the said firm at the accepted rate of ₹ 7.39 lakh per vehicle where the Government and beneficiary share was ₹ 5.54 lakh and ₹ 1.85 lakh per vehicle respectively. The DCAD paid (February 2016) ₹ 3.49 crore to the firm on completion of the supplies.

The firm delivered the vehicles, ordered for distribution against the sanction for the year 2014-15 and 2015-16, to the beneficiaries (with temporary registration numbers) during November-December 2015 and February-May 2016 respectively.

On scrutiny of records of delivery/distribution of the vehicles to the beneficiaries, it was further observed in audit that in 41 instances¹⁵⁸ (detailed in the **Appendix-1.28**), 21 vehicles bore duplicate numbers of chassis and engine numbers allotted to 20 other vehicles, though temporary registration numbers of all the 41 vehicles were different from each other. Audit also revealed that the DCAD failed to conduct any physical verification with a view to ascertain the actual distribution, possession and utilisation of the vehicles by the beneficiaries even after considerable period had elapsed since distribution of the vehicles. Further, the DCAD also could not furnish/provide any information to Audit on issue of PRN to all the 144 beneficiaries by the concerned District Transport Officers (DTOs), though called for.

The chassis and engine numbers provided by the manufacturer to each vehicle are unique and vehicle specific. As such, delivery of 21 vehicles¹⁵⁹ to the beneficiaries, bearing same chassis and engine number of the vehicles provided to other 20 beneficiaries, at an expenditure of ₹ 1.13 crore (Government subsidy)¹⁶⁰ was doubtful.

On this being pointed out, the Joint Secretary, Welfare of Minorities and Development Department, in reply (August 2017), stated that the Department had distributed 41 vehicles to 41 different beneficiaries, having separate names and addresses and the engine and chassis number of those vehicles were different from each other.

Cross-verification of records of the District Transport Officer (DTO), Kamrup (M) of the names, chassis numbers and engine numbers of vehicles as furnished by the Government revealed in audit that nine vehicles were registered in the name of persons other than the persons who received vehicles. Similarly, three such instances were also noticed under DTO, Nalbari. Details are as given in **Appendix-1.29**.

¹⁵⁸ During 2014-15 - 22 numbers and in 2015-16 - 19 numbers.

¹⁵⁹ 11 for 2014-15 and 10 for 2015-16.

¹⁶⁰ For 2014-15: ₹ 0.58 crore (₹ 5.27 lakh x 11) + For 2015-16: ₹ 0.55 crore (₹ 5.54 lakh x 10) = ₹ 1.13 crore.

Besides, the types of three vehicles¹⁶¹ registered with the DTO Nalbari were other than the Tata Sumo vehicle.

In view of above, the reply of the Department was not tenable and pointed towards the lapses of control mechanism on the part of the Department to exercise necessary vigilance which facilitated the doubtful expenditure shown to have been incurred for the distribution of vehicles.

The Government may consider holding an enquiry into the case and fix accountability on the officials responsible for the irregularity.

1.5.11 Irregular and avoidable expenditure

Director, Char Areas Development Assam, besides making irregular procurement of Huller Mills for ₹ 3.07 crore, incurred avoidable extra expenditure of ₹ 2.20 crore due to allowing exorbitantly higher rates than the market rates.

Rule 146 of the General Financial Rules, 2005 stipulates *inter-alia*, that Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department, should recommend purchase of goods costing above ₹ 0.15 lakh only and upto ₹ one lakh only on each occasion. The Committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Further, Government of Assam (GoA), Finance Department *vide* Office Memorandum instructed (August 2010) all Drawing and Disbursing Officers (DDOs)/Head of the Departments (HODs) to invite open tenders for the purchase of items or stores involving public funds of ₹ 0.50 lakh or above. The purchasing authority, in case of any doubt about the reasonableness of the rates of such items, could confirm the actual market price from the Commissioner of Taxes or from the local Superintendent of Taxes.

GoA, Welfare of Minorities and Development Department, with a view to extend benefit to the unemployed youths, sanctioned¹⁶² (January 2016) ₹ 3.07 crore for the purchase and distribution of 218 Huller Mills¹⁶³ amongst Self-Help Groups (SHGs) of 12 districts¹⁶⁴ of char areas of Assam.

Director, Char Areas Development (DCAD), Assam issued short tender notice for the procurement of Huller Mills (including all accessories) in September 2015. The Purchase Committee, constituted for the purpose, approved (September 2015) the lowest offered rate of ₹ 1.41 lakh (including VAT) per Huller Mill (Raja Brand) of

¹⁶¹ vide Sl. Nos. 10,11 and 12 of *Appendix-1.29*.

¹⁶² During 2015-16.

¹⁶³ Huller mills are agricultural machines used to automate the process of removing the chaff (the outer husks) of grains of rice.

¹⁶⁴ Barpeta, Bongaigaon, Darrang, Dhubri, Goalpara, Jorhat, Kamrup, Lakhimpur, Morigaon, Nagaon, Nalbari and Sonitpur.

Shri Dilip Kumar Das, out of the rates offered by three qualified bidders¹⁶⁵. The DCAD placed (January 2016) supply order with the approved supplier for the supply of 218 Huller Mills to 55 development blocks under seven Char Development Projects. The DCAD paid (February 2016) ₹ 2.93 crore¹⁶⁶ to supplier on completion (January 2016) of supply of the entire quantity of Mills.

Scrutiny (September to October 2016) of records of the DCAD, Assam revealed that the Purchase Committee while approving the rate, had not verified reasonableness of the rate with the prevalent market rate to satisfy itself. Audit also observed that the prevailing market rate of the said brand and specifications (together with the accessories) was ₹ 0.40 lakh (inclusive of VAT) as per information obtained and furnished by the Superintendent of Taxes, Unit-D, Guwahati. Further scrutiny also revealed that the proprietor/bidder of all the three firms was one (Shri Dilip Kumar Das, the approved supplier) and the same was in the knowledge of the Directorate. The process of selection of the bidder was, therefore, neither transparent nor in consonance with the provisions of GFR mentioned above.

As such, selection of the supplier and approval of the rate was not done adhering to the financial rule and government instruction highlighting the system deficiencies of the Department. This resulted in extra expenditure of ₹ 2.20 crore¹⁶⁷ due to irregular procurement of the mills at exorbitantly higher rate without any market survey.

On being pointed out, the Government stated (August 2017) that the proprietors of the firms were different and not a single person. It was also stated that the market rate of the Huller Mill was ₹ 1.18 lakh (excluding VAT) during January 2016 as reported by the Assistant Commissioner of Taxes. The reply was not tenable as Shri Dilip Kumar Das was also the proprietor of both the firms M/s B. S. Enterprise and M/s Maa Durga Enterprise as certified by the DCAD, Assam and the company Chartered Accountant. Besides, the same registration numbers (Tax Identification Number¹⁶⁸) of both M/s Maa Durga Enterprise and M/s B. S. Enterprise also indicated that the firms were one and the same. Further, the Directorate procured Raja brand Huller Machine, the rate of which was ₹ 0.40 lakh as certified by the Taxation Department whereas the name of the brand for the machine costing ₹ 1.18 lakh was not mentioned by the Government/Taxation Department.

The fact however, remained that the Purchase Committee had not ascertained the reasonableness of the rate at the time of procurement resulting in extra expenditure, which was avoidable. Further, the tender process adopted by the Purchase Committee

¹⁶⁵ Shri Dilip Kumar Das, Nalbari (quoted price of ₹ 1.41 lakh per mill), M/s Maa Durga Enterprise, Guwahati (quoted price of ₹ 1.50 lakh) and M/s B S Enterprise, Guwahati (quoted price of ₹ 1.60 lakh).

¹⁶⁶ After deducting VAT of ₹ 0.14 crore.

¹⁶⁷ $(1.41 - 0.40) \text{ lakh} \times 218 = ₹ 2.20 \text{ crore}$.

¹⁶⁸ 18480182532.

was defective and collusive as all the three bids were actually submitted by a single bidder.

The Government may therefore, consider investigating the matter and fix responsibility for purchasing the goods at higher rate. Further, action to recover the excess payment made to the firm be initiated.

CHAPTER-II

ECONOMIC SECTOR

Performance Audit of "Flood Control in Assam"

COMPLIANCE AUDIT

CHAPTER-II

ECONOMIC SECTOR

2.1 Introduction

The findings based on audit of the State Government departments/offices under Economic Sector feature in this chapter. During 2016-17, against a total budget provision of ₹ 25,429.60 crore, an expenditure of ₹ 16,071.21 crore was incurred by 19 departments. Department-wise details of budget provision and expenditure incurred thereagainst by these 19 departments are given in *Appendix-2.1*.

2.1.1 Planning and conduct of Audit

During 2016-17, out of 709 offices under Economic Sector (Non-PSUs), 137 units¹ were audited based on risk analysis during the year involving an expenditure of ₹ 5,978.17 crore (including expenditure of earlier years). This chapter contains one Performance Audit (PA) on 'Flood Control in Assam' and eight Compliance Audit paragraphs.

The major observations made in audit during the year 2016-17 are discussed in succeeding paragraphs.

PERFORMANCE AUDIT

Water Resources Department

2.2 Flood Control in Assam

The rivers, Brahmaputra and Barak along with their tributaries traverse the State of Assam. As identified by Rastriya Barh Ayog, 31.50 lakh hectares (ha) (40 per cent out of the total 78.44 lakh ha land area) of the State is flood prone area which is four times (approximately) of the national mark². Almost every year, the State is ravaged by devastating floods causing huge loss of life and property. The GoI implemented Flood Management Programme (FMP) and Flood forecasting scheme during XI (2007-12) and XII (2012-17) five year plans.

A Performance Audit (PA) on assessing the impact of the implementation of the selected projects under FMP, as well as other programmes of flood control undertaken by Water Resources Department (WRD), Government of Assam was conducted covering the period 2007-2017. The key findings of the PA were as under:

Highlights:

Non-adoption of the basin-wise Comprehensive Master Plan (as suggested under National Water Policy, 2002) and Model Bill of Flood Plain Zoning (FPZ), 1975

¹ High risk units: 62, medium risk units: 39 and low risk units: 36.

² 10.2 per cent flood prone area of the total area of the country.

for flood control measures pointed towards weak planning process of the Department. Further, hydrological and morphological studies were not adequate for making a long term plan for flood control and anti-erosion activities in the State. Audit also observed that an anti-erosion work executed at ₹ 5.88 crore failed to prevent erosion due to lack of adequate studies.

(Paragraphs 2.2.12, 2.2.14.1 and 2.2.14.2)

There were short releases of Central Assistance of ₹ 1,479.24 crore (50 per cent) and State's share of ₹ 164.84 crore (20 per cent) against the allocations made under the programme during 2007-17.

{Paragraph 2.2.13.2 (ii)}

Expenditure of ₹ 41.39 crore incurred against two selected projects under FMP proved wasteful due to stoppage of work by the National Green Tribunal for not obtaining prior clearance from the GoI under Forest Conservation (FC) Act., 1980 in one project. In other project, it was caused due to washing away of Reinforced Cement Concrete (RCC) porcupine screens due to ineffective launching.

(Paragraph 2.2.14.5)

Non-acquisition of land prior to execution of works in respect of three projects in violation of FMP guidelines had not only rendered the partial construction of embankment under the threat of inundation, but also rendered the entire expenditure of ₹ 39.59 crore incurred, unfruitful.

(Paragraph 2.2.14.6)

2.2.1 Introduction

Rastriya Barh Ayog (RBA) identified (1980) that 40 per cent (31.50 lakh ha out of 78.44 lakh ha) of the total land area of the State was prone to flood. In the State, there are mainly two river basins viz., Brahmaputra and Barak with about 50 major tributaries and many sub-tributaries. These rivers traverse the State of Assam and cause three to four floods every year, resulting in recurring flood havoc and loss of property and life. As per Annual Operational Plan (2015-16) of the WRD, the State could provide reasonable protection to about 16.50 lakh ha (52 per cent) of flood prone area only.

After the unprecedented floods in the country in 1954, Government of India (GoI) had announced a policy statement on floods and remedies comprising three types of measures viz., immediate, short term and long term. The flood control activities in Assam also started after the announcement of the said policy statement in 1954. The WRD, GoA planned and implemented various flood control projects like, construction of embankments, anti-erosion works, raising and strengthening of embankment and drainage works with funds received from the Centre and the State Governments under centrally sponsored and State schemes. The WRD, GoA had taken up works primarily

for development of the rural sector and for the protection of major townships. It covered both the Brahmaputra and Barak valley³. The Government had also taken up projects to relieve the problem of the drainage congestion in the cities and towns. The State had not taken any long term measures to arrest the flood and soil erosion problems on permanent basis.

2.2.2 Main causes of Flood and Erosion in Assam

The Water Resources Department (WRD), Government of Assam, identified the following reasons for flood and erosion in the State:

- **Physiographic condition of the valley:** Plains of Assam lie under narrow elongated U-shaped valley and open itself wider towards Bay of Bengal. The average width of the valley is 80-90 Kms. The natural course of the river flows from high elevation to a steep falling elevation⁴ when it enters the State.
- **Drainage congestion:** High stages of river Brahmaputra and Barak obstruct free discharge of tributaries causing back flow and congestion near outfalls. Inadequate countryside drainages through sluices⁵ in embankment system particularly during high floods cause prolonged inundation in the countryside. Encroachment of natural drainages further aggravates the situation.
- **Excessive rainfall:** Mean annual rainfall over the catchment area in India is around 2,300 mm, whereas mean annual rainfall varies between 2,480 mm to 6,350 mm in the North Eastern Hills.
- **Geology and Geomorphology:** Lesser Himalayas comprise of relatively younger rock formation and are in the process of building up. Hence, these rocks are easily erodible and prone to landslides.
- **Seismicity and Landslides:** Assam falls under Seismic Zone-V, which is the highest risk zone of earth-quake. As such, frequent tectonic activity causes geomorphology changes and landslides and excessive sediment charge causes rivers to change courses frequently. The rivers either spill or erode their banks due to constant shifting of channels.
- **Encroachment of Riverine Area:** Increase in population and development activities in riverine areas including encroachment of *chars*⁶ are another reasons for the erosion.

³ 30 districts fall under Brahmaputra Valley and three districts under Barak Valley.

⁴ Average slope about 2.82 m/Km gets reduced to about 0.1m/Km in Assam valley, which brings high sediments load and activate braiding.

⁵ a sliding gate or other device for controlling the flow of water, especially one in a lock gate.

⁶ Riverine islands.

- **Other Factors:** Deforestation and improper land use like *Jhum*⁷ cultivation and grazing in the hill districts, southward shifting of the river causing migration of bank line through erosion, *etc.*

2.2.3 Framework for management of floods

The subject of flood control does not figure in any of the three legislative lists included in the Constitution of India. Though there were multiple agencies involved in the management of flood, measures for drainage and embankments were specifically mentioned in the State List. The primary responsibility for flood control, as such, lies with the States. As per the Union List, Parliament declares, by law, the regulation and development of inter-State rivers and river valleys to the extent to which such regulation and development under the control of the Union, to be expedient in the public interest.

The Government of India (GoI) renders assistance to the States *viz.*, financial, technical, advisory, catalytic and promotional in nature. GoI had set up Central Water Commission (CWC) in 1945, formulated National Water Policy, 2002 under Ministry of Water Resources (MoWR), GoI and National Disaster Management Authority (NDMA) in 2005. The formulation was to enable the State Government to address flood problems in a comprehensive manner. Besides, Rashtriya Barh Ayog (RBA) and working group for XIIth Five Year Plan (FYP) of the Planning Commission of India made various recommendations and suggestions for flood control and management in March 1980 and October 2011 respectively.

The Brahmaputra Board (BB), a central autonomous body created in 1980 has jurisdiction of all NE States including Sikkim and North Bengal. The main functions of BB are the survey and investigation, preparation of master plans⁸ to control floods, construction and maintenance of dams *etc.* BB also recommends and monitors the projects under Flood Management Programme (FMP), a centrally sponsored scheme for the purpose of release of central assistance to the State.

2.2.4 Types of flood control infrastructure created by WRD

Against the three phases of immediate, short term and long term measures, the WRD, GoA concentrated on short term flood management schemes in river Brahmaputra, Barak and their tributaries. During the period 2007-17, for mitigation of floods, the WRD executed short term flood control measures as shown in **Table-2.1**:

⁷ *Jhum* cultivation, also known as the slash and burn agriculture, is the process of growing crops by first clearing the land of trees and vegetation and burning them thereafter. The burnt soil contains potash which increases the nutrient content of the soil.

⁸ The Master plans are the documents depicting overall integrated planning of water resources of a particular river basin.

Table-2.1

Item	Position as March 2007	Achievement during XI plan (2007-12)	Achievement during XII plan (2012-17)	Total achievement as of March 2017	Achievement during 2007-17 (in per cent)
Construction of Embankment (in Km)	4,465.85 (since 1954)	7.97	0.60	4,474.42	0.19
Anti-erosion Works (in Km)	746	138	74	958	28.41
Removal of drainage congestion under Drainage development scheme (in Km)	854.19	20.776	7.00	881.966	3.25
Major sluice (in number)	86	8	4	98	13.95
Minor sluice (in number)	539	6	-	545	1.11
Raising & strengthening (in Km)	4,465.85	527.758	280.136	5,273.74	18.09

Source: Information furnished by WRD, GoA.

The Department had not executed any long term measures such as construction of storage reservoir/catchment area treatment *etc.* After Audit pointed out the issue, the WRD stated (November 2017) that the main rivers Brahmaputra and Barak as well as their tributaries originate from hilly areas of the neighboring States/Countries. The Department therefore, could not implement long term measures due to non-establishment of Basin level organization involving all the stakeholders.

2.2.5 Loss of life and property due to flood

Information furnished by Revenue and Disaster Management Department (R& DMD), GoA, revealed that huge loss of life and property occurred during the floods (2007-17). The Government therefore, had to spend huge amount of money for rehabilitation of the flood victims and, on repairing works as shown in **Table-2.2** below:

Table-2.2

(₹ in crore)

Year	Loss of human life	Money value quantified on damage to properties/crops, <i>etc.</i>	Rehabilitation Grant (RG)	Gratuitous Relief (GR)	Flood damage Repair
2007-08	134	NA	17.41	91.12	260.48
2008-09	40	3.55	32.60	54.63	238.76
2009-10	NA	NA	18.75	24.16	357.87
2010-11	17	67.57	4.14	9.25	22.05
2011-12	144	3,591.89	1.42	4.98	47.53
2012-13	105	2,400.21	11.41	155.75	192.53
2013-14	90	1,915.50	1.08	22.33	232.01
2014-15	66	1,465.02	66.03	88.21	64.41
2015-16	64	10,161.56	5.26	54.34	38.67
2016-17	82	3,888.09	66.09	86.32	238.65
Total	742	23,493.39	224.19	591.09	1,692.96

Source: Information furnished by R & DMD, GoA.

NA- Details not available.

The above table shows loss of minimum of 742 human life and property valued at ₹ 23,493.39 crore during the span of last 10 years in floods. Besides, Government had

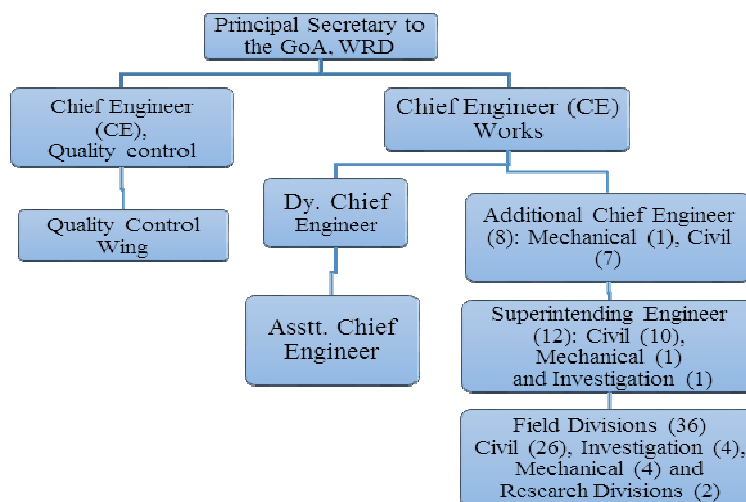
to spend ₹ 2,508.24 crore⁹ towards the repair and rehabilitation works. This indicated deficiencies in planning and implementation of effective flood management measures. Succeeding paragraphs depict such deficiencies noticed in audit.

2.2.6 Organisational structure

Principal Secretary to GoA is the administrative head of the WRD. The two Chief Engineers (CEs), viz., CE (Works) and CE (Quality Control) assist the Principal Secretary. While CE (Works) is responsible for the overall implementation of all projects, funded under various programme, CE (Quality Control) is responsible for the quality control including monitoring and evaluation of projects.

Chart-2.1 shows the organizational structure:

Chart-2.1



Source: Departmental records.

2.2.7 Audit Objectives

The main objectives of the Performance Audit were to examine whether:

- the WRD prepared Holistic plans, based on basin-wise flood management;
- the WRD took adequate and effective measures for flood control;
- funds were adequate and financial management was in adherence to the financial rules and budgetary provisions;
- the WRD implemented the projects economically, efficiently and effectively; and,
- there was effective monitoring system at all level.

⁹ RG-₹ 224.19 crore, GR-₹ 591.09 crore and FDR-₹ 1,692.96 crore.

2.2.8 Audit Criteria

The following sources of criteria served as benchmark for the audit findings:

- National Water Policy, 2002;
- Flood Management Programme (FMP) guidelines (December 2007, August 2009 and October 2013);
- guidelines of Rural Infrastructure Development Fund (RIDF);
- report of Working Group of Planning Commission on Flood Management and Region Specific issues for XII Five Year Plan (FYP);
- Assam Public Works Department (APWD) Manuals and Assam Treasury Rules; and,
- Assam Financial Rules (AFR)/Government orders/ Departmental policies and regulations.

2.2.9 Scope and Methodology of Audit

The Performance Audit covering the period 2007-17 commenced with an Entry Conference held on 26 April 2017 with the Secretary to GoA, WRD and CE, WRD. Audit discussed the objectives, scope and criteria with the Department, and received their inputs. The audit team scrutinized (April-July 2017)¹⁰ records of WRD, GoA, CE, WRD, CE (Quality Control), concerned Divisions of WRD and BB¹¹ to see the implementation of the selected projects under FMP, as well as other programmes of flood control undertaken through other Schemes *viz.*, RIDF, Additional Central Assistance (ACA) and State Plan *etc.* Audit conducted joint physical verifications of the selected projects and obtained photographic evidences wherever required. Audit discussed the findings in the exit conference with the Principal Secretary, WRD and CE, WRD held on 30 October 2017 and incorporated departmental replies to the observations in the Report appropriately, wherever applicable.

2.2.10 Audit sampling

In addition to scrutiny of the records of the Secretary to GoA, WRD and CE, WRD and BB, Audit selected 30 projects relating to FMP (out of 141) and 15 projects (out of 282 projects) other than from FMP {eight under RIDF-NABARD¹²}, two under State plan, four under CM's Package and one under Additional Central Assistance (ACA) *ie.*, a total of 45 projects had been selected for coverage in the PA by using systematic random sampling after ranking the completed projects on quantum of money released and incomplete projects on the basis of delay in completion. The

¹⁰ In connection with the All India Performance Audit on 'Schemes for Flood Control and Flood Forecasting', audit gathered relevant information. Audit also conducted site verification during April–August 2016 in respect of the selected projects of FMP.

¹¹ For covering the aspects relating to planning and monitoring of FMP schemes.

¹² Rural Infrastructure Development Fund (RIDF) under National Bank for Agriculture and Rural Development (NABARD).

detailed list of projects covered in audit have been given in *Appendices-2.2 (A)* and *2.2 (B)* respectively. The details of total projects and coverage are shown in **Table 2.3**:

Table-2.3

(₹ in crore)

Source of the project	Number of total project	Expenditure of total project	Number of project selected for audit	Expenditure of the selected projects
FMP	141	1,258.89	30	280.62
Other than FMP	282	848.25	15	63.72
Total	423	₹ 2,107.14 crore	45	₹ 344.34 crore

Source: Departmental records and sample selection.

2.2.11 Acknowledgement

Audit acknowledges and appreciates the co-operation extended by the Secretariat of GoA, WRD, CE, WRD and WR Divisions during the course of the Performance Audit.

Audit findings

2.2.12 Planning

Planning is an integral part of implementation of a programme. For effective planning, the implementing agencies were to set for periodical targets after prioritising the necessities. At the State level, planning mechanism towards flood control activities involve WRD, State Technical Advisory Committee and Flood Control Board. State Governments are to ensure project-specific planning and their effective implementation.

- National Water Policy (NWP), 2002 suggested various structural and non-structural measures for the flood control and management for each flood prone basin such as preparation of 'Master Plan', construction of reservoirs *etc.* NWP emphasized on non-structural measures like flood forecasting and warning, flood plain zoning, *etc.*, for the minimisation of losses and to reduce the recurring expenditure on flood relief.
- The Brahmaputra Board (BB) suggested various measures for 'long term' solution of flood control such as catchment area treatment, afforestation, flood plain zoning, construction of reservoir, *etc.*, in their Master Plan. The Master Plans also envisaged 'short term' measures (construction of embankment, anti-erosion works, construction of raised platform *etc.*) and immediate measures (repairing and maintenance of embankment, regulating sluice gates and other emergency measures *etc.*). BB formulated (1986-2010) 57 Master Plans. Of these, the GoI approved 49 master plans for the rivers and tributaries and forwarded the same to the State for implementation. Master plan depicted the overall integrated planning of water resources of a particular basin. The WRD was to carry out detailed investigation and study before the implementation of the scheme as indicated in the Master Plan. Further, WRD needed to modify the master plan and update the same from time to

time in view of ever changing nature of rivers under Brahmaputra and Barak basins. The State Government was responsible for implementation of the recommendations in the Master Plans.

It was, however, observed that WRD had not carried out any such study for the preparation of basin-wise comprehensive plan before executing any scheme. In this regard, WRD stated that the Department had taken up flood control measures as per vulnerability to flood and erosion and availability of funds only. In absence of such plan, WRD did not set specific targets for execution of flood control measures to implement the recommendations made in the master plan which pointed towards the weak planning process of WRD as discussed in the succeeding paragraphs.

2.2.12.1 Plan for demarcation of zones

The CWC circulated the model bill of Flood Plain Zoning (FPZ), 1975 to the States for demarcating zones or areas with high risk of floods as a non-structural measure. The State was to specify the type of permissible development in the zones to minimize damages in case of flood.

The State had not adopted the model bill of FPZ till July 2017 for demarcating zones to minimize the flood damage. During the Exit meeting, the Principal Secretary, WRD stated that the Department could not implement FPZ Bill as it would involve eviction of the people already settled in the low lying areas.

2.2.13 Physical and Financial management

2.2.13.1 Physical Performance

RBA identified total flood prone area of 31.50 lakh hectares in the State in 1980. Of this, WRD covered only 16.50 lakh hectares (52 per cent) under reasonable protection. As such, the balance 48 per cent of flood prone area remained vulnerable to floods as of March 2017. As per the information furnished, WRD, GoA, sanctioned all together 423 projects during 2007-17 for flood control activities under different centrally sponsored and state schemes. Against these, WRD could complete 312 projects only as of July 2017. **Table-2.4** shows the position of scheme wise sanctioned projects *vis-à-vis* achievement made:

Table-2.4

(₹in crore)

Sl. No.	Name of the scheme	No. of project sanctioned	Achievement made with expenditure			
			No. of project completed	Expenditure (completed projects)	No. of incomplete project	Expenditure incurred (incomplete projects)
1	FMP XI-Plan	100	96	874.86	4	13.50
2	FMP XII-Plan	41	6	21.62	35	348.89
3	RIDF	142	98	394.85	44	41.63
4	NEC	4	3	16.06	1	1.73
5	NLCPR	2	2	12.71	0	0.00
6	ACA	55	55	188.43	0	0.00
7	SPA	3	3	22.24	0	0.00
8	State Plan	54	32	94.26	22	13.67
9	CM Spl Package	22	17	44.99	5	17.70
Total		423	312	1,670.02	111	437.12

Source: Departmental records.

The table above shows that WRD, GoA could complete nearly 74 *per cent* (312 out of 423) of the sanctioned projects with an expenditure of ₹ 1,670.02 crore. The remaining 111 projects remained incomplete with expenditure of ₹ 437.12 crore.

The position of achievement made in respect of the 45 projects covered under audit is shown in **Table-2.5**.

Table-2.5

(₹ in crore)

Sl. No.	Name of the scheme	No. of project sanctioned	Achievement made with expenditure			
			No. of project completed	Expenditure	No. of incomplete project	Expenditure incurred (incomplete projects)
1	FMP XI & XII Plan	30	22	221.75	8	58.87
2	RIDF (NABARD)	8	7	28.43	1	6.97
3	State Plan	2	1	7.29	1	0.46
4	CM's Spl. Package	4	2	5.42	2	8.55
5	ACA	1	1	6.60	0	-
Total		45	33	269.49	12	74.85

Source: Departmental records.

The percentage of completion in respect of these projects was 73 *per cent*. The issues relating to land acquisition, litigation in the National Green Tribunal (NGT), defective planning and short release of funds resulted in non-completion of the projects as discussed in the succeeding paragraphs.

2.2.13.2 Financial Performance

(i) Funding pattern

The WRD, GoA received funds from three sources *viz.*, State Plan, loan from National Bank for Agriculture and Rural Development (NABARD) and GoI under FMP. Funding pattern under FMP was in the ratio of 90:10 between Centre (central assistance) and the State respectively upto July 2013. Thereafter, GoI changed the ratio to 70:30 which remained constant up to 27 January 2016. The GoI again raised the Central assistance (CA) and fixed the ratio at 80:20 from 28 January 2016. The projects under RIDF, NABARD provided 95 *per cent* of the cost of the projects as loan assistance and remaining five *per cent* provided by the GoA. The GoI provided 100 *per cent* CA in respect of projects implemented under Additional Central Assistance (ACA). The GoA provided 100 *per cent* fund in respect of state plan schemes.

(ii) Receipt of funds and expenditure

During the period from 2007-08 to 2016-17, the Department received funds for implementation of 423 flood control projects from different sources. **Table-2.6** depicts details of programme/source-wise funds received and expenditure incurred there against.

Table-2.6

(₹ in crore)

Sl. No.	Name of programme/ Source of fund	Total No. of projects	Provision of allocation			Fund released to the implementing Divisions and expenditure		Short release	
			Sanctioned Cost	Central share (CS)/ Loan component(LC)	State share	CSLC	State share	CS/ LC	State share
1	FMP XI- Plan	100	1,139.56	1,025.60	113.96	775.77	112.60	249.83	1.36
2	FMP XII- Plan	41	1,386.96	975.65	411.31	27.23	343.29	948.42	68.02
3	RIDF (NABARD)	142	734.41	697.68	36.73	423.32	13.16	274.36	23.57
4	NEC	4	24.39	21.95	2.44	15.87	1.91	6.08	0.53
5	NLCPR	2	12.71	11.44	1.27	11.44	1.27	-	-
6	ACA	55	188.89	188.89	0.00	188.43	0.00	0.46	-
7	SPA	3	22.33	22.33	0.00	22.24	0.00	0.09	-
8	State Plan	54	153.22	0.00	153.22	0.00	107.93	-	45.29
9	CM Spl Package	22	88.75	0.00	88.75	0.00	62.68	-	26.07
Total		423	3,751.22	2,943.54	807.68	1,464.30	642.84	1479.24	164.84

Source: Information furnished by WRD, GoA.

It was evident from the table above, that-

- GoI and NABARD (RIDF) made a short release (50 per cent) consisting of ₹ 1,204.88 crore as CA and ₹ 274.36 crore as LC respectively against their allocation. The State also released ₹ 164.84 crore less (20 per cent) against its matching share indicating financial imprudence on the part of the both GoI and the State Government.
- Short releases of CA under FMP XI and XII (Plan) was 24 per cent and 97 per cent respectively during 2007-17 though the GoA released almost its matching share. The available records did not indicate the reasons for the short release of funds.

2.2.13.2.1 Pending Utilization Certificates (UCs)

According to FMP guidelines, State Government should forward UCs of CA to BB for onward transmission to MoWR, GoI along with its monitoring report and recommendations. It was necessary to furnish UCs so that MoWR could ascertain the quantum of progress achieved in each project and regulate the release of funds effectively, commensurate to achievement against the target.

GoA released CA of ₹ 200.56 crore to the implementing Divisions during the period from July 2008 to March 2015 against 23 (out of 30) projects covered under audit. Against this, BB forwarded UCs for ₹ 164.99 crore only to MoWR, GoI. The State Government did not submit UCs for balance amount of ₹ 35.57 crore. Audit, therefore, could not vouchsafe utilization of ₹ 35.57 crore under the programme.

In reply (November 2017), the Department stated that they had submitted all the UCs to BB and they would reconcile the discrepancy, if any, with BB.

2.2.13.2.2 Delay in release of funds to the selected projects

According to FMP guidelines, funds released by GoI should reach the implementing Divisions within 15 days from the date of release by GoI. The State Finance Department should issue a certificate to this effect to the MoWR, GoI.

Scrutiny (June 2017) of records of implementation of selected FMP projects showed that GoA received CA of ₹ 206.82 crore in respect of 23 (out of 30) projects covered under audit, between July 2008 to March 2015. Of these, GoA released ₹ 200.56 crore to the implementing Divisions during March 2009 to February 2016. GoA delayed the release of funds to the implementing Divisions ranging from 63 to 790 days from the date of release by GoI in violation of FMP guidelines.

2.2.13.2.3 Rush of expenditure at the fag-end of financial year

Rule 90 of Assam Financial Rules stipulates to avoid rush of expenditure in the closing month of the financial year.

In respect of 45 projects covered under audit, the WRD spent ₹ 162.87 crore, out of ₹ 342.85 crore in the month of March alone. The expenditure in the last month ranged between three and 96 per cent as indicated in **Table-2.7**:

Table- 2.7

(₹ in crore)

Year	Total expenditure against selected projects	Expenditure incurred in March of the FY	Percentage of utilisation
2007-08	4.08	0.13	3.19
2008-09	17.28	12.74	73.72
2009-10	21.27	7.61	35.78
2010-11	48.27	19.17	39.71
2011-12	63.92	22.32	34.92
2012-13	82.72	29.57	35.75
2013-14	16.67	12.91	77.44
2014-15	54.43	52.00	95.54
2015-16	18.72	0.62	3.31
2016-17	15.49	5.80	37.44
Total	342.85	162.87	47.50

Source: Information furnished by the concerned Divisions.

The Department therefore, failed to maintain uniform pace of expenditure and observe codal formalities to ensure effective financial management and proper utilisation of funds.

The WRD (November 2017) stated that rush of expenditure was due to coincidence with the working season starting after recession of flood waters in November. The reply was not tenable as quantum of expenditure incurred at the fag-end as mentioned above, was contrary to the codal provisions.

A control mechanism needs to be in place for the effective financial performance in compliance with the codal provisions.

2.2.13.2.4 Irregular withdrawal of fund in cash

GoA, Finance Department instructed (March 2006) all working Departments not to draw funds allotted through Fixation of Ceiling¹³ (FoC) from the Government through self cheque in excess of ₹ 5,000 and desist from keeping the same as bankers cheque/bank draft.

Audit observed that Executive Engineers (EEs) of Karimganj and Silchar WR Divisions withdrew ₹ 3.69 crore (in six instances) and ₹ 0.85 crore (in one instance) aggregating to ₹ 4.54 crore through self cheque during January 2010 to March 2015 in respect of two projects (AS-40 FMP & CM's Special Package). Subsequently, the EEs disbursed the amount to contractors through bankers cheques. This indicated ineffective financial management of the Department, fraught with the risk of misuse and misappropriation of funds.

In reply (November 2017), the Department stated that the EEs had drawn self cheques at the fag-end of the financial year to avoid lapse of ceiling as the works involved large number of contractors. The reply was not tenable as the action of EEs to withdraw funds through self cheques was in violation of the instruction of the Finance Department, GoA.

2.2.13.2.5 Inclusion of past liability in the project cost

FMP Guidelines provide that GoI would not entertain Central Assistance (CA) towards the expenditure incurred by the State Government on a scheme in the previous financial year before its approval by the Inter Ministerial Committee (IMC)-FMP. However, it would reimburse the expenditure, if State Government incur or create liability within the currency of the financial year of approval of any project.

Scrutiny of records showed that Inter Ministerial Committee on FMP (IMC-FMP) of the MoWR, GoI approved two projects (Package Nos. AS-49 and AS-143)¹⁴ under FMP in July 2008 and March 2014 at a total cost of ₹ 17.11 crore on the recommendation of State Technical Advisory Committee (TAC). Audit observed that the Department commenced execution of these works during 2004 and 2012 respectively. The Department executed works valued at ₹ 4.70 crore creating liability and included the work in the FMP after a lapse of two years.

The Department, consequently, incorporated inadmissible past liabilities of the State in the FMP projects sanctioned later.

¹³ The GoA introduced (May 1998) the system of release of fund through ceiling with a view to regulate the outflow of cash on account of expenditure on the items listed at Annexure-5 in the Budget Grant, on monthly basis and to enforce control over appropriation. The validity of ceiling issued in a particular month is not extendable under any circumstances beyond the specified date.

¹⁴ (i) AS-49: Protection of Bokajan Town from the erosion of river Dhansiri in Karbi Anglong District at the approved cost ₹ 2.57 crore (July 2008); and (ii) AS-143: Channelisation of river Brahmaputra from upstream of Neamatighat to Lalty at the approved cost of ₹ 14.54 crore (March 2014).

The Department (November 2017) stated that they took up the works on emergent ground and subsequently included them in FMP. The reply was, however, not tenable as the Department did not take approval for the liabilities created during the currency of the financial year.

2.2.13.2.6 Loss of revenue/Undue financial aid to contractors

A. Notification (September 2009) of Finance (Taxation) Department, GoA, stipulated recovery of Forest Royalty (FR) @ ₹ 15 *per cum* from the contractor in case of collection of earth from government land. In case of burrowing of earth from the private land, the contractor should produce documents in support of payment of land compensation made to the land owner.

Scrutiny (June 2017) of records of five projects out of the 45 projects covered under audit showed that the rate of earth work was inclusive of FR @ ₹ 15 per cum. The Divisions did not recover FR, though the contractors had not submitted any document regarding payment of compensation made to the private land owners. This had resulted in excess payment to the contractors with a consequent loss of revenue to the State exchequer to the extent of ₹ 2.20 crore (including VAT & IT on FR) on execution 10,34,683 cum of earth (*Appendix-2.3*).

The Department stated (November 2017) that they would recover outstanding FR from the contractors concerned. However, confirmation to the effect of recovery on this count was awaited (December 2017).

B. The Department was to deduct Value Added Tax (VAT) at the prescribed rate at source against the material supplied as per the provisions of VAT Act., 2003 and the contract agreement.

On scrutiny of records in respect of three projects under Nagaon, Dhakuakhana and Silchar WR Divisions showed that six suppliers supplied 50,917 galvanized wire netting sheets against three projects. The concerned EEs, while making payment, had recovered VAT @ five *per cent* instead of the prescribed rate of 13.5/14.5 *per cent*, resulting in short recovery of ₹ 21.02 lakh (*Appendix-2.4*) towards VAT.

The Department stated (November 2017) that they would recover short deducted VAT amount from the concerned contractors; however, details thereof were awaited (March 2018).

C. In terms of the CPWD works manual, the Department can sanction Mobilisation Advance (MA) limited to 10 *per cent* of tender amount at 10 *per cent* simple interest per annum to a contractor on specific request as per the terms of the agreement.

The WR Division, Dibrugarh allotted the work under FMP Package No. AS-85¹⁵ to the contractor at a tendered cost of ₹ 21.86 crore after the execution of an agreement (January 2011). The Division paid (March 2011) MA of ₹ 6.55 crore (30 per cent of the contract price) to the Contractor, instead of maximum permissible amount of ₹ 2.19 crore (10 per cent). This had resulted in extending undue financial aid of ₹ 4.36 crore¹⁶ to the contractor. Audit also noticed that the Department did not include provision of interest in the agreement, causing a loss of ₹ 0.78 crore due to non-levy of interest as detailed in **Table-2.8**

Table-2.8*(₹ in crore)*

Mobilisation Advance granted	Vr. No. & Date of adjustment (Adjusted Amount)	Amount retained	Period of retention of mobilisation advance		Retention of advance (in months) ¹⁷	Interest due @ 10 per cent
			From	To		
6.55 (29.03.2011)	99/01.11.2011 (₹ 3.55 crore)	6.55	29.03.2011	01.11.2011	7	0.38
	73/21.03.2013 (₹ 3.00 crore)	3.00	02.11.2011	21.03.2013	16	0.40
Total						0.78

Source: Department records.

On this being pointed out, the Department assured that they would discontinue such practice in future. The department may consider initiating action against the erring official (s) responsible for extension of undue benefit to the contractor which also led to loss of ₹ 0.78 crore to the exchequer on account of not levying the interest on MA.

2.2.13.2.7 Non-adoption of available rates of SoR led to avoidable excess expenditure

Assam Financial Rules provides that the Department should prepare Schedule of Rates (SoR) of each kind of work commonly executed, on the basis of rates prevailing in each locality. The Department should record necessary analysis of the accepted rates of each description of works, and of the varying conditions thereof, as far as practicable, as the schedule is required for the purpose of preparing the estimates and also for settling the rates of contract agreements.

Three Divisions did not adopt the extant Departmental SoR for 2011-12 for fixing the rates of the following items of works executed during 2012-13¹⁸. The Divisions adopted analysed rates much higher than the scheduled rates. This resulted in avoidable expenditure of ₹ 34.19 lakh as indicated in **Table-2.9**

¹⁵ Emergent measure of anti-erosion work at Rohmorria for 9.00 km.

¹⁶ ₹ 6.55 minus ₹ 2.19 crore.

¹⁷ Calculated on completed months.

¹⁸ The divisions had no SoR for the year 2012-13.

Table-2.9

(Amount in ₹)

Item of work	Name of Division & work executed year	Quantity executed (in cum)	Rate adopted per cum	Rate as per SoR 2011-12 per cum	Difference in rate	Percentage of excess rate	Excess expenditure
Local carriage of boulders	PGP Mirza 2012-13	22,615.15	132.80	90.24	42.56	47.16	9,62,500.00
Local carriage of boulders	Sivasagar 2012-13	7,314.30	140.00	90.24	49.76	55.14	3,63,959.00
Local carriage of boulder	Jorhat 2012-13	11,455.00	145.42	90.24	55.18	61.15	6,32,086.90
Collection and supply of hand chiseled/ hard blasted man-size boulder		13,812.50	689.05	583.34	105.71	18.12	14,60,119.38
Total							34,18,665.28

Source: Department records.

On this being pointed out, the Department, in reply (November 2017), stated that they had analysed the rates on the basis of prevailing market rate of men and material. The reply was not tenable as the rates of SoR 2011-12 came in to effect from December 2011 while the Chief Engineer accorded Technical Sanction in these cases in February 2012. Increase of 18.12 to 61.15 per cent in the analysed rate in comparison to the SoR 2011-12 within a span of two months after publication of SoR, was not justified, and led to excess expenditure.

The Government may consider fixing responsibility for incurring excess expenditure.

2.2.13.2.8 Excess expenditure due to non-deduction of void on Boulder measurement

Provisions under Indian Standard (IS)-1982 (method of measurement of building and civil engineering works), stipulated 15 per cent deduction for void on the measureable stack of boulders.

In nine projects out of 45 FMP projects covered under audit, the executing Divisions made payments without deduction of 15 per cent void against utilization of 1,19,767.37 m³ man-size boulders. This resulted in excess expenditure of ₹ 2.47 crore (Appendix-2.5).

In reply (November 2017), the Department stated that they could not deduct void as the estimate did not provide for the same. The Department assured to effect deduction for void in future. The reply of the Department established the fact of excess expenditure of ₹ 2.47 crore due to failure of mandatory deduction while making payment by the concerned Divisions.

The Government may consider fixing responsibility for incurring excess expenditure.

2.2.13.2.9 Excess payment

The CE (Quality Control) had directed the EEs concerned to verify all relevant documents/test certificates etc., as per the requirement before making payment to the contractor.

Cachar Investigation Division executed 'Protection work of Siddheswar temple area from the erosion of river Barak including Reinforced Cement Concrete (RCC) steps under CM's Special Package'. The contractor used Shyam brand of TMT bar for protection work instead of estimated Tata make TMT bar. The Division, however, paid to the contractor for the bars at 'Tata make' rate. The rate of 'Tata make' being higher than the Shyam brand of TMT used in the execution of work resulted in excess payment of ₹ 3.37 lakh to the contractor as detailed in **Table-2.10**:

Table-2.10

(Amount in ₹)

Name of the Items	Quantity utilized in MT	Rate of TATA make TMT bar	Rate of other make TMT bar	Rate allowed as per paid voucher	Difference per MT	Total excess payment
1	2	3	4	5	6 (5-4)	7 (2 x 6)
Supplying fitting and placing un-coated TMT bar reinforcement in foundation	93.92 MT	67,337	64,714	67,330	2,616	2,45,695
Supplying fitting and placing un-coated TMT bar reinforcement in substructure	34.858 MT	67,418	64,795	67,415	2,620	91,328
Total						3,37,023

Source: Department records.

While accepting the audit observation (November 2017), the Department, assured that the excess payment would be realised from the security deposit of the contractor concerned. The details of such recovery were awaited (March 2018).

2.2.14 Programme implementation

2.2.14.1 Inadequate hydrological and morphological studies

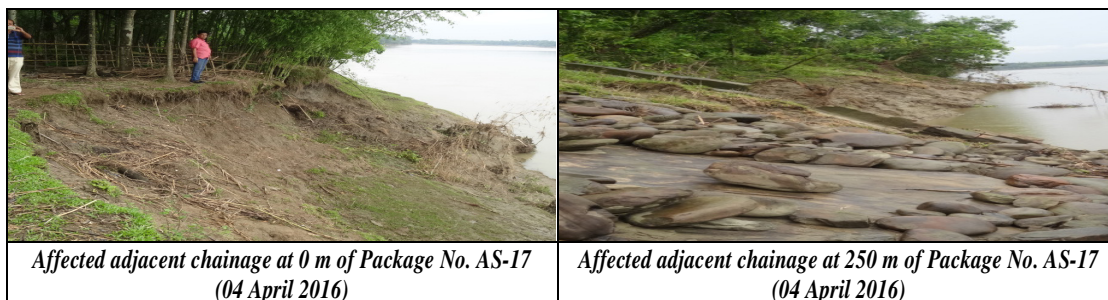
Change in natural course of river affects the banks and adjoining areas. As such, the Department requires holistic hydrological and morphological studies before execution of anti-erosion works and to assess favourable or adverse effects of the construction of the structure.

Examination of records revealed that the WRD, GoA had neither prepared frequency based flood inundation maps nor carried out any morphological studies. The Department also did not prepare any Digital Elevation Models (DEM)¹⁹ for flood affected area. In reply, the Department stated (November 2017) that the Government did not have adequate resources to prepare DEM of the State. The durability and effectiveness of the created infrastructure thus, remain uncertain in absence of hydrological and morphological studies.

W R Division, Silchar started an FMP scheme 'Anti erosion measures at Choudhurighat area of Silchar town on left bank of river Barak', (Package No. AS-17) in December 2008. The Division completed the scheme in April 2011 with an expenditure of ₹ 5.88 crore. Audit noticed that WRD executed anti-erosion works,

¹⁹ These models aim to supply automatic procedures for the delineation of areas exposed to flood inundation through a direct comparison of river stage and the elevation of the surrounding terrain.

without hydrological survey, morphological studies *etc.*, and did not provide any reasonable assurance with regard to the actual protection of the site. Joint physical verification of the site revealed severe erosion on both sides of the revetment as well as on the opposite bank of the river.



On this being pointed out, the Department stated that occurrence of such phenomena was very common along the river Barak. However, due to non-availability of adequate resources, the Department had taken up only the critically affected reach²⁰. The reply was not tenable as the Department executed the project without any prior morphological studies. Had such studies been done, erosion on the river bank could have been checked to a certain extent.

A control mechanism needs to be put in place for effective programme implementation ensuring due and adequate hydrological and morphological studies to ensure durability and effectiveness of the created infrastructure.






2.2.14.2 Non-implementation of Flood Plain Zoning Bill

The Central Water Commission (CWC) had continuously impressed upon the States about the need to take follow-up action to implement the flood plain zoning approach for demarcating zones or areas with high risk of floods. The CWC also pressed hard to specify the type of permissible development in the zones to minimize damages in the event of flood. In spite of vulnerability to floods, the GoA did not adopt (March 2017) the FPZ Bill, 1975. The Department failed to protect flood control assets from encroachments and restrict settlement in the river side even after a lapse of 42 years from the year of circulation of the bill due to non-adoption of the bill.

Joint physical verification (July 2016) of four schemes (including three selected schemes) under FMP (AS-81, AS-104, AS-119 and AS-39) revealed encroachment on the river side. **Table-2.11** shows the impact of non-adoption of FPZ Bill, 1975.

²⁰ An extended portion or stretch of land or water.

Table-2.11

Package No	Observation/impact and reply of the Divisional officer	Photograph showing encroachment of flood control assets
AS-81	<p>After construction of Land Spur No.1 (Doloigaon) in Morigaon District in March 2013, some people had settled on the top of the spur, near the nose, and all around the tie bund. This had resulted in encroachment of the embankment and assets created under WRD.</p> <p>After audit pointed out the issue, the EE stated (12 July 2016) that the Department could not evict the encroachers from their settlement in flood prone area due to non-adoption of Flood Plain Zone Bill in the State.</p>	 <p>(11 July 2016)</p>
AS-104 & AS-119	<p>The eroded river bank appeared to be about 500m away from Brahmaputra dyke²¹ on left bank from Gumi to Kalatoli at Goroimari-Majortop and large number of villagers had settled by the river banks. Some villagers even settled very near to the starting point of the revetment works under FMP package No. AS-104. Further, villagers had encroached in some stretches of raising and strengthening works executed on Brahmaputra dyke on Left Bank from Gumi to Kalatoli at Goroimari-Majortop under FMP package No. AS-119²² (completed during March 2015). Villagers had constructed some houses at ch26 km. on top of the embankment.</p> <p>The EE, Guwahati West Division stated (April 2016) that putting restriction on such settlement was not possible due to non-adoption of FPZ Bill. However, the EE assured to take necessary action to evacuate the settlers from the embankment.</p>	 <p>(30 April 2016)</p>  <p>(30 April 2016)</p>
AS-39	<p>Goalpara WR Division completed the work for raising and strengthening of Bhramaputra dyke at 24.725 km at a cost of ₹ 7.43 crore (March 2011) with earth work to keep free board of 1.20 m above HFL²³ from existing 0.30m to 0.50m. Joint physical verification revealed that heavy vehicles were plying through the embankment and local people had settled in a large area by the river side. Flood water had also inundated the settled area of river side. Utilisation of embankment as common road by the heavy vehicles deteriorated and reduced the height of freeboard²⁴. The objective of execution of R/S with earth work to keep the free board with HFL remained frustrated.</p> <p>The EE accepted (July 2016) that plying of heavy vehicles had damaged the crest of the embankment.</p>	 <p>(30 July 2016)</p>  <p>(30 July 2016)</p>

Source: Department records, site visit.

The Department assured to take up the matter relating to encroachment with the District Administration for taking remedial measures.

The above position indicated that the damages would continue to occur till adoption of FPZ Bill, 1975 and legislation on the flood prone zones.

²¹ a wall built to prevent the sea or a river from covering an area, or a channel dug to take water away from an area.

²² Though Package No AS-119 was not a selected scheme in the Performance Audit but audit found encroachment on the embankment which came to notice as both the FMP schemes (Package No AS-119 and AS -104) were in the same locality.

²³ High Flood level.

²⁴ the height above the recorded high flood level of a structure (such as a dam, embankment) associated with the water.

2.2.14.3 Contract Management

The WRD executed the flood control works by engaging contractors through open competitive bidding system. Rules of APWD, clauses of standard bidding documents, CVC Guidelines and different circulars of the Government were applicable for the selection process of contractor (s) for executing the works. Government constituted Tender Committees at the Departmental level and prescribed competency to accept tender at every level.

Scrutiny of related records in respect of projects covered under audit, disclosed violation of prescribed rules and clauses in award of contract as discussed in the succeeding paragraphs.

2.2.14.3.1 Award of contract in violation of codal provisions/ instructions

The Assam Financial Rules, 1939 provides the sequence for allotment of contract work as: (i) Publishing of Notice Inviting Tender (NIT); (ii) Receipt of bid documents under sealed cover from interested contractor (s); (iii) Opening of bid documents; (iv) Selection of contractors through comparative statement of the bidders; (v) Signing tender agreement; and, (vi) Issue of work order *etc.*

Scrutiny revealed that the Goalpara WR Division issued work orders (February-December 2009) to 219 contractors without following the prescribed selection procedures in one FMP project (AS-39). The work orders contained instructions to sign the tender agreement within three to 15 days. The Division however, had not executed agreements in 67 cases even after allotment of works to the contractors.

The Department cited (November 2017) urgency for the early completion of works as a reason for not executing tender agreement prior to issue of work orders. The reply was not tenable as the action was in violation of codal provisions.

2.2.14.3.2 Award of contract to large number of contractors

MoWR, in August 2010, suggested-

- not to split the works unnecessarily by engaging a large number of contractors.
- to engage only reliable contractors to achieve better outcome in terms of quality and co-ordination among the contractors.
- to avoid the practice of engaging a large number of contractors through small tenders.

Audit observed that in all the 30 selected FMP projects covered under audit, the Department engaged 27 to 517 contractors. Audit also noticed instances of delay in completion of works (*Appendix-2.6*). Engagement of large numbers of contractors in

execution of single project was in violation of the orders of the Ministry. Further, the Divisions compromised reliability and co-ordination among the contractors which contributed to delay in completion of projects.

On this being pointed out, the Department replied (November 2017) that it had noted the point for future compliance.

2.2.14.3.3 Subletting of contract in violation of contract agreement

Clause-22 of the tender agreement restricted subletting of the work without written approval of the EE. The Department could rescind the work or forfeit the security deposit in case of any subletting by the contractor. The Department should not pay to the contractor for any work, performed under the sublet contract.

Scrutiny of records revealed that the Department allotted (March 2014) earthwork in embankment by truck carriage for a scheme²⁵ to M/s Jyoti Constro Commercials at ₹ 2.10 crore. The original contractor, in turn, sublet the work to another contractor unauthorisedly through a Power of Attorney in April 2014. The EE, accordingly, without any written approval, paid (January 2016) ₹ 1.41 crore to the other contractor (to whom the work was sublet). Besides, the Department could not produce the Measurement Book (MB) indicating the abstract of work done, for release of payment. It was therefore, revealed that the Department allowed subletting of the contract without any prior approval and the EE and released payment of ₹ 1.41 crore, which was unauthorised. Further, non-production of MB also raised doubt about the veracity of actual execution of works done.

On this being pointed out, the Department, in reply (November 2017), stated that CE, WRD issued *ex-post-facto* approval in November 2017 and assured to avoid recurrence of such incidence in future. However, the veracity of expenditure for want of production of MB, remained unascertained.

2.2.14.3.4 Inordinate delay in selection of contractor and consequent cost overrun

Test check (June 2017) of records of the selected project 'Re-grading and Re-sectioning (Group-1) of Purkai Nala' under CM's Special Package in Silchar Division showed that the EE invited NIT for the construction of a sluice gate over Badri river on 18 September 2013 stipulating the date of opening of bids and selection of bidder as 30 September 2013. The Departmental Tender Committee, however, finalised the award of the work at ₹ 2.26 crore in October 2014 *i.e.*, after a lapse of more than one year. Owing to this inordinate delay in finalisation of price of NIT, the bidders expressed their unwillingness to execute the work at one year old quoted

²⁵ "Strengthening & Widening of embankment from Anipur to Mukamcherra covering both bank of river Singhla under Ratabari L.A.C, under CM's Special Package for Barak Valley" for Group No. XLVIII (Ch. 2,300 m to 5,000 m, R/B).

rates. As a result, the work was re-tendered (December 2014) and awarded (February 2015) the same at a revised cost of ₹ 2.49 crore.

WRD thus, failed to finalise the tender timely which resulted in a cost overrun of ₹ 0.23 crore. The cost overrun could have been avoided, had the NIT of the bidders been finalised on time.

2.2.14.4 Commencement of works prior to sanction

Rule 239 and 243 of APWD manual envisage execution of work with the prior sanction of the competent authority and accordance of technical sanction.

The Department took up two RIDF projects without prior Administrative Approval (AA) and Technical Sanction (TS). **Table-2.12** depicts the details of such execution of works as under:

Table-2.12

(₹in lakh)

Name of the project	Date of issue of work order/ commencement of work	Date of administrative approval	Date of Technical Sanction	Up-to-date expenditure
Protection of Borbeel, Kacharigaon and Muamari area from the erosion of river Brahmaputra on Left Bank under RIDF XI (Nagaon WR Division)	October to November 2006	January 2007	June 2007	586.38
Raising. and strengthening of marginal embankment along left bank of river Kohra from Bhogamukh of Moukhowa area including anti-erosion measures under RIDF XII(Dhakuakhana WR Division)	March to April 2007	July 2007	September 2009	442.03
Total				₹1,028.41 lakh

Source: Department records.

In terms of the APWD manual's provision, commencement of the works without AA and TS was irregular. This indicated deficiencies in internal control mechanism and poor monitoring system and therefore, needed strengthening by the Department.

The Department stated that such type of irregular practices were no longer in practice.

2.2.14.5 Wasteful expenditure against packages of FMP

Scrutiny of records and site verification in respect of the selected projects revealed wasteful expenditure of ₹ 41.39 crore against two FMP packages (AS-102 & AS-85) due to defective planning of Engineering Division/Department. **Table-2.13** depicts the details of the same:

Table-2.13

Sl. No.	Package No.	Approved cost	Expenditure	Executing Agency	Remarks
1	AS-102	14.82 crore	₹ 7.41 crore	Chirang WR Division	The Department took up (September 2012) the project 'Training ²⁶ of river Beki on Left Bank (L/B) and activation of river Manas and Hakua at Mathanguri' in the core area of Manas Wildlife Sanctuary. As such prior approval from the GoI under Section 2 of the Forest Conservation (FC) Act., 1980 was mandatory. The Department commenced the work (September 2012) without obtaining clearance from the GoI or the Manas Wildlife Sanctuary under the FC Act., 1980. Subsequently, on the basis of a complaint lodged by a social activist, the Department stopped the execution of work in April 2014 with physical progress of 50.55 per cent. The National Green Tribunal (NGT), Kolkata also passed (January 2015) an order directing not to proceed with the work. However, the GoA did not apply for such approval of GoI. Expenditure of ₹ 7.41 crore (including liability of ₹ 2.49 crore) on the partial execution of the work was therefore, wasteful.
2	AS-85	59.86 crore	₹ 33.98 crore	Dibrugarh WR Division	Dibrugarh WR Division completed the work 'Emergent measure of anti-erosion work at Rohmorja for 9.00 km', at an approved cost of ₹ 59.86 crore in March 2012. The work included '2,600m geo-bag ²⁷ revetment ²⁸ , and launching of '16 RCC porcupine ²⁹ screens' for protection of the remaining 6,400m of eroded river bank with expenditure of ₹ 33.98 crore. The Performance Evaluation team of Jorhat Engineering ³⁰ College, during their visit in October 2012, found that the porcupine screens of 6,400 m stretch were not effective due to launching of porcupine screens at interval of 300-1,000 m (instead of launching at requisite interval of 50m to 60m). Hydrodynamic force of the river water subsequently washed away the porcupine screens. The evaluation team suggested that the Department could control erosion by providing revetment with stone or geo-bag pitching as a long term measure. This resulted in wasteful expenditure of ₹ 33.98 crore. However, to overcome the problem, the Department took another work at an estimated cost ₹ 78.48 crore in the same chainage (6,400m) and GoI approved (October 2014) the same to prevent erosion problem.
Total			₹ 41.39 crore		

Source: Departmental records.

2.2.14.6 Unfruitful expenditure in execution of works

FMP Guidelines provide that while forwarding any project for inclusion under FMP, the State Government should ensure acquisition of land along with a certificate to this effect failing which it would not release any fund.

²⁶ 'River training' refers to the structural measures which are taken to improve a river and its banks.

²⁷ The geo bag is a geo-synthetic product that is made out of polyester, polypropylene or polyethylene and is used for the protection of hydraulic structures and riverbanks from severe erosion, utilised in-lieu of boulder.

²⁸ Revetment is a wooden, stone, or concrete fence-like structures to protect an earthen embankment or a bank of river.

²⁹ RCC porcupine is a prismatic type permeable structure, comprises of six members of made of RCC, which are joined with the help of iron nuts and bolts. It is a cost effective alternative to the impermeable bank protection works for the rivers carrying considerable amount of silt.

³⁰ As per FMP guidelines, Performance evaluation of the project is required to be conducted by an independent agency preferably by the Indian Institute of Technology.

MoWR, GoI approved three³¹ selected FMP projects for construction of three embankments for a total length of 30.235 Km between August 2011 and December 2013 at a total estimated cost of ₹ 135.40 crore. The works came to halt (March 2016) due to non-availability of required land. At the time of stopping the works, the Department achieved physical progress of 40 to 70 per cent after incurring an expenditure of ₹ 39.59 crore as of March 2017.

Acquisition of land was a pre-requisite criterion for any construction. The Department did not ensure observance of the same which rendered partial construction of embankment with number of gaps in the chainage exposing the area to inundation, resulting in an unfruitful expenditure of ₹ 39.59 crore. **Appendix-2.7** highlights the details of the work done.

The Department stated (November 2017) that the matter of land acquisition was under progress. As a result, commencement of works, without ensuring availability of land, led to unfruitful expenditure of ₹ 39.59 crore incurred by the Department.

2.2.14.7 Diversion of funds and inadmissible expenditure

The FMP is meant for the critical flood control and river management works. However, the WRD had diverted the projects funds for other purposes as mentioned below:

Dibrugarh WR Division constructed (March 2012) a two-storied office building at ₹ 1.55 crore under the FMP Package No. AS-85 (sanctioned cost of ₹ 59.86 crore).

Similarly, Morigaon WR Division incurred (March 2013) expenditure of ₹ 67.25 lakh towards construction of 'SE's residence building at Nagaon (₹ 20.53 lakh), extension and repairing of office building at Morigaon (₹ 25.44 lakh) and construction of auditorium-cum-conference hall at CE's office, Guwahati (₹ 21.28 lakh). The expenditure was incurred out of the FMP Package No. AS-81 against the sanctioned amount of ₹ 27.87 crore.

It was seen that the expenditure for construction of office buildings *etc.*, was made by making provision under a sub head 'K-building'³² in the sanctioned project cost. Hence, incurring expenditure for the purpose of construction office buildings, *etc.*, by earmarking fund under the sub head was irregular which inflated the actual project cost under FMP.

The Department stated (November 2017) that buildings were constructed due to dilapidated condition of the office buildings and paucity of funds.

³¹ AS-88, AS-90 & AS-130.

³² 'K-building' is a sub head under the project cost meant for construction of temporary shed at work sites.

2.2.14.8 Repeated sanction and recurring expenditure on the same segment

Flood Management being a subject falling within the purview of States, the role of the Union Government on the subject is advisory in nature.

FMP guidelines, 2009 stipulate that GOI would provide CA to the States for taking up flood management works in an integrated manner covering entire river/tributary or a major segment.

The Department failed to adequately plan and adopt integrated basin management which resulted in repeated sanctions. Audit noticed that the Department incurred recurring expenditure against repeated sanctions in case of the following three packages in one segment.

A. Package No. AS-39 under FMP

FMP Guidelines stipulates that GoI should consider a scheme costing less than ₹ 7.50 crore only in exceptional cases, where the State Government submits a certificate that there was no other proposal for works required on the same river at that point in time under consideration by the State Government.

MoWR, GoI sanctioned the project under FMP package No. AS-39 (March 2008) for ₹ 7.44 crore without forwarding the requisite certificate by the GoA. Further, on the same segment during 2009-14, at dyke from Kharmuja to Beldubi (Chainage 0 Km to 17 Km and Chainage 26.39 Km to 35 Km), there were ten consecutive sanctions of ₹ 71.57 crore from different sources of fund (including three FMP packages).

As of March 2016, the WRD, GoA incurred a total expenditure of ₹ 26.73 crore against the sanctions, as detailed in *Appendix-2.8*.

The concerned EE stated (August 2016) that due to flash flow in oblique channel, frequent erosion had occurred. As a result, the Division took up same works repeatedly to protect the dyke in this reach. The reply only reinforces the Audit contention that the Department could not avoid issue of repeated sanctions and recurring expenditure to overcome the flood related issues due to non-adoption of the basin management approach.

B. Package No. AS-70 under FMP

The Department commenced the work 'Anti-Erosion measures to protect right bank of river Jiabharali from Bihiagaon to Tengakhuti from the erosion of Jiabharali' in January 2009. The Department completed the work in December 2010 at an expenditure of ₹ 7.26 crore. The main provisions of execution of the work were the construction of two land spurs at a gap of 970 metres on the 1.610 km long embankment and launching of 52 RCC porcupine screens. The objective of the

construction of two spurs was to divert the flow of the river towards central channel and to protect the embankment.

The Department executed another revetment work 'Anti-Erosion measure to protect Jiabharali right bank from Kuttamara to Khaloibeel Ph-I' between January 2012 and June 2013 at an expenditure of ₹ 4.55 crore with the assistance of NABARD. The Department executed the revetment work in between the two spurs, which were constructed during December 2010, as the river water was hitting the embankment between these two spurs. Therefore, execution of the revetment work in the same location proved that the previous construction of two spurs at ₹ 7.26 crore was not successful. Since the Department constructed the said two spurs without basin-wise integrated planning and morphological study of the river, it could not deflect the water flow giving rise to execution of repeated work at the same location.

C. Package No. AS-41 under FMP

The Department completed anti-erosion measures to Dehing bund right bank from Bhogamur to Sessamukh (protection work at 4th Km near Panimirigaon) under FMP package No. AS-41 in June 2010 at an expenditure of ₹ 2.47 crore. The Department had undertaken the works for the protection of 3,500 ha of homestead and agricultural land of villages under Barbarauh Development block of Dibrugarh.

Again, the Department completed, another scheme of 'Extension of A/E measures Dehing bund R/B Bhogamur to Sessamukh at 4th Km Panimirigaon'-under State Plan on the same location in March 2013 at an expenditure of ₹ 7.30 crore. This State plan scheme also claimed to protect 3,500 ha of vast homestead and agricultural land as was covered under FMP package No. AS-41. The Department therefore, repeatedly sanctioned schemes on the same segment which indicated lack of a holistic approach and integrated planning for arriving at one time solution for a particular segment of the river.

On the three observations being pointed out, the Department, in reply, stated (November 2017) that an integrated basin/segment-wise project was always desirable. But, considering the urgency and availability of funds, the Department took up the projects. The reply substantiated the fact that, due to absence of integrated plan, the Department took up schemes in the same segment repeatedly in the emergent situation. Absence of an integrated plan therefore, resulted in recurring expenditure and left the inhabitants vulnerable to the exposure of flood.

2.2.14.9 Execution of work at unapproved location

(A) In FMP Package No. AS-81, GoI sanctioned construction of land spur and tie bund at three locations viz., Bhojaikhati, Doloigaon, and Ulubari area in Morigaon district. During execution, the Department constructed land spur at Solmari. The location of land spur was five Km away from the original location at Bhojaikhati. The

Department changed the location of execution without seeking prior approval of the competent authorities in violation of FMP Guidelines.

In reply, the Department stated (November 2017) that Solmari spur was actually within the jurisdiction of Ulubari revenue village, and therefore, there was no shifting of location. The reply was however, not tenable as during the joint physical verification (11 July 2016), the EE, Morigaon WR Division confirmed that the construction site at Solmari was five Km away from the sanctioned location. Therefore, construction of land spur was unauthorised in the absence of approval of deviation by the competent authority.

(B) GoA sanctioned (February 2014) the work ‘Strengthening and Widening of embankment from Anipur to Mukamcherra covering both bank of river Singhla’ under ‘CMs special Package’ with the provision of strengthening & widening of embankment from 0 m to 6000 m (both banks).

The EE, Karimganj, WR Division issued six work orders for earth work from chainage 8,000 m to 10,500 m (left bank) *i.e.*, beyond the sanctioned chainages and paid ₹ 27 lakh (in six bills) against those unapproved chainages. Further, the Division did not record the detailed measurement of works in the Measurement Books and therefore, possibility of payment against fictitious bills could not be ruled out in audit.

In reply, the Department stated (November 2017) that they had executed the work as per site condition beyond the sanctioned chainages due to acute emergency and necessary steps to recast the estimate for seeking necessary approval would be taken. The same would be awaited in audit.

2.2.15 Quality assurance

The responsibility of the Chief Engineer (CE), Quality Control is to ensure quality of flood management works. To achieve the objectives, the State Government under Notification of 1973 entrusted the Chief Engineer, Quality Control for examining the following aspects:

- Checking at initial level before works are taken up.
- Checking quality and specification of works to ensure proper specification.
- Monitoring and evaluation of works executed by the Department.
- Checking at final level before payments are made.

Audit noticed that the Department did not evolve any mechanism of carrying out tests of materials like geo-textile bags and mattresses, leading to use of untested materials in the construction works. However, the CE, Quality Control had directed from time to time to the concerned EEs to verify all relevant documents and ensure test certificates before making payment to the contractors. During scrutiny of records of the projects covered under audit, the following deficiencies were noticed:

(i) In seven projects³³ (out of 45) covered in audit, Department released payments to the contractors without the quality tests of materials and due check of measurements of the executed works.

(ii) Cachar Investigation Division, Badarpur had received and utilised 26,401 geo-bags for the works 'Protection of Siddeswar Temple area from erosion of river Barak including construction of RCC steps' under CM special package. The Division however, could not produce 'Test Report' against the supplied materials and paid ₹ 47.52 lakh (@ ₹ 180.00 per bag) without obtaining any test report.

On this being pointed out, the EE stated (June 2017) that the Division had no equipment to conduct test of geo-bags *etc.* This indicated that the Department had not evolved any mechanism for quality test of material for utilization in the works and was releasing the payments without ensuring and following the due procedure.

In reply, the Department stated (November 2017) that the WRD, GoA was setting up a laboratory for testing parameters of required materials shortly, which would be watched in audit.

2.2.16 Monitoring and Evaluation

2.2.16.1 Deficiencies in Evaluation of FMP Projects

The FMP guidelines provides that a reputed organization having expertise in flood control measures (preferably Indian Institute of Technology) was to evaluate the performance of the completed works in consultation with the BB/CWC, as the case may be.

Scrutiny of records of the FMP projects covered in audit revealed the following deficiencies:

- Polytechnic College did not mention the dates of site visit/assessment in the Performance Evaluation Reports in respect of three selected projects of FMP (AS-3, AS-57 and AS-34).
- The Department completed the four selected projects of FMP (AS-17, AS-40, AS-108 and AS-135) during the period April 2011 to June 2015, but did not conduct performance evaluation of the projects.

The Department stated (November 2017) that it would take steps for carrying out performance evolution of the schemes regularly in future.

2.2.16.2 Lapses in Monitoring of FMP projects

The FMP Guidelines stipulate that the GoI would release the central assistance to the States on the recommendations of the monitoring agencies. For works costing more

³³ 04 FMP projects (AS-88, AS-90, AS-102 and AS-105) and 03 projects under RIDF, CM's Special & State Plan.

than ₹ 15.00 crore, the monitoring agencies should inspect the works, at least once in every financial year, to monitor the overall quality of works, technical specifications and progress at site, before recommending further releases.

The BB conducted monitoring after completion of the schemes in respect of three projects of FMP (AS-85, AS-87 and AS-104) packages costing above ₹ 15.00 crore. Against package AS-108, the BB did not conduct monitoring even after completion of the project work in June 2015. The FMP project AS-130 (estimated cost ₹ 105.95 crore), after commencement in December 2014, achieved physical progress of 71 per cent and financial progress of ₹ 31.72 crore till May 2017. However, the BB did not conduct any monitoring of the schemes as required under the FMP Guidelines.

On this being pointed out, the Department, in reply (November 2017), stated that they had submitted the requisite documents indicating work quality against each scheme since inception of the project to its completion. The reply was not tenable as the BB attributed (June 2016) the reason for not conducting the monitoring during execution of work on the ground of non-receipt of the requisite documents relating to status report of the projects concerned from the Department.

Therefore, necessary monitoring of FMP projects, required as per Guidelines, was lacking.

2.2.16.3 Monitoring and recommendation of projects for Central assistance

In terms of the provisions of FMP Guidelines and the Circular dated 2 November 2011 of CWC, the responsibility of appraisal/examination (technicality) of the proposal, including Detailed Project Report (DPR) of FMP schemes in Assam and their recommendations for clearance including release of central assistance lies with the BB. Audit had requisitioned for records regarding project formulation, with date of approval by the BB and date of submission to the Planning Commission for recommendation including quality control parameters pertaining to FMP Packages covered in audit. Against the requisition, the BB replied (June 2016) that such records were not available with them. However, as per the FMP guidelines and the Circular of the CWC *ibid*, the BB should have the above information.

Audit therefore, could not verify different stages of finalisation of FMP projects,

2.2.16.4 Monitoring and evaluation of the projects other than FMP

The BB as a statutory agency, had no role in monitoring and evaluation of the projects, funded from the sources other than the FMP. Further, in respect of the projects other than FMP, the Department admitted (August 2017) that it did not evolve any specific mechanism for monitoring and carrying out performance evaluation by any independent agency. In the absence of effective monitoring and

evaluation successful implementation of the projects did not appear to be feasible as discussed in the preceding paragraphs.

An effective mechanism thus, needed to be put in place to ensure necessary monitoring in line with FMP guidelines.

2.2.17 Conclusion

The WRD, GoA did not accord importance to long term plans ignoring the enactment of Flood Plain Zoning Bill, 1975 in the State. It relied mainly on short term and immediate measures to address issues relating to flood problems in the State. There were instances, where implementation of FMP projects suffered from deficiencies like delay in land acquisition, improper planning in taking up the works of erosion control without morphological and hydrological studies of river. During the period covered in audit, both Centre and State short released their shares to the extent of 52 *per cent* and 20 *per cent* respectively. This led to delay in execution and completion of works for the state as a whole. Further, it was observed that, in 30 FMP projects covered under audit, the GoA did not furnish UCs to the extent of 18 *per cent* (₹ 35.57 crore out of ₹ 200.56 crore) of funds received from the GoI, affecting the prospects of further release of central share under the Scheme. A considerable amount of funds released for critical flood control and river management works proved wasteful and unfruitful/un-productive due to lack of proper planning and injudicious execution of works. Audit observed irregularities and systemic lapses, such as non-adoption of integrated basin management, execution of works without conformity with the approved Detailed Project Report (DPR) and irregular utilization of funds.

The impact of flood and its severity could have been minimized by long term planning. However, in absence of long term planning (such as construction of reservoirs, dams, catchment area treatment *etc.*) coupled with financial mismanagement and reliance on short term measures in an unplanned manner, the perennial flood problem continued to exist in the State.

2.2.18 Recommendations

The State Government may consider:

- *Long term flood control measures for providing a lasting solution to the problem of recurring floods;*
- *Adopting the Flood Plain Zoning Bill (1975) of GoI for demarcation of zones to minimise damages, loss of life and property;*
- *Ensuring timely release and proper utilization of funds, with reference to the planned activities;*

- Ensuring execution of projects after proper survey and hydrological/morphological studies; and strengthening the monitoring mechanism of the projects and their performance evaluation with reference to the achievement against projected outcomes.

Compliance Audit

Agriculture Department

2.3.1 Excess expenditure

Executive Engineer (Agriculture) of five Divisions incurred excess expenditure of ₹ 4.17 crore on procurement and distribution of Diesel Pump Sets and execution of civil works of Shallow Tube Well under the World Bank aided Project.

The Government of Assam had implemented the World Bank aided Assam Agricultural Competitiveness Project (AACP) from February 2005 to March 2015³⁴ to stimulate growth in agricultural economy of the State. With a focus on expanding dry season cultivation, Agriculture Directorate formulated (May 2012) promotion of small irrigation systems using ground water resources and testing new irrigation technologies. For this, mainly diesel operated centrifugal pump sets for Shallow Tube Wells (STWs) were to be distributed. However, depending on demand and availability of electrical connectivity, electric operated pump sets were also to be provided.

Guidelines stipulate that financing should be on cost sharing basis where the project grant was 50 per cent of the cost of the scheme. The beneficiaries were to contribute the balance amount of the total cost from their own sources. In case of STW, the maximum cost for Civil Works was limited to ₹ 9,200 for 30 meter depth. Actual cost of Civil Works as per approved estimated cost was admissible for below 30 meter depth. For electrically operated STW, the State Project Director (SPD), Assam Rural Infrastructure Agriculture Services (ARIAS) Society modified (1 October 2012) the cost of civil works at ₹ 12,976 for 30 meter depth based on the proposal (July 2012) of the Chief Engineer, Agriculture. The World Bank authority accepted the modification in December 2012.

The SPD, ARIAS accorded (February 2014 and January 2015) financial sanctions amounting to ₹ 31.50 crore and ₹ 20.79 crore towards 50 per cent subsidy portion for 15,000 STWs for the year 2013-14 and 10,000 STWs for the year 2014-15 respectively in respect of 13 Executive Engineers (EE) (Agriculture)³⁵. The sanction orders (January 2015) *inter-alia* stipulated the cost per STW as ₹ 41,576 (₹ 28,600 for pump set plus ₹ 12,976 for civil works) for 2014-15. The sanctions for the year

³⁴ Extension given, if any, was not on records.

³⁵ Executive Engineers (Agriculture) Kamrup, Morigaon, Nagaon, Jorhat, Sonitpur, Udalguri, Darrang, Nalbari, Baska, Barpeta, Bongaigaon, Goalpara, Dhubri.

2013-14, however, were silent about the cost of the STWs. This indicated that the cost of civil works remained at ₹ 9,200 for 2013-14.

Scrutiny (March 2017) of records of the State Project Director, ARIAS Society, Guwahati and five offices of EE (Agriculture)³⁶ disclosed that:

- EEs (Agriculture) of five test checked offices procured and distributed 7,795 Diesel Pump Sets³⁷ during 2013-14. The cost of civil works against each Diesel Pump Set was ₹ 12,976 against approved rate of ₹ 9,200. This resulted in an extra expenditure of ₹ 1.47 crore³⁸ incurred from the Government share.
- Against the sanction of January 2015, the five tests checked offices procured and distributed 9,572 Diesel Pump Sets³⁹ during 2014-15. Audit observed on scrutiny of vouchers selected randomly in those five Divisions that the respective Executive Engineers procured 3,057 Diesel Pump Sets at a total cost of ₹ 10.19 crore at different rates (ranging from ₹ 29,993 to ₹ 37,013) higher than the approved rate of ₹ 28,600. This resulted in excess expenditure of ₹ 1.45 crore (**Appendix-2.9**).
- The guidelines and sanction of January 2015 stipulate that, while making payment to suppliers for the procurement of the Diesel Pump Sets, beneficiaries' share @ ₹ 14,300 (50 per cent of ₹ 28,600) per pump set was required to be deducted. But the Executive Engineers, as against required deduction of ₹ 4.37 crore (50 per cent of total cost of ₹ 8.74 crore for 3,057 sets @ ₹ 28,600), deducted ₹ 3.12 crore. This resulted in an excess expenditure of ₹ 1.25 crore (₹ 4.37 crore - ₹ 3.12 crore) towards beneficiaries share.

Therefore, the Engineering Authority failed to adhere to the scheme guidelines and the criteria stipulated in the sanctions with regard to procurement of Diesel Pump Sets, execution of civil works and deduction towards the beneficiary share, which resulted in excess expenditure.

The matter was reported to Government in August 2017; reply was awaited (March 2018).

³⁶ Executive Engineers (Agriculture) of Nagaon, Kamrup, Darrang, Nalbari and Sonitpur districts.

Year	EE (Agri), Nagaon	EE (Agri), Kamrup	EE (Agri), Darrang	EE (Agri), Sonitpur	EE (Agri), Nalbari	Total
2013-14	3,785	943	877	--	2,190	7,795

³⁸ Civil works @ ₹ 12,976 for 7,795 pump sets = ₹ 10,11,47,920
 Civil works @ ₹ 9,200 for 7,795 pump sets = ₹ 7,17,14,000
 Difference = ₹ 2,94,33,920
 50 per cent of difference as Government share = ₹ 1,47,16,960

Year	EE (Agri), Nagaon	EE (Agri), Kamrup	EE (Agri), Darrang	EE (Agri), Sonitpur	EE (Agri), Nalbari	Total
2014-15	3,540	1,210	778	900	3,144	9,572

The Government may also consider fixing responsibility for incurring excess expenditure.

Irrigation Department

2.3.2 Excess payment

Executive Engineer, Karbi Anglong Irrigation Division, Diphu made excess payment of ₹ 4.03 crore to contractors due to non-deduction of VAT at applicable rates.

Provisions⁴⁰ of Value Added Tax (VAT) Act, 2003 stipulated that a contractor engaged in works contract was liable to pay VAT @ 13.5⁴¹ *per cent*. However, if the contractor had opted for Composition Scheme⁴² of works contract, VAT @ 5 *per cent*⁴³ would be deducted/ levied, effective from 01 April 2012.

The Executive Engineer (EE), Karbi Anglong Irrigation Division, Diphu undertook 23 irrigation schemes under various development blocks in Karbi Anglong district during 2012-14. The contractors completed the works during July 2012 to April 2014. The Division paid (between March 2014 and March 2016) ₹ 53.75 crore (including taxes) to contractors against the up-to-date bill value of ₹ 59.73 crore.

Audit observed (January-February 2017) that the Division prepared the detailed estimates for execution of the above works on the basis of Schedule of Rates (SoR) of Karbi Anglong Division (Irrigation), Diphu for the year 2012-13. The rates of all the items in the SoR were inclusive of VAT @ 12.5 *per cent* only instead of 13.5 *per cent*. As per the information furnished by the Division, none of the contractors opted for Composition Scheme of works contract. As such, they were liable to pay VAT @ 12.5 *per cent* in line with the VAT included in the SoR. But, the Division while making payment deducted/recovered VAT @ 5 *per cent* amounting to ₹ 2.69 crore from the contractors at source against the due amount of ₹ 6.72 crore⁴⁴. This led to an excess payment of ₹ 4.03 crore to the contractors due to recovery of tax at lower rate than the applicable rates.

On this being pointed out, the Executive Engineer, while accepting the audit observation stated (February 2017) that, less deduction of VAT occurred due to oversight and audit observation would be noted for future guidance. The fact however remained that the SoR did not consider the prescribed rate of VAT applicable during the period and the excess payment of ₹ 4.03 crore made to the contractors remained unrecovered with consequent loss of revenue to the State exchequer.

⁴⁰ Section-10 (1) (a)-5th Schedule.

⁴¹ Amended from 12.5 per cent to 13.5 per cent vide Notification No.FTX.55/2005/Pt-III/118 dated 31.10.2009.

⁴² Composition scheme for works contract permits a registered dealer of the state who executes works contract, to pay at his option, an amount at the rate of 5 paise in every rupee of the total aggregate value of the works contracts.

⁴³ Order no.CTS-21/2005/340 dated 16.10.2012.

⁴⁴ 12.50 *per cent* of ₹ 53.75 crore.

The matter was reported to Government in August 2017; reply was awaited (March 2018).

Public Works (Roads) Department

2.3.3 Avoidable extra expenditure

Executive Engineer, PWD, Guwahati Road Division incurred an avoidable extra expenditure of ₹ 82.67 lakh on Road cum BUG Bridge due to injudicious analysis of providing and launching Steel Truss of Structural Steel BUG Super structure.

In terms of Rule 248 of Assam Financial Rules, to facilitate the preparation of estimates, a schedule of rates (SoR) for each kind of work commonly executed should be kept in each Division and the estimated rates should generally agree with the SoR.

Government of Assam, Public Works (Roads) Department accorded (September 2012) administrative approval for the execution of the work “Construction of Road cum Built Up Girder (BUG) Bridge No. 1/1 over River Digaru at Old AT Road, Sonapur including approaches under CM’s Special Package” at ₹ 9.01 crore. The Executive Engineer (EE), PWD, Guwahati Road Division prepared (May 2012) the estimates using SOR-2009-10. The Division awarded (December 2012) the work to M/s Hi Tech Construction at a tendered cost of ₹ 9.01 crore with stipulation to complete the work by 16 June 2014. The contractor completed the work on 10 December 2014 and the Division paid ₹ 9.00 crore to the firm.

Audit observed (September 2016) that the bills of the firm included payment for providing of 168.466 MT Structural Steel against the item “Providing and launching Steel Truss of Structural Steel” at an analysed rate of ₹ 1,31,590.12 per MT. The rate of the item in the SoR (2009-10) was ₹ 64,235 per MT. Therefore, the rate allowed was on higher side. It needs to be mentioned that the rate of the item in the SoR for 2011-12 (valid from May 2011 to May 2013) was ₹ 82,517 per MT only. Further, audit observed that while analyzing the rate of structural steel, base rate of steel was adopted at ₹ 57,000 per MT, whereas as per SoR (2009-10), this rate was ₹ 38,000 per MT. Further, for the preparation of SoR (2011-12), while calculating rate of structural steel, base rate of steel adopted was ₹ 35,150 per MT only. Therefore, the rate of structural steel analysed was even higher than the rate published for this item in the SoR for 2011-12.

On this being pointed out, the EE stated (May 2017) that the original estimates were prepared on the basis of the SOR 2009-10 and the same was sanctioned in 2012. The Department analysed the rate of the item as per the instructions (May 2012) of the Chief Engineer on the ground of substantial increase of price of steel, cement *etc.*, after a gap of two years. The reply was not acceptable as the rate of the item in SoR 2011-12 was valid from May 2011 till publication of next SoR (2013-14) in June 2013.

Therefore, the Division failed to adopt available rate of SoR (2011-12) and analysed the rate of the item injudiciously which resulted in an extra expenditure of ₹ 82.67 lakh⁴⁵.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

2.3.4 Cost overrun

The Project Director (ASRP) delayed handing over of the site for the construction of road under Assam State Roads Project which resulted in cost overrun of ₹ 15.13 crore. Besides, the Department did not recover the additional cost of ₹ 3.95 crore from the defaulting contractor as was required under the contract agreement.

Government of Assam, Public Works Department (PWD) accorded (February 2013) administrative approval to the work of Improvement and Up-gradation of SH-32: Borhola-Goronga Road (12.53 Km) under World Bank aided Assam State Roads Project (ASRP) at ₹ 42.57 crore. The Chief Engineer (CE), PWD (ARIASP & RIDF)⁴⁶-cum-Project Director (ASRP), Guwahati sanctioned (March 2013) the work technically at the same cost for execution through the Project Director, ASRP. The CE awarded (March 2013) the work to a contractor⁴⁷ at a tendered cost of ₹ 29.41 crore with the stipulation to complete the work within 30 months (*i.e.*, by September 2015).

On test check (October 2016) of records of the CE, Audit observed that the work commenced with the handing over of site on 17 May 2013. The contractor however, failed to mobilize the site with equipment even after passage of four months (September 2013). The Construction Supervision Consultancy Services Team⁴⁸ reminded the contractor several times with regard to the non-mobilization of man and machinery on site. The team, consequent to their site visit, brought (May 2014) the deficiencies including non-mobilization of key personnel, plants & machinery, non-submission of work programme *etc.*, to the notice of the contractor. The team served (January 2015) notice asking explanation on slow progress of the work and pointed out the breach of contract agreement. The Department however, granted (August 2015) extension of time for completion of the contract within 29 February 2016 owing to Department's delay in providing hindrance free land (3.29 Km out of 12.53 Km). The contractor, however, did not execute any work during the extended period.

⁴⁵

Name of work	Tendered rate (₹)	Rate as per SoR 2011-12 (₹)	Difference (₹)	Executed quantity (MT)	Amount involved (₹)
Construction of Road cum BUG Bridge No. 1/1 over River Digaru at Old AT Road	1,31,590	82,517	49,073	168.466	82,67,132

⁴⁶ ARIASP-Assam Rural Infrastructure and Agricultural Services Project, RIDF-Rural Infrastructure Development Fund.

⁴⁷ M/s Supreme Infrastructure India Ltd, Kolkata.

⁴⁸ URS Scott Wilson India Pvt. Ltd. engaged by the CE for supervision work.

As such, the CE rescinded (May 2016) the work on the ground of fundamental breach of contract. Before rescinding the work, the Project Director, ASRP made (up to March 2016) net payment of ₹ 2.13 crore⁴⁹ to the contractor.

Audit observed that the Department prepared (July 2016) an estimate for the execution of the balance work at ₹ 34.65 crore (as per Bill of Quantities) against the value of balance work at ₹ 27.09 crore after rescinding the work. The CE floated Notice inviting National Competitive Bidding (NCB) for the balance work in August 2016. The CE awarded (June 2017) the balance work to two contractors⁵⁰ at a total tendered cost of ₹ 42.22 crore.

Therefore, delay in handing over the site, delay in withdrawal of the work from the defaulting contractor and delay in settlement of the balance work by the Department, rendered cost overrun of ₹ 15.13 crore⁵¹.

Further, in terms of Clause 60 of General Condition of Contract, 20 per cent of the value of the work not completed, was to be recovered from the defaulting contractor as employer's additional cost.

The Department however, (May 2016) recovered ₹ 1.47 crore only from the contractor forfeiting the performance security⁵² against the total recoverable additional cost of ₹ 5.42 crore (20 per cent of ₹ 27.09 crore). Had the Department enforced the clause of the agreement strictly to recover the additional cost fully, the Department could have reduced the additional burden of cost to complete the work by ₹ 3.95 crore.

On this being pointed out, while accepting the audit contention, the Government stated (November 2017) that against the recoverable additional cost, only performance securities had been recovered from the contractor and the balance amount became a debt to the Employer⁵³. The fact, however, remained that there was little scope for the Department to recover the debt amount as there was no existing commitment of works by the contractor in the State.

⁴⁹ Value of work:	₹ 205.21 lakh
Price adjustment:	₹ 22.70 lakh
Less withheld money:	₹ 0.93 lakh
Less Retention money:	₹ 13.67 lakh
Net payment	₹ 213.31 lakh.

⁵⁰ M/s B.L. Agarwala: ₹ 16.94 crore; M/s M.P. Agarwalla: ₹ 25.28 crore.

⁵¹ ₹ 42.22 crore minus ₹ 27.09 crore.

⁵² In the form of Bank Guarantee.

⁵³ Chief Engineer, PWD (ARIASP & RIDF).

2.3.5 Excess expenditure

Injudicious inclusion of inadmissible 10 per cent premium for remote areas in the estimates and subsequent awarding of the work at rates inclusive of premium had resulted in excess expenditure of ₹ 2.21 crore.

Schedule of Rates (SoR) 2013-14 for Road, Bridge and Culvert Works for all Divisions under Assam PWD provided for inclusion of premium on rates in the estimates for five⁵⁴ specified remote areas/districts of Assam. This premium was applicable for preparation of estimates only and was not meant for tendering and billing purpose.

Government of Assam, Public Works (Roads) Department, administratively approved (July 2014) the execution of the work “Construction of RCC Bridge No. 3/1 on HM Road to South Salmara Patakata Road via Sukhchar Ghat over river Zinziram including approaches and protection works, under CM’s Special Packages for conversion of wooden bridges to RCC Bridges”. The Chief Engineer, PWD (Roads), Assam accorded (July 2014) technical sanction to the work at ₹ 47.30 crore⁵⁵ based on the estimates prepared by Executive Engineer, Dhubri Rural Road Division. The tender for execution of the work at the estimated cost (₹ 47.30 crore) was invited on 17 February 2014. The Division awarded the work (August 2014) to M/s Hi Tech Construction at its tendered cost of ₹ 47.30 crore with the stipulation to complete the works by August 2016. Against the physical progress of 61 per cent and measured value of bridge proper in June 2016, the Division paid ₹ 22.16 crore in March 2017. The reason for non-completion of the work within the scheduled time was non-payment of dues to the contractor owing to non-availability of funds.

Audit, on scrutiny (October 2016) of records of the Executive Engineer, Dhubri Rural Road Division observed that the Division had framed (January 2014) the estimates on the basis of SoR (2013-14) with due weightage on the haulage of materials from the approved quarries and batching plants to work site for ₹ 43.00 crore and thereafter, allowed 10 per cent (₹ 4.30 crore) premium/escalation meant for specified remote areas and worked out the total estimated cost of ₹ 47.30 crore for the work.

The inclusion of 10 per cent premium/escalation on the cost of the works executed in Dhubri District, which is not specified as remote area in the SoR and inclusion of the same for tendering purpose was against the provision of the SoR (2013-14) mentioned above.

⁵⁴ Dhemaji, Karbi Anglong, Dima Hasao, Majuli and Sadia.

⁵⁵

(₹ in lakh)

Sl. No.	Item of work	Estimated value	Tendered value
1	Cost of RCC Br. Proper	3,134.14	3,662.14 (Lump sum)
2	Cost of Approach Road	684.90	612.41
3	Cost of Protection work	422.87	387.60
4	Cost of Subway	58.40	68.00
Total cost of the work		4,300.31	4,730.15
Enhanced cost for escalation in remote area @ 10 per cent		430.03	
Grand Total		4,730.35	

On this being pointed out, the EE while forwarding the copy of Revision of Pay (RoP) 2017, stated (May 2017) that Dhubri district is in remote areas as per the RoP. Reply of the EE was not tenable as the district was not included in the list of remote areas in SoR (2013-2014) as mentioned above, based on which the estimate of the works was prepared in 2014. The EE had not, however, furnished any reason for inclusion of the premium in the tender invited for the execution of the work.

Further, the Government in August 2017 stated that the provision of 10 *per cent* extra cost was provided in the estimate as cost escalation for estimating purpose only as the works would continue for three years. Further, the bid value was reduced to ₹ 43 crore by issuing a corrigendum on 19 February 2014 and as such, the bidders were not given any advantage. The addition of 10 *per cent* in the estimate was purely for internal purpose. The reply was not tenable, as 10 *per cent* premium in the estimates was included for escalation in remote area, which was not in order as Dhubri was not a remote area as per provision of SoR 2013-14. Further, records for evaluation of tender indicated that the reference was drawn to original NIT dated 17 February 2014, and response of bidders was also commensurate with the original estimates.

Therefore, CE's action had not only inflated the estimates giving enough scope to the contractor to quote rates on the enhanced estimated cost but also resulted in excess expenditure of ₹ 2.21 crore against the payment of ₹ 22.16 crore made to the contractor (August 2017) due to cost escalation.

The Government may consider fixing responsibility for incurring the excess expenditure.

2.3.6 Excess and irregular expenditure

Executive Engineer (EE), PWD, Guwahati Road Division made an excess payment of ₹ 2.21 crore to the contractors on execution of construction work of RCC Bridge No. 6/2 on Chamaria Sontoli Road under RIDF-XV due to providing of higher rate for the item Structural Steel Truss in the estimate.

In terms of Rule 248 of Assam Financial Rules, to facilitate the preparation of estimates, a schedule of rates for each kind of work commonly executed should be kept in each Division and the estimated rates should generally agree with the schedule of rates.

Audit observed (September 2016) that the Executive Engineer, PWD, Guwahati Road Division prepared (2009-10) the estimate of the work "Construction of RCC Bridge No. 6/2 on Chamaria Sontoli Road under Rural Infrastructure Development Fund (RIDF)-XV" for ₹ 8.54 crore using SoR of 2007-08. The Division awarded (6 June 2011) the work to M/s Modern Construction Company with the stipulation to complete the work by December 2012. As of March 2017, the Division paid ₹ 7.58 crore to the contractor against the measured value of ₹ 7.76 crore with physical progress of 92 *per cent* (January 2017).

Audit observed that the rate adopted for the preparation of estimates of the above work was based on SoR of 2007-08 for all items, except for Structural Steel Truss. The analysed rate for Structural Steel Truss of ₹ 1,09,000 per MT against SoR rate of ₹ 58,395 per MT was adopted which was much on higher side. Audit further observed that the item used as recorded in the Measurement Book was Structural Steel Truss only, for which rate was available in the SoR but not adopted. Further, the technical sanction to the work was found issued by the competent authority after the award of work to the contractor.

Therefore, adoption of higher rates than the scheduled rate as per SoR 2007-08 in respect of analysed rate for Structural Steel Truss resulted in excess expenditure of ₹ 2.21 crore⁵⁶ to the contractor besides irregular award of the work without prior accordance of technical sanction.

On this being pointed out, the Executive Engineer, stated that the non-scheduled item for the Built up Girder (BUG)⁵⁷ was analysed on the basis of prevailing market rate and SoR as BUG was made of high tensile strength material with rolled steel, but rate available in the SoR was for general structural steel materials. The reply was not tenable as the estimates and the tender included the item structural steel and not high tensile strength material with rolled steel. As per records and MB, the contractor used structural steel truss only and not the high tensile rolled steel. As such, payment at the higher rate which resulted in excess expenditure of ₹ 2.21 crore, was irregular and avoidable.

The matter was reported to Government in May 2017; reply was awaited (March 2018).

2.3.7 Extra expenditure

Executive Engineer (EE), PWD (Roads), Mangaldoi State Road Division incurred an extra expenditure of ₹ 75.62 lakh towards carriage of road metals from the quarry against the items of Granular Sub Base and Water Bound Macadam by providing extra carriage in the estimates.

Public Works Department, Government of Assam, accorded (January 2011) administrative approval (AA) of the work “Improvement/Upgradation of Mangaldoi Bhutiachang (MB) Road for a length of 19.30 Km (from Ch. 0.00 Km to 1.20 Km, from Ch. 18.00 Km to 29.10 Km and from Ch. 33.00 Km to Ch. 40.00 Km) under “Assam Bikash Yojana (ABY)” at the estimated cost of ₹ 28.77 crore. The Chief

⁵⁶

Name of work	Analysed rate (₹)	SoR rate (₹)	Difference (₹)	Quantity executed (MT)	Amount involved (₹)
Construction of RCC Bridge No. 6/2 on Chamaria Sontoli Road under RIDF-XV	1,09,000.00	58,395.00	50,605.00	436.98	2,21,13,373.00

⁵⁷ A Girder is a support beam used in construction. Built up Girder means a beam made of structural metal units (such as plates and angles), which are riveted, bolted or welded together.

Engineer (CE), PWD (Roads), Assam accorded (February 2011) technical sanction (TS) to the work. The work was awarded (February 2011) under the package (ABY-DAR-08) for a length of 18.10 Km (from Ch. 18.00 Km to Ch. 29.10 Km and from Ch. 33.00 Km to Ch. 40.00 Km) to a contractor at ₹ 26.82 crore with the stipulation to complete the work by February 2013. The portion from Ch. 0.00 Km to Ch. 1.20 Km was not allotted to the contractor for execution as the surface of road of the portion was found in better shape. The contractor completed the work in February 2013 and the EE paid (March 2013) ₹ 27 crore against the final bill.

Audit on scrutiny (December 2016) of records of the EE, Mangaldoi State Road Division observed that the metals for Granular Sub Base (GSB), Water Bound Macadam (WBM-II & III) to the chainages were to be carried from Bhutiachang Quarry⁵⁸ located at 55th Km of MB Road from the chainage 0.00 Km. The lead chart was prepared and calculation done with the payable lead of 50 Km (40 Km on surfaced road and 10 Km on graveled road), excluding initial 5 Km lead (Katcha road) from quarry.

The work on Ch. 18.00 Km to Ch. 29.10 Km and from Ch. 33.00 Km to Ch. 40.00 Km only was allotted under the package to the contractor and work for the Ch.0.00 Km to Ch. 1.20 Km was not considered for improvement/upgradation as mentioned above. Therefore, inclusion of the chainage from 0.00 Km to 18.00 Km in the lead chart/estimates for the carriage of metal was not in order. The maximum payable carriage for the allotted portion of the work should have been 32 Km. This inflated the rates of the items of GSB and WBM considering extra carriage for 18 Km of road metal involving an extra expenditure of ₹ 75.62 lakh⁵⁹ against the executed quantities of GSB and WBM.

On this being reported, the Government stated (September 2017) that the analysis of rates of the estimates for involving quarry materials (GSB, WBM-II and WBM-III) were made kilometer wise with respective quarry leads to derive rates of the items in each Km separately. The lead for the section from Ch.0.00 Km to Ch.1.20 Km was not applied to rest of the road sections from Ch.18.00 Km to Ch.29.10 Km and from Ch.33.00 Km to Ch.40.00 Km. The reply was not tenable considering the fact that, although the different rates were worked out for different chainages, but only one single rate was adopted in the approved estimates and contract for the entire length of the road. The Division awarded the work taking into account the total payable lead of 50 Km despite deleting the provision of improvement/upgradation of works in

⁵⁸ a designated quarry for stone metal.

Item	Extra lead (Km) with rate per cum/Km		Total rate for 18 Km (extra payment)	Measured Quantity	Loose factor	Quantity of metals	Amount involved (₹)
	Surface road 8 Km @ ₹6.37	Gravel road 10 Km @ ₹7.64					
1	2	3	4	5	6	7 (5x6)	8 (4x7)
GSB	50.96	76.40	127.36	23,417.82	1.28	29,974.81	38,17,591.80
WBM-II	50.96	76.40	127.36	9,293.57	1.57	14,590.90	18,58,297.02
WBM-III	50.96	76.40	127.36	9,430.65	1.57	14,806.13	18,85,708.72
Total							75,61,597.54

Ch.0.00 Km to Ch.1.20 Km. The payments were, however, made based on the estimated and tendered rates which were derived considering the whole chainages (inclusive of Ch.0.00 Km to Ch.1.20 Km also), leading to render the extra expenditure.

Water Resources Department

2.3.8 Avoidable expenditure

Executive Engineer, Tezpur Water Resources Division incurred an avoidable expenditure of ₹ 3.88 crore due to non-adoption of lowest rate by the Departmental Tender Committee for the supply of Geo bags besides making extra payment of ₹ 23.21 lakh towards local carriage of Gabion boxes.

Water Resources Department, Government of Assam accorded (October-December 2014) administrative approval for the execution of three schemes, namely, (i) Protection of T/dyke from Chillanipam to Orangbasti from the erosion of river Jia Bharali on its Left Bank (AS-137); (ii) Protection of Biswanath Panpur including areas of upstream Silamari and for downstream Bhumuraguri to Borgaon against erosion of river Brahmaputra (AS-139); and (iii) Protection of Tezpur University and its adjoining areas from the erosion of river Jia Bharali (AS-140). The technical sanction to the works for ₹ 203.92 crore⁶⁰ was accorded (January 2015) by the Chief Engineer of the Department. Tender for the works in separate packages were invited and the Departmental Tender Committee (DTC) settled (January 2015) allocations of all the three schemes. The work orders were issued (February 2015) to 417 contractors at a total tendered cost of ₹ 193.65 crore. As of March 2017, all the three schemes remained incomplete with total financial progress of ₹ 45.08 crore⁶¹. Non completion of the schemes was attributed to non-release of funds by the Government.

Audit on scrutiny (November-December 2016) of records of the Executive Engineer (EE), Tezpur Water Resources Division and collection (May 2017) of additional related information, observed that the scope of execution of the schemes included supply of Geo bags⁶² and Gabion boxes⁶³. Tenders for the works were invited on 28 October 2014, 28 November 2014 and 05 December 2014 respectively. DTC, while finalising the tenders, fixed (January 2015) different rates (exclusive of carriage charges) for the supply of Geo bags of the same size and specification⁶⁴ for all the

⁶⁰ For work at (i) ₹ 13.65 crore, (ii) ₹ 167.09 crore; and (iii) ₹ 23.18 crore.

⁶¹

Scheme	Physical progress (in per cent)	Payment made (₹ in crore)
AS-137	60	3.76
AS-139	73	34.37
AS-140	91	6.95
Total		45.08

⁶² A geo synthetic bag made out of polyster, polythene etc., and is used for protection of structures & river banks from erosion.

⁶³ A cage filled with rocks, concrete, sand & soil etc. for use in erosion control works.

⁶⁴ Geo bags of size 1.03m X 0.70m; Gabion boxes of size 2m X 1m X 0.45m made of 8G wire.

three works *i.e.*, @ ₹ 163.80 (for scheme AS-137), ₹ 177 (for scheme AS-139) and ₹ 170 (for scheme AS-140) respectively instead of adopting the lowest rates offered/fixed for these items under the scheme AS-137 as the bags in all the three works were to be supplied at FOR⁶⁵ destination Tezpur (Divisional Store). For Gabion boxes, the rates were fixed including cost of carriage and placing the boxes at work site.

Considering the quantum of supply of Geo bags against the schemes AS-139 and AS-140 and non-adoption of the lowest rates, the Division had incurred an extra expenditure of ₹ 3.88 crore⁶⁶ as of March 2017.

Further, in case of supply of Gabion boxes, though the rates were inclusive of carriage and placing at the work site, it was noticed that in respect two works *viz.*, AS-137 and AS-139, ₹ 23.21 lakh⁶⁷ was paid against local carriage of 35,714 Gabion boxes at an average rate of ₹ 65.00 per box, while the rates fixed were inclusive of carriage cost also.

On this being pointed out, EE, Tezpur Water Resources Division stated (March 2017) that different rates were awarded for execution as per site condition. The reply was not tenable as the rates of Geo bags were fixed, were for the same size and specification and inclusive of their supply at FOR destination, Tezpur and therefore, did not have any relation with the site condition. As the rates were settled on the same day in the same DTC meeting for all the works and supply orders were issued in the same month, the Division could have avoided the extra expenditure, had the lowest rate of the items been considered for the supplies.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

⁶⁵ Freight on Road.

⁶⁶

(in ₹)

Items supplied	Lowest rate (AS-137)	Scheme / Rate allowed		Excess rate allowed	Quantity (Nos.)	Amount
1	2	3		4 (3-2)	5	6 (4*5)
Geo bags	163.80	AS-139	177.00	13.20	27,18,594.00	3,58,85,441.00
		AS-140	170.00	6.20	4,63,766.00	28,75,349.00
Total						3,87,60,790.00

⁶⁷

Name of scheme	Quantity supplied (in nos.)	Average rate (in ₹)	Amount (in ₹)
AS-137	7,442	65.00	4,83,730.00
AS-139	28,272	65.00	18,37,680.00
Total	35,714	-	23,21,410.00

CHAPTER-III

GENERAL SECTOR

Performance Audit of "Working of Fire and Emergency Services"

COMPLIANCE AUDIT

CHAPTER-III

GENERAL SECTOR

3.1 Introduction

The findings based on audit of State Government departments/offices under General Sector feature in this chapter.

During 2016-17, against a total budget provision of ₹ 12,499.15 crore, an expenditure of ₹ 9,138.07 crore was incurred by 14 departments. Department-wise details of budget provision and expenditure incurred there against by these 14 departments are given in *Appendix-3.1*.

3.1.1 Planning and conduct of audit

During 2016-17, out of 600 offices under General Sector, 133 offices¹ were audited during the year involving an expenditure of ₹ 3,719.65 crore (including expenditure of earlier years). This chapter contains one Performance Audit (PA) on 'Working of Fire and Emergency Services', result of one Compliance Audit of 'Border Areas Development Programme' and seven other Compliance Audit paragraphs. This chapter also contains four general paragraphs.

The major observations made in audit during the year 2016-17 are discussed in succeeding paragraphs.

PERFORMANCE AUDIT

Home Department

3.2 Working of Fire and Emergency Services

The Fire and Emergency Services (F&ES), Assam has been identified as a multi hazard first responder and entrusted with the task of safeguarding life and property of the people from fire, floods, storms, earthquakes etc.

A Performance Audit (PA) on 'Working of Fire and Emergency Services' for the period 2012-13 to 2016-17 showed that the department could not attain the desired level of preparedness required to minimise the impact in the eventuality of any disaster taking place in future. This was due to lack of adequate planning, infrastructure, database and awareness. The key findings of the PA were as under:

¹ High risk units: 31, medium risk units: 43 and low risk units: 59.

Highlights:

The Government short released ₹ 102.08 crore leaving impact in creation of required infrastructure, including the fire-fighting equipment. Imprudent financial management was evident as the Government released the fund at the fag-end of financial years during 2012-17.

(Paragraph 3.2.3.1)

Test check of 3,326 Fire Reports (pertaining to the period 2012-17) out of 5,681 fire accidents occurred in the jurisdiction of 26 selected Fire Stations (FSs) showed that the disaster prevention management of the F&ES was poor. There was delay in response noticed in 61 *per cent* test checked cases (2,028 numbers) of fires by the F&ES.

(Paragraphs 3.2.4.1.1 and 3.2.6.3)

Disaster prevention mechanism lacked measures for the conduct of regular physical inspection of hazardous buildings. The F&ES issued 3,787 fire safety suggestions. Against this, 2,975 No Objection Certificates (NOC) were issued to only those who voluntarily approached the Department during 2012-17. The F&ES, however, failed to issue 812 NOCs due to lack of follow up action on their part. Similarly, it could renew only 2,420 out of 4,076 NOCs which were required to be renewed on yearly basis (as on 31 March 2017). The NOCs in respect of balance 1,656 cases of could not be renewed by the F&ES despite expiry of their validity period.

(Paragraph 3.2.4.1.4)

The State had a whopping shortage of 93 *per cent* Fire and Emergency Stations (F&ESs) and 48 *per cent* pumping units as compared to the prescribed norms. The F&ES also had a shortage of 84 *per cent* of rescue vans and 77 *per cent* of static water tanks than the norms.

(Paragraphs 3.2.6.1, 3.2.6.4, 3.2.6.5 and 3.2.6.6)

The F&ES did not conduct physical fitness test required to be conducted every six months under the norms in respect of 290 firemen, who had crossed the upper age limit of 45 years during 2012-17.

(Paragraph 3.2.7.3)

Action Taken Note on the various deficiencies in functioning of F&ES pointed out vide Report of the Comptroller and Auditor General of India for the year ended March 2007, was yet to be furnished by the Government.

(Paragraph 3.2.8.3)

3.2.1 Introduction

The Assam State Fire Service Organisation was formed in 1956. The GoA renamed the organisation as Fire and Emergency Services, Assam (F&ES) in 2013. The F&ES, consequently, dealt with all disasters with the responsibility of saving of life and property of the people of the State. The Assam Fire Service Act, 1985 (as the Principal Act) and the Assam Fire and Emergency Services (Amendment) Act, 2012 govern the F&ES, GoA relating to various fire safety measures adopted² and recommendations/norms of the Standing Fire Advisory Council (SFAC). The Principal Act and the Assam Fire Service Rules, 1989 framed there under included the SFAC's norm, besides including provisions of the National Building Code of India, 1983 therein. The State Government also adopted (December 2006) the National Disaster Management Act, 2005 of Government of India (GoI), applicable to all authorities or bodies rendering those essential services. The State had 124 (*Appendix-3.2*) sanctioned³ Fire and Emergency Stations (FSs) as of 31 March 2017. Six⁴ additional fire stations (FSs)⁵ were also functioning on an ad-hoc basis, owing to public demand, by diverting the manpower and resources of the sanctioned stations in the State.

3.2.1.1 Organisational set-up

Additional Chief Secretary to the Government of Assam (GoA), Home Department is the administrative head of the organisation. The Director, of the rank of Special Director General of Police (SDGP), is the head of F&ES, assisted by one Inspector General of Police (IGP). **Chart-3.1** depicts the organisational structure of F&ES. There is one Regional Training Centre (RTC) at North Guwahati which imparts training to the staff in performing departmental functions.

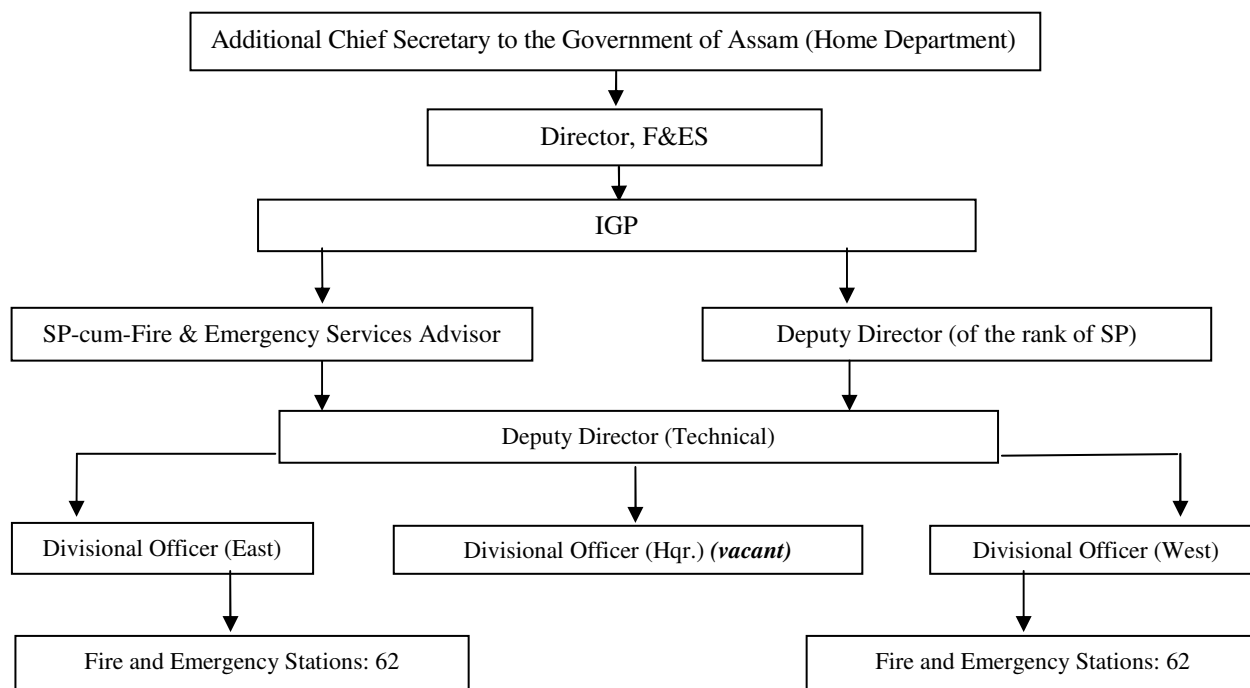
² Through enactment of Force Fire Bill on 1 October 1985 in the State Legislature.

³ Urban-82 and Rural-42.

⁴ Ambagan, Narauyanpur, Baghmara, Ratabari, Demow and Borhola (all rural FSs).

⁵ Though 36 fire stations notified by the GoA in May 2015, the same were yet to be sanctioned.

Chart-3.1



Source: Information furnished by the Department.

3.2.1.2 Audit Scope and Methodology

The Performance Audit (PA) covered the period 2012-13 to 2016-17. The PA commenced with an Entry Conference held on 21 March 2017 with the Secretary to GoA, Home Department, IGP and the Deputy Director (Technical) of the Directorate office. Audit explained the audit objectives, audit criteria and methodology of audit in the Entry Conference. The audit coverage included detailed scrutiny of records of the Home Department, GoA and Office of the Director, F&ES. Besides, 26 FSs from 10 districts were also selected for detailed scrutiny as shown in the **Table 3.1** below:

Table 3.1

Total districts in the State	Districts selected for audit	Criteria for selection of districts	Total FSs in the State	Total FSs in the selected districts	FSs selected for audit	Criteria for selection of FSs
33	10	10 districts were selected with due geographical representation by using risk assessment through statistical sampling exercising Probability Proportional to Size without Replacement (PPSWOR) method	124	48	26	50 per cent of FSs in the selected districts identified for coverage by using Simple Random Sampling Without Replacement (SRSWOR) method.

Source: Departmental records and sample selection.

Name of selected 10 districts and 26 FSs are shown in the *Appendix-3.3*. Audit also conducted joint site visit with the departmental officers in hazardous premises of the main city/towns of the selected districts. Audit discussed the findings of the PA in the Exit Conference held on 08 November 2017. The Additional Secretary to the GoA, Home and Political Department and the Director General of Police-cum-Director, F&ES attended the Exit Conference. The replies of the Government and the Department to the audit observations have been appropriately included in the Report.

3.2.1.3 Audit Objective

The audit objectives of the PA were to assess whether:

- planning and preparedness for fire safety/emergency services, including preventive measures were efficient, adequate and effective;
- financial resources were adequate and funds were utilized efficiently and effectively and in an economic manner towards creation of assets;
- fire safety equipment/infrastructure were effective and adequate in conformity with the safety norms to provide prompt and full coverage to the fire and emergency service personnel and the people of the State in all types of disaster situations;
- fire and emergency services in the State could succeed in achieving its aims and intended objectives;
- internal controls and monitoring were adequate and effective; and,
- follow up of the recommendations made in the previous Performance Audit of ‘Working of State Fire Service Organisation’ featured in the C&AG’s Audit Report (Civil)-Government of Assam for the year ended March 2007, had been accepted/complied with.

3.2.1.4 Audit Criteria

Audit findings were benchmarked against the following sources of criteria:

- Assam Fire Service Act, 1985; Assam Fire and Emergency Services (Amendment) Act, 2012 and the Assam Fire Service Rules (AFSR) 1989;
- National Disaster Management Guidelines (NDMG) issued in April 2012 by the National Disaster Management Authority (NDMA), GoI under *Section 6* of the Disaster Management Act, 2005;

- Compendium of Recommendations of the Standing Fire Advisory Council (SFAC) issued by Ministry of Home Affairs (MHA), GoI;
- National Building Code of India, 1983;
- survey reports on disasters and other information available with the Assam State Disaster Management Authority (ASDMA); and,
- Assam Financial Rules.

3.2.1.5 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Home Department, GoA and the Director, F&ES at all levels during the course of audit.

Audit Findings

3.2.2 Planning

The NDMG envisages comprehensive planning for fire hazard response and mitigation which *inter-alia*, included city review covering parameters such as population, density, land use, type of buildings, roads and accessibility and collection of historical hazard information (both natural and man-made). The guidelines also envisaged that the requirements of infrastructure and equipment for the entire State should be assessed in a planned manner as per the norms laid down by the SFAC.

The Director, F&ES, however, neither maintained any data on number of hazardous premises in the State, nor was the vulnerability and disaster risk factors identified/analysed through the conduct of any survey. The F&ES did not re-assess the requirement of pumping units/fire tenders⁶ which was to be determined on the size of population (as per Census 2011). Further, the F&ES did not carry out any survey to identify the source and availability of water required for the fire-fighting operations. Audit, as a result, noticed various weaknesses in disaster preventive and safety measures. Audit also observed that the F&ES did not upgrade FSs with pumping units according to their present requirement.

The audit highlighted some major deficiencies in planning which contributed to ineffective implementation of disaster management programmes as discussed in the succeeding paragraphs.

⁶ A pumping unit or a fire tender means a self-propelled motor fire engine or trailer fire pump, complete with towing vehicle, or a jeep fire engine.

3.2.3 Financial Management

3.2.3.1 Budgetary provision and flow of fund

The Home Department, GoA, provided funds for the administration of F&ES. The details of the budget allocation, fund actually received and expenditure incurred there against during the period from 2012-13 to 2016-17 are shown below (**Table-3.2**):

Table-3.2

(₹ in crore)

Year	Non Plan							
	Allocation by GoA			Fund released by GoA		Expenditure by F& ES		Short release of Non-salary fund
	Original		Supplementary (Non-salary only)	Salary	Non-salary	Salary	Non-salary	
	Salary	Non-salary						
1	2	3	4	5	6	7	8	
2012-13	63.79	40.62	5.66	59.87	23.79	59.87	23.78	22.49
2013-14	73.11	53.55	Nil	65.30	36.48	65.30	36.48	17.07
2014-15	81.15	54.91	Nil	71.71	54.04	71.61	54.04	0.87
2015-16	87.66	48.06 ⁷	Nil	80.63	14.43	80.49	14.43	33.63
2016-17	93.76	48.12 ⁸	0.10	85.68	20.20 ⁹	85.65	20.19 ¹⁰	28.02
Total	399.47	245.26	5.76	363.19	148.94	362.92	148.92	102.08

Source: Departmental figures.

GoA released funds to F&ES under Non-plan head comprising of salary and non-salary components. Non-salary component was meant for major and minor works, modernization of fire stations, maintenance, material supply etc., which was released through ceiling¹¹. Additionally, GoI released ₹ two crore during the year 2014-15 under 'Modernization of Fire and Emergency Services'¹² which was allocated by GoA under Plan head during subsequent years¹³ (discussed in the **Paragraph 3.2.3.2**).

Audit observed that GoA made excess allocation of ₹ 36.55 crore (₹ 399.47 crore minus ₹ 362.92 crore) under salary component against the vacant posts. Further, GoA did not release ₹ 102.08 crore under Non-salary head. The reason for such non-release of the fund was not stated to audit though asked for. The short release of fund under non-salary head, meant for infrastructure development, was corroborated with insufficiency of required infrastructure (**Paragraph 3.2.6**). Audit further observed that non-salary fund of

⁷ Including ₹ 2.00 crore received under Plan fund from GoI.

⁸ Including ₹ 2.00 crore received under Plan fund from GoI.

⁹ Including receipt of ₹ 0.36 crore out of allocation of ₹ 2.00 crore under Plan fund.

¹⁰ Including expenditure of ₹ 0.36 crore under Plan fund.

¹¹ The GoA introduced (May 1998) the system of release of fund through ceiling with a view to regulate the out flow of cash on account of expenditure on the items listed at their Annexure-5 in the Budget Grant, on monthly basis and enforcing control over appropriation. The validity of ceiling issued in a particular month was not extendable under any circumstances beyond the date specified. Regular nature of expenditure like salary, payment of wages of work charged and Muster Roll employees appointed prior to 01 April 1993 and yet to be absorbed against permanent vacant post were exempted from the preview of ceiling.

¹² 100 per cent Centrally Sponsored Plan Scheme.

¹³ Against the allocation of ₹ 2.00 crore, GoA released ₹ 0.36 crore only during 2016-17.

₹ 64.00 crore (43 *per cent*) out of ₹ 148.94 crore was released by GoA at the fag-end (March) of the financial years during 2012-13 to 2016-17 as against the prescribed norm¹⁴ of a maximum release of 25 *per cent* in the fourth quarter. This indicated imprudent financial management on the part of the GoA and unrealistic budgeting by the F&ES.

The Special Director General of Police (SDGP), while accepting the audit observation, stated (November 2017) that the F&ES would fill up the vacant posts of various categories shortly. The reply was not tenable as the F&ES persistently provisioned unnecessary allotment (2012-17) towards salary in anticipation of filling up of vacant posts. The Joint Secretary, Finance Department while confirming the release of funds at the fag-end of the year, further assured compliance in future to ensure distribution of funds evenly throughout the year.

3.2.3.2 Non-submission of utilisation certificate

The GoI released (December 2014) an amount of ₹ two crore to GoA for the procurement of identified fire-fighting appliances under 'Modernization of Fire and Emergency Services'¹⁵ with the condition to utilise the fund during the financial year 2014-15 followed by the submission of the utilisation certificate (UC) within 12 months of the closure of the financial year. The F&ES proposed (December 2014) to GoA for making supplementary budget provision under Non-Plan Head (2014-15) due to non-operation of Plan Head. GoA did not agree with the proposal and instead, directed to open a Plan Head. The F&ES, subsequently, opened (February 2015) a new Sub-Head- 'Modernization of Fire and Emergency Service for implementation of the Plan Scheme'¹⁶. The GoA provisioned the scheme funds of ₹ two crore during the two successive years¹⁷, but released only ₹ 0.36 crore to F&ES in March 2017. Consequently, GoA not only retained the balance amount of ₹ 1.64 crore as of November 2017, but also did not submit the UC to GoI, as was required, within March 2016. Audit noticed that due to non-utilisation of the fund, the F&ES compromised with the actual requirement of fire appliances as discussed in the succeeding paragraphs.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, assured (November 2017) that the Department would utilise the balance fund and submit UC shortly.

¹⁴ Release of 15, 25, 35 and 25 *per cents* in the first, second, third and fourth quarters, respectively (Finance Department, GoA, letter No. BB.207/2012/81 dated 04 April 2016).

¹⁵ 100 *per cent* Centrally Sponsored Plan Scheme.

¹⁶ Under the Major Head-2070.

¹⁷ 2015-16 and 2016-17.

3.2.3.3 Loss of revenue

Section 23 of the Assam Fire Service Act, 1985 provided that fire tax shall be levied in the form of a surcharge on the property tax at the rate not exceeding 10 *per cent* as the State Government may, by notification, in the official Gazette, determine.

The GoA, however, did not issue any notification to this effect as of November 2017. Consequently, the Government suffered loss of revenue to the tune of ₹ 19.11 crore due to non-levy of the surcharge on the total property tax of ₹ 191.11 crore realised by the GMC¹⁸ during 2012-17.

The Additional Secretary to the GoA, Home and Political Department, in reply, stated (November 2017) that the Government would expedite the process of issue of notification to levy the surcharge of the fire tax as envisaged in the Act.

3.2.4 Disaster management

3.2.4.1 Disaster prevention management

The Assam Fire Service Rules (AFSR), 1989 and the SFAC norms laid down various fire prevention measures for ensuring safety of life and property in case of fire related hazards. The measures, *inter-alia*, included fire safety awareness programme, identification of hazardous places, regular inspection of hazardous premises, issuance of ‘no objection certificates (NOCs)’ and renewal of the same on compliance of fire safety suggestions, analysis of probable timing of incidents for alertness *etc.* Further, NDMG envisaged that the fire station should be well-equipped with appropriate and specialized equipment and trained staff for delivering the highest level of emergency response to other types of disasters (flood, earthquake, landslide, man-made *etc.*) including nuclear, biological and chemical emergencies.

3.2.4.1.1 Ineffective disaster prevention measures

The F&ES, during 2012-17, registered 19,087 disaster calls in the State as a whole, which included 18,259 fire accident calls. The year-wise position of occurrence of fire accidents and other disasters is indicated in **Table-3.3:**

¹⁸ Guwahati Municipal Corporation.

Table-3.3

Year	Fire accidents	Other disaster	Total disaster	Total number of injury due to fire	Total loss of human lives			Total loss of property (₹ in crore)
	(Figure in bracket indicates position of 26 FSs covered under this audit)				Due to fire	Other disaster	Total	
2012-13	3569 (1121)	73 (28)	3642 (1149)	29	4	90	94	69.98
2013-14	3570 (1076)	135 (56)	3705 (1132)	21	18	124	142	123.95
2014-15	4470 (1387)	198 (112)	4668 (1499)	26	9	179	188	73.12
2015-16	3559 (1091)	194 (128)	3753 (1219)	37	16	127	143	5.94
2016-17	3091 (1006)	228 (187)	3319 (1193)	34	5	223	228	79.85
Total	18,259 (5,681)	828 (511)	19,087 (6,192)	147	52	743	795	352.84

Source: Departmental records.

The occurrence of 18,259 fire incidents representing 96 per cent of the total disaster incidents emphasised that the GoA needed to address the issue of fire safety measures on a priority basis.

On test check of 3,326 fire reports (out of 5,681) of the 26 FSs covered under audit (**Appendix-3.4**) further showed that the stations registered 1,244 fires due to electric short circuit, 1,209 from gas cylinder and other reasons. The FSs categorized the remaining 873 fire accidents as “unknown reasons”. 2,453 fire incidents (74 per cent out of 3,326) that occurred due to electric short circuit/gas cylinders etc., indicated lack of awareness generation by conducting physical inspection by the F&ES as was required under the prescribed norms of SFAC and AFSR 1989. In addition, the F&ES failed to identify the reasons for 873 fire accidents. This indicated weak disaster prevention management of the F&ES. The ASDMA, during their joint physical verification (with F&ES in 2013) of residential flats and educational institutes also observed lack of familiarity and awareness on fire safety and other disaster management measures amongst the public.

The SDGP stated (November 2017) that the F&ES conducted vigorous awareness campaigns throughout the year since 2015-16. The SDGP, however, assured that F&ES would upgrade their system for data capturing to ensure inflow of information from building sanctioning and Power Department.

Some major weaknesses in the disaster prevention management noticed in audit have been discussed in the succeeding paragraphs.

3.2.4.1.2 Non-identification of hazardous places

The Compendium of SFAC norms and National Building Code of India, 1983 provided that according to vulnerability and the fire risk factors, cities and towns should be classified into three groups viz., high, medium and low risk zone so that in case of fire emergency, the situation could be handled effectively with adequate and appropriate fire equipment. Further, NDMG envisaged that the necessity of disaster fighting equipment should be determined by the actual survey as per laid down norms of SFAC.

Audit observed that the F&ES did not identify the vulnerable and hazardous places. It had also not identified/classified (November 2017) the cities and towns in the State according to the degree of disaster. The F&ES, therefore, failed to gain from experiences gathered from the large number of fire-fighting operations that it undertook and other incidents that occurred in the past besides, experience gained from periodical inspection of the premises. The F&ES further failed to identify the old buildings which had lost strength due to intermittent occurrence of earthquake *etc.*, and required dismantling or immediate eviction of the inhabitants. This was due to not conducting any comprehensively planned survey.

As a result, possibilities of adverse impact in the event of serious disasters in the State, such as the one referred to, in the Survey Report¹⁹ of ASDMA could not be ruled out.

The SDGP, while admitting the audit observation, stated (November 2017) that the F&ES would prepare a comprehensive plan in this regard in consultation with the ASDMA.

3.2.4.1.3 Analysis of probable timings of incidents

NDMG provided that on the basis of number and time of fire/rescue calls received during a year, the probable timing of fire incidents based on past experiences should be analysed for alertness. No such analysis was however, done by the F&ES, the reasons for which was not available on record.

On this being pointed out, the SDGP stated to have noted (November 2017) the audit observation for necessary compliance.

3.2.4.1.4 Deficiencies in issue of 'No Objection Certificates'

SFAC norms provide that no building or structure of any kind should be used for any purpose unless NOC²⁰ is issued by the Director of F&ES after ensuring conformity of adoption with relevant fire safety norms contained in the National Building Code, 1983.

¹⁹ According to the Survey Report (2013), the last major earthquake of intensity 8.7 on the Richter Scale was experienced by the State in 1950 with a death toll of 4,000.

²⁰ Also termed as Fire Safety Certificate.

Special emphasis was also laid on buildings with a height of over 15 metres where the NOCs should necessarily be obtained before occupancy.

Audit observed that the F&ES did not maintain any data on the existing high rise buildings in the State. It also did not liaise with other departments/bodies such as Medical, Education, Municipal Board, Guwahati Metropolitan Development Authority *etc.*, for obtaining/seeking such information. Audit further observed that in the absence of database with the F&ES, it had to depend on the party concerned for the monitoring and follow-up regarding issue of NOCs due (both for fresh and renewal cases).

Audit also noticed that the F&ES issued 3,787 fire safety suggestions²¹ during the period 2012-17 against the application received from public. However, 2,975 NOCs (including 1,697 in 10 test-checked districts)²² only were issued. The F&ES, therefore, failed to process 812 NOCs (3,787 *minus* 2,975) since 2012-13 due to lack of follow-up action on their part and NOCs were issued on the volunteer approach of party concerned. Similarly, 4,076 NOCs were to be renewed (as on March 2017) on a yearly basis. The F&ES, however, actually renewed 2,420 NOCs (March 2017) to self-approached applicants only, leaving 1,656 NOCs pending to be renewed since 2011-12 owing to non-following up on lapsed NOCs by the F&ES. It indicated weak fire prevention management/follow up action of the F&ES.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take all necessary steps, including proper monitoring.

3.2.4.1.5 Lapse in conduct of periodical physical inspections

The Assam Fire Service Rules, 1989 and SFAC norms provided that for ensuring the adequacy of fire prevention and safety measures as specified in the National Building Code of India, 1983, the Fire Service Organisation should inspect buildings and premises at least once in a year. The organisation should issue notice by the designated authority to the owner or occupier for all inadequacies in such compliance, within the stipulated time prescribed by the F&ES. The authority should take suitable measures forthwith, if the order was not complied with or it appears to be dangerous on account of any deviation of Fire Safety measures, including the action for sealing the premises and withdrawal of licenses for occupation.

On scrutiny of records, Audit noticed the following:

²¹ Measures suggested by F&ES which need to be complied to, for the purpose of NOC.

²² Kamrup (Metro) (980), Morigaon (73), Barpeta (106), Sivasagar (99), Dibrugarh (146), Tinsukia (94), Bongaigaon (27), Kokrajhar (42), Udalguri (30) and Cachar (100) = 1697.

- The F&ES neither fixed any target for the inspection of premises nor had any information on hazardous premises during the entire period of audit coverage. The F&ES repeatedly (three occasions) carried out physical inspection on the same 198 hazardous premises in Guwahati city between January 2014 and November 2015. Of these, 110 premises were found deficient in the fire safety measures, despite issuing repeated reminders for compliance to fire safety. It included 75 occupants who did not obtain fire safety certificates before occupancy.
- The F&ES also conducted (June-August 2016) a 100 days' deliverable programme all over the State under a special drive with the initiation of the Director of F&ES. The F&ES, in this drive, inspected 4,134 premises and served notices (June-August 2016) to 677 defaulters due to non-compliance of fire safety measures.

The F&ES, however, did not ascertain the actual compliance to the fire safety measures in respect of 787 defaulters²³. It had also not initiated any action like sealing of premises, withdrawal of licenses *etc.*, as per the provision of the Rules *ibid*, despite repeated violation of norms by the occupants.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take initiative to streamline the prevalent system.

3.2.4.1.6 Joint physical inspection of hazardous premises

Audit conducted (May 2017) joint site visit with Fire Station Officers in 78 hazardous premises²⁴ in the main city/towns of the 10 districts covered under this audit to ascertain the adequacy of the fire safety measures. Inspection mainly focused on installation of automatic fire sprinklers²⁵, water hydrants²⁶, wet and dry risers²⁷, automatic fire detector supporting system with automatic alarm, fire extinguishers, emergency exits, approach road for fire tenders and space for fire-fighting staff.

Audit observed that 76 (out of 78) premises lacked adequate fire safety measures. **Table-3.4** summarised the major deficiencies noticed in audit:

²³ 110 plus 677=787.

²⁴ Randomly selected by the Audit team.

²⁵ A fire-fighting tool which discharge water over the fire area automatically.

²⁶ A distribution system of piping installed underground/aboveground fitted with landing valves at regular intervals.

²⁷ An arrangement for fire-fighting within the building by means of vertical rising mains not less than 100 mm nominal diameter with landing valves on each floor/landing for fire-fighting purposes and permanently charged with water from a pressurized supply.

Table-3.4
Summarised position of fire safety measures observed during Joint Physical Inspection of 78 hazardous premises in ten selected districts

Category of premises	Number of buildings inspected	Major deficiencies									
		No automatic fire detection	No automatic fire alarm	No emergency fire exit	Insufficient space for fire fighting operation	Approach road width less than 4.5 metre/road terminated in dead end	Fire extinguisher expired/ not found	No automatic sprinklers	Internal Hydrant not available/ not working	No wet/dry riser	Absence of static water storage
High Rise Residential Building	14	14	11	07	08	02	06	14	05	10	01
Hospital	15	09	08	0	04	02	03	13	08	11	02
Commercial Complex	15	11	07	10	04	05	05	10	07	10	05
Hotel	14	13	10	11	10	03	05	12	07	12	01
Petrol Pump	05	04	05	0	0	0	0	05	02	05	02
Educational Institution	15	15	13	04	03	06	02	15	14	13	07
Total	78	66	54	32	29	18	21	69	43	61	18

Source: Joint Physical inspection.

It was noticed during the joint site visit and further scrutiny of records of 21 cases (out of 78 buildings inspected), that-

- the owner of one residential building did not approach the F&ES for the issue of occupancy certificate (first NOC) after obtaining fire safety suggestions (January 2003);
- though 10 NOCs were renewed by the F&ES between January 2017 and April 2017, joint physical inspection (in May 2017), however, revealed that these buildings lacked fire safety measures²⁸;
- the F&ES did not renew the remaining 10 certificates (out of the 21) even after their expiry.

The fire safety equipment/appliances not-installed in the premises thereby highlighted the deficiencies of the F&ES in conduct of regular inspection towards ensuring safety.

In addition to the above, Audit, with the Senior Fire Station Officer, Guwahati conducted (May 2017) joint physical inspection of the Guwahati Railway Station.

²⁸ Like non-installation of fire hydrants, automatic sprinklers, automatic fire detection and expiry of validity of fire extinguisher etc.

Audit noticed that people erected temporary huts made of fire catching articles like plastic, piece board *etc.*, close to the railway track besides dumping of similar type of material near the huts. Unauthorised construction of huts with fire catching articles rendered the nearby area prone to serious fire accidents and loss of both men and material in the event of any mishap taking place.



Photograph of huts containing hazardous material near the railway track of Guwahati Railway Station (May 2017)

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take necessary corrective action to address the issue.

3.2.5 Sensitisation of public

3.2.5.1 Inadequate publicity

The SFAC norms²⁹ provide that regular fire prevention exhibition through posters, educational films *etc.*, should be conducted in all fire hazardous premises including high rise residential clusters, educational institutes, cinema houses *etc.*, for instilling a sense of fire consciousness among the public. In addition, the services of All India Radio (AIR) should also be taken for broadcasting the fire prevention programmes so that expert opinion could reach a larger audience. The broadcasts, with participation of Fire Officers, could be for a minimum period of 10 minutes once a week in the rural broadcasts, in mid-day programmes for the housewives and during the evening for industrial workers.

Audit observed the following:

- the F&ES neither broadcast any fire prevention awareness programme on AIR nor conducted exhibition through slides and films in cinema houses during 2012-17. Audit, however, observed that the F&ES had conducted awareness programmes in educational institutions, hospitals and commercial/residential apartments during the period;
- the F&ES conducted a sizeable awareness campaign consisting of 10,786 awareness programmes³⁰ (including 3,410 in 26 FSs covered under this audit) during 2012-17. This included coverage (2016-17) of 4,134 (38 *per cent*) high rise buildings under the special drive of 100 days' deliverable programme, initiated solely at the Directorate level;

²⁹ Chapter 24.

³⁰ Residential premises (607), Educational Institute (3,076), Hospital (336) and Commercial Complex (6,767).

- the F&ES conducted (2012-13 to 2016-17) campaign only in one³¹ out of 10 districts covered under this audit as far as awareness programme in high rise residential buildings and hospitals was concerned. The campaign³² covered 655 high rise residential buildings and 42 hospitals in this district. The F&ES left out the coverage of awareness programme in the hospitals and high rise residential buildings in the remaining nine districts during the entire period covered under this audit³³;
- a major fire incident took place (May 2007) at Athgaon (Guwahati) area which destroyed property valued at ₹ 0.83 crore belonging to 26 premises/ establishments. The entire fire-fighting operation that lasted 15 hours, involved 17 fire tenders. Audit observed that F&ES sourced their water from tanks situated at considerable distances from the site of occurrence of the fire. The Senior Station Officer in his fire report (May 2007) stated that the probable cause of fire could be from electric short circuit. In the subsequent period, the F&ES, however, prepared a Fire Safety Audit Report (July 2014) on the incident. The Report pointed out the cause of fire as being lack of awareness of fire safety among the public, highlighting deficiencies in sensitisation of public about fire safety. Another major fire accident within the area of 1.5 km of the Guwahati Fire Station occurred in the Fancy Bazar Market (Guwahati) in November 2015. The F&ES could not identify the exact cause of fire. The entire operation took more than 24 hours which affected as many as 80 premises involving loss of property of ₹ 4.57 crore. This was again due to inadequate fire safety measures and lack of awareness;
- the F&ES was not equipped with a Mobile Publicity Van (comprising projector, monitor and information on Information, Education and Communication material), as required under the SFAC norms which was necessary for conducting awareness programme, especially in the rural areas. The F&ES, though, submitted a proposal (February 2017) to the GoA for procurement of one Mobile Publicity Van for Guwahati city, which was yet to be approved by the GoA (November 2017).

The above instances therefore indicated that the F&ES, could not prevent/control the occurrence of large number of fire incidents caused by electric short circuit *etc.*, despite carrying out a sizeable number of awareness programmes.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would give emphasis to cover awareness programmes in all the areas.

³¹ Kamrup (Metro).

³² During 2012-13, 2013-14 & 2016-17.

³³ Except in 2016-17.

3.2.5.2 In-exhaustive disaster awareness leaflet

The F&ES, in addition to providing full coverage of fire safety to the people of the State, was also to ensure safety with regard to other disaster-related activities.

Audit noticed that for public sensitisation, the F&ES disseminated leaflets containing emergency contact numbers *viz.*, ‘101’, ‘108’ *etc.*, which highlighted the issues relating to fire accidents only. In case of other types of disastrous emergencies like floods, landslides, earthquakes *etc.*, the F&ES did not address the issue of its role in providing help in tackling such emergencies.

The SDGP stated (November 2017) that the phone number ‘101’ was meant for addressing all emergencies. The reply was not tenable as the leaflet contained only fire related information. The SDGP also stated that proposal for framing the State Emergency Response System was in the pipeline and the related emergency number would be ‘112’. The F&ES, however, could have expanded publicity through existing ‘101’ for all emergency incidents till the operationalisation of the new number ‘112’ to the populace.

3.2.5.3 Non-establishment of Community Relation Bureau

The SFAC norms³⁴ provide that each State should constitute a ‘Community Relation Bureau’ (CRB) in order to make the task of the fire services easier and more readily acceptable to different groups of people in various walks of life. The CRB should be headed by the Chief Fire Officer who would prepare and disseminate simple and effective literature on fire prevention measures.

The F&ES, however, neither established the CRB nor sent any proposal to GoA in this regard (November 2017).

As non-creation of CRB would be a cause of difficulty in passing messages during awareness programmes among the various communities and also at the time of attending fire and other disasters calls, the F&ES, therefore needs to make serious efforts for establishing the CRB as per the SFAC norms, on priority.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, agreed (November 2017) to constitute a ‘Community Relation Bureau’ shortly, which would be watched in audit.

³⁴ Appendix 30-C of Compendium of SFAC.

3.2.6 Disaster fighting infrastructure

3.2.6.1 Shortage of fire stations

The SFAC norms³⁵ envisage that operational efficiency of any Fire Service Organisation was dependent upon the location of fire stations in relation to the entire area to be protected and also its design. The SFAC in their 35th Meeting (November 2013) recommended an ideal scale of one Fire Station for 10 sq. km radius in urban areas and 50 sq. km radius in rural areas. The total requirement of Fire Stations in the State stood at 1,670³⁶ as per the laid down norms.

Audit scrutiny in this regard showed that-

- The State, as of March 2017, had only 124 FSs³⁷ to cover an area of 78,438 sq. km with a shortage of 1,546 (93 per cent) FSs.
- The F&ES proposed (July 2014) to the GoA for creation of only 35 FSs as against additional requirement of 1,546. The GoA notified establishment of 36 FSs in May 2015 but was yet to sanction the same (as of November 2017). Reasons for delay in sanction were, however, not available on records.
- In seven (out of 10) districts covered under this audit, each station covered an average area ranging from 11 to 44 sq. km in urban areas and 346 to 2,625 sq. km in rural areas. This was due to shortage of FSs against the prescribed norm. Further, the GoA was yet to create rural FSs in the remaining two districts viz., Bongaigaon (1,061 sq. km) and Kokrajhar (3,280 sq. km). **Appendix-3.5** exhibits the detailed position in this regard.

The response time to attend to fire related calls, due to shortage of fire stations, was, therefore, much more owing to coverage of longer distances by the fire tenders, as discussed in **Paragraph 3.2.6.3**.

The SDGP, while accepting the audit observation of shortage of fire stations, assured (November 2017) that the F&ES would consider the SFAC norms for establishing the fire stations. The SDGP, also added that as per Risk Management Solution of India (RMSI) norms of the MHA, GoI, the State had prioritised to create 212 fire stations initially. However, action taken in this regard was yet to be intimated to audit, though called for (March 2018).

³⁵ Paragraph 15 (Appendix 30 C).

³⁶

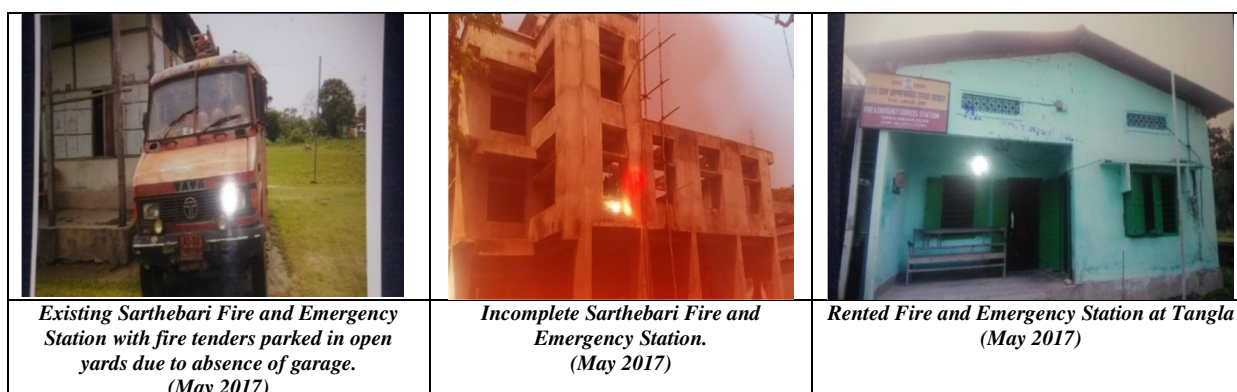
Area as per census 2011 (in sq. km)	Requirement of fire stations as per SFAC norm	Actual number of stations	Shortage
Urban	1,260	82	44 (35 per cent)
Rural	77,178	42	1,502 (97 per cent)
Total	78,438	124	1,546 (93 per cent)

³⁷ Excluding six *ad-hoc* stations.

3.2.6.2 Incomplete construction of fire stations

As per the Departmental records, a total of 58 FSs (out of 124) were functioning³⁸ from outsourced accommodation (rented: 34 FSs; rent free: 24 FSs). Scrutiny of records showed that out of 58 such FSs, the F&ES took up construction works of 21 FSs during 2012-16, which included 11 rented FSs. All these FSs, however, remained incomplete even after lapse of one to five years period as against the stipulated period of completion of one year. The physical progress of these FSs ranged from zero to 99 *per cent* (June 2017). The F&ES did not frame any action plan for the construction of the remaining outsourced 37 (58-21) FSs. The F&ES, therefore, had incurred an extra expenditure of ₹ 0.20 crore (upto June 2017) due to non-completion of works within the stipulated period (*Appendix-3.6*) towards payment of rent on incomplete 11 FSs.

The SDGP, while accepting the audit observation, stated (November 2017) that non-provision in the budget (2015-16) slowed down the construction works. The SDGP, however, assured that except three works, where court cases were pending, the F&ES would complete construction of the remaining works by the end of the current financial year, which would be watched in audit.



3.2.6.3 Poor response time against emergency calls

As per the SFAC norms³⁹ read with minutes of the 35th SFAC meeting (November 2013), the response time⁴⁰ of a maximum of five minutes should be achieved by the FSs in all hazard zones in urban area and 20 minutes in rural areas, to reach the scene of fire.

There had been altogether 18,259 fire incidents occurred in the State during 2012-17. Audit analysis of 3,326 fire reports⁴¹ (urban: 3,179; rural: 147) of the selected districts, on test check basis, revealed that FSs did not attend fire calls within the prescribed time.

³⁸ As of June 2017.

³⁹ Paragraph 14 under the Appendix 30-D of the Compendium of SFAC.

⁴⁰ Time taken by a fire tender to reach the fire accident spot after receipt of fire call.

⁴¹ Total 5,681 fire accidents occurred in 26 FSs of 10 selected districts covered under audit,

The response time was within the prescribed limit in 1,187 calls (37 per cent) in urban areas and in respect of 111 calls (76 per cent) in rural areas. Delay in response in the remaining 2,028 cases (urban: 1,992; rural: 36), ranged from six to 319 minutes in urban area, while it was 21 to 48 minutes in rural areas (**Appendix-3.4**).

This indicated that the F&ES was unable to maintain prescribed response time mainly in urban areas, which was a matter of concern for the safety of the people.

The SDGP, while accepting the audit observation, attributed (November 2017) the delay in response time to shortage of fire stations as per norms of the SFAC.

3.2.6.4 Shortage of pumping units

The SFAC norms⁴² and the NDMG provide that the number of pumping units/fire tenders⁴³ should be calculated on the basis of population of the area/locality. One pumping unit was required for every half a lakh population as per the prescribed norms, and thereafter, additional one unit for every one lakh or fraction thereof of the population, besides a reserve of minimum one pump.

Audit, on scrutiny of records, observed that the F&ES assessed the requirement of pumping units long back in 2001 as per its own norms. The F&ES, therefore, did not re-assess the requirement afresh as per Census 2011, keeping in view the prescribed norms with due consideration of the decadal growth rate (17.07 per cent) of the population.

The total population of the State was 312 lakh, as per the Census 2011, for which the minimum requirement of pumping units worked out to be 748⁴⁴ as per the norms. The State had only 392⁴⁵ (**Appendix-3.2**) pumping units, as of March 2017. Thus, shortage of a minimum of 356 pumping units (48 per cent) resulted in one pumping unit addressing an average of 0.80⁴⁶ lakh population as against the prescribed norms of 0.50 lakh population.

The overall shortage of pumping units in the 10 districts (with total 48 FSs) covered under this audit, with reference to 2011 Census, was 170 and district-wise shortage of pumping units ranged from 11 to 24 (**Appendix-3.7**).

⁴² Paragraph 1 under Chapter 6 of the Compendium.

⁴³ A pumping unit or fire tender means a self-propelled motor fire engine or trailer fire pump, complete with towing vehicle, or a jeep fire engine.

⁴⁴ $312 \text{ lakh} / 0.50 \text{ lakh} + 124$ (provision for one pumping unit to be reserved in each station) = 748.

⁴⁵ including 175 water tender pumps (three out of order since last three years), 171 mini water tender pumps and 46 mini water mist tender pumps.

⁴⁶ $312 \text{ lakh} / 392 \text{ pumping units} = 0.80 \text{ lakh}$.

Audit also noticed that the F&ES⁴⁷ sent their requirement to GoA from time to time. The GoA, however, provided only 20 new fire tenders during the last five years.

On this being pointed out, the Deputy Director (Technical), in reply (April 2017), agreeing to the audit observation, stated that the F&ES had suffered badly due to insufficient pumping units in such situations in the past.

The Government, however, did not offer any comment during Exit Conference (November 2017).

3.2.6.5 Shortage of rescue van

The SFAC norms⁴⁸ provide for one 'rescue van' for every place having a population of three to ten lakh, with one more rescue van for every additional ten lakh population. The van should be accompanied with the regular fire engine to provide essential rescue services during the course of fire accidents.

Audit observed that the F&ES had only 17 rescue vans (in 17 FSs deployed in 16⁴⁹ districts) as against the requirement of 104⁵⁰. This led to shortage of 87 rescue vans (84 *per cent*) in the State (May 2017). Consequently, the remaining 17 districts remained unserved with essential rescue services.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, stated (November 2017) that the Department had taken initiatives to overcome the shortage of vans. This would be watched in audit.

Control mechanism, to ensure optimum infrastructure availability as per SFAC norms, needs to be put in place, for effective functioning of the department.

3.2.6.6 Inadequate source of water supply

The SFAC norms⁵¹ provide that the Director of Fire Service should take all measures for ensuring the availability of adequate and continuous water supply.

In this regard, Audit observed the following major deficiencies:

- The F&ES did not secure any city/town in the State with placement of water storage tanks at different locations, as required under SFAC norms. It was observed that

⁴⁷ The last being in February 2017.

⁴⁸ *Paragraph 9* under the *Chapter 6*.

⁴⁹ Kamrup (Metro): Guwahati and DispurFSs; Kamrup (Rural): Mirza FS; North Lakhimpur: LakhimpurFS; Dibrugarh: Dibrugarh FS; Nagaon: NagaonFS; Darrang: MongoldoiFS; Cachar: SilcharFS; Nalbari: NalbariFS; Kokrajhar: KokrajharFS; Dhubri: DhubriFS; Karimganj: KarimganjFS; Hojai: HojaiFS; Goalpara: Goalpara FS; Golaghat: Golaghat FS; Sonitpur: TezpurFS and Sivasagar: SivasagarFS.

⁵⁰ Total population (312 lakh)/3=104.

⁵¹ *Paragraph 32* of *Chapter III (Appendix 5 B)* of SFAC read with *Paragraph 11* of *Section 19* of the Compendium.

the State Executive Committee (SEC)⁵², in their seventh meeting (May 2012), felt the need for the installation of Water Hydrants at strategic places in Guwahati City, which was, however, yet (November 2017) to be installed.

- The SFAC norms provide that each FS should have a static water tank (25,000 litre capacity) with a provision of continuous piped water supply for fire-fighting purposes. Audit observed that only 28 FSs (including 14⁵³ of 26 FSs covered under this audit) had the static water tank (detailed in **Appendix-3.2**). The tanks were supplied with water, either through water boring pump or an intermittent arrangement of water supply from the Public Health Engineering Department (PHED). The remaining 96 FSs, were solely dependent on natural sources of water (ponds, lakes *etc.*) besides having a shortage of fire tenders, which had water storage capabilities. As a result, these 96 FSs (77 *per cent*) were functioning at a reduced capacity in terms of fire-fighting capabilities and storage of water, ranging from 5,000 to 19,000 litre (**Appendix-3.2**) in the FSs.
- Only 24 FSs (including three⁵⁴ FSs covered under this audit) had the provision of required rain water harvesting system (**Appendix-3.2**).

Natural source of water was not necessarily sufficient at all the times, especially in the fire-prone dry season. Consequently, the FSs, with no static water tank and having shortage of availability of water could entail inordinate delay in dealing with fire operations as noticed in the ‘Fancy Bazar’ fire accident, discussed under **Paragraph 3.2.5.1** of this report.

The SDGP accepted the audit observation and stated (November 2017) that the F&ES would mitigate water crisis in the coming days.

3.2.6.7 Non-functioning of global positioning system

The GoA provided (December 2015) 25 Global Positioning System (GPS)⁵⁵ at a cost of ₹ 2.56 lakh. The F&ES installed (December 2015) all the GPSs in five⁵⁶ FSs of Kamrup (Metro) district. Audit observed that the F&ES installed the GPS without making necessary arrangement in the control room with supporting ancillary appliances like computer, internet facility *etc.*, required for functioning of the GPSs. The F&ES, as a result, could not put the GPSs into use (November 2017). As such, procurement of the

⁵² Constituted in July 2011 under the chairmanship of the Chief Secretary, to ensure effective monitoring of the State Disaster Response Fund (SDRF) under **Section 20** of the Disaster Management Act, 2005.

⁵³ Fire Stations at Guwahati, Chandmari, Dispur, North Guwahati, Morigaon, Bongaigaon, Abhayapuri, Dibrugarh, Naharkatia, Tinsukia, Doomdooma, Sivasagar, Nazaria and Silchar.

⁵⁴ Fire Stations at Guwahati, Chandmari and Pathsala.

⁵⁵ The Global Positioning System (GPS) is a utility that provides users with positioning, navigation, and timing (PNT) services.

⁵⁶ Fire Station at Guwahati (9), Chandmari (3), Dispur (4), Pandu (6) and Lakhra (3).

devices, without having the basic requisite infrastructure in place for installation, defeated the intended purpose of infrastructural upgradation.

The SDGP, while accepting (November 2017) the audit observation, stated to have noted the requirement for necessary compliance.

3.2.6.8 Non -availability of other infrastructure

The SFAC norms⁵⁷ provides for the following:

- availability of one ambulance with two stretchers including normal first-aid equipment and oxygen resuscitator in each FS of metropolitan cities, divisional fire service headquarters and fire service command headquarters;
- fire tenders, which should be equipped with appliances like extension ladder, hydraulic platform⁵⁸ etc.; and,
- each FS should maintain a stock of minimum of 500 litres of foam compound⁵⁹.

Audit observed that-

- no ambulance was available with the F&ES;
- only eight FSs, in Kamrup (Metro) district, fulfilled the norm of stocking 500 litres foam compound, as of March 2017;
- the F&ES had only a few number of basic equipment like hydraulic cutters (six)⁶⁰, hydraulic spreaders (four)⁶¹, concrete cutters (34)⁶² and aluminium adjustable tripods (six)⁶³ etc. These were essential equipment to be used in rescue operations in respect of natural disasters;
- the entire State had only two hydraulic platforms (Dispur and Panbazar FSs) for fire-fighting operations in high rise buildings. Emphasizing the necessity for one hydraulic platform required in each district, the F&ES proposed (May 2016) to GoA for providing minimum six hydraulic platforms in the first phase. The Government had, however, not taken any action as of November 2017, in this regard;
- there were only 121 fire entry suits, 170 breathing apparatuses, 37 smoke exhausters, 57 proximity suits and 701 life jackets available for a total of 2,280 operational staff.

⁵⁷ Appendix 30-C (Annexure- III) of Compendium of SFAC.

⁵⁸ A lifting fire fighting and rescue equipment for high rise building accompanied by a platform and turntable extension ladder.

⁵⁹ A fire-fighting system where foam is made by mechanically mixing air with a solution consisting of fresh water to which a foaming agent is added.

⁶⁰ A machine used to make a big hole in the wall.

⁶¹ A machine used for spreading the hole in the wall.

⁶² Cutter is used to make whole/cut any metallic items.

⁶³ A machine used for rescue victims from well etc.

Further, none of the FSs was equipped with jumping cushion and visibility test equipment. The shortage of essential equipment required during rescue operations could be a life threat for the operational staff in the event of any disaster taking place;

- the F&ES did not allocate fire-fighting equipment uniformly in the 26 FSs covered under the audit, as per the strength of operational staff. In 15 FSs (out of 26), the F&ES provided 478 helmets to 263 operational staff resulting in excess stock of 215 helmets. Again, it had issued only 110 helmets to 157 operational staff in the remaining 11 FSs, leading to short supply of 47 helmets. Similarly, the F&ES issued an excess quantity of 229 eye protection equipment to 13 FSs while, there was short supply of 73 numbers of the same in 10 FSs.

As a result, the F&ES was not equipped with adequate infrastructure/equipment to cope with the immediate crisis in the event of disasters.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would follow the norms of basic requirements invariably as prescribed by the SFAC.

3.2.7 Human Resource Management

3.2.7.1 Shortage of manpower

The F&ES had vacancies in most of the key posts of various operational and other field-level cadres *viz.*, Station Officer, Sub-Officer, Leading Fireman, Divisional Officers and Fire Prevention Officers. **Table 3.5** indicates the vacancies against the sanctioned strength of these cadres, as of March 2017:

Table-3.5

Category of Post	Sanctioned strength	Men in position	Vacancy	Percentage of Vacancy
A. Operational Staff				
Sr. Station Officer/Station Officer	118	77	41	35
Sub-Officer	206	152	54	26
Leading Fireman/Fireman	1751	1574	177	10
Driver	490	477	13	3
Sub-total of 'A'	2,565	2,280	285	11
B. Other Field Level Staff/key post				
Divisional Officer	3	2	1	33
Fire Prevention Officer	2	1	1	50
Assistant Fire Prevention Officer	3	3	0	0
Mechanic	8	5	3	38
Sub-total of 'B'	16	11	05	31
C. Administrative staff and other and Non-Technical Staff	100	87	13	13
D. Regional Training Centre	23	23	0	0
Grand Total	2,704	2,401	303	11

Source: Departmental records.

It is evident from the above table that there was overall shortage of 303 (11 *per cent* of sanctioned strength) personnel against the sanctioned strength under various categories of posts. The vacancy position included 285 key posts relating to the operational staff.

Audit observed that the Department recruited only 276 personnel during 2013-17. F&ES, however, could not mitigate the overall shortage owing to creation of additional vacancies (224) on account of periodical retirements.

The SDGP in reply stated (November 2017), that the GoA had constituted the State Level Police Recruitment Board for recruiting the personnel of the Department, which was under process, and the same would be watched in audit.

3.2.7.2 Inadequate manpower in State Disaster Response Force

The GoA decided (October 2009) to create a State Disaster Response Force (SDRF) with a view to deal with all types of natural and man-made disasters. The Force is to be under the command and control of the Director of F&ES on the same line as the National Disaster Response Force (NDRF). The F&ES submitted the proposal (November 2009) for raising one SDRF Battalion, with a requirement of 1,023 personnel for the entire State. The GoA, however, sanctioned (between September 2011 and March 2015) only 438 SDRF personnel. Against these sanctioned posts of 438, actual men-in-position, as on 31 March 2017, were only 271 (62 *per cent*). The F&ES deployed the available 271 SDRF personnel at 27 stations located in 19 districts (out of total 33 districts).

As a result, the State had a shortfall of 752 SDRF⁶⁴ personnel as of March 2017, representing an overall shortage of 74 *per cent* of actual requirement.

The ASDMA, in its periodical Survey Reports, had categorised the State as highly flood-prone zone. The Survey Report also indicated that the State was prone to earthquake hazards, being located in seismic Zone-5, the highest risk zone. The Department, however, did not deploy SDRF personnel in 14 (33 *minus* 19) districts. Further, the SDRF personnel deployed were also not equipped with adequate⁶⁵ rescue equipment like rescue tenders, floating fire pumps *etc.*

The population of the State was vulnerable to serious damage and injury in the event of occurrence of earthquakes and other major disasters. Adequate steps need to be taken to equip the F&ES with men and machinery (equipment) on priority to prevent any untoward incident in the eventuality of a disaster. The SDGP agreed (November 2017) to the audit observation and stated to initiate necessary action in this regard.

⁶⁴ Requirement: 1,023 *minus* Men-in-position :271=752.

⁶⁵ In the State, only five each of rescue tenders and floating fire pumps were available with SDRF.

3.2.7.3 Physical fitness of firemen

The SFAC norms⁶⁶ provide that personnel of the Fire Services including officer should have a high degree of physical efficiency and fitness in view of their arduous duties under adverse conditions. SFAC, in view of this, recommended (in 1998)⁶⁷ that while 45 years should be the upper age limit for firemen who are involved in actual fire-fighting and rescue operations, a system should be evolved for their early retirement and alternative employment. The norms further provide that to ensure the physical efficiency and fitness of firemen for duties, physical fitness assessments for fire personnel should be conducted every six months to assess their ability for running, climbing and carrying weight *etc.*

Audit observed that 290 (18.42 *per cent* of total 1,574) firemen had crossed (as of March 2017) the upper age limit of 45 years. The Department, however, had not framed any policy/taken any decision with regard to the recommendations of the SFAC. Audit also observed that the F&ES did not conduct any physical assessment test during 2012-17.

3.2.7.4 Inadequate training

The F&ES could impart training to only 1,986 of their staff at Regional Training Centre (RTC), located at North Guwahati during the period 2012-17. Audit observed that the F&ES did not fully utilise their allocated yearly slots in RTC. This contributed to under utilisation of RTC which came down from 90 *per cent* (2012-13) to 65 *per cent* in 2016-17 as detailed in *Appendix-3.8*. Further, the F&ES did not conduct practical training on hydraulic cutters, hydraulic spreaders and concrete cutters since May, 2016 due to non-availability of course material.

The F&ES, as a result, failed to utilise its training resources optimally by providing adequate training to its key personnel with a view to increase the confidence level towards fire-fighting preparedness of the staff.

The Government and the F&ES did not offer (November 2017) any comment(s) in this regard.

Control mechanism needs to be in place for optimum utilisation of manpower, as per guidelines.

3.2.7.5 Lack of co-ordination with liaisoning department

NDMG⁶⁸ provides that all the toll free emergency numbers of the State such as those of police, fire, Emergency Operation Centre (EOC), medical support, *etc.*, should be linked up for transmitting the disaster related information to FSS. Further, the EOC of the district

⁶⁶ *Paragraph 8* under the *Appendix 11-G* of Compendium of SFAC.

⁶⁷ By publishing the Compendium of SFAC.

⁶⁸ *Paragraph 3.7.2.*

administration and the nearest Police Station should also work in coordinated manner with the F&ES for spotting and attending to the cases of emergency/casualty.

Scrutiny of records, however, indicated lack of liaison between F&ES and other related departments. The State lost 269 human lives and property valuing ₹ 14,401 crore during 2013-16 due to flood alone, as per ASDMA information. In contrast, there were 430 death cases and loss of property of ₹ 203 crore during the same period for all sorts of fire and emergency cases as per the information furnished by the F&ES.

There existed discrepancies in the figures of deaths and other parameters which remained un-reconciled. As such, generation of different set of information by the various departments of the State was indicative of absence of liaisoning and co-ordination.

The SDGP, while accepting the lack of liaisoning among the various departments, stated (November 2017) that discrepancies could be due to inclusion of NDRF-led rescue operations under the Deputy Commissioners. Efforts for working in a coordinated manner by all the concerned departments needed to be taken by the State, on priority.

A liaisoning mechanism involving all stakeholders thus, needed to be in place for effective functioning of the department.

3.2.8 Monitoring

There were deficiencies noticed in the functioning of the F&ES from the planning stage to the final fire-fighting operations as has already been discussed in the preceding paragraphs. The F&ES, however, did not evolve any monitoring mechanism for enhancing the preparedness of the organization as the first respondent in all kinds of disasters.

Audit also noticed the following deficiencies with regard to monitoring at various levels:

3.2.8.1 Lack of monitoring at district level

NDMG provides that the District Chief Fire Officer (DCFO) should supervise all the FSs in the district whereas the Divisional Officer (DO) should supervise all the districts falling under the Divisions. Further, the SFAC norms⁶⁹ provide that DO should be in charge of two to eight FSs, depending upon the size and importance of the stations.

Audit observed that though the F&ES submitted proposals (December 2009 and May 2010) to create posts of 28 DCFOs, GoA was yet to sanction any post as of

⁶⁹ Chapter III (Appendix 5 B) of Compendium of SFAC.

November 2017. Further, as against the requirement of minimum 16⁷⁰ DOs, F&ES had only two functional DOs.

The monitoring of FSs at district level as envisaged was therefore, lacking due to non-availability of required number of DCFOs and shortage of DOs.

The Government did not offer any comment in this regard in the Exit Conference (November 2017).

Control mechanism thus, needed to be in place for the effective monitoring activities of the department.

3.2.8.2 Non-formulation of Assam Fire Service Manual

Manual is an integral part of an organisation. The Manual not only serves as a ready reckoner with regard to departmental rules and regulations but also enables the staff to undertake quick fact-finding of the relevant parameters, wherever required.

Audit observed that the F&ES had not yet formulated Assam Fire Service Manual despite the Department being in existence since 1956. As a result, the SFAC and other norms relating to disaster management, which were updated at regular intervals, remained to be consolidated in the form of a concrete departmental manual. The F&ES also did not update amendments and notifications owing to non-formulation of manual. As per the recommendation (34th Meeting) of the SFAC, the Department prepared a Draft All India Fire and Emergency Manual (DAIFEM)⁷¹ and sent (May 2013) the same to the SFAC. However, the Manual *ibid*, was yet to be finalised. SFAC also, in this regard, did not make any efforts (after May 2013) for early finalisation of the draft Manual.

3.2.8.3 Follow up on Audit Report

In terms of the Resolution (September 1994) of the Public Accounts Committee (PAC), the administrative departments were required to submit *suo-moto* action taken notes (ATN)⁷² on paragraphs and reviews included in the Audit Reports to the PAC with a copy to the Accountant General (Audit) within three months of presentation of the Report to the Legislature without waiting for any notice or call from the PAC. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before commenting and making recommendations.

The PA on the working of the Department covering the period from 2002-03 to 2006-07 had featured in the Report of the Comptroller and Auditor General of India – Government of Assam (Civil) for the year ended 31 March 2007. However, the

⁷⁰ 124 FSs/8 = 16DOs.

⁷¹ Through a Sub-Committee constituted (November 2012) under the Chairmanship of the Director, F&ES, Assam.

⁷² indicating the action taken or proposed to be taken.

PAC is yet to discuss the Report (November 2017). The Government also did not give due cognisance to major systemic deficiencies in fire safety measures, as brought out in the previous PA Report.

On this being pointed out, the Additional Secretary, Home and Political Department, assured (November 2017) to take necessary follow-up corrective action, in this regard.

3.2.9 Conclusion

The State Fire and Emergency Services did not prepare any comprehensive perspective plan and systematic databank to combat fire hazards and other emergent cases. The financial management was deficient which led to short release of funds by the Government. The State Government also released funds mostly at the fag-end of the financial year during 2012-13 to 2016-17. The fire prevention measures were inadequate. This was due to ineffective implementation of awareness programme and issue and renewal of fire safety certificates to self-approached premises only without ensuring their issue to all the premises where necessary. The disaster prevention measures were also inadequate due to absence of any mechanism on regular physical inspection of hazardous premises. In the absence of conduct of physical assessment test of firemen despite attaining the upper age limit of 45 years, the actual fitness of the firemen was not beyond doubt. The F&ES lacked basic infrastructure including the problem of water crisis, shortage of SDRF personnel *etc.*, which could entail serious consequences during major disasters. There were monitoring deficiencies in tackling hazardous incidents with serious implication on the performance of the Department. The GoA had not yet created Community Relation Bureau for the preparation and dissemination of simple and effective literature on fire prevention measures. The Public Accounts Committee was yet to discuss the previous PA Report of the Department. The Government also did not give due cognisance to major systemic deficiencies in fire safety measures, as brought out in the previous Audit Report.

3.2.10 Recommendations

Government/Department may consider to:

- *prepare comprehensive database in coordination with other Government agencies relating to high rise buildings and hazardous places for implementation of fire safety measures effectively;*
- *review the status of pendency and renewal of NOCs on priority;*
- *provide requisite infrastructure/equipment, including establishment of adequate number of Fire and Emergency Stations besides, making the manpower, including SDRF, available for effective working;*

- *frame a policy ensuring the physical fitness of the Firemen with a Human Resource Management (HRM) policy relating to alternative employment of firemen who are found to be unfit for the services; and,*
- *monitor the disaster prevention programmes scrupulously by creating the Community Relation Bureau.*

Compliance Audit

Border Protection and Development Department

3.3 Border Areas Development Programme

3.3.1 Introduction

The Department of Border Management, Ministry of Home Affairs (MHA), Government of India (GoI), implements the Border Area Development Programme (BADP)⁷³ from the seventh Five Year Plan (1988-1992). Implementation of BADP in Assam started from 1993-94.

BADP is a major intervention strategy of the Central Government to meet the special development needs of the people living in remote and inaccessible areas situated near the international border. The objective of the BADP is to saturate⁷⁴ the border areas with the required essential infrastructure through convergence of central/state/local schemes and participatory approach.

Assam has a total of 533.30 km international border spread along eight border districts covering 28 blocks. The area, population and the length of border of the 28 border blocks are given in **Table-3.6** below:

Table-3.6

Details relating to area, population and the length of border of the 28 border blocks in the State

Sl. No.	Name of border district	No. of border blocks	Area (Sq. Km)	Population (Numbers)	Length of international border (Km)
1	2	3	4	5	6
1	Baksa	6	2,157.92	4,96,945	82.90
2	Chirang	2	919.60	1,60,154	70.70
3	Kokrajhar	3	2,000.79	5,84,480	61.40

⁷³ A Centrally funded scheme upto 2015-16 and a Centrally Sponsored Scheme with sharing pattern of 90:10 between GoI and GoA from the year 2016-17.

⁷⁴ Fulfilment of all the basic infrastructural needs/gaps in terms of connectivity, education, health services, electricity, water supply *etc.*, in the villages of the border areas.

1	2	3	4	5	6
4	Udalguri	2	386.84	3,58,867	50.80
5	Cachar	2	331.62	2,33,976	27.30
6	Karimganj	5	896.44	8,61,646	98.30
7	Dhubri	5	1,053.60	7,83,884	78.90
8	South Salmara - Mankachar	3	309.01	4,49,609	63.00
Total		28	8,055.82	39,29,561	533.30

Source: Departmental records.

The State's population, as per the Census Report 2011, was 3.12 crore with a decadal growth of 17.07 *per cent* from the 2001 census. The growth in population in the four⁷⁵ border districts covered under audit during the previous decade ranged between 5.21 *per cent* (Kokrajhar) to 24.44 *per cent* (Dhubri).

Audit analysis revealed that out of the 55 villages covered in audit, 49 villages had increase in population ranging from 0.65 to 173.96 *per cent* (**Appendix-3.9**). In the remaining six villages⁷⁶, there was a decrease in population ranging from 3.42 to 55.57 *per cent*. At the block level, average population increased in the range of 2.72 to 102.99 *per cent* in all selected border blocks.

The Directorate of Border Areas (DBA), Assam under the administrative control of Border Protection and Development Department (BPDD)⁷⁷, acts as the nodal agency for implementation of the schemes. At the field level, the Deputy Commissioner (DC) of the concerned district, Commandant, Border Guarding Forces (BGF), development blocks and line departments⁷⁸ are implementing the schemes.

3.3.2 Scope and coverage of Audit

The Compliance Audit of BADP covering the period 2012-13 to 2016-17 was carried out to ascertain the extent to which implementation of the programme was successful in meeting the special needs of the four border districts (out of the eight border districts⁷⁹) covered under this audit in the State and its impact on the life of people residing in bordering area.

Audit scrutinised (April – June 2017) records of the offices of the Principal Secretary, BPDD, Government of Assam (GoA), Director of Border Areas, Assam and the DCs of

⁷⁵ Kokrajhar, Karimganj, Udalguri and Dhubri.

⁷⁶ (i) Keshorkapan-9 (ii) Hoitorkha (iii) No.2, Rajagarh (iv) No. 1, Sagunbahi (v) Bosabil, and (v) Maligaon Forest village.

⁷⁷ BPDD, erstwhile known as the Border Areas Department, has been renamed vide GoA's notification No. AR54/2017/Pt-II/15 dated 18 May 2017.

⁷⁸ PWD (Roads), PHE, Irrigation and Agriculture *etc.*

⁷⁹ Baksa, Chirang, Cachar, Dhubri, Karimganj, Kokrajhar, South Salmara and Udalguri.

four⁸⁰ (out of eight) districts, 11 (out of 28) border blocks⁸¹ and 55 villages⁸² (**Appendix-3.10**) on the basis of statistical sampling technique. Main parameters for selection were fund allocation and releases thereagainst. Beneficiary survey on capacity building was also conducted on random basis.

The details of area, population and length of border of the selected 11 border Blocks under four districts covered in audit are shown in **Table-3.7**:

Table – 3.7

Details relating to area, population and the length of border of the 11 border blocks covered in audit

District	No. of blocks covered	Block	Area (in sq. Km)	Population (Numbers)	Length of international border (km)
Kokrajhar	3	Kochugaon	773.94	1,95,059	38.80
		Kokrajhar	1,078.04	2,44,978	12.60
		Dotma	148.81	1,44,443	10.00
Udalguri	2	Bhergaon	326.14	1,53,981	22.00
		Udalguri	60.70	2,04,886	28.80
Karimganj	3	North Karimganj	147.51	1,38,421	25.65
		Badarpur	163.40	1,26,216	7.86
		Patherkandi	241.53	1,83,272	26.01
Dhubri	3	Agomoni	144.05	1,48,841	12.00
		Gauripur	172.06	2,17,279	26.90
		Golokganj	150.41	1,71,171	14.00
Total	11	-	3,406.59	19,28,547	224.62

Source: Base Line Survey

3.3.3 Financial Management

3.3.3.1 Funding pattern

BADP was a 100 *per cent* centrally funded Programme upto the financial year 2015-16. The programme had been classified as one of the Core Centrally Sponsored Scheme (CSS) from the year 2016-17 with the funding pattern as 90:10 between the Centre and the State.

⁸⁰ Indo-Bangladesh - Dhubri, Karimganj; Indo – Bhutan - Kokrajhar and Udalguri against the criteria of a minimum of 30 *per cent* of the total number of districts of the State having an international border and an additional district identified as risk area.

⁸¹ Against the criteria of a minimum of 25 *per cent* of 28 blocks.

⁸² Against the criteria of a minimum of 5 villages situated in the prescribed range (0-10 Km) of international border in each of the selected blocks.

3.3.3.2 Financial position

The funds, as per the recommendations of the Thirteenth Finance Commission (TFC) (2010-15), were released as State Specific Grants (SSGs), being grants-in-aid to the State Governments for state specific needs. One of the important focus areas for the SSGs was to provide infrastructure to alleviate problems like communication, safe drinking water, irrigation and children education *etc.*, faced by the local population in blocks and tehsils along the international border.

The funds were thus, received by the State Government from GoI under BADP for providing infrastructure and to bridge the gaps in meeting the developmental needs of the border village population.

GoI released an amount of ₹ 153.58 crore (₹ 57.50 crore under TFC and ₹ 96.08 crore under SCA⁸³) during 2012-17 for the implementation of the schemes under BADP. The total funds available with GoA was ₹ 211.08 crore including the opening balance of ₹ 57.50 crore. Out of this, the GoA released ₹ 122.80 crore to DBA leaving a balance of ₹ 88.28 crore. The position of release of funds by the GoA and the expenditure incurred by the DBA has been shown in **Table-3.8 (A)** and **(B)** respectively.

Table-3.8 (A)

Allocation by GoI, release to GoA and funds released to the DBA thereagainst during 2012-17

(₹ in crore)							
Year	Scheme	Allocation by GoI	Released by GoI to GoA	Opening Balance with GoA	Total fund available with GoA	Funds released to DBA	Balance with GoA
2012-13	TFC	57.50	0.00	57.50	57.50	47.42	10.08
	SCA	34.80	10.33	0.00	10.33	10.26	0.07
	TOTAL	92.30	10.33	57.50	67.83	57.68	10.15
2013-14	TFC	57.50	0	10.08	10.08	0	10.08
	SCA	34.80	0	0.07	0.07	0	0.07
	TOTAL	92.30	0	10.15	10.15	0	10.15
2014-15	TFC	57.50	57.50	10.08	67.58	51.74	15.84
	SCA	34.80	21.04	0.07	21.11	12.18	8.93
	TOTAL	92.30	78.54	10.15	88.69	63.92	24.77
2015-16	TFC	0	0	8.93	8.93	0	8.93
	SCA	33.82	30.66	15.84	46.50	1.20	45.30
	TOTAL	33.82	30.66	24.77	55.43	1.20	54.23
2016-17	TFC	0	0	8.93	8.93	0	8.93
	SCA	34.05	34.05	45.30	79.35	0	79.35
	TOTAL	34.05	34.05	54.23	88.28	0	88.28
Total		344.77	153.58			122.80	

Source: Department records.

- The GoI did not release ₹ 191.19 crore against the total allocated amount of ₹ 344.77 crore. The reason for the non-release of the allocated funds was mainly due to

⁸³ Special Central Assistance.

non-submission of utilisation certificates (UCs) for ₹ 55.57 crore by the GoA against the funds of ₹ 268.82 crore released during 2009-16.

- The DBA could not incur any expenditure from SCA-2016-17 due to delayed accordance of administrative approval of the schemes by the GoA.

Table-3.8 (B)
Year wise expenditure incurred by the DBA during 2012-17

(₹ in crore)

Year	Opening Balance			Fund received			Total fund available	Expenditure incurred			Closing Balance			Percentage of expenditure
	TFC	SCA	Total	TFC	SCA	Total		TFC	SCA	Total	TFC	SCA	Total	
2012-13	-	-	-	47.42	10.26	57.68	57.68	0.00	0.80	0.80	47.42	9.46	56.88	1.39
2013-14	47.42	9.46	56.88	0.00	0.00	0.00	56.88	22.88	2.84	25.72	24.54	6.62	31.16	45.22
2014-15	24.54	6.62	31.16	51.74	12.18	63.92	95.08	32.93	3.54	36.47	43.35	15.26	58.61	38.36
2015-16	43.35	15.26	58.61	0.00	1.20	1.20	59.81	22.92	5.81	28.73	20.43	10.65	31.08	48.04
2016-17	20.43	10.65	31.08	0.00	0.00	0.00	31.08	20.43	10.65	31.08	0.00	0.00	0.00	100.00
Total				99.16	23.64	122.80		99.16	23.64	122.80				

Source: Department records.

From the Tables above, it could be seen that:

- The DBA could only utilise funds ranging from 1.39 per cent to 48.04 per cent of the available funds during the years 2012-16. The DBA, however utilised the entire balance amount of ₹ 31.08 crore available with it during 2016-17.

3.3.3.3 Non-release of State share

BADP has been classified as CSS from the year 2016-17 with the funding pattern of 90:10 between the Centre and the State. The GoI, released (April 2016) ₹ 34.05 crore for implementation of BADP during 2016-17. The GoA, however, had not released its matching state share of ₹ 3.78 crore (May 2017) due to not making the provision of funds in its Budget.

The Jt. Secretary, BPDD stated (October 2017) that the provision for the State share fund for 2016-17 was made in the budget of 2017-18.

The reply furnished was not factual since the Department had made no provision for the said amount in the Budget of 2017-18 as ascertained in audit.

Audit Findings

3.3.4 Planning

3.3.4.1 Base line survey and Perspective Plan

The BADP guidelines required the State Government to draw up plan for implementation of the schemes based on assessment of the needs of the people after identifying the critical gaps in physical and social infrastructure by undertaking a base line survey of the villages in the border blocks. District Level Committee (DLC)⁸⁴, headed by the District Magistrate/Deputy Commissioner should prepare village-wise plans in consultation with the local MLA⁸⁵, Members of PRIs⁸⁶, autonomous councils, community leaders and development agencies. Such plans should be prepared through a base line survey in the blocks and the overarching sectoral priorities within which the various need-based departmental schemes selected in a systematic manner.

The villages located within 0-10 km from the international border identified by the BGF⁸⁷ should be given priority for bridging identified gaps and infrastructure development. The State Government may take up the next stage of villages within 0-20 km, 0-30 km, 0- 40 km and 0-50 km only after saturation⁸⁸ of 0-10 km villages, with the approval of the Department of Border Management, MHA.

Audit noticed that the BAD, GoA (now known as Border Protection and Development Department) conducted⁸⁹ a base line survey (December 2009 – April 2010) of the remote villages of the international border districts located within 0-10 km distance from the international border. The base line survey identified the gaps in infrastructures relating to the improvement of internal and approach roads, electrification of villages, sanitation facilities, drinking water facilities, health facilities, school buildings and irrigation facilities for their development in the next five years. Audit, however, noticed that no perspective plan, based on the base line survey, was prepared during 2012-17 for prioritising the works for implementation by the BPDD. Schemes were also not taken up in order of priority identified by the base line survey. Audit observed that in 36 border villages covered under this audit, 86 schemes were implemented of which, only 27 schemes were taken up from the first priority list. The balance 59 schemes (69 per cent) were not enlisted under the first priority. Further, of these 59 schemes, 28 schemes

⁸⁴ Comprised of District Forest Officer, District Planning Officer, Superintendent of Police of the concerned district and Commandant or Deputy Commandant of the Border Guarding Force (BGF) present in the area.

⁸⁵ Member of Legislative Assembly.

⁸⁶ Panchayati Raj Institution.

⁸⁷ Border Guarding Force.

⁸⁸ As per Revised Guidelines (June 2015), DLCs were to define the saturation of a village infrastructure based on the minimum facilities including road connectivity, schools alongwith facilities like separate toilets for girls, sports facilities, health services, electricity, water supply, community centre, public toilets particularly for women, houses for teachers and health staff in view of their local condition.

⁸⁹ by engaging Rastriya Gramin Vikash Nidhi (RGVN).

(47 per cent) were not enlisted even under the second or third priority list (*Appendix 3.11*) of the baseline survey.

The DCs of the districts covered under the audit stated (May-June 2017) that the concerned Block Development Officers (BDOs), MLAs, MPs⁹⁰, BGFs and the implementing agencies recommended the schemes implemented during 2012-17 prioritising only the construction of roads. The Jt. Secretary, BPDD, in reply (October 2017) assured that necessary steps would be taken for conducting base line survey of villages located in the International boundary for identifying the gaps in development in the next five years.

3.3.4.2 Annual Plan

The BADP scheme guidelines stipulated that an annual plan should be prepared and submitted by the DLC latest by February–March each year for approval of the State Level Screening Committee (SLSC) and High Level Monitoring Committee (HLMC)⁹¹. The SLSC and HLMC should meet preferably before March-April every year in order to finalise the schemes for the following years.

Audit noticed that during 2012-17, there was delay in holding meeting of the SLSC and HLMC which caused consequent delays in submission of the Annual Action Plan (AAP) by four to six months⁹² by the GoA to the GoI. This delayed release of funds by the GoI, adversely affecting implementation of the schemes under the programme.

The DBA, in reply (May 2017), stated that the reasons for delay in convening the meeting of SLSC during the periods was due to late submission of AAP⁹³ by the DCs concerned as the process of preparation of Plan and Estimates was time consuming. The reply furnished, justifying the delay was not tenable as timely action in preparation of AAP considering the lead time was required to be taken.

⁹⁰ Member of Parliament.

⁹¹ High Level Monitoring Committee (HLMC) approved the TFC schemes and SLSC approved the SCA schemes.

⁹²

Scheme	Plan due	FY	Date of SLSC	Delay in months (approx.)	Date of sending the AAP by GoA to GoI	Delay from April of the year (in months approx.)
SCA	February/ March	2012-13	10.08.2012	5	04.09.2012	5
		2013-14	24.09.2013	6	01.10.2013	6
	March/ April	2014-15	02.08.2014	4	16.08.2014	4
		2015-16	24.08.2015	5	01.09.2016	5
		2016-17	17.08.2016	5	20.09.2016	6
TFC	February/ March	2012-13	17.11.2012	9	Not Available	Not Available

⁹³Annual Action Plan.

The fact however, remained that the delays in submission of AAPs and holding the meetings consequently led to delay in finalisation of State AAP. This adversely affected the release of funds by the GoI and the timely completion of the schemes.

3.3.5 Programme Implementation

3.3.5.1 Implementation of schemes in the border districts

The main objective of BADP is to meet the critical gaps and overall development of the socio-economic condition of the people of border areas.

Audit analysis disclosed that the Department took up 1,035 schemes⁹⁴ valued at ₹ 203.84 crore in all the eight border districts of the State during 2012-17. Of these, only 626 schemes were completed, 371 schemes were ongoing while 38 schemes valued at ₹ 10.34 crore did not commence at all as of March 2017. The detailed position of implementation is given in **Table-3.9**:

Table-3.9

(₹ in crore)

Year	Schemes approved (in number)	Money Value	Schemes Sanctioned		Schemes completed		Scheme incomplete (in number)			
			Number	Money Value	Number	Completion value	Ongoing		Work not started	
							Number	Money Value	Number	Money Value
2012-13	795	137.59	701	126.40	554	106.68	123	16.99	24	2.73
2013-14	347	67.23	0	0	0	0	0	0	0	0
2014-15	160	23.12	110	20.16	66	12.24	44	7.92	0	0
2015-16	210	33.00	167	25.13	6	0.82	149	18.63	12	6.42
2016-17	105	54.10	57	32.15	0	0.00	55	30.96	2	1.19
Total	1,617	315.04	1,035	203.84	626	119.74	371	74.50	38	10.34

Source: Departmental records.

Out of 701 schemes sanctioned during the year 2012-13, 554 schemes were completed in different years during the period 2012-17, though depicted against the sanctioned year of the works, i.e., 2012-13. Similarly, for the rest of the years, the position of schemes with reference to the status of their completion or on-going status was as shown in the Table above. The year-wise annual plans were prepared separately for TFC and SCA funds received by the state from GoI. TFC funds were received upto 2012-13 only, thereby no annual plan was prepared for TFC since 2013-14. This led to a reduction in the number of sanctioned works per year after 2012-13.

The position of implementation of the schemes in 11 border blocks under the four districts covered under audit during 2012-17 is shown in **Table-3.10**.

⁹⁴ Out of 1,617 schemes valued at ₹ 315.04 crore approved.

Table-3.10

(₹ in crore)

District	Block	Approved Scheme		Sanctioned Scheme		Completed		Ongoing		Work not started	
		Number	Money Value	Number	Money Value	Number	Completion Value	Number	Money Value	Number	Money Value
1	2	3	4	5	6	7	8	9	10	11	12
Udalguri	Bhergaon	21	7.87	15	6.52	7	2.80	8	3.72	0	0.00
	Udalguri	48	13.47	31	10.51	24	6.77	7	3.75	0	0.00
Kokrajhar	Dotma	46	9.02	43	8.43	33	6.08	9	2.26	1	0.10
	Kachugaon	97	18.40	76	15.47	60	11.41	16	4.06	0	0.00
	Kokrajhar	76	19.04	60	14.61	42	11.06	16	3.35	2	0.20
Dhubri	Agomoni	31	5.56	21	4.49	12	2.32	8	2.07	1	0.10
	Golakganj	23	5.65	21	5.43	12	2.92	4	0.92	5	1.59
	Gauripur	29	7.43	25	6.54	19	3.20	6	3.34	0	0.00
Karimganj	Patherkandi	92	10.49	78	9.88	43	3.81	31	5.66	4	0.40
	Badarpur	45	5.63	38	5.23	24	2.77	14	2.46	0	0.00
	North Karimganj	61	9.43	49	8.07	27	3.98	21	3.99	1	0.10
Total		569	111.99	457	95.18	303	57.12	140	35.57	14	2.49

Source: Departmental records.

The Department attributed non-finalisation of plan estimates as the reasons for non-commencement of the schemes. The Department, however, neither furnished reasons for delay in completion of the works taken up since 2012-13, nor produced the records to ascertain the same.

Therefore, the people of border areas were deprived from the intended benefits under BADP conceived as per AAP of the respective years due to delayed implementation of the schemes.

Control mechanism needs to be put in place in the Department to ensure timely completion of the planned schemes.

3.3.5.2 Needs/gaps in border villages

In the 11 border blocks of the four districts, 661 (out of 1,531) villages (having 1,44,666 households) within 0-10 km distance from the international border were covered in the base line survey conducted (December 2009-July 2010) by the GoA for identification of gaps. The survey identified 49 villages without approach roads, 203 villages without electricity and 654 villages had no safe drinking water facility. Further, there was no sanitation in 247 villages, 341 villages were not accessible by loading trucks, 563 villages had no medical facilities while 616 villages had no irrigation facilities. Regarding educational facilities, the survey revealed that 63 villages had no primary school, 448 villages had no secondary schools while 572 villages had no high school situated within the village. No more base line survey was however, conducted after July 2010.

Of the villages surveyed above, in 55 villages of 11 border blocks of the four districts covered under the audit, 28 villages were located within 0-10 km from the international border. These villages, as per the base line survey, needed health facilities, approach roads, electricity, irrigation facilities, protection of embankment and community/training hall *etc.* on priority. Fulfillment of the basic needs/gaps, though covered partially in respect of irrigation, approach roads, protection of embankment and community/training hall, however, the health care facilities and electricity problems remained entirely unaddressed as of May 2017 due to lack of planning process. Therefore, the border villagers were deprived from their due facilities under the programme.

The Jt. Secretary, BPDD in reply (October 2017), stated that as per the Chairman of SLSC, the first and foremost development priority in the International border was to making availability of better road connectivity from the security as well as development point of view.

The fact, however, remained that the objective of the scheme was to provide all round infrastructure development to alleviate problems being faced by the border populace *viz.*, communication, safe drinking water, irrigation, health care *etc.*, besides improvement of road connectivity. Audit noticed that the infrastructure development in accordance to the priority list as per the identified needs/gaps was not done in any of the subsequent years during 2012-17.

3.3.5.3 Saturation of strategically prioritised village

The BADP guidelines stipulate that, for saturation of a village, the minimum facilities were to include road connectivity, schools alongwith facilities like separate toilets for girls, sports facilities, health services, electricity, water supply, community centre, public toilet particularly for women, houses for teachers and health staff *etc.*

The scheme guidelines also emphasised that only after saturating the villages located within 0-10 km from the international border with basic infrastructure, the next set of villages should be taken up. The DLC did not, however, fix any criteria to define the saturation of a village with basic infrastructure.

Audit observed that out of 75 schemes implemented during 2012-13 and 37 schemes during 2016-17 (amounting to ₹ 34.05 crore) pertaining to 11 blocks covered under this audit, 26 of these implemented schemes related to construction of roads, agricultural canals, drinking water facilities *etc.*⁹⁵ It was also observed that these schemes were implemented in the villages located within 10-50 km from the international border without ensuring the saturation/ development of the border villages located within 0-10 km from the border. Joint beneficiary survey (May-June 2017) established the fact that

⁹⁵ Amounting to ₹ 4.98 crore (15 per cent).

many gaps in the villages (within 0-10 km) were yet to be fulfilled. This indicated that the works to bridge the gaps in the strategically located villages were not prioritised due to non-adherence to the scheme guidelines.

The Jt. Secretary, BPDD in reply (October 2017), stated that only after saturating the border villages with good road connectivity, projects of other sectors were to be taken up in the following years.

The reply furnished was not tenable as only road connectivity was not a measure of saturation of the infrastructure development in border villages. As per the Guidelines of BADP, other facilities such as making availability of drinking water, health care, education, electricity *etc.*, were equally important for achieving the saturation state. In this context, the Department needed to define the achievement of saturation state in border areas in terms of making availability of other minimum infrastructure besides road connectivity.

3.3.5.4 Inadmissible works

As per the Guidelines of BADP, works/schemes of individual benefit were not permissible. Guidelines also prohibited construction of any work in religious places/private places out of schematic funds.

Audit however, noticed that the DC, Karimganj installed 226 Tara-pumps valued at ₹ 0.87 crore during 2012-15 on private land/premises through Block Development Officer (BDO). Further, in four blocks under Karimganj district, nine works⁹⁶ valued at ₹ 1.23 crore were executed (2012-16) beyond the scope of Scheme guidelines and without approval of MHA, GoI. This resulted in inadmissible expenditure of ₹ 2.10 crore due to implementation/execution of the above mentioned schemes/works from the funds under the scheme.

3.3.5.5 Idle assets

Seven schemes valued at ₹ 1.18 crore executed in the three⁹⁷ (out of four) districts covered under this audit for detailed scrutiny were found completed during January 2014 to January 2017 but the assets created were not put to use as of May 2017 due to various reasons as mentioned in **Table-3.11**.

⁹⁶ (i) Boundary wall of Patherkandi Block Elementary Education Office, (ii) stair at Prasarapur Mosque, (iii) Community Hall at Mahadevbari and reliance academy (iv) Community Hall at Dalgram Madrassa, (v) Community Hall at Bakharsal Adharsa Vidyalaya and Club, (vi) Community Hall at Chandpur-KalibariMondir with approach road (vii) Community Hall and Computer Centre at S.V. Vidyaniketan- Nilambazar (viii) Godown of Shephinjuri Cooperative Society and (ix) Construction of Bus stand at Rangamati (MHA observed that the work was taken up without feasibility report).

⁹⁷ Dhubri, Kokrajhar and Udalguri.

Table-3.11

Sl. No.	Name of the works/schemes	Expenditure (₹in lakh)	Reasons for non-utilisation
1	Construction of dairy farm at Labyanapur ⁹⁸ at Ultapani, Kokrajhar	10.00	The cows for the farm were not purchased due to non-release of the required fund of ₹1.80 lakh.
2	Establishment of distillation unit alongwith drying shed at North Pentagon for extraction of Citronella oil from plantation in Kokrajhar district	15.00	Economically not viable to run the unit.
3	Construction of Sialmari market shed at Kokrajhar	15.00	Lack of approach road.
4	Rain water harvesting unit at Ultapani, Kokrajhar	10.00	Local people surrounding the unit were not aware about the rain water harvesting.
5	Construction of police barrack, watch tower and quarter building at Ultapani BOP	22.50	Non deployment of police personnel.
6	Construction of potable water supply scheme (PWSS) at Jhaskhal at Agomoni block, Dhubri	30.00	Non availability of deep tube well and provision for electricity.
7	Samrang mini water supply scheme (MWSS) at Bharegaon block in Udalguri	15.50	
Total		118.00	

Source: Departmental records and Joint Physical Verification Report.

The people of border blocks were deprived from generating income due to non-functioning of the three employment generation schemes (Sl. Nos. 1-3 above). This indicated that the schemes were selected by the SLSC without proper planning. The entire expenditure of ₹ 1.18 crore incurred against the works/schemes became unproductive depriving the people residing in the border areas from the intended benefits. In addition, the infrastructures created for the construction of Dairy Farm and Rain Water Harvesting unit at Ultapani under Kokrajhar district became dilapidated due to their prolonged idling.



MWSS lying idle at Dhubri
(02 June 2017)



Market shed idle at Kokrajhar
(25 May 2017)

The Jt. Secretary, BPDD while accepting the audit observation, stated (October 2017) that the DCs had been instructed to maintain asset registers and to hand over the completed projects/ schemes to the departments concerned soon after completion for their operationalisation.

⁹⁸ Cow-Shed with Calf Pen schemes.

3.3.5.6 Repair and Maintenance work

The BADP Guidelines provide⁹⁹ that 15 *per cent* of annual allocation under BADP should be utilized for the repair and maintenance of the assets after three years of their creation.

Audit analysis, however, brought out that provisions for the maintenance of assets were not made in the AAP during 2012-17. The Department did not even maintain any asset register to watch subsequent claims for maintenance under the Scheme.

The Jt. Secretary, BPDD while admitting the audit observation, stated (October 2017) that the DCs had been instructed to submit maintenance proposals after completion of three years of the schemes, if required.

3.3.5.7 Employment generation schemes

The BADP Guidelines stipulated that adequate emphasis was to be laid on each of the schemes meant for employment generation, production oriented activities and also on schemes which provide for critical inputs in the social sector.

Audit, however, noticed that the GoA did not accord due emphasis in this regard, as was noticed from the implementation of 66 schemes (out of 457) in 55 villages covered under audit for the detailed scrutiny. Except the three schemes as mentioned in **Paragraph 3.3.5.5 (Table 3.11: Sl. Nos. 1 to 3)**, the schemes were not related to any income generating project.

On this being pointed out in audit, the Jt. Secretary, BPDD stated (October 2017) that the emphasis was given on road connectivity first, followed by other sectors, rather than on employment generation.

The reply was not tenable as the guidelines give equal emphasis on development of all round infrastructure including employment opportunities to alleviate problems faced by the border populace. The Department had, however, emphasis only on the road connectivity, which frustrated the objective of the scheme.

3.3.5.8 Skill development and capacity building programme

The BADP guidelines provides for taking up of skill development and capacity building programmes by way of vocational studies and training of youth for self-employment and skill upgradation of artisans, weavers, farmers, tourism and hospitality *etc.* MHA, GoI, also insisted (September 2015) for organising capacity building/skill up gradation

⁹⁹ *Para 4.2* of the Guidelines (February 2009), *Para 4.2* of the Revised Guidelines (February 2014) and *Para 4.4* of the Modified Guidelines (June 2015).

programme under Pradhan Mantri Koushal Vikash Yojana (PMKVY) from 2016-17 for the benefit of border population to curtail migration from border blocks.

The GoA prepared (December 2014) an Action Plan and sanctioned (July 2015) ₹ 1.74 crore for capacity building and skill development under BADP. The SLSC¹⁰⁰ targeted for providing of training on capacity building and skill up gradation on 21 trades¹⁰¹ to 3,740 beneficiaries in the eight border districts during 2012-13 (1,740) and 2013-14 (2,000) at the National Academy of Construction, Hyderabad, Indian Institute of Entrepreneurship (IIE) and State Institute of Rural Development (SIRD), Assam. The target of the women beneficiaries was fixed at 50 *per cent*. Audit, however, observed that the action plan remained unimplemented due to non-release of funds by the Government.

Scrutiny revealed that the GoA belatedly released (August 2016) ₹ 0.50 crore for skill development and capacity building training in four districts¹⁰², including the districts of Dhubri and Udalguri covered under this audit. In two districts (Dhubri and Udalguri), skill development and capacity building training on healthcare, sales executive and hospitality was provided to targeted 230 beneficiaries¹⁰³. No training was however, imparted to any of the beneficiaries of the remaining districts (Baksa and Chirang). It was also observed that in the two other districts¹⁰⁴ covered under this audit, the targeted 664 beneficiaries were not imparted any training as of May 2017. Specific reasons for not conducting training was not stated to Audit, though called for.

The amount of ₹ 0.10 crore earmarked (2015-16) for capacity and skill development of 100 persons in Kokrajhar district was diverted (October 2016) by the SLSC without the approval of GoI, MHA. The diversion of funds was done to enhance the estimated cost of three schemes¹⁰⁵ in the blocks under Kokrajhar district for implementation in 2015-16. The programme under PMKVY was also not implemented in the four districts covered under this audit during 2016-17.

Audit further noticed that the DCs of Dhubri and Udalguri had neither obtained any feedback from the trainees nor initiated any follow-up for assessing the impact of the training on the beneficiaries under the schemes. As a result, fulfillment of the objective of

¹⁰⁰ State Level Screening Committee.

¹⁰¹ Electric Wiring, Plumbing & Sanitation, Masonry, Retail sale Executive, Auto Motive Servicing, Welding, Mobile Repairing, Civil Construction Mason, Carpentry, Tailoring, Plumbing, Computer, Refrigeration and air condition mechanic, Beautician, TV repairing, Motor Driving, Weaving, Sericulture and Handloom, *etc.*

¹⁰² (i) Baksa (ii) Chirang (iii) Dhubri and (iv) Udalguri.

¹⁰³ out of the total 504 persons, expending ₹ 50.40 lakh (Dhubri- 139: ₹ 13.90 lakh, Chirang: 50: ₹ five lakh, Udalguri: 91: ₹ 9.10 lakh, Baksa: 224: ₹ 22.40 lakh) trained.

¹⁰⁴ Karimganj (311) and Kokrajhar (353).

¹⁰⁵ (i) Construction of 2 nos of culverts at Ultapani village; (ii) Construction of road from west Maligaon to Jordanpur village including 2 no of culverts by JCBP which now stands approved RV) -one at Boro Bosti and other at Nepalibasti; (iii) Improvement of road from west Bhodrapur village under Basbari Bhodrapur VCDC.

the BADP to enhance employment opportunity in the border areas with a view to curtail migration by promoting livelihood remained unascertained.

3.3.5.9 Non-convergence with other schemes

The BADP Guidelines stipulates that the DLC shall look into the convergence and dovetailing of schemes with on-going development programmes and schemes of different Ministries/Departments of Central/State Governments and funds coming through various channels like PMGSY, MNREGA, SSA, Rural/Social Development schemes *etc.*, for the well-being of the border populace.

Audit, on scrutiny of records, observed that none of the 66 schemes selected for the detailed scrutiny was implemented with convergence and dovetailing of the funds from any Central or State schemes. Of the 31 roads constructed, 24 roads were constructed with sand and gravel with limited resources, without converging with other schemes *viz.*, MGNREGS and the BADP resources were not used for the construction of long lasting metal topped and black topped (MTBT) roads.



Sand and gravel road at Kokrajhar (25 May 17)



MTBT road at Jamduar, Kokrajhar (25 May 2017)

The Jt. Secretary, BPDD while accepting the observation stated (October 2017) that necessary action would, henceforth be taken for convergence and dovetailing of projects with other ongoing development programmes.

3.3.6 Findings in joint physical verification

Sample survey by audit alongwith the representatives of the DCs concerned and implementing line departments was conducted (April-June 2017) in 55 border villages of the 11 border blocks covered under this audit located at the distance from 0-10 km from the international border. This was done with a view to assessing the impact of the schemes implemented under the BADP. Results of survey based on interactions on different parameters made with the beneficiaries residing in the villages brought out the following:

- Out of the 55 villages covered under this audit, all the 86 schemes valued at ₹ 23.94 crore were implemented in only 36 villages during 2012-17. However, no

schemes in the rest 19 villages were implemented under the programme despite availability of funds.

- The schemes implemented in the 36 villages were found asymmetrical as the number of schemes implemented and the quantum of fund utilised varied from village to village. For example, in Golokganj block of Dhubri, three schemes valuing ₹ 1.11 crore were implemented in Lakhimari II village, whereas only one scheme valuing ₹ 0.08 crore was implemented in Bishkhowa II village. In Kachugaon block of Kokrajhar, nine schemes valuing ₹ 1.70 crore were implemented in Raimona village whereas only one scheme valuing ₹ 0.15 crore was implemented in Oxiguri village. Implementation of the schemes was also not based on need and population (*Appendix-3.11*) indicating deficiency in the planning process.
- Two¹⁰⁶ approved (2015-16) schemes which were not viable (land problem/inadmissible), were replaced with alternative schemes¹⁰⁷. The alternative schemes, however, were not implemented as of May 2017 due to non-receipt of approval of the SLSC. This was indicative of the fact that the schemes were selected without ensuring their feasibility.
- Six water supply schemes (three Mini Water Supply Scheme and three Deep Bore wells) were completed by the Executive Engineer, Public Health Engineering, Tangla at Udalguri at an expenditure of ₹ 0.82 crore. In these schemes, two major components of the works viz., providing and fixing of single phase power connection and filter media sand-gravel along with filter cover of approved brands (valued at ₹ 1.83 lakh) were not actually installed, but the payment thereof, was released. Payment of ₹ 1.83 lakh to the contractor without execution of the works resulted in excess payment to that extent. The water supply schemes were, however, being run by temporary hooking (illegal power connection) without any official connection. Despite the fact, no permanent solution of the problem was explored so far (March 2018).

3.3.7 Satisfaction level of beneficiaries

During joint site-visit (April-June 2017) of the schemes, 378 villagers/beneficiaries inhabiting the selected 52 (out of 55) border villages of the 11 border blocks of the four districts covered under this audit were interviewed to assess the impact of the implementation of various schemes under the programme on the life of villagers. The responses of the villagers were as shown in **Table 3.12**:

¹⁰⁶ (i) Land development and improvement of two storied community hall at Agomoni Bus Stand; and (ii) construction of Assam Type Building at SatrasalJatiyaBidyalaya under Agomoni block.

¹⁰⁷ Community Hall at Kaldoba (Agomani) Pt-II and CC block road at Ramraikuti (Agomani).

Table – 3.12
Statement of the outcome of Beneficiary survey conducted amongst 378 villagers of 52 selected border villages

Audit Questionnaire	Whether villagers of the border areas were aware of the BADP scheme	Whether basic needs /problems of the villagers in the border areas were enquired by any official	Whether children’s educational facilities were available in the border villages	Whether health care facilities were available in the border villages	Whether safe drinking water facilities were available in the border villages	Whether irrigation facilities were available in the border villages	Whether the villagers feel secure in the border villages
Number (percentage) of villagers that replied “Yes”	185 (49)	NIL (0)	296 (78)	185 (49)	69 (18)	42 (11)	295 (78)

Source: Beneficiary survey.

The above position indicated that fulfillment of the basic requirement of the border populace was partial. The Department must therefore, draw people-centric, need-based development plans, keeping in view the immediate requirement of the border populace carefully to attain the intended objectives conceived under the BADP.

The Jt. Secretary, BPDD in reply (October 2017), stated that the schemes under BADP were selected on ‘need-felt basis’ by the DLC after due consultation with MPs/MLAs/PRI/ Autonomous Councils *etc.*, the representatives of the people.

The fact however remained that peoples’ participation to develop the actual need-based plan was not sought which led to creation of mostly road connectivity thereby fulfillment of the basic requirement of the border populace was partial. Significantly, during the beneficiary survey also, 193 out of 378 beneficiaries (51 *per cent*) surveyed expressed their ignorance about the schemes implemented under the BADP.

3.3.8 Monitoring and Evaluation

An effective monitoring system is a pre-requisite for any Department for its smooth functioning and achievement of its targets and objectives. The provision as per BADP scheme guidelines and their compliance by the BPDD is shown in the table below:

Sl. No.	Provision as per BADP scheme Guidelines	Status of compliance by BPDD
1	2	3
1	The State Government should develop an institutional system for the inspection of the BADP schemes.	Institutional system developed by the Government was deficient as only one Additional Deputy Commissioner was designated as Nodal Officer to monitor the programme implementation in the four districts covered under the audit.

1	2	3
2	Each border block should be assigned to a high-ranking state Government Nodal Officer who should regularly visit the block and take responsibility for the implementation of BADP schemes.	Assignment of block-wise Nodal Officer was not done.
3	Third Party inspection should be commissioned for an independent feedback on the quality of works executed and other relevant issues.	The Department conducted (February 2015 to October 2015) a third party inspection by NABCONS, Mumbai ¹⁰⁸ of the completed schemes of 2009-12. The inspection party submitted its report in respect of seven districts ¹⁰⁹ in 2016 containing its recommendation. Remedial action/corrective measures on the recommendations made were, however, not taken as of May 2017.
4	An inventory of assets, created under the BADP in border villages, should be developed for analytical purposes.	In none of the districts covered under audit, inventory of works implemented was found maintained.
5	The SLSC should meet at least twice a year for approval and review of the on-going schemes in the month of March/April and November/December respectively every year.	The SLSC met only once in each year, during the period of implementation, for the recommendation and approval of the schemes under the programme.

On this being pointed out, Director of BPDD stated (May 2017) that the Department could not monitor all the schemes due to lack of manpower. This indicated the absence of proper monitoring and evaluation system for the schemes implemented under BADP.

3.3.9 Conclusion

Implementation of the scheme in the State suffered:

- due to short release of funds¹¹⁰ by the GoI;
- due to non-submission of UCs by the State;
- delay in approval of the schemes by the SLSC;
- the DLC did not fix any criteria to define the saturation of a village with basic infrastructure;
- the Department prioritised road connectivity as the first and foremost development requirement instead of all round infrastructural development;

¹⁰⁸ National Bank for Agriculture and Rural Development Consultancy Services, Mumbai.

¹⁰⁹ Karimganj, Cachar, Dhubri, Baksa, Chirang, Kokrajhar and Udalguri.

¹¹⁰ Amounting to ₹ 191.19 crore during 2012-17.

- implementation of the scheme in the eight border districts of the state was partially successful, as only 60 per cent (626 out of 1,035 works) of the works sanctioned for execution during 2012-17 could be completed;
- planning process for implementation of the schemes was inadequate which led to approval of inadmissible works, idling of assets created and non-creation of sufficient income generating schemes;
- monitoring mechanism, both at the State and district level, was inadequate and ineffective; and,
- principle of convergence was not followed.

3.3.10 Recommendations

The following recommendations may be considered by the State Government:

- *In order to assess the progress made during 2012-17 and identify the present needs/gaps in planning processes, baseline survey of border villages should be carried out.*
- *The SLSC should clearly lay down criteria prescribing infrastructural requirement relating to health, power, livelihood, drinking water, sanitation, education and security etc., in the border areas. The SLSC should also lay down saturation point for a village, in order to assign priority for the sanction and implementation of the schemes under the programme.*
- *Department should ensure completion of the schemes in time and submit the UCs to GoI to avoid short release of funds for creation of assets etc., under the programme.*
- *Decentralised monitoring mechanism should be strengthened at the State, district and block levels for effective implementation of the schemes in a time bound manner.*

General Administration Department

3.4.1 Excess payment

The Deputy Commissioner, Jorhat failed to deduct 10 per cent contractor's profit while making payment for works executed through Construction Committees, resulting in excess payment of ₹ 0.70 crore.

Revised Guidelines of Untied Fund¹¹¹, issued (July 1995) by the Government of Assam (GoA), Planning and Development Department (P&D), stipulate, *inter-alia*, that in schemes which are implemented through the Deputy Commissioners (DCs) as the nodal authority, if necessary, the works may be executed through constitution of committees¹¹² under the supervision of the DCs. The estimates for such works are to be prepared as per the Assam Public Works Department (APWD) Schedule of Rates (SoR) which includes a provision of 10 per cent contractor's profit over the cost of material and wages of labourers. Therefore, in case of execution of the works through the committees, which are comprised of departmental people, the element of contractor's profit needs to be deducted from the estimated cost.

Audit scrutiny (December 2016) of records of DC, Jorhat revealed that GoA, P&D sanctioned 44 works¹¹³ valued at ₹ 7.05 crore (detailed in **Appendix-3.12**) under Untied fund (State specific scheme) during 2013-14. Construction Committees (CCs)¹¹⁴ executed these works during 2013-14 and 2014-15 without engaging contractors. APWD SORs, which included 10 per cent contractor's profit over material and labour cost, were used to prepare the estimates of these works. The DC, Jorhat, however, failed to deduct the element of 10 per cent contractor's profit at the time of release of funds to the CCs, which ought to have been deducted as the works were executed without the involvement of contractors. This resulted in excess payment of ₹ 0.70 crore to the CCs.

Audit pointed out such irregularity earlier also vide **Paragraphs 3.3.2 and 3.4.1** of the Comptroller and Auditor General of India's Report on Social, General and Economic (Non-PSUs) sectors for the years ended March 2014 and 2016 respectively. This indicated that the Department had not taken remedial measures to avoid recurrence of such lapses and the irregularity still persisted.

The matter was reported to the Government in June 2017; reply was awaited (March 2018).

¹¹¹ Untied funds are placed at the disposal of district/sub-division with a view to providing certain measure of financial freedom for the purpose of encouraging local level planning.

¹¹² Comprising members from Non-Government Organisations (NGOs), Panchayati Raj Institutions (PRIs), Local Self Government (LSG), Construction Committees (CC) etc.

¹¹³ Infrastructure Development, construction of community halls, roads, recreation centres, school buildings etc.

¹¹⁴ A departmental committee constituted for execution of works under the supervision of DC.

The Government may consider fixing responsibility on official(s) responsible for making the excess payment.

3.4.2 Suspected misappropriation

The Deputy Commissioner, Jorhat failed to furnish the records in support of utilisation of ₹ 13.56 lakh which pointed towards suspected misappropriation. Further, the Additional DC irregularly issued UC against the amount.

Government of Assam (GoA), Finance (Budget) Department's order (February 1995) stipulate that the Deputy Commissioner (DC), being the drawing and disbursing officer (DDO), must ensure regular and up-to-date maintenance of the cash book besides carrying out surprise physical verification of closing balances. The result of such verification must be recorded in the cash book with dated signature.

Government of Assam (GOA) launched the Kalpataru Scheme in the year 2003-04 with a view to provide financial support for self-employment in agriculture, industry and service sectors in the State. The Planning and Development (P&D) Department provides funds to District Officers/Deputy Commissioners under the Kalpataru scheme from Untied funds for utilisation as decided by the District Level Committee.

Government of Assam, P&D Department, sanctioned (19 March 2015) ₹ 86.40 lakh for the implementation of Kalpataru scheme through the Deputy Commissioner (DC), Jorhat. The amount was meant for providing financial support (during 2014-15) to below poverty line (BPL) beneficiaries in six¹¹⁵ rural and urban areas of Jorhat district. The DC, Jorhat sanctioned (May-October 2015) ₹ 86.29 lakh for release to 14 implementing agencies¹¹⁶ (details are in *Appendix-3.13*) out of the amount received, leaving a balance of ₹ 0.11 lakh¹¹⁷. The Additional DC (ADC), Jorhat subsequently issued the entire sanctioned amount through cheques to the implementing agencies.

Audit scrutiny (December 2016) of records of the DC, Jorhat revealed that the sanctioned amount included three cheques for ₹ 13.56 lakh to be released to three implementing agencies¹¹⁸. As per information furnished by one agency, the cheque¹¹⁹ for ₹ 4.76 lakh bounced from the bank and was returned to the DC while the other two cheques (for ₹ 8.80 lakh) were neither received by the respective agencies nor encashed.

¹¹⁵ Dergaon, Jorhat, Teok, Titabor, Morioni and Majuli Legislative Assembly Constituencies.

¹¹⁶ (i) DC, Golaghat, (ii) General Manager, DICC, (iii) Chairman, Jorhat Municipal Board; Block Development Officers of (iv) Jorhat, (v) Jorhat North West, (vi) Jorhat East, (vii) Jorhat Central, (viii) Titabor (ix) Kalipani, (x) Majuli, and (xi) UjanMajuli; and Chairman, Town Committees of (xii) Mariani, (xiii) Titabor and (xiv) Teok.

¹¹⁷ ₹ (86.40 – 86.29) lakh = ₹ 0.11 lakh.

¹¹⁸ Ch. No. 035811 dated 03 October 2015- ₹ 6.80 lakh to the Block Development Officer (BDO) Titabor Development Block, Ch. No. 035816 dated 03 October 2015- ₹ 4.76 lakh to the BDO UjaniMajuli Development Block and Ch. No. 035820 dated 03 October 2015 - ₹ two lakh to the Chairman, Teok Town Committee.

¹¹⁹ Ch.No.035816 dated 03 October 2015 issued to BDO, Majuli Development Block.

However, the balance in the bank account¹²⁰ of the DC came down to ₹ 4,126 on 03 March 2016. Audit also noted that ₹ 42.64 lakh was withdrawn in cash (self-cheques) in 43 instances during the period from 31 March 2015 to 29 October 2015 but no record in the cash book¹²¹ was maintained thereagainst. In the absence of records, Audit, could not ascertain the purposes of withdrawal and payment/utilisation of the amounts by the DC, Jorhat. The possibilities of misappropriation of ₹ 42.64 lakh withdrawn in cash, including the unutilised amount of Kalpataru fund of ₹ 13.56 lakh, could not therefore, be ruled out. It was further observed that the ADC, Jorhat submitted (01 December 2015) the UC for the entire amount of ₹ 86.40 lakh (inclusive of ₹ 13.56 lakh which was neither utilized nor surrendered/refunded) to the Director, Planning and Development, Assam.

On this being pointed out, the District Development Commissioner (DDC), confirmed (March 2017) that the amount of ₹ 13.56 lakh was not available in the accounts. It was also confirmed (July 2017) that the cash book for the period 2014-16 was not maintained and that ₹ 42.64 lakh was withdrawn through self-cheques. An enquiry was being conducted by the Chief Minister's Vigilance Cell on the above violation of financial instructions.

Non-existence of the amount in the bank account and absence of records of utilization of funds therefore, pointed towards suspected misappropriation, besides irregular submission of UCs for the entire sanctioned funds without their actual utilization.

The Government should consider lodging FIR against the officials responsible for the misappropriation of money.

The matter was reported to Government in August 2017; reply was awaited (March 2018).

Printing and Stationery Department

3.4.3 Infertuous expenditure

Director, Printing and Stationery incurred infertuous expenditure of ₹ 1.21 crore towards purchase of machineries for modernization of Government Press, which remained uninstalled and unutilized.

The Printing and Stationery Department (PSD), Government of Assam (GoA) prepared (April 2008) a detailed project report (DPR), to modernize the Assam Government Printing Press (AGPP) at Guwahati, for replacing the old printing machineries by new and sophisticated modern machines. The DPR for installation and commissioning of the

¹²⁰ Account No. 3331161472 of the Central Bank of India.

¹²¹ For the year 2014-15 and 2015-16.

new machineries, prepared through a consultancy firm¹²², proposed increase in machinery-wise requirement of present power load connection for electricity.

The PSD, GoA formed a Joint Consultative Technical Committee (JCTC)¹²³ under the Commissioner and Secretary, PSD (as Chairman), to suggest the machines required for the modernisation of AGPP. The PSD, GoA approved (10 September 2013) procurement of 12 printing machineries¹²⁴ based on the recommendation of JCTC. The Director, Printing and Stationery (PS), Assam invited (26 September 2013) tenders for the supply of the machines and placed (October-December 2013) supply orders with three selected firms¹²⁵. The firms were to complete the supply within a period of 30 days and submit the bills for payment after the successful installation of the machineries. The firms supplied all the machineries between October 2013 and February 2014. The Director paid (March 2014) ₹ 1.96 crore to the firms based on the sanction accorded (13 November 2013) by the Government and installation certificates furnished by the suppliers.

Audit on scrutiny (July–August 2016) of records of the Director, PS, Assam and information furnished by the directorate revealed that none of the machineries, was installed. All the machines were lying in packed/unpacked condition (April 2017) due to insufficient power load capacity which was also confirmed by the Director, PS (May 2017). Audit further, observed that the supplier had furnished incorrect installation reports. It was, therefore, evident that the Director, without ensuring the actual status of installation from AGPP, made the payments based on the incorrect reports furnished by the suppliers.

On this being pointed out, the Government, in its reply, stated (July 2017) that four high speed digital black and white copier/printer/scanner, though installed (31 May 2014) were damaged a few months later by rodents and the same were not feasible to be repaired. Besides, one Digital multi-functional photocopier installed (July 2017) in the AGPP, Guwahati was functioning while the remaining seven machines were lying uninstalled (July 2017) due to insufficient load capacity. Further, the enhancement of load capacity was not processed due to paucity of funds during 2013-14.

¹²² Printers Traders Private Ltd.

¹²³ The members of the Committee consisted of the Joint Director (P&S), AGPP, Deputy Director (P&S), AGPP, Executive Engineer, P.W.D. (Mech.) and an Architect.

¹²⁴ Six Digital Multifunctional Photocopiers (A3 size) (1 October 2013), One Gathering machine (8 sections) (25 November 2013), One Fully Automated UV Coating and Curing machine (Size-20" x 30") (25 November 2013) and Four High Speed Digital Black and White Multifunctional machines (6 December 2013).

¹²⁵ (i) M/s Anupam Industrial Corporation, Guwahati, (ii) M/s KDS Graphics, Guwahati; and (iii) M/s RICOH India, Mumbai.

The reply was not tenable for the reason that the procurement of machineries was made without ensuring provisions for required additional power load capacity assessed in 2008 and also without availability of funds.

The objective to modernise the AGPP was therefore, frustrated due to lack of efforts during the past nine years on the part of the Directorate. Further, the inability to enhance the power load capacity to enable installation and functioning of the new machineries, also resulted in an infructuous expenditure of ₹ 1.21 crore¹²⁶ in respect of seven uninstalled machineries. Besides, loss of ₹ 0.72 crore on the irreparable four high speed digital copiers could not also be ruled out. Additionally, due to non-installation of the machineries, the Government was also deprived of the benefit of free services for any likely defect detected at a later date after their actual installation as the guarantee period of one year had already elapsed.

Revenue and Disaster Management Department

3.4.4 Excess payment

Assam State Disaster Management Authority made excess payment of ₹ 2.95 crore to All India Disaster Mitigation Institute due to misinterpretation of the terms and conditions of the agreement.

Assam State Disaster Management Authority (ASDMA) initiated (February 2011) a capacity building and pilot implementing programme on 'Training of teachers on School safety including the School Disaster Management (DM) Plans and conduct of mock drills'. The Chief Executive Officer, ASDMA invited (April 2011) request for proposal (RFP) from nine short-listed institutes/consultancies/agencies for offering their bids for conducting training to school teachers on disaster management during 2012-13.

The Evaluation Committee, headed by the Principal Secretary, Revenue and DM Department, accepted (July 2011) the rate of ₹ 10,195.84 (being lowest quoted rate)¹²⁷ offered by All India Disaster Mitigation Institute (AIDMI)¹²⁸. The rate consisted of the fee per manday of instructor (₹ 9,180) and the cost per trainee (₹ 1,015.84). ASDMA accordingly, executed (June 2012) an agreement with AIDMI for imparting training to 1,600 school teachers during 2012-13. The agreement was extended on the same terms and conditions for the years 2013-14 and 2014-15 also.

¹²⁶ Five Digital Multifunctional Photocopiers (A3 size) (₹ 15,27,369.60), One Gathering machine (8 sections) (₹ 66,58,050.00) and One Fully Automated UV Coating and Curing machine(Size-20" x 30") (₹ 38,85,000.00).

¹²⁷ Based on bids of six participated institutes/firms.

¹²⁸ A Gujarat based registered Non-Governmental Organisation.

Audit on scrutiny (January 2017) of the records of the ASDMA observed that AIDMI imparted training to 3,562 participants for 261 days¹²⁹ during 2012-15¹³⁰. It was paid (till December 2016) a total amount of ₹ 3.55 crore¹³¹ based on the number of participants and the approved rate (₹ 10,195.84). Audit however, observed that the total amount due to be made to AIDMI as per agreement during the period, was ₹ 0.60 crore (detailed in the **Appendix-3.14**). This was based on the rate of fee per manday in respect of instructor *plus* cost per trainee per training, as agreed upon. The amount paid was therefore, resulted in excess payment of ₹ 2.95 crore to AIDMI so far (May 2017).

The reason for the excess payment made was due to incorrect interpretation of the terms and conditions of the agreement and lack of control checks required to be exercised while making the payment to AIDMI.

The Joint Secretary and State Project Officer, ASDMA stated (January 2017) that only the total contract rate was considered by the Evaluation Committee and not the cost per manday. The reply was not tenable as the terms and conditions of the agreement clearly stipulated that the firm would be paid per training manday fee of instructors and per trainee cost to AIDMI.

Thus, extra payment amounting to ₹ 2.95 crore made to the AIDMI on account of imparting the training beyond the agreed training cost was needed to be recovered by the ASDMA.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

The Government may consider fixing responsibility on the official(s) responsible for making the excess payment and ensuring recovery of the excess payment made to AIDMI.

3.4.5 Irregular and unauthorised expenditure

Expenditure of ₹ 1.54 crore incurred by Deputy Commissioner, Kamrup (Rural) for the execution of four works of permanent nature from State Disaster Response Fund was irregular and unauthorised.

Guidelines on Constitution and Administration of the State Disaster Response Fund (SDRF) provides that SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst and pest attack. The repairing/restoration

¹²⁹ conducted 87 trainings for three days against each training.

¹³⁰ 2012-13 - 40 trainings, 2013-14 - 27 trainings and 2015-16 - 20 trainings.

¹³¹ 2012-13-₹ 1,63,13,342, 2013-14-₹ 1,02,57,014 and 2014-15-₹ 88,80,577.

work of immediate nature¹³² only were to be taken up through SDRF so that relief and essential commodities could be taken to the site. Upgradation of infrastructure of pre-damaged period was not admissible as per the guidelines. Further, the provision for disaster preparedness, restoration, reconstruction and mitigation shall not be a part of SDRF. Guidelines also envisaged that State Executive Committee (SEC) under the Chairmanship of Chief Secretary of the State constituted for affairs of SDRF, will decide on all matters connected with the financing of the relief expenditure.

Audit observed (September 2016) that the Executive Engineer (EE), PWD (Roads), Guwahati Road Division based on the proposal of the DC, Kamrup (Rural), prepared (October/November 2014) estimates of repair and restoration works of four roads (*Appendix-3.15*) against the flood damages. Government of Assam (GoA), Revenue and Disaster Management Department accorded (31 March 2015) administrative approvals (AAs) for the execution of the works under SDRF at a total estimated cost of ₹ 177.42 lakh (*Appendix-3.15*) including provision of emergency works for ₹ 3.10 lakh. The EE awarded (May 2015) the works to four contractors for execution and the contractors completed (September 2015-January 2016) the works at the total cost of ₹ 153.56 lakh.

Scrutiny of the approved estimates indicated that the DC took up repair and restoration works on the pre-damaged roads caused by floods, which were in no way related to the needs of immediate transportation of relief to the victims of natural calamity. Further, no expenditure pertained to emergency works, as provided in the estimate. Audit could not ascertain whether the SEC had approved the execution of the works through SDRF. The division/DC also could not furnish any information in this regard. Moreover, the works executed were of re-construction/erosion management/ permanent nature as these involved dismantling of existing structure, providing new items, laying of pipes and pitching of roads with Granular Sub Base/Water Bound Macadam/Mix Seal Surfacing *etc.*, as shown in the *Appendix-3.15*. Therefore, execution of the works, did not qualify to be funded from SDRF.

On this being pointed out, Commissioner and Special Secretary to the Government of Assam, PWD (Roads) accepted the fact and stated (November 2017) that the division prepared the estimates based on the proposal of the DC, Kamrup (Rural) under SDRF 2014-15. The works were actually of emergent nature and meant for restoration of communication damaged by flood.

¹³² Filling up of breaches and potholes, use of pipe for creating waterways, repair and stone pitching of embankments; repair of breached culverts; providing diversion to the damaged/washed out portions of bridges to restore immediate connectivity and temporary repair of approaches to bridges/embankments of bridges, repair of damaged railing bridges, repair of causeways to restore immediate connectivity, granular sub base over damaged stretch of road to restore traffic.

The reply was not tenable as the works actually executed were of permanent nature, which did not qualify to be funded from SDRF.

Execution of repair and restoration works of regular/permanent nature by utilising funds out of SDRF in violation of the Guidelines was therefore, irregular and led to an unauthorized expenditure of ₹ 153.56 lakh.

3.4.6 Loss of interest

State Government delayed transfer of State Disaster Response Fund to Public Account in violation of the SDRF Guidelines which resulted in potential loss of interest of ₹ 51.24 crore.

The Government of Assam (GoA) constituted (July 2011) the State Disaster Response Fund (SDRF)¹³³ under section 48(1) (a) of the Disaster Management (DM) Act, 2005. Expenditure for providing immediate relief to the victims of cyclones, droughts, earthquakes, fires, floods *etc.* is met from this fund. Government of India (GoI) releases 90 *per cent* of the total yearly allocation, as recommended by the Thirteenth Finance Commission, in the form of a non-plan grant. Balance 10 *per cent* is to be contributed by the GoA under SDRF. The GoA, immediately on receipt of the grants from GoI, was required to transfer the same, along with its own share, to the Public Account (PA) head. The State Executive Committee (SEC)¹³⁴ constituted in October 2010¹³⁵, was entrusted with the responsibility to monitor accretions to the SDRF and investment thereof in the stipulated instruments, as per the guidelines of SDRF.

Audit on scrutiny (August – September 2016) of records of the Additional Chief Secretary (ACS), Revenue and Disaster Management Department (RDMD), GoA and information furnished subsequently (August 2017), observed delays in transfer of ₹ 1,263.62 crore¹³⁶ during 2014-17 under SDRF to Public Accounts by three to 14 months. This resulted in potential loss of interest to the Government amounting to ₹ 51.24 crore¹³⁷ (detailed in the *Appendix-3.16*).

On this being pointed out, the GoA, RDMD, in reply, stated (December 2017) that the entire funds received from the GoI during 2014-17, together with the State share, were transferred to the PA. The delay in transfer of the funds was attributed to paucity of time. The reply was not tenable as the delay was in violation of the stipulated provisions of the Guidelines governing immediate transfer of funds to PA for investment.

¹³³ The Fund became operative from the financial year 2010-11.

¹³⁴ The Chief Secretary to the GoA is the *ex-officio* Chairperson of the SEC.

¹³⁵ as per section 20 of the DM Act, 2005.

¹³⁶ Received ₹ 1,137.26 crore from GoI and ₹ 126.36 crore from the State Government.

¹³⁷ Calculated on the average rate of interest prevalent during the years 2014-17.

3.5 General

3.5.1 Cases of theft, misappropriation and losses

Audit observed 299 cases of theft, misappropriation, and losses involving Government money amounting to ₹ 119.18 crore (up to March 2017) on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in *Appendix - 3.17* and the nature of those cases is given in *Appendix - 3.18*.

The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft, misappropriation and losses of Government material *etc.*, are summarised in **Table 3.13**.

Table 3.13
Profile of cases of theft, misappropriation and loss

(₹ in lakh)

Age Profile of the Pending cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved	Nature/ characteristics of the cases	Number of cases	Amount involved
0-5	206	8,692.95	Theft	27	222.82
5-10	59	2,114.65			
10-15	17	1,013.53	Misappropriation/ Loss of material etc.	272	11,695.05
15-20	9	78.25			
20-25	6	7.96			
25 and above	2	10.53	Total	299	11,917.87
			Cases of loss written off during the year	Nil	Nil
Total	299	11,917.87	Total pending cases as on 31 March 2017	299	11,917.87

Source: Inspection Reports.

A further analysis indicated that the reasons for which the cases were outstanding could be classified in the categories listed in **Table 3.14**.

Table 3.14
Reasons for outstanding cases of theft, misappropriation and losses

Reasons for the Delay of Outstanding Pending cases	Number of Cases	Amount (₹ in lakh)
(i) Reply awaited from Government	99	3,286.63
(ii) Non-furnishing of proper reply by the Department	163	5,593.78
(iii) Final reply detailing the action taken was awaited	37	3,037.46
Total	299	11,917.87

Source: Inspection Reports.

Of the 299 cases above, the First Information Report (FIR) in respect of only 35 cases involving ₹ 9.14 crore was lodged where the investigation was in process. The

Government should consider lodging FIR in all the remaining cases also, for their expeditious settlement.

Besides, Government should consider putting in place an effective mechanism to ensure speedy settlement of cases relating to theft, misappropriation and losses.

3.5.2 Follow up on Audit Reports

Non-submission of suo-moto Action Taken Notes

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature, to the PAC with a copy to Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendations.

However, only seven *suo-moto* replies/explanatory notes were received in respect of paragraphs and reviews included in the Audit Report on Social, General and Economic (Non-PSUs) sectors up to 2015-16 from the respective departments.

As of March 2017, PAC discussed 1,151 out of 1,771 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2015-16. Consequently, 620 audit observations/comments included in those paras/reviews had not been discussed by the PAC as of March 2017.

3.5.3 Action taken on recommendations of the PAC

The PAC made 545 recommendations in its Fifty Fifth to Hundred and forty seventh Reports with regard to 45 Departments. The PAC dropped 244 paragraphs based on compliance action taken by the respective departments on the recommendations made by the PAC and as such, no further action was required to be taken against those paragraphs. However, only two Departments¹³⁸ furnished ATNs relating to two paragraphs pertaining to the years 2004-05 and 2006-07 respectively, as of March 2017. Thus, 299 recommendations were pending for settlement as of March 2017 due to non-receipt of ATNs/Reports from the Government Departments.

¹³⁸ Home and Water Resources.

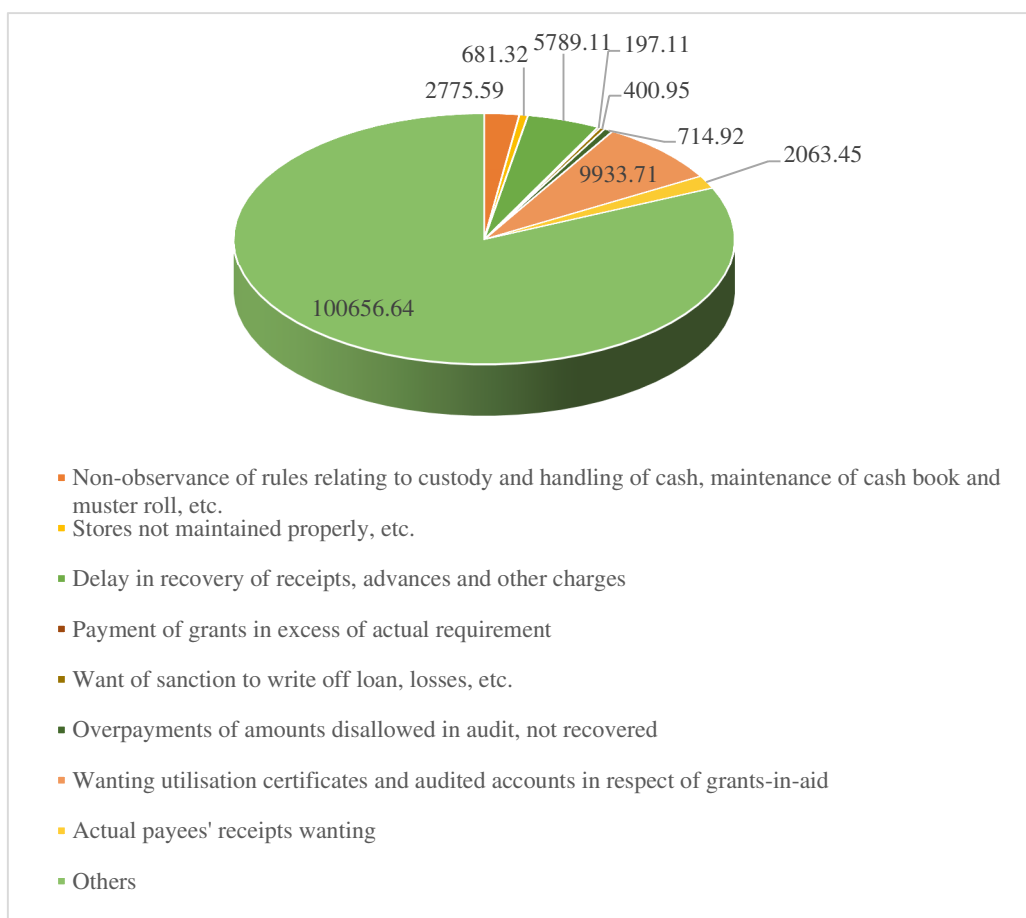
3.5.4 Response to audit observations and compliance thereof by senior officials

The Accountant General (AG) arranges to conduct periodical inspection of Government Departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned offices with a copy to the next higher authorities. Orders of the State Government (March 1986) provide for prompt response by the executive to the IRs issued by the AG to ensure rectificatory action in compliance with the prescribed rules and procedures. The authorities of the Offices and Departments concerned were required to examine the observations contained in the IRs in the light of the given rules and regulations and prescribed procedures. They were also required to rectify the defects and omissions promptly wherever called for and report their compliance to the AG. The AG sends half-yearly report of pending IRs to the Commissioners and Secretaries of the Departments concerned from time to time. This report is sent to facilitate monitoring of the audit observations contained in the pending IRs.

IRs issued up to December 2016 pertaining to Civil Departments/Public Health Engineering Department/Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 23,142 paragraphs pertaining to 4,127 IRs were outstanding for settlement at the end of June 2017. Of these, 1,064 IRs containing 2,899 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 four weeks from the date of issue, were not received from 45 Departments in respect of 1,009 IRs containing 8052 paragraphs issued between 1994-95 and 2016-17. As a result, serious irregularities commented upon through 23,142 paragraphs involving ₹ 1,23,212.80 crore, had not been addressed as of June 2017 as shown in the **Chart-3.2**:

Chart-3.2

(₹ in crore)



Non-receipt of replies to the IRs in respect of the 45 Departments were indicative of the failure on the part of the Heads of Departments (Directors/Executive Engineers) to initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of the Departments concerned, who were informed of the position through half-yearly reports, also failed to ensure prompt and timely action by the officers of the Departments concerned.

The above mentioned facts also indicated inaction against the defaulting officers thereby facilitating continuation of serious financial irregularities and potential loss to the Government though these were pointed out in Audit.

Audit Objection Committee (AOC) is constituted by the Government every year at State level for consideration and settlement of outstanding audit observations relating to Civil and Works Departments. During 2015-16, the Government had constituted (25 August 2015) one AOC for discussion of outstanding audit objections. Altogether 53 meetings (Social Sector: 30; Economic Sector: 16; and General Sector: 7) of the Committee were

held on different dates upto July 2016. The AOC discussed total of 396 IRs and 1,602 Paragraphs, of which 27 IRs and 332 Paragraphs were settled.

It is recommended that Government should review the matter and ensure that effective system exists for (a) action against defaulting officials who fail 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.



(RASHMI AGGARWAL)
Accountant General (Audit), Assam

Guwahati
The 29 Jun 2018

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 02 July 2018

APPENDICES

Appendix – 1.1

(Reference to paragraph -1.1)

Department-wise details of budget provision and expenditure during 2016-17 in respect of Social Sector

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9	10	11
1	Co-operation	43- Co-operation	--	--	155.43	12.93	--	--	122.65	12.93
2	Cultural Affairs	27- Art and Culture	--	--	163.99	--	--	--	107.93	--
		28-State Archives	--	--	1.98	--	--	--	1.45	--
3	Higher Education	26- Education (Higher Education)	--	--	2321.65	--	--	--	1786.34	--
4	Food, Civil Supplies and Consumers Affair	46-Weights and Measures	--	--	15.66	--	--	--	11.41	--
		37 – Food Storage, Warehousing & Civil Supplies	--	--	716.17	0.22	--	--	438.81	--
5	Health and Family Welfare	29- Medical and Public Health	1.07	--	3816.81	114.39	--	--	2943.91	23.59
		24-Aid Materials	--	--	0.01	--	--	--	--	--
6	Labour and Employment	36-Labour and Employment	--	--	151.04	--	--	--	92.74	--
7	Urban Development	31- Urban Development (Town and Country Planning)	--	--	246.7	--	--	--	134.25	--
		32-Housing Schemes	--	--	1.79	0.04	--	--	0.83	0.16
		34- Urban Development (Municipal Administration)	--	--	273.65	18	--	--	50.31	34.68
8	Panchayat and Rural Development	56 Rural Development (Panchayat)	0.35	--	2010.24	--	0.21	--	663.36	--
		57- Rural Development	--	--	4188.23	--	--	--	2263.11	--
9	Public Health Engineering	30-Water Supply and Sanitation	1.26	--	465.25	2112.15	1.26	--	1165.93	1097.35
10	Social Welfare	39-Social Security, Welfare and Nutrition	--	--	1237.72	--	--	--	957.33	--
		40-Sainik Welfare and other Relief Programs	--	--	80.93	--	--	--	65.19	--

Appendix-1.1 (Concluded)

(₹ in crore)

1	2	3	4	5	6	7	8	9	10	11
11	Minorities Welfare and Development	42-Social Services	--	--	309.67	--	--	--	279.57	--
12	Sports and Youth Welfare	74- Sports and Youth Services	--	--	139.84	--	--	--	95.71	--
13	Welfare of Plain Tribes & Backward Classes	38-Welfare of SC, ST and OBC	--	--	1173.86	--	--	--	620.33	0.1
		78-Welfare of Plain Tribes and BC (BTC)	--	--	2638.89	334.48	--	--	1815.97	192.99
14	Welfare of Tea Tribes	78-Welfare of Plain Tribes and BC (BTC)			0.15				0.79	
		38-Welfare of SC, ST and OBC	--	--	19.67				4.32	
15	Guwahati Development	73- Urban Development (GDD)	--	--	577.61	723.96	--	--	504.54	373.38
16	Secondary Education	71- Education (Elementary, Secondary etc.)	--	--	12011.67	--	--	--	9313.46	--
17	Elementary Education									
18	Pension and Public Grievances	23-Pension and other retirement benefits	14.11	--	7644.88	--	--	--	6554.13	--
19	Hill Areas	70- Hill Areas	--	--	55.57	4.23	--	--	9.37	4.23
		76- Hill Areas Department (KAAC)	--	--	834.51	95.10	--	--	680.46	138.35
		77- Hill Areas Department (NCHAC)	--	--	423.53	31.05	--	--	354.56	52.28
Total			16.79	0	41,677.10	3,446.55	1.47	0	31,038.76	1,930.04
Grand total			Budget provision: ₹ 45,140.44 crore				Expenditure: ₹ 32,970.27 crore			

Source: Appropriation Accounts 2016-17.

Appendix-1.2

(Reference to paragraph-1.2.5)

List of selected samples (i.e., selected Districts, Divisions, Blocks, GPs/VDCs/VCDCs) in respect of Performance Audit on 'National Rural Drinking Water Programme (NRDWP)'

Stratum	Name of the selected District/Division		Name of the selected Blocks	Name of the selected GPs/VDCs/VCDCs	Total no of Habitations in the selected GPs/VDCs/VCDCs	Total no. of Habitations selected	Name of the selected Habitations				
	Districts	Divisions									
	1	2						3	4	5	6
Upper Assam	Golaghat	Golaghat & Bokakhat	Gomariguri	TORANI	49	4	TORANI NO4				
							GAONBURAH CHUK				
							TORANI NO2				
							KOLAJAN NO 1				
			SIMANTA				TETLIGURI				
							SARUJAN MICHING				
							JOYPUR				
							SANTIPUR NO.II				
	Golaghat Central			UTTAR KOMARBONDHA		53	4	BORJAN NO-I			
								UTTAR KANUGAON			
								KOCHAR CHOWK			
				UTTAR DAKHINHENGERA				30	4	GOHAINGAON NAMGHOR CHOWK	
										MAJOR CHUK	
										BORTING NAWSALIA CHUK	
Jorhat	Jorhat		Kaliapani	BAMUNPUKHURI		4	MAJUGHORIA CHUCK				
							KATARIKHAM GAR				
							BOR-TAMULI CHUCK (NEWLY CREATED)				
							KOMAR CHUCK				
				TAMULICHIGA GAON					39	4	BALIHAT CHUCK (DULIA BHARALI GAON)
											BALIHAT CHUCK (SIMOLUGURI GAON)
											ROBI BARUAH CHUCK
											BHARALI CHUCK (DAJAYA JANK GAON)

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1	2	3	4	5	6	7	8				
Upper Assam (Contd.)	Jorhat (Contd.)	Jorhat (Contd.)	Jorhat East	EAST LAHING	40	4	KONDA CHUCK CHETIA GAON NO.1 BAILUNG GAON (B) BARAGAYA CHUK				
				NORTH EAST NA-KACHARI	22	4	DARAKIAL VILLAGE DAHOTIA CHUCK AOW BASTI BALIMORA CHUCK				
					Lower Assam	Dhubri	Dhubri	Fekamari	FULERCHAR	35	4
			KUKURMARA						15	4	MAISALDANGA-I BASHBARI KUKURMARA (OKRABARI) ZODDAR PARA
			Mancachar	JHALERCHAR NAYAGAON	8	4	KAWAHAGI DORUA GRAM MONDOLPARA NAYAGAON				
				JHAWDANGA	13	4	ARATGAON RANGAPANI SOUTH PUBERGAON (JHOWDANGA PT.II) TOKRAIPARA				
Bilashipara	RANIGANJ	14	4	MAMUDPUR SONALUGURI HARATTARI TAKIMARI							
	LAKHIGANJ	20	4	BALAPARA ALENGMARI TARANGMUKH KOTERGAON							
Kamrup Rural	Rangia	Hajo	HAJO NO.-I	29	4	BARSAPARI MALISUBA DHUPARGURI KAIBRTYA PARA BHARALITOLA					
			DAMPUR	21	4	BARDAMPUR SAIKIA SUBA (NO.2 SARUDAM PUR) FAKIR SUBA ALIKASH SUBA					

1	2	3	4	5	6	7	8
			Rangia (Part)	BARIGOG	28	4	NIZ BORIGOG
							PACHIM KANIHA
							DAS SUBA (DEBOK NO.2)
							DAS SUBA (KANIHA DAGHARIA)
			BISNUPUR BALISATRA	41	4	NA PARA	
						LACHI NO-1	
						BISHNUPUR	
						SIMALUA-II	
			Bihdia Jajikona	Madhukuchi	25	4	DANKAR SUBA
							SASTER SUBA
							KOCH SUBA (NAGAON)
							KAMARTOLA SUBA
	Nagaon	38	4	4	DEKA SUBA (BARHATA)		
					SAIAI		
					GOHIGN SUBA		
					TALUKDAR SUBA		
	Nagaon	Nagaon & Hojai	Binakandi	DOBOKA	22	4	BISHNU PALLY CHUBA
							HUSSAIN CHUBA
							NURUDDIN CHUBA
							ALI AHMED CHUBA
SUTAR GAON			25	4	4	BHOGIRAM GAON	
						MOTIN CHUBA	
						HUSSAIN AHMED CHUBA	
						BOHIGOUR CHUBA	
Pachim Kaliabor			KATHALGURI	19	4	CHARAN BASTI	
						LUNGSUNG T.E	
						MALIPARA (3)	
						SIMANA BASTI NO 1	
RAHDHALA			30	4	4	NEPALI CHUBA	
						NAYA BASTI	
						KHANAMUK CHUBA	
						BENGALI CHUBA	
Lowkhowa	KAWAIMARI	13	4	PUTHIKHAITY			
				KAWAIMARI			
				DAKKHIN KADAMGUR			
				DAKKHIN KAWAIMARI			
KATHPARA	9	4	4	NO.1 PACHIM LORIMUKH			
				SUTI PAR			
				PACHIM LORIMUKH			
				PUB LORIMUKH			

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1	2	3	4	5	6	7	8		
Lower Assam (Contd.)	Nagaon (Contd.)	Nagaon & Hojai	Rupahihut	BORGHAT	12	4	TAMULI TUP		
							NAM BORGHAT		
									UTTAR BORGHAT
									KATIA ATI
						SAIDORIA	22	4	JINNAT PARA
									DHANAN JOY ROY PARA
						PACHIM TELIA SAPORI TOOP			
							TELIA CHAPORI TOOP		
Sixth Schedule Area	Karbi Anglong	Howraghat & Diphu	Howraghat	LANGHIN (PART)	26	4	NEW BALI GAON-480		
							LATU MARI GAON		
									VOHAR ENGTI
									KARTIK GURI GAON
						PHULONI (PART)	59	4	BURA SING RONG CHEHON
									CHAPON MON PHANGSO
									UTTARBORBIL BLOCK-121
									RONGKUT-3
				Bokajan	SARUPATHAR	47	4	KATHE ENGTI	
							BORSING TOKBI		
							SARTHE TERANG		
							KEMSON RONGPI		
					DEOPANI	106	4	RONGPI GAON	
							HOLLOKKHOWA FV		
						LONGKICHO ENGTI			
						DHANSING BEY (DHONSING TIMUNG)			
	Udalguri	Tangla	Bhergaon	TOTOLAPARA VCDC	24	4	PUB CHUBA (MANTIGIRI)		
								TOTLAPARA (NO.1)	
								PAKRITAL	
								PUB-BABRIKHAT	
						JABANGAPATHAR VCDC	10	4	HAGRAMARI
								THANDAGAON	
								JABANGAHABI	
								GORBASTI (DAKHIN CHUBA)	
			Mazbat	ORANG VCDC	37	4	5 NO. ORANG T.E.		
						BALI SIHA			
						NO 3 ORANG T E			
						NEPALI CHUBA			
				LAMABARI VCDC	23	4	LAMABARI GAON		
						ROWTA GATE			
						10 NO LINE			
						TIKARI VILLA			

1	2	3	4	5	6	7	8					
Southern Assam i.e. Barak Valley	Cachar	Silchar-I & Silchar-II	Tapang	CHENGCOORIE	11	4	DURGA MANDAP BANGLAGHAT GRANT BERAKHAL KALIBARI ROAD					
				TAPANG	15	4	CHIBITABICHIA - V TAPANG - I RATANPUR - I CHIBITABICHIA - II					
			Borkhola	MASUGHAT	28	4	AFAR BASTI (Dudhpatil Pt IV) MUSLIM PARA (Masughat) DHUMKAR ITKHOLA					
				CHESRI	17	4	DASPARA KUMARBOND NOGAD PATHAKHAIRPAR					
			Kalain	BURUNGA	22	4	BURUNGA PT-IV GUNDAMARA BURUNGA PT-III BEEL BURUNGA					
				GORERVITAR	35	4	NUNCHERRA PUNJEE SRINAGAR TELICHERRA CHANDMARI TILLAH					
			Hailakandi	Hailakandi	South Hailakandi	KILLERBAK JALNACHERRA	25	4	JALNACHERRA GRANT KACHUTHAL KILLARBAK WEST MULIALA			
						MONIPUR NISKAR	45	4	NALARPAR KARTIK CHERRA KHASIA PUNJEE NEDHAL CHANDPUR-II MONIPUR R.A			
					Lala	BORBOND	25	4	KUCHILA BAZAR BORBOND-I BORBOND BAZAR DUDPUR EAST			
						DALCHERRA BELAIPUR	76	4	LALCHERRA F.V DHALCHERRA EXTN. UTTAR BORTHOL KUNDA NALA			
					Total	09 Districts	13 Divisions	23 Blocks	46 GPs/VDCs/VCDCs	1,394 Habitations	184 selected Habitations	--

Appendix-1.3 (A)
{Reference to paragraph-1.2.8.1 (ii)}
Schemes taken up and their status (State as a whole)

(in number)

Year	Category of schemes	Ongoing at the beginning of the year	Schemes taken up during the year	Total schemes implemented during the year	Schemes completed during the year ¹	Schemes incomplete at the end of the year
(1)	(2)	(3)	(4)	(5)	{6} (5-7)	(7)
2012-13	Piped Water Supply Schemes	1068	590	1658	572	1086
	Hand pumps/Borewells/Tubewells, etc.	161	1291	1452	1115	337
	Other schemes	631	5955	6586	5160	1426
	Total during 2012-13	1860	7836	9696	6847	2849
2013-14	Piped Water Supply Schemes	1086	463	1549	433	1116
	Hand pumps/Borewells/Tubewells, etc.	337	676	1013	--	1398 ²
	Other schemes	1426	3024	4450	2998	1452
	Total during 2013-14	2849	4163	7012	3431	3966
2014-15	Piped Water Supply Schemes	1116	505	1621	1045	576
	Hand pumps/Borewells/Tubewells, etc.	1398	2559	3957	3381	576
	Other schemes	1452	3152	4604	4579	25
	Total during 2014-15	3966	6216	10182	9005	1177
2015-16	Piped Water Supply Schemes	576	78	654	309	345
	Hand pumps/Borewells/Tubewells, etc.	576	236	812	781	31
	Other schemes	25	686	711	682	29
	Total during 2015-16	1177	1000	2177	1772	405
2016-17	Piped Water Supply Schemes	345	5	350	291	59
	Hand pumps/Borewells/Tubewells, etc.	31	16	47	47	0
	Other schemes	29	10	39	39	0
	Total during 2016-17	405	31	436	377	59
Total during 2012-17	Piped Water Supply Schemes	1068	1641	2709	2650	59
	Hand pumps/Borewells/Tubewells, etc.	161	4778	4939	4939	0
	Other schemes	631	12827	13458	13458	0
	Grand total	1,860	19,246	21,106	21,047	59

Source: Format-2 of IMIS.

¹ Calculated by deducting closing balance from number of schemes implemented during the year.

² 1398 schemes (Hand pumps/Borewells/Tubewells, etc.) were ongoing at the beginning of the year 2013-14. Thus, the number of schemes incomplete at the end of the year 2013-14 should also be 1,398, but there were only 1,013 schemes available for implementation during 2013-14. Hence, it is evident that the number of schemes completed during the previous year, i.e., 2012-13 was less than the number shown (1,115 schemes).

Appendix-1.3 (B)

{Reference to paragraph-1.2.8.1 (ii)}

Schemes taken up and their status during 2012-17 (13 selected divisions)

(in number)

Name of selected division	Opening Balance as on 01 April 2012			Schemes taken up during 2012-17			Schemes Completed during 2012-17			Incomplete Schemes as on 31 March 2017		
	Piped Water	Handpumps/ Bore well/ Tube well	Others	Piped Water	Handpumps/ Bore well/ Tube well	Others	Piped Water	Handpumps/ Bore well/ Tube well	Others	Piped Water	Handpumps/ Bore well/ Tube well	Others
Silchar -I	8	0	0	96	38	0	94	38	0	10	0	0
Silchar -II	20	71	0	49	120	0	52	191	0	17	0	0
Dhubri	28	0	0	22	2829	299	20	2829	299	30	0	0
Golaghat	0	0	0	116	348	0	74	348	0	42	0	0
Bokakhat	0	0	0	83	175	0	40	175	0	43	0	0
Hailakandi	5	0	0	89	321	0	70	321	0	24	0	0
Jorhat	8	0	0	36	0	0	23	0	0	21	0	0
Kamrup (R)	43	0	0	37	61	125	50	61	125	30	0	0
Diphu	13	0	0	3	0	290	0	0	290	16	0	0
Howraghat	18	0	0	9	0	106	11	0	106	16	0	0
Hojai	2	0	0	50	218	0	34	218	0	18	0	0
Nagaon	9	0	0	52	158	108	34	158	108	27	0	0
Udalguri	26	267	308	72	273	417	9	502	718	89	38	7
Total	180	338	308	714	4,541	1,345	511	4,841	1,646	383	38	7

Source: Divisional records.

Appendix-1.4
{Reference: Paragraph-1.2.8.2 (iv)}
Short release of State matching share

(₹ in lakh)

Year	Component (Ratio)	Central/State Ratio	Total Central Share Released	State share due to be released	State share actually released	Short Release of State Share
2012-13	Coverage, Quality and O&M	90:10	52869.81	5874.42	3904.63	1969.79
	Sustainability	100:00	6985.53	0.00	0.00	0.00
	Earmarked (Chemical)	90:10	2774.63	308.29	0.00	308.29
	Earmarked (Bacteriological)	90:10	80.06	8.90	0.00	8.90
	Support	100:00	2006.70	0.00	0.00	0.00
	WQM&S	100:00	1204.02	0.00	0.00	0.00
	Total	--	65920.75	6191.61	3904.63	2286.98
2013-14	Coverage, Quality and O&M	90:10	41507.96	4612.00	4000.00	612.00
	Sustainability	100:00	4612.00	0.00	0.00	0.00
	Earmarked (Chemical)	90:10	1276.22	141.80	0.00	141.80
	Earmarked (Bacteriological)	90:10	72.38	8.04	0.00	8.04
	Support	100:00	2356.35	0.00	0.00	0.00
	WQM&S	100:00	1673.03	0.00	0.00	0.00
	Total	--	51497.94	4761.84	4000.00	761.84
2014-15	Coverage, Quality and O&M	90:10	45412.12	5045.79	4372.92	672.87
	Sustainability	100:00	5045.79	0.00	0.00	0.00
	Earmarked (Chemical)	90:10	0.00	0.00	0.00	0.00
	Earmarked (Bacteriological)	90:10	79.18	8.80	0.00	8.80
	Support	100:00	2406.29	0.00	0.00	0.00
	WQM&S	100:00	1643.53	0.00	0.00	0.00
	Total	--	54586.91	5054.59	4372.92	681.67
2015-16	Coverage, Quality and O&M	90:10	16423.40	1824.82	601.91	1222.91
	Sustainability	90:10	1824.82	202.76	0.00	202.76
	Calamity	100:00	653.00	0.00	0.00	0.00
	Earmarked (Chemical)	90:10	556.78	61.86	0.00	61.86
	Earmarked (Bacteriological)	90:10	24.93	2.77	0.00	2.77
	Support	90:10	1272.26	141.36	0.00	141.36
	WQM&S	90:10	655.36	72.82	0.00	72.82
	Total	--	21410.55	2306.39	601.91	1704.48
2016-17	Coverage, Quality and O&M	90:10	23448.45	2605.38	828.53	1776.85
	Sustainability	90:10	2605.38	289.49	0.00	289.49
	Earmarked (Chemical)	90:10	0.00	0.00	0.00	0.00
	Earmarked (Bacteriological)	90:10	0.00	0.00	0.00	0.00
	NWQSM	90:10	4516.17	501.80	0.00	501.80
	Support	90:10	616.18	68.46	53.00	15.46
	WQM&S	90:10	369.71	41.08	0.00	41.08
	Total	--	31555.89	3506.21	881.53	2624.68
Grand Total			2,24,972.04	21,820.64	13,760.99	8,059.65

Source: Records of CE (PHE).

Appendix-1.5

{Reference to paragraph-1.2.8.2 (ix)}

Statement showing deduction of VAT after addition with the bill value resulting in undue financial benefit to the supplier

Name of the supplier: AGMC Ltd.

Sl. No.	Supply order No. and date	Details of payment						Challan Nos.	Invoice No. and date
		Value claimed by the AGMC Ltd. (₹ in crore)	While passing the bill, the Central Store Divn. added VAT with the bill value	Total bill value comes after inclusion of VAT by the Central Store Divn. (₹ in crore)	VAT deducted (₹ in crore)	Amount paid after deduction of VAT (₹ in crore)	Last voucher No. and date		
1	PHE/CE/B&S/TB-62/Pt-I/13-14/6579-82 dtd. 12/11/2013	2.00	0.10	2.10	0.10	2.00	64, 21/01/2015	6628, 6629	7086 dtd.19/11/2013
2		2.09	0.10	2.20	0.10	2.09	59, 20/01/2015	6626	7083 dtd.19/11/2013
3	PHE/CE/B&S/PB-30/Pt-I/12-13/7368 dtd.10/01/2013	2.53	0.13	2.66	0.13	2.53	9, 12/12/2014	7395	13743
4		0.54	0.03	0.57	0.03	0.54	7, 12/12/2014	7396, 7397, 7398	13744
5		3.07	0.15	3.22	0.15	3.07	15, 06/08/2014	7392 to 7394	13740
6	PHE/CE/B&S/TB-62/Pt-I/13-14/8355-58 dtd.19/12/2013	1.06	0.05	1.11	0.05	1.06	8, 12/12/2014	6604	7068
7		1.09	0.05	1.15	0.05	1.09	451, 31/07/2014	6611, 6612	7075
8		1.79	0.09	1.88	0.09	1.79	450, 31/07/2014	6607, 6608	7071
9		1.77	0.09	1.86	0.09	1.77	449, 31/07/2014	6602, 6603	7066
10		1.74	0.09	1.82	0.09	1.74	448, 31/07/2014	6601	7065
11		1.02	0.05	1.07	0.05	1.02	446, 31/07/2014	6610	7074
12		1.72	0.09	1.81	0.09	1.72	445, 31/07/2014	6609	7073
13		1.05	0.05	1.10	0.05	1.05	443, 31/07/2014	6605, 6606	7069
14	PHE/CE/B&S/TB-62/Pt-I/13-14/5935-38 dtd.08/10/2013	1.28	0.06	1.35	0.06	1.28	6, 12/12/2014	6615	7090
15		3.62	0.18	3.80	0.18	3.80	2, 5, 12/12/2014	6618, to 6621	7092
16		2.33	0.12	2.45	0.12	2.33	4, 12/12/2014	6613, 6614	7088
17		2.00	0.10	2.10	0.10	2.00	3, 12/12/2014	6616, 6617	7091
Total			1.53		1.53				

Source: Departmental records.

Appendix-1.6

{Reference to paragraph-1.2.10.1 (ii)}

Statement showing preparation of inflated estimate by inclusion of higher rates of UPVC pipes

Sl. No.	Specification of UPVC pipes procured	Specification-wise total qty. procured under Zone-I	Specification-wise total qty. procured under Zone-II	Total qty. procured	Rate considered in the revised estimate (in ₹)	Rates at procured (in ₹)	Difference in rates (in ₹)	Extra expenditure (₹ in crore)
1	2	3	4	5	6	7	8 (7-6)	9 (5 x 8)
1	63mm	128123	93639	221762	95.80	83.14	12.66	0.28
2	75mm	72964	41458	114422	133.50	115.88	17.62	0.20
3	90mm	33009	23253	56262	191.20	165.94	25.26	0.14
4	110mm	36105	15295	51400	277.90	241.20	36.70	0.19
5	140mm	3184	3389	6573	455.30	395.11	60.19	0.04
6	160mm	802	350	1152	592.60	514.29	78.31	0.01
Total		2,74,187	1,77,384	4,51,571				0.86

Source: Departmental records.

Appendix-1.7
(Reference to paragraph-1.2.10.3)
Statement showing excess expenditure

(₹ in lakh)

Sl. No.	Name of the scheme/work	Estimated cost	Total expenditure	Excess expenditure
1	2	3	4	5
(A)	EE, PHE, Rangia Division			
1	Dalang PWSS	55.06	59.05	3.99
2	Dobok-II PWSS	54.00	58.02	4.02
3	Lechakona PWSS	54.35	57.35	3.00
4	Madhukuchi No.1 PWSS	56.78	56.79	0.01
5	Nakul-II PWSS	56.87	62.46	5.59
6	Baredala PWSS	38.40	40.35	1.95
7	Bardoipakhiya PWSS	41.47	43.41	1.94
8	Niz-Madartola PWSS	42.41	53.40	10.99
9	PachimSitara PWSS	57.64	58.61	0.97
10	Chepti PWSS	49.74	50.70	0.96
11	Baregaon PWSS	49.63	54.07	4.44
12	DhularaHuliara PWSS	47.47	50.75	3.28
13	Dinkar PWSS	46.93	49.52	2.59
14	Kalmoni Part - I PWSS	52.95	56.72	3.77
15	Kothra PWSS	35.00	36.90	1.90
16	Na - Satra PWSS	53.96	60.04	6.08
17	PachimBissanalla PWSS	48.00	49.87	1.87
18	PanitemaChepti PWSS	55.64	59.44	3.80
19	Sutarkuchi PWSS	54.54	58.11	3.57
20	Titkuchi PWSS	49.57	50.82	1.25
21	Titkuri No.1 PWSS	56.55	60.10	3.55
22	RaipatSonapur PWSS	53.76	57.35	3.59
23	Bangalgaon PWSS	49.84	51.93	2.09
24	Barampur PWSS	40.00	43.04	3.04
25	Belkona PWSS	51.55	54.26	2.71
26	Kendua PWSS	52.06	55.81	3.75
27	DekarkuchiKacharua PWSS	47.51	49.93	2.42
28	NaburkaSatra PWSS	47.23	49.56	2.33
29	Jalimura PWSS	44.53	47.57	3.04
30	Kumtibari-Niteni PWSS	44.00	47.25	3.25
31	Udiana PWSS	51.61	53.32	1.71
32	Sanmaguri PWSS	43.00	44.24	1.24
33	Pub Kaniha PWSS	49.03	52.40	3.37
34	PitambarHatbajabi Pt-II PWSS	61.48	65.15	3.67
35	SoneswarBarangabari PWSS	56.74	59.65	2.91
36	UdianaNo.I PWSS	54.48	62.85	8.37
	Total : (A)	1803.78	1920.79	117.01
(B)	EE, PHE, Silchar Division-I			
1	Lambatillah w/s/scheme	55.00	57.61	2.61
2	Puticherra w/s/scheme	54.46	55.46	1.00
3	Andherirpar w/s/scheme	47.53	50.90	3.37
4	Kushiarkul w/s/scheme	54.47	56.52	2.05
5	Krishnanagar w/s/scheme	49.51	53.77	4.26
6	Mainacherra w/s/s	59.41	60.55	1.14
7	NuncherraKhasiaPunjee Gr. w/s/s	24.51	24.99	0.48
8	Niz-Katigorah Pt-I w/s/scheme	39.90	44.67	4.77
9	PurbaGobindapur w/s/cheme	49.51	55.15	5.64
10	BaikamMikirPunjeeGr.w/s/s	24.51	26.59	2.08

Sl. No.	Name of the scheme/work	Estimated cost	Total expenditure	Excess expenditure
11	Chotonuncherra Barman BastiGr. Piped w/s/scheme	16.21	16.66	0.45
	Total : (B)	475.02	502.87	27.85
(C)	EE, PHE, Hojai Division			
1	GopinathColoney PWSS	58.22	78.96	20.74
2	ChangmajiPathar PWSS	49.05	68.56	19.51
3	DakhinDebosthan PWSS	42.09	52.46	10.37
4	Uttar Laskarpathar PWSS	50.04	64.07	14.03
5	Burigaon PWSS	75.63	103.77	28.14
6	AMPUKHURI P.W.S.S.	8.78	54.73	45.95
7	Tinialigaon PWSS	37.52	47.72	10.20
8	ModertoliMikirgaon PWSS	40.00	50.73	10.73
9	Patia Pam PWSS	31.49	35.99	4.50
10	Borhola PWSS	51.45	63.57	12.12
11	Int.Udmari PWSS	747.15	788.10	40.95
12	Kamala KantaBasti PWSS	45.00	48.41	3.41
13	JugijanBalirangaon PWSS	111.15	115.61	4.46
14	Siliguribasti PWSS	47.00	54.21	7.21
15	Tengatoli PWSS	51.12	62.36	11.24
16	Pub Bandarmela PWSS	46.12	56.23	10.11
17	OksekTrishguri PWSS	48.66	58.81	10.15
18	Karoiiani PWSS	68.51	84.90	16.39
19	Derapathar PWSS	48.68	59.87	11.19
20	SimlaiPathar PWSS	50.00	64.40	14.40
21	Panch Bandar PWSS	68.33	89.49	21.16
22	KhringKhring No.1 PWSS	74.34	98.01	23.67
23	Tengripar PWSS	65.04	80.89	15.85
24	Islam Nagar PWSS	63.90	81.60	17.70
25	Lakhipur PWSS	57.48	72.79	15.31
26	Kaki Bl.1, Vill.6 PWSS	50.00	58.72	8.72
27	Sibpur No.2 PWSS	45.00	50.39	5.39
28	Saotalbasti PWSS	39.57	49.09	9.52
29	LANKA REV.TOWN PWSS	9.29	17.53	8.239
30	ODALIGAON (WEST) PWSS	8.57	16.47	7.902
31	Bheloguripathar PWSS	48.91	61.83	12.92
32	Dikharumukh PWSS	185.14	186.56	1.42
33	Dimarupar PWSS	50.00	58.42	8.42
	Total : (C)	2473.23	2935.25	462.02
(D)	EE, PHE, Hailakandi Division			
1	Mohanpur-IV PWSS	48.52	60.11	11.59
	Total : (D)	48.52	60.11	11.59
(E)	EE, PHE, Howraghat Division			
1	RichoHidi WSS	85.00	98.76	13.76
2	Sarjen WSS	50.00	87.26	37.26
3	Santipur WSS	55.00	85.95	30.95
4	SakoliTisso WSS	49.00	99.00	50.00
5	Phatikjan WSS	72.00	78.30	6.30
6	Longchekjan WSS	74.00	97.29	23.29
7	KabirDharmanagar WSS	59.00	81.14	22.14
8	ThokwamRongpi WSS	72.00	104.91	32.91
9	Kathalguri WSS	100.00	117.30	17.30
10	Panditghat WSS	46.00	62.33	16.33
	Total : (E)	662.00	912.24	250.24
(F)	EE, PHE, Diphu (Rural) Division			
1	Balijan No1	99.75	113.25	13.50

Sl. No.	Name of the scheme/work	Estimated cost	Total expenditure	Excess expenditure
2	AthaTisso	38.35	107.49	69.14
3	Dhanshiri	71.40	82.06	10.66
4	Langtibok	45.64	103.87	58.23
5	Neparpati	103.00	120.17	17.17
6	Rongbongpathar	68.25	133.52	65.27
7	Manja Bazar	58.00	113.04	55.04
8	Manja Dairy Fram	43.00	95.14	52.14
9	Sarthe Tokbi	46.61	114.14	67.53
10	PuranaSilonijan	69.00	98.71	29.71
11	Matipul (ARP)	98.00	118.71	20.71
	Total : (F)	741.00	1200.10	459.10
(G)	EE, PHE, Nagaon Division			
1	Fulaniati PWSS	45.18	46.58	1.40
2	MakhanBasti PWSS	22.40	61.40	39.00
3	Rajagaon PWSS	27.58	28.07	0.49
4	Lawpani PWSS	43.86	44.96	1.10
5	Changchaki PWSS	22.85	24.62	1.77
6	Bihusabor PWSS	31.96	32.57	0.61
7	Kamgaon PWSS	26.74	34.01	7.27
8	Bagariguri PWSS	59.77	61.59	1.82
9	Naramari PWSS	57.99	60.65	2.66
10	Simaluguri No.1 PWSS	46.06	46.08	0.02
11	Garmura No.2 PWSS	41.51	41.91	0.40
12	Bharaguri PWSS	53.77	54.05	0.28
13	Dijubasti PWSS	46.17	46.67	0.50
14	Bajia PWSS	52.94	53.34	0.40
	Total : (G)	578.78	636.50	57.72
116	Grand Total	6,782.33	8,167.86	1,385.53

Source: Departmental records.

Appendix-1.8

(Reference to paragraph-1.2.10.4)

Statement showing position of incomplete Mega Piped Water Supply Scheme in the selected divisions

(₹ in lakh)

Sl. No.	Name of the PHE Division	Name of the scheme	Name of the programme	Approved Estimated cost	Date of Administrative Approval	Date of start of the work	Target date of completion of the work	Physical progress (In %)	Total value of work done	Targeted population to be covered as per estimate/DPR	Reasons for non-completion of the works as stated by the Divisional Officers of the concerned selected divisions
1	2	3	4	5	6	7	8	9	10	11	12
1.	Silchar Division-I	Greater Ramnagar WSS	NRDWP (Sust.)	707.70	11/12/2012	16/01/2013	12/2015	30	426.18	18108	Due to non-availability of road cutting permission from PWD, BRTF, etc. and lack of fund
2.		Greater SeutiBhangarpar WSS	-do-	1072.90	11/12/2012	13/09/2013	-do-	45	657.11	37929	
3.		Greater Dalu WSS	-do-	1346.49	11/12/2012	13/09/2013	-do-	75	737.90	31777	Due to non-receipt of DI pipes
4.	Silchar Division-II	South SilcharMultivillage	NRDWP (Qual)	641.00	26/07/2013	01/2014	07/2016	50	359.27	5604	Due to non-receipt of DI pipes
5.		South Barak Multivillage	NRDWP (Sust.)	1119.00	13/12/2012	05/2013	12/2015	50	337.81	12374	Due to non-receipt of DI pipes
6.		Greater Bhakatpur MV	-do-	481.00	26/09/2012	06/2012	09/2015	76	360.37	5535	The work was not completed due to paucity of fund. The contractors were not executing works on continuous basis due to non-receipt of payment, which affected the progress of work
7.		Greater Bhaijantipur MV	-do-	491.00	26/09/2012	06/2012	-do-	75	339.33	7691	
8.	Bokakhat Division	Greater Kaziranga PWSS	NRDWP (Qual)	778.94	10/03/2010	06/02/2011	04/2014	85	578.34	5678	The work was not completed due to paucity of fund
9.		Greater Dergaon MWSS	-do-	1092.42	24/02/2014	Not started	24/02/2017	0	85.44	Not furnished	The land was not yet settled, as such, the work was not yet started.
10.	Hailakandi Division	Bowerghat Multivillage	NRDWP (Sust.)	1449.00	10/12/2012	31/03/2013	12/2015	65	502.41	27077	Due to slow progress of work by the contractor, the work remained incomplete
11.		Lala Multivillage PWSS	NRDWP (Coverage)	1314.00	10/12/2012	31/03/2013	-do-	65	599.10	16115	Due to slow progress of work, the works were withdrawn on 27/12/2016. But, re-allotment of work was not yet done.
12.		KalinagarPanchgram MV	-do-	840.16	03/08/2013	03/12/2013	08/2016	46	190.40	Not furnished	
13.		Greater Seralipur MV PWSS	NRDWP (Sust.)	1688.95	10/12/2012	31/03/2013	12/2015	70	608.80	13740	Due to slow progress of work by the contractor, the work was remained incomplete

1	2	3	4	5	6	7	8	9	10	11	12
14.	Jorhat Division	Greater Thengal WSS	NRDWP (Qual)	2700.00	15/12/2012	28/03/2013	12/2015	60	1929.02	11568	(i) Non-receipt of DI pipes as per provision of the TS estimate (ii) Excess exp. was incurred towards procurement of DI pipes which affected the proper implementation of the works (iii) Due to paucity of fund, the contractors could not be paid against the works already done. As such, they either stopped executing the works or slowed down the works execution. (iv) Due to absence of regular fund flow, the contractors were not showing any interest for executing works under PHE division.
15.		Greater Seleng WSS	-do-	3808.50	21/02/2014	16/06/2014	02/2017	49	2046.28	47828	
16.		Charigaon Zone WSS	-do-	494.00	02/11/2012	10/12/2013	11/2015	70	310.61	3822	
17.		FokolaPathar Zone WSS	-do-	499.55	02/11/2012	28/03/2013	-do-	60	258.53	6713	
18.		Rongdoi Zone WSS	-do-	440.00	02/11/2012	09/05/2013	-do-	49	339.11	7023	
19.		Baghmore Zone WSS	-do-	390.00	02/11/2012	28/03/2013	-do-	65	249.39	3202	
20.	Howraghat Division	Jar-op Langso WSS	NRDWP (Qual)	600.00	10/02/2011	2013	02/2014	50	163.42	14972	Due to remoteness of area, the work was not yet completed.
21.	Golaghat Division	Composite WS for Arsenic Mitigation of Golaghat East and Kakodonga Dev. Block	-do-	3986.35	20/12/2011	08/2012	12/2014	80	3563.06	49848	The works were not yet completed due to following reasons: (i) Excess exp. was incurred towards procurement of DI pipes which affected the proper implementation of the works (ii) Due to paucity of fund, the contractors could not be paid against the works already done. As such, they either stopped the works or slow down the works execution. (iii) Due absence of regular fund flow under PHE department, the contractors did not show any interest for executing works under PHE division.
22.		Composite WS for Arsenic Mitigation of Central Dev. Block	-do-	5830.00	15/12/2012	01/2013	12/2015	55	4153.48	77434	
23.		Greater Rongbong WSS	NRDWP (Coverage)	1419.55	24/02/2014	07/2013	02/2017	22	311.43	18130	

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1	2	3	4	5	6	7	8	9	10	11	12
24.	Hojai Division	Greater Lumding WSS	NRDWP (Sust.)	2100.00	13/12/2012	07/10/2014	13/12/2016	40	840.00	23903	The works were not yet completed due to following reasons: (i) Non-receipt of DI pipes as per provision of the TS estimate. (ii) Excess exp. was incurred towards procurement of DI pipes which affected the proper implementation of the works. (iii) Due to paucity of fund, the contractors could not be paid against the works already done. As such, they either stopped executing the works or slow down the works. (iv) Due to absence of regular fund flow under PHE department, the contractors did not show any interest for executing the works under PHE division.
25.		Combined DighalJaruni&TapatJuri PWSS	NRDWP (Qual)	972.50	26/11/2013	20/12/2014	26/11/2016	45	437.63	7661	
26.		Int. OkchekPathar PWSS	-do-	1224.28	24/02/2014	31/05/2015	24/02/2017	20	244.86	17661	
27.		Kapha Bari PWSS	-do-	820.00	21/08/2013	20/12/2013	21/08/2016	78	639.60	6685	
28.		BedoatiSarlok PWSS	-do-	497.00	21/08/2013	20/12/2013	21/08/2013	85	422.45	7606	
29.		Ashi Nagar PWSS	-do-	350.00	21/08/2013	20/12/2013	21/08/2016	85	297.50	4152	
30.		Greater Doboka PWSS	-do-	850.00	21/08/2013	20/12/2013	21/08/2016	82	697.00	20444	
31.		Pub Kandulimari PWSS	-do-	300.00	21/08/2013	20/12/2013	21/08/2016	92	276.00	6435	
32.	Nagaon Division	Greater AmlokhiBharaguri PWSS	-do-	3335.16	24/02/2014	17/03/2015	02/2017	25	433.53	42200	The work was not completed due to paucity of fund.
Total				43,639.45					23,395.36	5,58,915	

Source: Departmental records.

Appendix-1.9
{Reference to paragraph-1.2.10.7 (i)}
Overlapping of habitations by separate schemes

(₹ in lakh)

Name of the habitations covered twice	Total population of the said habitation	Details of five individual PWSS by which the habitations covered once				Details of 3 mega multi-village PWSS by which the same habitations covered again			
		Name of the five individual PWSS	Date of sanction of the PWSS by GoA	Estimated cost	Expenditure incurred (May 2017)	Name of the MVS where the said habitation was covered	Date of sanction of the mega project	Date of start of the work	Total population of the habitation of the individual PWSS covered under MVS
Ismail Tilla	233	Ismail Tillah WSS	12/06/2013	94.05	58.89	Rupacherra MV PWSS	03/12/2012	20/01/2013	233
Bangal Nagar Grant	638	Bangal Nagar Grant WSS	05/09/2013	121.00	66.03	Greater Sheralipur MV PWSS	10/12/2012	31/03/2013	638
Daspara	105	Daspara WSS	06/09/2013	121.19	56.92	Lala MV PWSS	10/12/2012	31/03/2013	105
Tillagram	390	Tillagram WSS	26/09/2013	116.62	66.86				390
Dhanipur Took	308	Dhanipur Took WSS	11/12/2013	126.93	54.20	Greater Sheralipur MV PWSS	10/12/2012	31/03/2013	308
						Lala MV PWSS			308
Total				579.79	302.90				

Source: Departmental records.

Appendix-1.10 (A)

{Reference to paragraph-1.2.10.8 (i)}

Excess expenditure in respect of procurement of DI pipes under Greater Seleng PWSS due to allowance of higher approved rate of DI pipes to the supplier than the approved rate of DI pipes considered in the TS estimate (₹ in crore)

Specification of DI pipes procured	Diameter of procured DI pipes	Quantity procured (in RM)	Rate allowed to the supplier incl. taxes	Rate considered in the TS estimate	Difference of rate	Excess expenditure
K-7	500mm	330.00	8416.33	6593.00	1823.33	0.06
	450mm	1088.00	7006.70	5495.00	1511.70	0.16
	400mm	2693.00	6232.29	4670.00	1562.29	0.42
	350mm	7620.00	5111.57	3887.00	1224.57	0.93
	300mm	5417.00	4171.19	3101.00	1070.19	0.58
	250mm	12134.00	3302.35	2494.00	808.35	0.98
	200mm	6094.00	2438.81	1862.00	576.81	0.35
	150mm	10065.00	1960.44	1466.00	494.44	0.50
	125mm	6905.00	1935.15	1438.00	497.15	0.34
	100mm	2299.00	1329.30	995.00	334.30	0.08
	80mm	682.00	1325.10	982.00	343.10	0.02
Total		55,327.00	-	-	-	4.42

Source: Departmental records.

Appendix-1.10 (B)

{Reference to paragraph-1.2.10.8 (i)}

Statement showing excess expenditure towards procurement of DI pipes due to non-procurement of pipes at the time of procurement made at old rates

(₹ in crore)

Sl. No.	Specification of DI pipes	Diameter of DI pipes	Total qty. supplied (in number)	Rate paid	Rate available at the time of issue of earlier supply order dtd.27.02.13	Excess allowance of rate due to delay in issue of supply orders	Excess expenditure
1	K-9	200mm	11780.00	2814.00	2047.00	767.00	0.90
	K-7	450mm	1144.00	6713.00	5131.00	1582.00	0.18
		400mm	2110.50	5969.00	4360.00	1609.00	0.34
		350mm	4999.50	4895.00	3629.00	1266.00	0.63
		300mm	1281.00	3992.00	2895.00	1097.00	0.14
Total		21,315.00	-	-	-	2.19	

Source: Departmental records.

Appendix-1.11
{Reference to paragraph-1.2.10.8 (ii)}
Statement showing box-wise materials supplied and value of Box-I and II

Sl. No.	Name of spare parts to be supplied under one set	Box-I			Box-II		
		Qty. supplied under Box-I	Rate allowed per No. (in ₹)	Total value of Box-I (in ₹)	Qty. supplied under Box-II	Rate allowed per No. (in ₹)	Total value of Box-II (in ₹)
1	Handle Rubber Cushion - Top (Top Cushion)	5	26.00	130.00	5	26.00	130.00
2	Handle Rubber Cushion - Bottom (Bottom Cushion)	5	24.00	120.00	5	24.00	120.00
3	Rubber Grommet (Grommet)	2	54.00	108.00	0	54.00	0.00
4	Top Rod Assembly with Top connector (Top Pump Rod)	5	275.00	1375.00	0	275.00	0.00
5	Piston Rod without Piston Assembly (Piston Pump Rod)	5	290.00	1450.00	0	290.00	0.00
6	Pump Rod Assembly with Threaded connector (42mm x 2.5mm x 3M) (Pump Rod)	5	182.00	910.00	0	182.00	0.00
7	Foot Valve Assembly complete with guide Assembly (FV Body)	3	202.00	606.00	2	202.00	404.00
8	Piston Assembly with Grapple (Grapple Hook)	2	273.00	546.00	3	273.00	819.00
9	HDPE Top Guide Bush (Top Guide Bush)	5	140.00	700.00	5	140.00	700.00
10	Check Nut (M12 x 1.75) SS (Nut M12 SS)	15	14.00	210.00	25	14.00	350.00
11	Rubber Flap Valve for Foot Valve (Flap Body)	20	2.57	51.40	20	2.57	51.40
12	Rubber Flap Valve for Piston Valve (Piston Flap)	20	2.57	51.40	20	2.57	51.40
13	O' Ring for Foot Valve ('O' Ring Body)	20	5.00	100.00	20	5.00	100.00
14	Cup Seal (Nitrile Rubber) (Cup Seal)	10	11.00	110.00	10	11.00	110.00
15	SS Washer for Piston	0	7.00	0.00	20	7.00	140.00
16	SS Check Nut for Foot Valve Assembly M-6	0	3.00	0.00	20	3.00	60.00
17	Bolt M12 x 40 (Bolt 12 x 40 & Nut)	40	10.00	400.00	0	10.00	0.00
18	Bolt M12 x 25	0	11.00	0.00	40	11.00	440.00
19	Handle Retainer	10	30.00	300.00	10	30.00	300.00
20	Top End Connector (Adaptor set M & F)	10	129.00	1290.00	10	129.00	5160.00
21	Piston Plate	5	17.25	86.25	15	17.25	258.75
22	Piston Follower Plate (Follower Plate)	5	12.65	63.25	15	12.65	189.75
23	Rubber Seat	5	26.00	130.00	5	26.00	130.00
24	MS Electro Galvanised Check Nut M12	0	3.00	0.00	80	3.00	240.00
25	Handle Assembly (Fabricated & Cushion) (Handle)	2	500.00	1000.00	0	500.00	0.00
Total :				9,737.30	19,491.60 (value of Box-I and II)		9,754.30
Add : 13.5 per cent VAT				1314.54	-	-	1316.83
Total				11,051.84	-	-	11,071.13
Total cost per set (Box-I and II) inclusive of VAT				₹ 22,122.97			

Source: Departmental records.

Appendix-1.12
{Reference to paragraph-1.2.10.8 (v)}
Arsenic filters lying idle in Divisional Stores

(in number)

Name of the District	Name of the Division	Opening balance as on April 2012	Total quantity received by the division during 2012-17	Total quantity available with the division during 2012-17	Total quantity utilised by the Division during 2012-17	Closing balance as on 31/03/2017
Cachar	Silchar Division-I	0	1350	1350	1350	0
	Silchar Division-II	0	1500	1500	362	1138
Dhubri	Dhubri	0	5630	5630	2180	3450
Golaghat	Bokakhat	0	25	25	11	14
	Golaghat	0	850	850	371	479
Hailakandi	Hailakandi	0	1275	1275	0	1275
Jorhat	Jorhat	0	1120	1120	141	979
Kamrup (R)	Rangia	0	0	0	0	0
KarbiAnglong	Diphu (R)	0	200	200	96	104
	Howraghat	0	500	500	300	200
Nagaon	Hojai	0	1700	1700	1123	577
	Nagaon	0	2000	2000	801	1199
Udalguri	Tangla	0	2425	2425	479	1946
Total			18,575	18,575	7,214	11,361

Source: Records of selected Divisions.

Appendix-1.13

{Reference to paragraph-1.2.10.8 (viii)}

Statement showing extension of undue financial benefit to the supplier by way of allowance of revised enhanced rates

(₹ in crore)

Sl. No.	Name of the Division	Name of the PWSS	Name of the supplier	Original supply order No. and date	Revised amendment order No. and date	Bill amount against the supply of DI pipes on and after 26.11.2013 as per revised enhanced rates allowed	Bill amount as per rates admissible against original supply order	Extra amount paid due to allowance of enhanced revised rates to the supplier	Supplementary Bill No. and date
1.	Jorhat PHE Division	Fokolapathar PWSS	M/s. Electrosteel Casting Ltd.	PHE-40/MM/10-11/27710 dtd.27/02/2013	PHE-40/MM/10-11/ T-2184 dtd.27/05/2014	0.98	0.73	0.25	5 dtd.17/06/2014
2.	-do-	Greater Charigaon PWSS	-do-	-do-	-do-	1.96	1.43	0.52	3 dtd. 17/06/2014
3.	-do-	Baghmora PWSS	-do-	-do-	-do-	1.96	1.45	0.51	4 dtd. 17/06/2014
4.	-do-	Greater Rongdoi PWSS	-do-	-do-	-do-	1.17	0.85	0.31	2 dtd. 17/06/2014
5.	-do-	Greater ThengalGaon PWSS	-do-	-do-	-do-	2.39	1.76	0.63	6 dtd. 17/06/2014
6.	Silchar-I PHE Division	Greater Ramnagar WSS	-do-	PHE/CE/B&S/TB-20/11-12/6379 dtd.24/12/2012	PHE/CE/B&S/TB-20/11-12/1802 dtd.20/06/2014	-	-	0.13	7 dtd. 25/06/2014
7.	Silchar-II PHE Division	Greater Bhakatpur WSS	-do-	PHE/CE/B&S/TB-20/11-12/7336 dtd.10/01/2013	PHE/CE/B&S/TB-20/11-12/1814 dtd.20/06/2014	-	-	0.09	8 dtd. 25/06/2014
Total :						--	-	2.44	-

Source: Departmental records.

Appendix-1.14

{Reference to paragraph-1.2.10.8 (viii)}

Details of undue financial benefits of ₹ 2.45 crore in respect of DI Pipes

Sl. No.	Name of the work	Name of the Division	Name of the supplier	Revised Supply order No. and date	Diameter of DI pipes	Qty. supplied (in RM)	Rate paid per RM (₹)	Vr. No. and date	Rate to be paid as per original supply order (₹)	Difference in rate (₹)	Extra expenditure (₹ in crore)
1	Greater Dalu WSS	Silcher-I Division	M/s. S.B. Enterprise	PHE/CE/B&S/TB-20/2011-12/1116 dtd.26/05/2014	100mm	11886	1266.00	35, 29/08/2014	929.00	337.00	0.40
					150mm	5392	1875.00		1369.00	506.00	0.27
					200mm	9971	2333.00		1739.00	594.00	0.59
					250mm	3492	3160.00		2329.00	831.00	0.29
					300mm	2298	3992.00		2895.00	1097.00	0.25
					350mm	3640	4895.00		3629.00	1266.00	0.46
Total : (A)						36679					2.26
2	Various WSS	Karimganj Division	M/s. S.B. Enterprise	PHE/CE/B&S/TB-20/2011-12/1070 dtd.26/05/2014	100mm	3007	1266.00	30, 29/08/2014	929.00	337.00	0.10
					150mm	1752	1875.00		1369.00	506.00	0.09
					Total : (B)						4759
Grand Total : (A) + (B)						41,438.00					2.45

Source: Departmental records.

Appendix-1.15

{Reference to paragraph-1.2.10.8 (ix)}

Statement showing payment of Central Excise Duty to the supplier against exempted diameter of pipes

Sl. No.	Name of the supplier	Supply order No. and date	Diameter of UPVC pipes	Qty. procured (in RM)	Rate paid per RM (₹)	Materials cost paid (₹)	Central Excise Duty paid (₹)	Education Cess paid (₹)	Higher Education Cess paid (₹)	Voucher No. and date	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
1	Kuber Plastics (P) Ltd.	PHE-14/MM/11-12/T-12961 dtd.12/03/2015	110mm	2935	237.70	697649.50	87206.19	0.00	0.00	93, 18/03/2015	12.5% ED charged
2	do	-do-	140mm	250	389.37	97342.50	12167.81	0.00	0.00	92, 18/03/2015	12.5% ED charged
			110mm	2870	237.70	682199.00	85274.88	0.00	0.00		
3	do	PHE-14/MM/11-12/T-674 dtd.21/04/2014	250mm	4621	1251.57	5783504.97	694020.60	13880.41	6940.21	27, 06/01/2015	12% ED, 2% Edu. Cess and 1% Higher Edu. Cess charged
			225mm	2281	1005.36	2293226.16	275187.14	5503.74	2751.87		
			200mm	543	791.32	429686.76	51562.41	1031.25	515.62		
4	do	PHE/CE/B&S/PB-12/12-13/4767 dtd.09/09/2014	160mm	6120	506.83	3101799.60	372215.95	7444.32	3722.16	24, 06/01/2015	do
			110mm	14400	237.70	3422880.00	410745.60	8214.91	4107.46		
5	do	PHE/14/MM/11-12/T-765 dtd.22/04/2014	140mm	3380	398.37	1346490.60	161578.87	3231.58	1615.79	20, 06/01/2015	do
			110mm	11965	237.70	2844080.50	341289.66	6825.79	3412.90		
6	do	PHE/14/MM/11-12/T-1812 dtd.20/12/2014	110mm	1030	237.70	244831.00	29379.72	587.59	293.80	18, 06/01/2015	do
7	do	PHE/14/MM/11-12/T-2287 dtd.28/05/2014	140mm	1510	398.37	601538.70	72184.64	1443.69	721.85	17, 06/01/2015	do
			110mm	10050	237.70	2388885.00	286666.20	5733.32	2866.66		
8	do	PHE/CE/B&S/PB-12/12-13/5797 dtd.18/10/2014	160mm	1980	506.83	1003523.40	120422.81	2408.46	1204.23	7, 06/01/2015	do
			110mm	4530	237.70	1076781.00	129213.72	2584.27	1292.14		
9	Charu Technology Ltd.	PHE-8/MM/09-10/T-663 dtd.21/04/2014	200mm	1918	791.32	1517751.76	182130.21	3642.60	1821.30	137, 10/03/2017	do
			225mm	8046	1005.36	8089126.56	970695.19	19413.90	9706.95		
			250mm	16308	1251.57	20410603.56	2449272.43	48985.45	24492.72		
10	Charu Engineering Industries	PHE-8/MM/09-10/T-652 dtd.21/04/2014	200mm	1280	791.32	1012889.60	121546.75	2430.94	1215.47	136, 10/03/2017	do
			225mm	5364	1005.36	5392751.04	647130.12	12942.60	6471.30		
			250mm	10872	1251.57	13607069.04	1632848.28	32656.97	16328.48		
11	Marutii Quality Product (P) Ltd.	PHE-41/MM/13-14/T-3315 dtd.24/06/2014	110mm	9130	237.70	2170201.00	260424.12	5208.48	2604.24	168, 08/2015	do
			140mm	2250	389.37	876082.50	105129.90	2102.60	1051.30		
			160mm	1200	506.83	608196.00	72983.52	1459.67	729.84		
12	Kuber Plastics (P) Ltd.	PHE/CE/B&S/PB-12/12-13/3512 dtd.07/08/2014	160mm	1890	506.83	957908.70	114949.04	2298.98	1149.49	20, 14/08/2015	do
			110mm	5280	237.70	1255056.00	150606.72	3012.13	1506.07		
13	Universal Pipes (P) Ltd.	PHE-11/MM/15-16/T-10455 dtd.21/11/2015	160mm	2730	506.83	1383645.90	172955.74	0.00	0.00	419, 22/03/2016	12.5% ED charged
			140mm	7187	389.37	2798402.19	349800.27	0.00	0.00		
			110mm	8575	237.70	2038277.50	254784.69	0.00	0.00		

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1	2	3	4	5	6	7	8	9	10	11	12
14	Kuber Plastics (P) Ltd.	PHE/CE/B&S/PB-12/12-13/9041 dtd. 02/02/2015	160mm	9900	506.83	5017617.00	627202.13	0.00	0.00	416, 22/03/2016	12.5% ED charged
			110mm	21250	237.70	5051125.00	631390.63	0.00	0.00		
15	Brahmaputra Udyog (P) Ltd.	PHE-10/MM/15-16/10149 dtd.19/11/2015	110mm	7360	237.70	1749472.00	218684.00	0.00	0.00	412, 22/03/2016	do
16	Kuber Plastics (P) Ltd.	PHE/14/MM/11-12/T-1812 dtd.20/05/2014	140mm	1000	389.37	389370.00	46724.40	934.49	467.24	32, 02/03/2016	12% ED, 2% Edu. Cess and 1% Higher Edu. Cess charged
			110mm	6700	237.70	1592590.00	191110.80	3822.22	1911.11		
17	do	-do-	140mm	1000	389.37	389370.00	46724.40	934.49	467.24	34, 02/03/2016	do
			110mm	4700	237.70	1117190.00	134062.80	2681.26	1340.63		
18	Universal Pipes (P) Ltd.	PHE-6/MM/09-10/T-1178 dtd.08/05/2014	140mm	1796	389.37	699308.52	83917.02	1678.34	839.17	99, 14/08/2015	do
			110mm	12045	237.70	2863096.50	343571.58	6871.43	3435.72		
19	Kuber Plastics (P) Ltd.	PHE/CE/B&S/PB-12/12-13/6291 dtd.12/11/2014	160mm	6800	506.83	3446444.00	413573.28	8271.47	4135.73	18, 14/08/2015	do
			110mm	7500	237.70	1782750.00	213930.00	4278.60	2139.30		
20	do	PHE/14/MM/11-12/T-11776 dtd.18/02/2015	110mm	10250	237.70	2436425.00	292371.00	5847.42	2923.71	1, 13/03/2015	do
21	do	-do-	110mm	3922	237.70	932259.40	111871.13	2237.42	1118.71	2, 13/03/2015	do
22	do	-do-	160mm	600	506.83	304098.00	36491.76	729.84	364.92	8, 13/03/2015	do
			140mm	1700	389.37	661929.00	79431.48	1588.63	794.31		
			110mm	5395	237.70	1282391.50	153886.98	3077.74	1538.87		
23	do	-do-	140mm	730	389.37	284240.10	34108.81	682.18	341.09	12, 13/03/2015	do
			110mm	2490	237.70	591873.00	71024.76	1420.50	710.25		
24	do	-do-	110mm	1405	237.70	333968.50	40076.22	801.52	400.76	13, 13/03/2015	do
25	do	-do-	160mm	150	506.83	76024.50	9122.94	182.46	91.23	15, 13/03/2015	do
			140mm	350	389.37	136279.50	16353.54	327.07	163.54		
			110mm	4290	237.70	1019733.00	122367.96	2447.36	1223.68		
26	do	-do-	110mm	1000	237.70	237700.00	28524.00	570.48	285.24	16, 13/03/2015	do
27	do	-do-	110mm	2860	237.70	679822.00	81578.64	1631.57	815.79	21, 13/03/2015	do
28	do	-do-	110mm	1390	237.70	330403.00	39648.36	792.97	396.48	22, 13/03/2015	do
29	do	-do-	110mm	2286	237.70	543382.20	65205.86	1304.12	652.06	23, 13/03/2015	do
30	do	-do-	140mm	1270	389.37	494499.90	59339.99	1186.80	593.40	24, 13/03/2015	do
			110mm	3369	237.70	800811.30	96097.36	1921.95	960.97		
31	do	-do-	140mm	150	389.37	58405.50	7008.66	140.17	70.09	27, 13/03/2015	do
			110mm	2584	237.70	614216.80	73706.02	1474.12	737.06		
32	do	-do-	160mm	100	506.83	50683.00	6081.96	121.64	60.82	28, 13/03/2015	do
			140mm	250	389.37	97342.50	11681.10	233.62	116.81		
			110mm	4549	237.70	1081297.30	129755.68	2595.11	1297.56		
33	do	PHE-14/MM/11-12/T-2841 dtd.09/06/2014	140mm	100	389.37	38937.00	4672.44	93.45	46.72	76, 19/08/2016	do
			110mm	8958	237.70	2129316.60	255517.99	5110.36	2555.18		

1	2	3	4	5	6	7	8	9	10	11	12
34	Garg Ploy Industries	PHE-43/MM/13-14/T-2044 dtd.22/05/2014	110mm	23210	237.70	5517017.00	662042.04	13240.84	6620.42	93, 19/08/2016	12% ED, 2% Edu. Cess and 1% Higher Edu. Cess charged
			140mm	9695	389.37	3774942.15	452993.06	9059.86	4529.93		
			160mm	3095	506.83	1568638.85	188236.66	3764.73	1882.37		
35	Universal Pipes (P) Ltd.	PHE-11/MM/15-16/T-10775 dtd.27/11/2015	160mm	300	506.83	152049.00	19006.13	0.00	0.00	14, 21/10/2016	12.5% ED charged
			140mm	150	389.37	58405.50	7300.69	0.00	0.00		
			110mm	2900	237.70	689330.00	86166.25	0.00	0.00		
36	SRK Metals and Plastics (P) Ltd.	PHE-43/MM/13-14/T-685 dtd.21/04/2014	250mm	636	1251.57	795998.52	95519.82	1910.40	955.20	102, 16/12/2014	12% ED, 2% Edu. Cess and 1% Higher Edu. Cess charged
			225mm	1341	1005.36	1348187.76	161782.53	3235.65	1617.83		
			200mm	320	791.32	253222.40	30386.69	607.73	303.87		
37	do	-do-	250mm	480	1251.57	600753.60	72090.43	1441.81	720.90	100, 16/12/2014	-do-
38	Kamakhya Plastics (P) Ltd.	PHE-5/MM/09-10/T-1189 dtd.08/05/2014	110mm	3450	237.70	820065.00	98407.80	1968.16	984.08	NA	-do-
			140mm	300	389.37	116811.00	14017.32	280.35	140.17		
39	Universal Pipes (P) Ltd.	PHE-22/MM/15-16/T-10722 dtd.27/11/2015	150mm (CP)	1348	730.32	984471.36	123058.92	0.00	0.00	15, 21/10/2016	12.5% ED charged. CP-UPVC Casing pipes, RS- Ribbed Screen
			150mm (RS)	270	816.07	220338.90	27542.36	0.00	0.00		
40	Kuber Plastics (P) Ltd.	PHE-14/MM/11-12/T-1211 dtd.08/05/2014	110mm	16850	237.70	4005245.00	480629.40	9612.59	4806.29	198, 17/12/2014	12% ED, 2% Edu. Cess and 1% Higher Edu. Cess charged
41	Marutii Quality Product (P) Ltd.	PHE-41/MM/13-14/T-2055 dtd.22/05/2014	110mm	12880	237.70	3061576.00	367389.12	7347.78	3673.89	124, 16/12/2014	-do-
			140mm	1920	389.37	747590.40	89710.85	1794.22	897.11		
			160mm	650	506.83	329439.50	39532.74	790.65	395.33		
42	Assam Polymers	PHE-14/MM/12-13/T-10023 dtd.19/11/2015	110mm	3041	237.70	722845.70	90355.71	0.00	0.00	12, 19/08/2016	12.5% ED charged
43	Universal Pipes (P) Ltd.	PHE-11/MM/15-16/T-12327 dtd.05/01/2016	160mm	2245	506.83	1137833.35	142229.17	0.00	0.00	120, 19/08/2016	-do-
			140mm	5643	389.37	2197214.91	274651.86	0.00	0.00		
			110mm	6771	237.70	1609466.70	201183.34	0.00	0.00		
44	do	PHE-11/MM/15-16/T-10455 dtd.21/11/2015	160mm	2846	506.83	1442438.18	180304.77	0.00	0.00	119, 19/08/2016	-do-
			140mm	5240	389.37	2040298.80	255037.35	0.00	0.00		
			110mm	8633	237.70	2052064.10	256508.01	0.00	0.00		
45	Om Shree Products	PHE-53/MM/10-11/T-10092 dtd.19/11/2015	110mm	2416	237.70	574283.20	71785.40	0.00	0.00	106, 19/08/2016	-do-
			140mm	3575	389.37	1391997.75	173999.72	0.00	0.00		
46	SRK Metals and Plastics (P) Ltd.	PHE-43/MM/13-14/T-685 dtd.21/04/2014	250mm	1602	1251.57	2005015.14	250626.89	0.00	0.00	109, 02/03/2016	-do-
47	Kuber Plastics (P) Ltd.	PHE/CE/B&S/PB-12/12- 13/9236 dtd. 05/02/2015	160mm	1200	506.83	608196.00	76024.50	0.00	0.00	25, 03/02/2016	-do-
			110mm	4200	237.70	998340.00	124792.50	0.00	0.00		
Total :				4,17,901		16,92,70,827.43	2,05,04,500.89	3,14,089.22	1,57,044.61		
₹in crore						16.93	2.05	0.03	0.02		
Total expenditure :							19.03				
Total Excise Duty paid							2.10				

Source: Departmental records.

Appendix-1.16

{Reference to paragraph-1.2.10.8 (x)}

Extra expenditure in procurement of PVC pipes due to allowance of higher rates to AGMC Ltd. during 2014-15

Sl. No.	Specification of PVC Pipes (in diameter)	Total quantity of PVC pipes procured by the Chief Engineer, PHED (B&S), Assam from AGMC Ltd. (in RM)	Rate paid per RM to AGMC Ltd. (₹)	Rate at which same specification of PVC Pipes were procured by the CE, PHED (P), Assam as per ASIDC rates (APSP Act 1989) (₹)	Difference of rate between AGMC and ASIDC (₹)	Extra expenditure (₹ in crore)
PVC Pipes						
1	50mm	7500	75.00	55.01	19.99	0.01
		32100	75.00	60.17	14.83	0.05
2	63mm	7500	92.00	87.89	4.11	0.003
3	75mm	9000	132.00	122.51	9.49	0.009
4	90mm	9500	184.00	175.44	8.56	0.008
		1500	691.00	543.72	147.28	0.02
5	160mm	6700	691.00	594.82	96.18	0.06
		Total (A)	73800	--	--	--
PVC Casing Pipes						
1	40mm	7000	425.00	132.07	292.93	0.21
		9250	425.00	143.94	281.06	0.26
2	50mm	8000	815.00	189.81	625.19	0.50
		46958	815.00	206.88	608.12	2.86
3	100mm	5000	1125.00	441.05	683.95	0.34
Total (B)		76,208	--	--	--	4.17
Grand Total (A) + (B)		1,50,008	--	--	--	4.33

Source: Departmental records.

Appendix-1.17

{Reference to paragraph-1.2.10.8 (x)}

Extra expenditure in procurement of GI pipes due to allowance of higher rates during 2014-15

Sl. No.	Specification of GI Pipes (in diameter)	Total quantity of GI pipes procured from AGMC by the CE, PHED (B&S), Assam (in RM)	Rate paid per RM to AGMC Ltd. (₹)	Rate at which same specification of GI Pipes were procured by the CE, PHED (P), Assam as per DIC rate (₹)	Difference of rate between AGMC and DICC (₹)	Extra expenditure (₹ in crore)
1	40mm dia	2000	325.00	239.52	85.48	0.02
		3700	430.00	239.52	190.48	0.07
2	50mm dia	2000	480.00	331.32	148.68	0.03
		9180	540.00	331.32	208.68	0.19
3	65mm dia	6200	875.00	423.42	451.58	0.28
4	80mm dia	7840	950.00	559.90	390.10	0.31
5	100mm dia	4200	1050.00	814.40	235.60	0.10
6	150mm dia	2500	1480.00	1265.86	214.14	0.05
Total :		37,620	--	--	--	1.05

Source: Departmental records.

Appendix-1.18

{Reference to paragraph-1.2.10.8 (xi)}

Details of procurement of Spectrophotometer Testing Kits under NRDWP during the year 2012-13 to 2015-16 by the Director, WSSO

Sl. No	Name of the supplier	Supply Order No. & Date	Item-wise Quantity procured as per each Bill/voucher			Vr. No	Date of payment
			Spectrophotometer Iron Test Kit (in number)	Spectrophotometer Nitrate Test Kit (in number)	Spectrophotometer Manganese Kit (in number)		
1	M/s. Barman Trade Agency	WSSO/PHED/Assam/68/12-13/ 2162 dtd. 15/09/2012	27	0	0	50	06/08/2015
2	M/s. Barman Trade Agency	WSSO/PHED/Assam/68/12-13/ 2121 dtd. 15/09/2012	40	0	0	49	06/08/2015
3	M/s. Barman Trade Agency	WSSO/PHED/Assam/68/12-13/ 2125 dtd. 15/09/2012	6	0	0	48	06/08/2015
4	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/68/ 13-14/ 5204 dtd. 13/02/2014	4	0	0	34	10/04/2014
5	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/68/ 13-14/ 5198 dtd. 13/02/2014	80	45	35	44	21/01/2015
6	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/68/ 13-14/ 5204 dtd. 13/02/2014	18	0	0	45	21/01/2015
7	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/68/ 14-15/ 5198dtd. 13/02/2014	50	20	30	35	10/04/2014
8	M/s. S.B. Enterprise	Dir. WSSO/PHED/Assam/26/14-15/ 2637 dtd. 05/08/2014	100	44	44	39	21/10/2014
9	M/s. S.B. Enterprise	Dir. WSSO/PHED/Assam/26/14-15/ 2631 dtd. 05/08/2014	100	100	100	37	21/10/2014
10	M/s. S.B. Enterprise	Dir. WSSO/PHED/Assam/26/14-15/ 2650 dtd. 06/08/2014	44	0	0	42	21/01/2015
11	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/26/ 14-15/ 5420 dtd.22/01/2015	140	140	140	5	17/05/2016
12	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/26/ 14-15/ 5213 dtd.17/01/2015	260	130	130	23	06/08/2015
13	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/26/ 14-15/ 1156 dtd.06/06/2014	70	70	70	24	04/07/2014
14	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/26/ 14-15/ 3758 dtd.24/09/2014	192	0	0	81	22/01/2015
15	M/s. S.B. Enterprise	Dir.WSSO/PHED/Assam/26/ 14-15/ 2644 dtd.06/08/2014	88	0	0	38	21/10/2014
Total			1219	549	549		
Rate paid per boxes (in ₹)			18042.00	25712.00	63388.00		
Total value paid (₹ in crore)			2.20	1.41	3.48		
Grand Total (₹ in crore):				7.09			

Statement showing extra expenditure incurred towards procurement of Spectrophotometer Testing Kits

Sl. No.	Name of the testing kits	Quantity procured (in number)	Rate paid per kit (₹)	Printed rate per kit incl. taxes (₹)	Extra rate paid per kit (₹)	Total extra expenditure (₹ in crore)	Percentage of higher rate from the MRP.
1	Spectrophotometer Iron Test Kit	1219	18042.00	10560.00	7482.00	0.91	71%
2	Spectrophotometer Nitrate Test Kit	549	25712.00	18444.00	7268.00	0.40	40%
3	Spectrophotometer Manganese Kit	549	63388.00	14784.00	48604.00	2.67	329%
Total :		2,317				3.98	

Source: Departmental records.

Appendix-1.19
(Paragraph reference-1.4.7.3)
Delay in release of scholarship

(₹ in lakh)

Year	GoI sanction details			Amount released	Amount	Amount released to PD, ITDPs offices		Delayed in release of funds from DSC to ITDPs
	Sanction letter No.	Date	Amount			Released letter No.	Date	
2012-13	14011/3/2012-SCD-V	11.03.13	1697	Morigaon	99.16	DSC/Acctt/8/Pt-VIII/2006/234	20.09.2013	6 months
				Slichar	26.73	DSC/Sanction/PMS/1186/Pt-III/2012	27.11.2013	8 months
				Kokrajhar	12.15	DSC/PMS/Corres/1187/12/178	29.03.2014	12 months
				Kokrajhar	30.97	DSC/PMS/Corres/1187/2014-15/Pt-I/81	04.09.2014	17 months
				Jorhat	7.64	DSC/Acctt/8/Pt-VIII/2006/232	09.09.2013	5 months
2013-14	140011/2/2012-SCD-V	26.09.13	1216	Morigaon	213.00	DSC/Sanction/PMS/48/2014	21.03.2015	18 months
				Silchar	93.31	DSC/PMS/Corres/1187/12/175	05.03.2014	5 months
				Silchar	43.89	DSC/PMS/Corres/1187/12/191	23.05.2014	8 months
				Silchar	112.15	DSC/PMS/Corres/1187/12/199	07.06.2014	8 months
				Jorhat	55.02	DSC/PMS/Corres/1187/12/196	23.05.2014	8 months
				Jorhat	51.57	DSC/PMS/Corres/1187/12/188	19.05.2014	8 months
				N. Lakhimpur	72.66	DSC/PMS/Corres/1187/2014-15/Pt-I/60	20.08.2014	10 months
				Guwahati	67.29	DSC/PMS/Corres/1187/12/178	29.03.2014	6 months
				Guwahati	59.87	DSC/PMS/Corres/1187/12/190	19.05.2014	7 months
				Guwahati	11.41	DSC/PMS/Corres/1187/12/189	19.05.2014	7 months
2014-15	14011/20/2014-SCD-V	16.10.14	683.28	Kokrajhar	12.52	DSC/BD/BC/PMS/2015/148/3	02.04.2015	5 months
				Kokrajhar	46.69	DSC/BD/BC/PMS/2015/148/33	11.05.2015	6 months
				Jorhat	70.51	DSC/BD/BC/PMS/2015/148/35	13.05.2015	6 months
				N. Lakhimpur	124.86	DSC/BD/BC/PMS/2015/148/5	06.04.2015	5 months
				N. Lakhimpur	14.74	DSC/BD/BC/PMS/2015/148/31	07.05.2015	6 months

Source: Departmental records.

Note: DWSC did not release funds during 2015-16 though sanction was received from GoI.

Appendix-1.20

(Reference to paragraph -1.4.8.1)

Statement showing disbursement and encashment of Bank Drafts of Pre-matric Scholarship by the five selected schools of Guwahati

(₹ in crore)

Sl. No.	Name of selected Schools of Guwahati	Number of students	Amount sanctioned and released	Bank Draft No. and Date	Date of APR	Date of payment	Payee Branch (Code)
1.	Little Engles English School, Birubari	217	0.04	250581 dated 06.04.2016	19.04.2016	11.04.2017	Centralised Clearing Processing Centre Chennai (10395)
2.	ST John English School, Rehabari	210	0.04	250582 dated 06.04.2016	19.04.2016	03.05.2016	Nalbari (1103)
3.	Jayswal Hindi School, Amingaon	185	0.04	250583 dated 06.04.2016	19.04.2016	27.04.2016	Nalbari (1103)
4.	Sarvajanik High School, Noonmati	125	0.02	250584 dated 06.04.2016	20.04.2016	13.04.2016	Centralised Clearing Processing Centre Chennai (10395)
5.	Raghu Nath Choudhury Hindi School, Birkuchi	127	0.02	250585 dated 06.04.2016	19.04.2016	27.04.2016	Nalbari (1103)

Source: Departmental records.

Appendix-1.21

{Reference to paragraph -1.4.8.2 (iii)}

Statement showing payment of ₹ 2.09 lakh to the students more than once shown as enrolled in different schools

Sl No.	Name of the student	Name of school	Bank A/c No	Amount (₹)
1	2	3	4	5
1	Ajay Basfor	Smrity Academy	136104000092773	1850
	Ajay Basfor	Arya English H. School	136104000092773	1850
2	Akash Basfor	Rashtrabhasha M.E. school	136104000086134	1850
	Akash Basfor	T.R.P. Hindi M. E. School	136104000086134	1850
3	Amrit Singh	Rajhans ShishuVidyalaya	136104000077589	1850
	Amrit Singh	Anand Academy	136104000077589	1850
4	Antara Basfor	Y.W.C.A. English School	136104000082402	1850
	Antara Basfor	Angels English High School	136104000082402	1850
	Antara Basfor	Rashtra Bhasha Hindi L.P. School	136104000082402	1850
5	Arun Basfor	Arya Varth H.S. School	136104000082411	1850
	Arun Basfor	Angels English High School	136104000082411	1850
	Arun Basfor	Dentin Academy	136104000082411	1850
	Arun Basfor	Dentin Academy	136104000082411	1850
6	Asha Basfor	Dantin Academi	34074710241	1850
	Asha Basfor	Rashtrabhasha High school	34074710241	1850
	Asha Basfor	Rashtra Bhasha Hindi L.P. School	34074710241	1850
7	Bishal Basfor	Arya Varth H.S. School	136104000086091	1850
	Bishal Basfor	Parvelly English H. School	136104000086091	1850
8	Buddu Basfor	Y.W.C.A. English School	136104000082800	1850
	Buddu Basfor	Dentin Academy	136104000082800	1850
	Buddu Basfor	Rashtriyabhasha Hindi L.P. School	136104000082800	1850
9	Chranpreet Singh	RajhansShishuVidyalaya	136104000078959	1850
	Chranpreet Singh	Anand Academy	136104000078959	1850
10	Deb Basfor	GyanVidyaMandir School	136104000082882	1850
	Debraj Basfor	Parvelly English H. School	136104000082882	1850
11	Dipak Basfor	Arya Varth H.S. School	3357540073	1850
	Dipak Basfor	NatunFatasil Town L.P. School	3367540073	1850
	Dipak Basfor	Rashtriyabhasha Hindi L.P. School	3367540073	1850
12	Gaurab Basfor	Badri Das L.P. School	136104000081847	1850
	Gaurab Basfor	Little Bird Academy	136104000081847	1850
	Gaurab Basfor	PrasannaVidyapeeth	136104000081847	1850
13	Gungun Balmiki	BhanuSanriti Hindi Vidyalaya	30084317698	1850
	Gungun Balmiki	BhanuSanriti Hindi Vidyalaya	30084317698	1850
14	Khushbu Basfor	St. Loknath Academy	136104000081458	1850
	Khushbu Basfor	KhanaparaAdarsha L.P. School	136104000081458	1850
	Khushbu Basfor	Kid-Veda	136104000081458	1850
	Khushbu Basfor	Rashtra Bhasha Hindi M.E. School	136104000081458	1850
	Khushbu Basfor	Prasanna Vidyapeeth	136104000081458	1850
15	Komal Kour	Arya High School.	136104000079709	1850
	Komal Kour	Anand Academy	136104000079709	1850
16	Krishna Basfor	Dentin Academy	136104000143431	1850
	Krishna Basfor	Rashtriyabhasha Hindi L.P. School	136104000143431	1850
17	Mala Basfor	Modern English School	853010170963	1850
	Mala Basfor	Badri Das L.P. School	853010170963	1850
	Mala Basfor	Merry Land School	853010170963	1850
18	Muskan Basfor	Dentin Academy	136104000089469	1850
	Muskan Basfor	Rashtra Bhasha Hindi L.P. School	136104000089469	1850
19	Naina Basfor	Angels English High School	136104000081856	1850
	Naina Basfor	Prasanna Vidyapith	136104000081856	1850
	Naina Basfor	Prasanna Vidyapeeth	136104000081856	1850
	Naina Basfor	Khanapara Adarsha L.P. School	136104000081856	1850

1	2	3	4	5
20	Nandini Basfor	Angels English High School	136104000084747	1850
	Nandini Basfor	Dentin Academy	136104000084747	1850
	Nandini Basfor	RashtraBhasha Hindi M.E. School	136104000084747	1850
	Nandini Basfor	Merry Land School	136104000084747	1850
21	Neha Basfor	NatunFatasil Town L.P. School	136104000081704	1850
	Neha Basfor	Badri Das L.P. School	136104000081704	1850
	Neha Basfor	RupnagarVidyapeeth M. E. School	136104000081704	1850
22	Nikhil Basfor	St. Vivekananda English Academy	136104000081449	1850
	Nikhil Basfor	St. Step Hen's School	136104000081449	1850
23	Om Basfor	Dentin Academy	136104000093471	1850
	Om Basfor	Navodaya L.P. School	136104000093471	1850
24	Prem Basfor	St. Loknath Academy	136104000089292	1850
	Prem Basfor	Bethany School	136104000089292	1850
	Prem Basfor	KhanaparaAdarsha L.P. School	136104000089292	1850
25	Priya Balmiki	BhanuSanriti Hindi Vidyalaya	31648197932	1850
	Priya Balmiki	Silver Oak H. S. School	31648197932	1850
26	R. Basfor	Dentin Academy	853010126292	1850
	R. Basfor	KhanaparaAdarsha L.P. School	853010126292	1850
27	Rabi Basfor	DantinAcademi	20081123778	1850
	Rabi Basfor	KhanaparaAdarsha L.P. School	20081123778	1850
28	RAJA BALMIKI	RajhansShishuVidyalaya	136104000076492	1850
	RAJA BALMIKI	RajhansShishuVidyalaya	136104000076492	1850
29	Raja Balmiki	RajhansSisuVidyalaya	136104000090924	1850
	Raja Balmiki	RajhansSisuVidyalaya	136104000089821	1850
30	Rajendra Basfor	Arya Varth H.S. School	853010126292	1850
	Rajendra Basfor	RashtraBhasha Hindi L.P. School	10821517352	1850
	Rajendra Basfor	Rashtriyabhasha Hindi L.P. School	853010126292	1850
31	Rajveer Singh	Arya High School.	136104000079718	1850
	Rajveer Singh	Anand Academy	136104000079718	1850
32	Rani Basfor	Dentin Academy	136104000143417	1850
	Rani Basfor	Rashtriyabhasha Hindi L.P. School	136104000143417	1850
33	Rashni Basfor	RashtraBhasha Hindi L.P. School	136104000082846	1850
	Rashni Basfor	Merry Land School	136104000082846	1850
34	Ravi Basfor	Arya Varth H.S. School	20081123778	1850
	Ravi Basfor	Merry Land School	20081123778	1850
35	Roshni Basfor	Arya Varth H.S. School	136104000082846	1850
	Roshni Basfor	Modern English School	136104000082846	1850
36	S. Basfor	GyanVidyaMandir School	136104000084862	1850
	S. Basfor	Rastriyabhasha Hindi L.P.	136104000084862	1850
37	Sanjana Basfor	NatunFatasil Town L.P. School	136104000082758	1850
	Sanjana Basfor	RashtraBhasha Hindi L.P. School	136104000082758	1850
38	Sapna Basfor	Angels English High School	136104000084862	1850
	Sapna Basfor	Rashtriyabhasha Hindi L.P. School	136104000084862	1850
39	Shiva Basfor	Cincad School	20179599431	1850
	Shiva Basfor	Cincad School	20179599431	1850
40	Simaran Basfor	Badri Das L.P. School	136104000089821	1850
	Simaran Basfor	Dentin Academy	136104000089821	1850
	Simaran Basfor	Navodaya L.P. School	136104000089821	1850
41	Simran Kour	Arya High School.	136104000079727	1850
	Simran Kour	Anand Academy	136104000079727	1850
42	Sujata Basfor	Y.W.C.A. English School	136104000082891	1850
	Sujata Basfor	Badri Das L.P. School	136104000082891	1850
	Sujata Basfor	Rashtrabhasha M.E. school	136104000082891	1850
	Sujata Basfor	Garkha High School	136104000082891	1850
	Sujata Basfor	Rashtra Bhasha Hindi M.E. School	136104000082891	1850
43	Sunita Basfor	Angels English High School	136104000090924	1850
	Sunita Basfor	Arya English H. School	136104000090924	1850

1	2	3	4	5
44	Suraj Basfor	Dantin Academi	20074915526	1850
	Suraj Basfor	Bethany School	20074915526	1850
	Suraj Basfor	Rashtra Bhasha Hindi L.P. School	20074915526	1850
45	Vicky Basfor	Modern English School	136104000081786	1850
	Vicky Basfor	Rashtra Bhasha Hindi M.E. School	136104000081786	1850
Total				2,09,050

Source: Departmental records.

Appendix-1.22
{Reference to paragraph -1.4.8.2 (iii)}
Statement showing payment to one account for more than one student

<i>Sl. No</i>	<i>Bank A/c No</i>	<i>Number of student</i>	<i>Amount released (₹)</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
1	3357540073	5	9250
2	10451982567	6	11100
3	10821517352	3	5550
4	10821762508	7	12950
5	10823944734	4	7400
6	20015862210	3	5550
7	20074915526	6	11100
8	20074915537	6	11100
9	20074918276	3	5550
10	20081123778	5	9250
11	20193751401	7	12950
12	20241189480	6	11100
13	20274685107	3	5550
14	20276503432	4	7400
15	30084317698	5	9250
16	31648197932	5	9250
17	31904545132	5	9250
18	31942592960	3	5550
19	32534252535	3	5550
20	33080251343	5	9250
21	33394236737	5	9250
22	33989354767	8	14800
23	34582926682	3	5550
24	34626603224	5	9250
25	50090595099	5	9250
26	50223240573	3	5550
27	455010087045	5	9250
28	853010115410	4	7400
29	853010126292	3	5550
30	853010170963	4	7400
31	7090110025468	4	7400
32	73302010030520	4	7400
33	136104000076526	2	3700
34	136104000077589	5	9250
35	136104000078092	6	11100
36	136104000078904	3	5550
37	136104000078959	4	7400
38	136104000078986	3	5550
39	136104000081449	3	5550
40	136104000081458	6	11100

1	2	3	4
41	136104000081777	4	7400
42	136104000082420	3	5550
43	136104000082758	3	5550
44	136104000082800	3	5550
45	136104000082846	4	7400
46	136104000082882	2	3700
47	136104000082891	4	7400
48	136104000084871	2	3700
49	136104000085700	2	3700
50	136104000087601	4	7400
51	136104000087735	4	7400
52	136104000087762	2	3700
53	136104000088169	3	5550
54	136104000088497	2	3700
55	136104000088938	2	3700
56	136104000089812	7	12950
57	136104000089821	6	11100
58	136104000090924	4	7400
59	136104000091145	5	9250
60	136104000092773	4	7400
61	136104000143721	2	3700
62	136104000143875	2	3700
63	163104000092302	2	3700
64	189001700004440	5	9250
65	503210510000512	3	5550
66	801001231000035	2	3700
Total		265	4,90,250 (say ₹ 4.90 lakh)

Source: Departmental records.

Appendix-1.23*(Reference to paragraph -1.5.2)***Statement showing expenditure incurred against execution of sanctioned works including cost for supply of earth by tractor**

Purpose	Expenditure (in ₹)
Bill for earth supply by tractor	29,48,950.00
Bill for MR Wages engaged for construction of culvert.	76,800.00
Bill for MR Wages engaged for construction of embankment obtaining earth from borrowpit, plantation, seedling & watering.	84,000.00
Bill for MR Wages engaged for dressing earth	96,300.00
Bill for MR Wages engaged for dressing filling & spreading of sand gravel	20,550.00
Bill for MR Wages engaged for earth work in filling, box culvert & spreading sand gravel.	50,456.00
Bill for MR Wages engaged for earth work in filling.	25,536.00
Cost of bamboo	150.00
Cost of bricks, sand & chips	29,940.00
Cost of cement & M S Rod	67,484.00
Cost of cement, sand, chips, rod, GI wire, Timber, Bamboo and Brick.	315,200.00
Cost of cement, wire, GI wire, sand, chips, bricks, seedlings, manure, medicine, bamboo.	37,740.00
Cost of MS Rod	73,600.00
Cost of sand gravel	791,174.00
Cost of shuttering plank	14,000.00
Cost of sign board	5,000.00
Cost of timber plank, MS/TS bar, cement, wire, nail, rope, sand, chips, bricks etc.	61,664.00
Grand Total	46,98,544.00 (say ₹ 0.47 crore)

Source: Departmental records.

Appendix-1.24

(Reference to paragraph -1.5.2)

Statement showing registration number of vehicles shown as tractors used for the carriage of earth but verified as vehicles other than tractors by the DTOs

(In ₹)

Sl. No.	Name of work	Amount paid	Tractor No. As shown in the money receipt by which earth carried.	Actual category of vehicles informed by DTO
1	2	3	4	5
1.	Improvement of Road from Daosupuri to Naktipara Pam	30000	AS-28/1947	Motor cycle
2.		30000	AS-15/C 1953	Auto rickshaw (passenger) Piaggio
3.		30000	AS-28/C-3030	Not yet registered
4.		30000	AS-28/C-3031	Tata magic passenger carrier
5.		22500	AS-01/BC-1943	Auto rickshaw
6.		22500	AS-01/BC 1974	Auto pickup van
7.		22500	AS-28/C-1348	Auto rickshaw passenger
8.		37500	AS-15-1918	LML Vespa Select Scooter
9.		30000	AS-28/4403	Motor cycle
10.	Const. of Road from Jharua chowk to Batabari chowk	30000	AS-01/BC-1072	Auto pickup van
11.		30000	AS-01/BC-4172	LMV Tata Magic
12.		30000	AS-28/7154	Scooter Maestro
13.		30000	AS-28/7412	Wagon R VXI
14.		41250	AS-28/1211	Motor cycle
15.		41250	AS-01/BC-1974	Auto pickup van
16.		41250	AS01/BC-1072	Auto pickup van
17.		41250	AS-28/0178	Motor cycle
18.		41250	AS-28/C -3030	Not yet registered
19.		18750	AS-01/BC-4172	LMV Tata Magic
20.		18750	AS-28/C-1945	Tata magic passenger carrier
21.		18750	AS-15/C- 1953	Auto rickshaw (passenger) Piaggio
22.		18750	AS-28/1947	Motor cycle
23.		41250	AS-14/1430	Scooter
24.		41250	AS-15/1945	Bajaj Super FE Scooter
25.		17250	AS-28/C-1943	Tata magic passenger carrier
26.		45000	AS-01/L- 2116	Alto LX car
27.		45000	AS-28/C- 4110	Passenger auto
28.	36500	AS-28/C-1828	only trailer, no tractor	

1	2	3	4	5
29.	Const. of Sports field at JuliMaidan	30000	AS-15/BC-1742	Invalid Regn. number
30.		30000	AS-15/4403	Bajaj Caliber Motor Cycle
31.		30000	AS-28/1397	Motor cycle
32.		30000	AS-28/C-3031	Tata magic passenger carrier
33.		33750	AS-28/0178	Motor cycle
34.		33750	AS-28/C-1945	Tata magic passenger carrier
35.		33750	AS-28/ 1397	Motor cycle
36.		37500	AS-15/4403	Bajaj Caliber Motor Cycle
37.		43500	AS-15/BC-1742	Invalid Regn. number
38.		Const. of Road from Jaripar to Anandapur	41250	AS-01/BB-5569
39.	37500		AS-01/BB-5569	Motor cycle
40.	41250		AS-01/BB-5569	Motor cycle
41.	37500		AS-01/BB-5569	Motor cycle
42.	45000		AS-01/BB-5569	Motor cycle
43.	45000		AS-01/BB-5569	Motor cycle
44.	45000		AS-01/BB-5569	Motor cycle
Total		14,77,250 (say ₹ 0.15 crore)		

Source: Departmental records.

Appendix-1.25

(Reference to paragraph -1.5.4)

Statement of calculation showing interest loss and presumptive loss on investment of money at lower rate of interest

(Amount in ₹)

Assam Gramin Vikash Bank				Central Bank of India		
₹10,00,00,000 @ 9.50 per cent per annum for 10 years (Quarterly basis)				₹10,00,00,000 @ 9.60 per cent per annum for 10 years (Quarterly basis)		
From	To	Principal + Interest	Interest	Duration	Principal + Interest	Interest
9/9/2011	8/9/2012	100,000,000.00	9,843,828.00	4qtr	100,000,000.00	9,951,163.00
9/9/2012	8/9/2013	109,843,828.00	10,812,837.00	4qtr	109,951,163.00	10,941,419.00
9/9/2013	8/9/2014	120,656,665.00	11,877,234.00	4qtr	120,892,582.00	12,030,218.00
9/9/2014	8/9/2015	132,533,899.00	13,046,409.00	4qtr	132,922,800.00	13,227,364.00
9/9/2015	8/9/2016	145,580,308.00	14,330,675.00	4qtr	146,150,164.00	14,543,641.00
9/9/2016	30/9/2016	159,910,983.00	915,654.67	21days	160,693,805.00	929,822.78
1/10/2016	31/3/2017	160,826,637.67	7,729,982.00	2qtr	161,623,627.78	7,851,029.00
1/4/2017	31/3/2018	168,556,619.67	16,592,424.00	4qtr	169,474,656.78	16,864,699.00
Loss = ₹ 9,18,037 (₹ 169,474,656 - ₹ 168,556,619) (say ₹ 9.18 lakh)						
1/4/2018	31/3/2019	185,149,043.67	18,225,753.00	4qtr	186,339,355.78	18,542,933.00
1/4/2019	31/3/2020	203,374,796.67	20,019,865.00	4qtr	204,882,288.78	20,388,170.00
1/4/2020	30/6/2021	223,394,661.67	5,305,623.00	1qtr	225,270,458.78	5,406,491.00
1/7/2021	9/9/2021	228,700,284.67	4,226,255.95	70days	230,676,949.78	4,307,655.04
Presumptive Loss = ₹ 11,40,028 {(₹ 230,676,949 + ₹ 4,307,655) - (₹ 228,700,284 + ₹ 4,226,255) - ₹ 918037} (say ₹ 11.40 lakh)						

State Bank of India				Central Bank of India		
₹10,00,00,000 @ 9.25 per cent per annum for 10 years(Quarterly basis)				₹10,00,00,000 @ 9.60 per cent per annum for 10 years(Quarterly basis)		
From	To	Principal + Interest	Interest	Duration	Principal + Interest	Interest
9/9/2011	8/9/2012	100,000,000.00	9,575,835.00	4qtr	100,000,000.00	9,951,163.00
9/9/2012	8/9/2013	109,575,835.00	10,492,801.00	4qtr	109,951,163.00	10,941,419.00
9/9/2013	8/9/2014	120,068,636.00	11,497,574.00	4qtr	120,892,582.00	12,030,218.00
9/9/2014	8/9/2015	131,566,210.00	12,598,563.00	4qtr	132,922,800.00	13,227,364.00
9/9/2015	8/9/2016	144,164,773.00	13,804,980.00	4qtr	146,150,164.00	14,543,641.00
9/9/2016	30/9/2016	157,969,753.00	880,735.47	21days	160,693,805.00	929,822.78
1/10/2016	31/3/2017	158,850,488.47	7,431,783.00	2qtr	161,623,627.78	7,851,029.00
1/4/2017	31/3/2018	166,282,271.47	15,922,915.00	4qtr	169,474,656.78	16,864,699.00
Loss = ₹ 31,92,385 (₹ 169,474,656 - ₹ 166,282,271) (say ₹ 31.92 lakh)						
1/4/2018	31/3/2019	182,205,186.47	17,447,667.00	4qtr	186,339,355.78	18,542,933.00
1/4/2019	31/3/2020	199,652,853.47	19,118,427.00	4qtr	204,882,288.78	20,388,170.00
1/4/2020	30/6/2021	218,771,280.47	5,059,086.00	1qtr	225,270,458.78	5,406,491.00
1/7/2021	9/9/2021	223,830,366.47	4,027,413.51	70days	230,676,949.78	4,307,655.04
Presumptive Loss = ₹ 39,34,440 {(₹ 230,676,949 + ₹ 4,307,655) - (₹ 223,830,366 + ₹ 4,027,413) - ₹ 3192385} (say ₹ 39.34 lakh)						

State Bank of India				Central Bank of India	
₹ 7,70,00,000 @ 9.25 per cent per annum for 10 years				₹ 7,70,00,000 @ 9.60 per cent per annum for 10 years	
From	To	Principal + Interest	Interest	Principal + Interest	Interest
7/12/11	7/12/12	77,000,000	7373393	77000000	7662395
7/12/12	7/12/13	84373393	8079457	84662270	8424742
7/12/13	7/12/14	92452850	8853132	93087012	9263089
7/12/14	7/12/15	101305982	9700893	102350101	10184859
7/12/15	7/12/16	111006875	10629835	112534960	11198354
Loss of Interest = ₹ 20,96,604 {(₹ 112534960 + ₹ 11198354) - (₹ 111006875 + ₹ 10629835)} (say ₹ 20.97 lakh)					

Total loss of Interest: ₹ 62.07 lakh = (₹ 9.18 + ₹ 31.92 + ₹ 20.97) lakh

Source: Departmental records.

Formula for calculation of Amount and interest:

A=P {1 + (r/4)/100}^4n, where A=amount, P= Principal, R=Rate of annual interest and n= number of years

Appendix-1.26

(Reference to paragraph -1.5.5)

Statement showing medicines procured at rates in excess of the MRP

Sl. No.	Name of the Supplier	Supply order No. and Date	Name of medicine supplied	KAAC approved rate (₹)	Medicine supplied	MRP of supplied medicine (₹).	Quantity supplied (in Nos.)	Excess paid over MRP (₹)			
								Excess (Per tablets/caps /Inj/Syrup)	Total cost involved	Percent age of excess	
1.	MEDICOS, Diphu	DMS/Indent/ Medicine/2016 -17/08 dated 20.06.2016	Azithromycin 200 mg Syrup (15 ml)	135.00 per bottle	Azikem 200 (Azithromycin Oral Susp.)	64.00	20000	71	1420000	111	
2.			Vitamin + Antioxidant Syrup	198.00 per bottle	Plexavit (B-Complex with lysine Syp)	99.80	10000	98.20	982000	98	
3.			Enzyme Syrup 200 ml	185.00 per bottle	Byzyme (Pepsin & fungal diastase Syp)	97.15	10000	87.85	878500	90	
4.	MEDICOS, Diphu	DMS/Indent/ Medicine/2016 -17/06 dated 20.06.2016	Multivitamin + Antioxidant Capsule	185.00 per 10 nos	Body Vital (Multi-vitamin & Multi mineral Soft gel)	156.00 per 15 nos	50000	8.10	405000	78	
5.			Inj. Ceftriaxone 1 gram	182.00 Per vial	Cefx-0-1000 Inj.	50.35	15000	131.65	1974750	261	
6.			Inj. Amikacen 500 mg	181.00 per vial	ASMIK 500 mg	95.00 per vial	6000	86	516000	91	
7.			Tab Cefixim 200 mg	246.00 per 10 tab	CEFA CEL 200 DT (Cefixime Disperable tab)	126.00 per 10 tab	100000	12.00	1200000	95	
8.	M/s Versatile Pharma Surgico, Guwahati	DMS/Indent/ Medicine/2016 -17/05 dated 20.06.2016	Tab Azithromycin 250 mg	192.00 per 6 tabs	Azicel-250	68.70 per 6 tabs	40000	20.55	822000	179	
Total										81,98,250 (say ₹ 0.82 crore)	

Source: Departmental records.

Appendix-1.27

(Reference to paragraph -1.5.8)

Statement showing advances paid from SGSY fund to Officials remaining unadjusted

(₹ in lakh)

Sl. No.	Name of Official	Purpose and period of payment of advances				Remarks
		Training	Period	Infrastructure	Period	
		Amount of advance				
1.	P. K. Das, Asstt. Statistical Officer	25.00	May 2011 to July 2013	11.10	November 2011 to February 2013	Unadjusted (14 September 2017)
2.	Sahajahan Ahmed Choudhury, Asstt. Programme Officer	-	--	6.10	June 2011 to September 2011	Unadjusted (14 September 2017)
3.	Karimuddin Choudhury, Junior Engineer	-	--	109.25	February 2012 to July 2013	Unadjusted (14 September 2017)
4.	Subhrangshu Dey, Junior Engineer	-	--	74.10	June 2012 to May 2013	Unadjusted (14 September 2017)
Total		25.00		200.55		

Source: Departmental records.

Appendix-1.28
(Reference to paragraph-1.5.10)
Statement showing fraudulent distribution of vehicles
2014-15

Sl. No.	Chassis Number	Engine Number	Temporary Registration No.	Permanent Registration No.	Name of the beneficiary	Address	Date of delivery	Value of vehicle (in ₹)	Beneficiary share (in ₹)	Government Subsidy (in ₹)
1	2	3	4	5	6	7	8	9	10	11
1.	MAT446564FEC02446	497SPTC43CUY608339	AS 14/2019	NR ³	Husnewara Khatun	Barpeta	08.12.2015	7,03,000	1,75,750	5,27,250
			NA ⁴	-Do-	Nurul Islam	Goalpara	09.11.2015			
2.	MAT446564FEC02470	497SPTC43CUY608714	AS 14/2014	-Do-	Abdul Mozid Talukdar	Barpeta	08.12.2015			
			AS 14/2041	-Do-	Ziarul Islam	Kamrup (R)	13.11.2015			
3.	MAT446564FEC02489	497SPTC43CUY608556	AS 14/2050	-Do-	Billal Hussain	Goalpara	05.11.2015			
			AS 14/1962	-Do-	Joynal Khan	Barpeta	17.11.2015			
4.	MAT446564FEC02519	497SPTC43CUY601611	AS 14/1976	-Do-	Jiaur Rahman	Kamrup (R)	20.11.2015			
			AS 14/2056	-Do-	Akramul Hoque	Dhubri	07.11.2015			
5.	MAT446564FEC02745	497SPTC43CUY609663	AS 14/2060	-Do-	Abdur Rahman	Kamrup (R)	09.11.2015			
			AS 14/2184	-Do-	Mir Anissur Rahman	Darrang	23.11.2015			
6.	MAT446564FEC02755	497SPTC43BUY607381	AS 14/2078	-Do-	Mosharaf Hussain	Bongaigaon	27.11.2015			
			AS 14/2063	-Do-	Md. Golap Hussain	Morigaon	10.11.2015			
7.	MAT446564FEC02773	497SPTC43CUY609917	AS 14/2046	-Do-	Khairul Basir Jotdar	Goalpara	04.11.2015			
			AS 14/2016	-Do-	Inzamal Islam	Nagaon	01.12.2015			
8.	MAT446564FEC02829	497SPTC43CUY609940	AS 14/2067	-Do-	Mahanta Narah	Lakhimpur	10.11.2015			
			AS 14/2072	-Do-	Jahangir Hussain	Barpeta	23.11.2015			
9.	MAT446564FEC02881	497SPTC43CUY610670	AS 14/2066	-Do-	Rofiqul Islam	Morigaon	10.11.2015			
			AS 14/2067	-Do-	Kabil Uddin	Barpeta	23.11.2015			
10.	MAT446564FEC02886	497SPTC43CUY610689	AS 14/2065	-Do-	Moynal Hoque	Dhubri	09.11.2015			
			AS 14/2021	-Do-	Mazibar Rahman	Barpeta	02.12.2015			
11.	MAT446564FEC02787	497SPTC43CUY609705	AS 14/2133	-Do-	Abu Shahid Al Imam	Barpeta	01.12.2015			
			AS 14/2076	-Do-	Sheikh Rofiqul Islam	Dhubri	16.11.2015			

Source: Departmental records.

³ NR= Not Received

⁴ NA= Not Available

2015-16

Sl. No.	Chassis Number	Engine Number	Temporary Registration No.	Permanent Registration No.	Name of the beneficiary	Address	Date of delivery	Value of vehicle (in ₹)	Beneficiary share (in ₹)	Government Subsidy (in ₹)
1	2	3	4	5	6	7	8	9	10	11
1.	MAT446564GEA00212	497SPTC43PUY642429	AS 14/8604	NR ⁵	Jiaur Rahman	Nagaon	30.05.2016	7,39,000	1,84,750	5,54,250
			AS 14/2104	-Do-	Rehena Parbin	Barpeta	03.03.2016			
2.	MAT446564GEA00237	497SPTC43ATY600306	AS 14/2666	-Do-	Mizanur Rahman	Dhubri	25.02.2016			
			NA ⁶	-Do-	Nazrul Islam	Barpeta	27.02.2016			
3.	MAT446564GEA00238	497SPTC43ATY600308	AS 14/2691	-Do-	Ramen Medak	Lakhimpur	02.06.2016			
			NA	-Do-	Kabir Akram Hussain	Kamrup (R)	28.02.2016			
4.	MAT446564GEA00244	497SPTC43PUY642586	AS 14/2826	-Do-	Muzammel Hussain	Barpeta	27.02.2016			
			AS 14/3762	-Do-	Mohidul Islam	Kamrup (M)	25.02.2016			
5.	MAT446564GEA00282	497SPTC43ATY600305	AS 14/2098	-Do-	Asranul Sharif	Dhubri	04.03.2016			
			NA	-Do-	Shah Jamal Ali	Barpeta	02.03.2016			
6.	MAT446564GEA00370	497SPTC43ATY600312	AS 14/2110	-Do-	Abdur Roshid Mondal	Dhubri	07.03.2016			
			NA	-Do-	Abdul Latif	Barpeta	04.03.2016			
7.	MAT446564GEA00417	497SPTC43ATY601247	AS 14/3856	-Do-	Main Uddin Ahmed	Barpeta	31.03.2016			
			AS 14/2686	-Do-	Md. Abdul Mozid	Barpeta	02.03.2016			
8.	MAT446564GEA00228	497SPTC43ATY600304	NA	-Do-	Nasim Uddin Ahmed	Barpeta	28.04.2016			
			AS 14/6163	-Do-	Motiur Rahman	Kamrup (R)	29.02.2016			
9.	MAT446564GEA00227	497SPTC43PUY643732	NA	-Do-	Toijal Hoque Mondal	Dhubri	29.02.2016			
			NA	-Do-	Mofiz Uddin	Barpeta	28.04.2016			
			AS 14/2099	-Do-	Mofidul Ahmed	Barpeta	01.03.2016			

Source: Departmental records

Grand Total: ₹ 57,99,750 (₹ 5,27,250 x 11) + ₹ 55,42,500 (₹ 5,54,250 x 10) = ₹ 1,13,42,250 (say ₹ 1.13 crore)

⁵ NR=Not Received

⁶ NA=Not Available

Appendix-1.29

(Reference to paragraph-1.5.10)

Statement showing discrepancy in details of vehicles furnished by the Government

Sl. No.	Engine Number	Chassis Number	Name of the beneficiary as furnished by the Government	As per DTO records		
				Name of registered owner	Permanent registered number	Type of vehicle
1.	497SPTC43CUY608714	MAT446564FEC02470	Abdul Mazid Talukdar	Nepni School of Nursing	AS-01/BS-3026	Sumo
2.	497SPTC43CUY609641	MAT446564FEC02782	Mir Anisur Rahman	Manoj Deka	AS-01/BW-1285	Sumo
3.	497SPTC43CUY609919	MAT446564FEC02778	Rafiqul Islam	Shohidur Rahman	AS-01/BX-0042	Sumo
4.	497SPTC43CUY609916	MAT446564FEC02783	SK Rafiqul Islam	Anup Choudhury	AS-01/BY-2017	Sumo
5.	497SPTC43ATY603276	MAT446564GEB00769	Najrul Islam	Bichitra Talukdar	AS-01/DA-4811	Sumo
6.	497SPTC43ATY600368	MAT446564GEA00238	Ramen Medak	Gram Swaraj Parishad Rangia	AS-01/BY-8873	Sumo
7.	497SPTC43PUY642589	MAT446564GEA00205	Kabir Akram Hussain	Jamal Uddin	AS-01/HC-2015	Sumo
8.	497SPTC43PUY642586	MAT446564GEA00244	Muzammel Hussain	Rumi Devi	AS-01/GC-9873	Sumo
9.	497SPTC43ATY601525	MAT446564GEA00427	Mohidul Islam	Gobinda Narzary	AS-01/BX-7393	Sumo
10.	497SPTC43CUY608350	MAT446564FEC02498	Akramul Hoque	Kalyani Malakar	AS-14E-9214	Motor Car
11.	497SPTC43CUY608706	MAT446564FEC02593	Jahangir Hussain	Manab Jyoti Das	AS-14C-6384	Ambulance
12.	497SPTC43ATY602265	MAT446564GEA00582	Nasimuddin Ahmed	Purabi Kalita	AS-14F-2813	Motor Car

Source: Departmental records and DTO records.

Appendix – 2.1

(Reference to paragraph -2.1)

Department-wise details of budget provision and expenditure during 2016-17 in respect of Economic Sector

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9	10	11
1	Agriculture	48-Agriculture	--	--	1402.19	57.92	--	--	736.8	4.8
		67- Horticulture	--	--	51.6	--	--	--	20.62	--
2	Finance	10-Other Fiscal Services	--	--	2.46	--	--	--	1.82	--
		5-Sales Tax & other taxes	--	--	147.94	--	--	--	107.51	--
		13-Teresury & Accounts Administration	--	--	100	--	--	--	77.9	--
		66- Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	--	--	694.44	--	--	--	652.36	--
		7-Stamps and Registration	--	--	44.81	--	--	--	32.39	--
		68-Loans to Govt. Servant	--	--	--	105.52	--	--	--	--
		8- Excise and prohibition	--	--	69.3	--	--	--	51.15	--
		Public Debt and Servicing of Debt	3384.53	4829.15	--	--	3138.96	2042.63	--	--
3	Fishery	54-Fisheries	--	--	78.2	--	--	--	59.7	--
4	Water Resources	63- Water Resources	--	--	318.08	2002.78	--	--	249.54	472.75
5	Environment and Forest	55- Forestry and Wild Life	0.36	--	786.87	--	--	--	451.83	--
6	Handloom, Textiles and Sericulture	59- Sericulture and Weaving	--	--	330.42	10.55	--	--	182.46	2.24
7	Industries and Commerce	58-Industries	--	--	193.25	184.02	--	--	98.46	133.26
		60-Cottage Industries	--	--	55.52	9.91	--	--	45.65	9.49
8	Irrigation	49- Irrigation	--	--	493.75	1131.43	--	--	397.95	211.06
9	Planning and Development	45-Census, Surveys and Statistics	--	--	56.67	--	--	--	30.68	--
		44- North Eastern Council Schemes	--	--	29.19	1109.49	--	--	3.72	360.9
10	Mines and Minerals	61- Mines and Minerals	--	--	18.81	--	--	--	10.37	--

Appendix-2.1 (Concluded)

1	2	3	4	5	6	7	8	9	10	11
11	Power	62- Power (Electricity)	--	--	495.13	939.88	--	--	422.33	925.27
12	Public Works Roads	64- Roads Bridges	--	--	1869.09	2531.8	--	--	2435.69	1527.34
13	Science and Technology	69- Scientific Services and Research	--	--	35.86	--	--	--	22.14	--
14	Soil Conservation	51- Soil and Water Conservation	--	--	134.58	23.27	--	--	49.55	4.92
15	Transport	9-Transport Services	--	--	267.2	75.85	--	--	193.56	59.26
16	Tourism	65- Tourism	--	--	32.02	32.16	--	--	26.47	17.65
17	Animal Husbandry and veterinary	52-Animal Husbandry	0.5	--	308.34	85.6	--	--	223.88	32.24
		53- Dairy Development	--	--	34.06	--	--	--	22.82	--
18	Information Technology	75-Information Technology	--	--	2.2	37.29	--	--	2	36.88
19	Public Works Building and National Highway	17-Administrative and Functional Buildings	--	--	284.89	439.01	--	--	256.66	176.16
		21-Guest Houses, Government Hostels <i>etc.</i>	--	--	43.98	--	--	--	22.91	--
		33-Residential buildings	--	--	7.84	49.89	--	--	6.83	19.65
Total			3385.39	4829.15	8388.69	8826.37	3138.96	2042.63	6895.75	3993.87
Grand Total			Budget provision: ₹ 25,429.60 crore				Expenditure: ₹ 16,071.21 crore			

Source: Appropriation Accounts 2016-17

Appendix – 2.2 (A)
(Reference to paragraph -2.2.10)

List of selected samples under Flood Management Programme (FMP) for the Performance Audit on ‘Flood Control in Assam’

Sl. No.	Total number of projects	Name of Scheme	Selected Schemes	Status
1	141 ⁷	Improvement, strengthening and river training works along river Sonkosh at Dianamari in Kokrajhar district of Assam.	Scheme Code No. As-15	Completed
2		Strengthening of Dibrugarh town protection works from Maijan to Moanaghat including boulder revetment works at Ch.5300 m to 5500 m and 8100 m to 8300 m. Brahmaputra river, Dibrugarh district.	Scheme Code No. As-98	Completed
3		Flood Management of River Dikrong along with River Training works on both banks embankment in the Lakhimpur district, Assam	Scheme Code No. As-130	Incomplete
4		Protection of Bhojaikhati, Doloigaon and Ulubari Area from the erosion of River Brahmaputra, (Construction of Land Spurs and Tie Bund), Assam.	Scheme Code No. As-81	Completed
5		Protection of Gakhirkhaitee and its adjoining areas from the erosion of River Brahmaputra (Construction of land spur and bull head) in Nagaon District.	Scheme Code No. As-87	Completed
6		Protection of Namoni Dorgey and its adjoining areas from the erosion of river Subansiri at left bank	Scheme Code No. As-68	Completed
7		Anti-erosion measures to protect right bank of river Jiabharali from Bihiagaon to Tengakhuti from the erosion of river Jiabharali.	Scheme Code No. As-70	Completed
8		Anti-erosion measures at Choudhurighat area of Silchar town on left bank of river .	Scheme Code No. As-17	Completed
9		Anti-erosion measures to protect M/E along both banks of Puthimari river from Baramboi to its outfall at different reaches (1) 51 K.M, L/B Boromboi (2) 55 KM, R/B Bagta (3) 57 K.M, R/B Satdola (4) 58.4 K.M, L/B Puthimari.	Scheme Code No. As-57	Completed
10		A/E measures to protect B/dyke on L/B from Gumi to Kalatoli at Goroimari-majortop area in between Ch.27.8 km to Ch.31.9 Km of Goroimari revenue Circle/Kamrup (rural, Assam)	Scheme Code No. As-104	Completed
11		Anti-erosion measures to protect Dirkmukh area on the left banks on Non-Dehing river at Saikhowa protection bund ph-1	Scheme Code No. As-135	Completed
12		Protection of Bokajan town from erosion of river Dhansiri in Karbi Anglong district of Assam	Scheme Code No. As-49	Completed

⁷ FMP XI-Plan: 100, FMP XII Plan: 41

13	Anti-erosion measures for 'extension of Tengakhat Bund up to Jokai Reserve Forest' at Dehinghulla (Chainage 4000m), Telpani Reserve Forest (chainage 8800m), Bhurbhuri (Chainage 15800m), and bhurbhuri (Chainage 18500m).	Scheme Code No. As-108	Completed
14	Protection of Makadhuj area from the erosion of river Brahmaputra (Construction of land spur at ch. 9560 m)	Scheme Code No. As-105	Incomplete
15	Anti-erosion measures at Panchgram Das Colony area from erosion of river Barak on its left Bank (0 to 800m)	Scheme Code No. As-112	Incomplete
16	Anti-erosion measures to protect Soalkuch town form the erosion of river Brahmaputra PH-V	Scheme Code No. As-122	Incomplete
17	Protection of Brahmaputra Dyke from Dasangumukh to Dikkowmukh.	Scheme Code No As-77	Completed
18	Raising and strengthening to F/E along Left bank of river Kallong from Baghjap to Bagibari ch 28th km to 39th km	Scheme Code No As-31	Completed
19	Raising and strengthening of B/dyke from Janjimukh to Neamati including dowel along Mudoijan P.W.D. Road and anti-erosion works at Sagunpara area in district Jorhat.	Scheme Code No. As-26	Completed
20	Raising and strengthening of Brahmaputra dyke from Kharmuza to Beldubi (Ch. 0 to 17th km and 26.30th km to 35th km).	Scheme Code No. As-39	Completed
21	Raising and strengthening of Dyke along Left Bank of river Kopilli from Charaihagi to Tuklaituk (from Ch. 20,600 to 27,400 m)	Scheme Code No. As-11	Completed
22	Raising and strengthening of flood embankment along left bank of Kallong river from Baghjap to Bagibari in Kamrup & Morigaon districts of Assam.	Scheme Code No. As-13	Completed
23	Strengthening and recoupment of land spur No. 6 of B/dyke on left bank from Palasbari to Gumi at Ch. 17300 M (at Baniapara).	Scheme Code No. As-34	Completed
24	Raising and strengthening of embankment on the right bank of river Longai in and around Patharkandi (Ch. 0 to 2238 M).	Scheme Code No. As-40	Completed
25	Raising and strengthening of flood embankments (both banks) along the river Saktola.	Scheme Code No. As-3	Completed
26	Emergent measures for protection of Rohmorla area in Dibrugarh district.	Scheme Code No. As-85	Completed
27	Channelelization of river Brahmaputra from U/s of Neamatighat to Lality	As-143	No funds released
28	Training of river Beki on left bank and activation of river Manas and Hakua at Mothanguri, Bagsa district.	As-102	Running behind of two years or more
29	Construction of Flood Embankment along Left Bank of river Digaru from NH-way to Kukuria hill, Kamrup district.	As-88	
30	Extension of Flood Embankment along right bank of river Digaru from Ch.7800 m. to the confluence of left bank of river Kallong (Ch. 6600m), Kamrup district.	As-90	

Appendix – 2.2 (B)
(Reference to paragraph -2.2.10)

List of selected samples under, other than Flood Management Programme (FMP) for the Performance Audit on ‘Flood Control in Assam’

Sl. No.	Total number of schemes	Name of the Selected Schemes	Name of the Programme/ Source of Funds	Remarks
1	282 ⁸	Extension of A/E measures Dehing bund R/B Bhogamur to Sessamukh at 4Km Panimirigaon	State Plan	Completed
2		Anti-erosion measures to Dikhow bund left bank from Upper Nazira to AT Road (Protection works at 13th KM at Achalapathar)	ACA	
3		Protection of Borbeel Kacharigaon & Muamari area from the erosion of river Brahmaputra on left bank	RIDF XI	
4		Protection of Panikhaity area from erosion of river Brahmaputra including strengthening & recouplement of Land spur no. 7.	RIDF-XV	
5		Protection of RCC porcupine at Goroimari and its adjoining areas river Subansiri left bank	CM's Package	
6		Anti-Erosion measures against the erosion of river Brahmaputra at Mayamora Than in between existing Kokilamukh spur No. V &VI near Nahatia.	RIDF-XV	
7		Raising & Strengthening to Demow bund left bank from Demow Chariali to Dhaiiali.	RIDF-XV	
8		A/E measures to protect Kumarganj area from the erosion of river Gangadhar.	RIDF-XV	
9		Anti erosion measures of different reaches of Jhanji to protect Amguri town, Barbheti & Haudgaon	RIDF-XIX	
10		Protection of Siddheswar temple area from the erosion of river Barak including RCC steps	CM's Package	
11		R/S to M/E along L/B of river Kohra from Bhogamukh to Moukhuwa area including A/E measures	RIDF XII	Incomplete
12		Extension of B/dyke from Kakarikata to Gualgaon.	RIDF-XVII	
13		Construction of sluice for additional opening over Badri river dredging (Regarding and re-sectioning of Purkai Nalla)	CM's Package	
14		Construction of boundary wall and other ancillary works of AWRMI colony/ physical model area at different locations	State Plan	
15		Strengthening and widening of embankment from Anipur to Mookamcherra covering both bank of river Shingla	CM's Package	

⁸ RIDF: 142, NEC: 4, NLCPR: 2, ACA:55, SPA:3, State Plan: 54 and CM's Special Package: 22

Appendix-2.3

{Reference to paragraph 2.2.13.2.6 (A)}

Statement showing non-deduction of Forest Royalty (FR) on execution of earthworks

Name of the execution division	Name of the Projects	Period of execution	Items of forest produce	Quantity executed (in cum without supporting documents)	Rate of payment (₹ per cum)	Total amount paid for earth work (₹ in lakh)	Rate of FR (₹ per Cum)	FR to be realized (₹ in lakh)	FR already realized (₹ in lakh)	Short deduction of FR (₹ in lakh)	VAT on FR @13.5 per cent (₹ in lakh)	IT on FR @2.55 per cent (₹ in lakh)	Total amount of short deduction (₹ in lakh)
E.E, Morigaon WR Division	Protection of Bhojaikhati, Doloigaon and Ulubari area from the erosion of river Brahmaputra (Construction of land spur and Tie Bund)	Completed on Dec 2012	Earth	4,22,771.49	131.01	553.87	15	63.42	0	63.42	8.56	1.62	73.6
EE Jorhat WR Division	Raising and strengthening of B/dyke from Janjimukh to Neamati	Completed on Dec 2010	Earth	1,57,167.78	71	111.59	15	23.57	0	23.57	3.18	0.60	27.35
			Earth	27,069.30	118	31.94	15	4.06	0	4.06	0.55	0.10	4.71
EE Karimganj WR Division	Raising and strengthening of embankment on the right bank of river Longai in and around Patherkandi	Completed on April 2011	Earth	30,445.72	90	27.40	15	4.56	0	4.56	0.62	0.12	5.30
EE Karimganj WR Division	Strengthening & Widening of embankment from Anipur to Mukamcherra covering both bank of river Singhla under Ratabari L.A.C	Commenced on Nov 2015	Earth	2,99,339.84	190.00	545.52	30*	89.80	0	89.80	12.12	2.29	104.21
Majuli WR Division	Extension of B/dyke from Kakarikata to Gualgaon	Completed on Jan 2015	Earth	97,888.60	181.00	17.72	15	14.68	10.76	3.90	0.53	0.10	4.53
Total				10,34,682.73						189.31	25.56	4.83	219.70

Source: Departmental records

* FR enhanced from ₹15 to ₹30 w.e.f July 2015

Appendix-2.4
 {Reference to paragraph 2.2.13.2.6 (B)}
Statement showing short deduction of VAT in three Divisions

(₹ in lakh)

Name of the Division	Name of the Project	Name of Contractor	Quantity Supplied (in Nos.)	Rate/ per sheet (in ₹)	Value (₹ in lakh)	VAT already Deducted @ 5 per cent (₹ in lakh)	Percentage of VAT to be deducted (in per cent)	Total VAT to be Deducted (₹ in lakh)	Short deduction (₹ in lakh)
Nagaon WR Division	Protection of Gakhirkhaitee & its adjoining areas from the erosion of river Brahmaputra under FMP	Shri Ramawtar Agarwalla	11,144	560	62.41	3.12	13.5	8.43	5.31
		Md. Imdad	11,140	560	62.38	3.12	13.5	8.42	5.30
		Shri Manak Chand Nahata	11,143	560	62.40	3.12	13.5	8.42	5.30
Dhakuwakhana WR Division	Protection of R.C.C. Porcupine at Goroimari and its adjoining areas river Subansiri Left Bank” from Ch. 0.00 M to 650.00 M under CM’s Spl. Package	Shri Ashok Kr. Agarwalla	15,842	500	79.21	7.26 (actual deduction on lump sum basis)	14.5	11.49	4.23
Silchar WR Division, Silchar	Construction of sluice for additional opening over Badri river dredging (Re-grading and re-sectioning of Purkai Nalla) under CM’s Spl. Package	M/s Sagar Wire Fabrics, Silchar	824	493 plus 14.5 per cent	4.65	0.23	14.5	0.68	0.44
		Md. Imdad	824	493 plus 14.5 per cent	4.65	0.23	14.5	0.67	0.44
Total			50,917		275.70	17.08		38.11	21.02

Source: Departmental records.

Appendix-2.5

{Reference to paragraph 2.2.13.2.8}

Statement showing non-deduction of void on the measurement of boulders

Sl. No.	Name of the work	Name of the Division	Total Quantity executed (in M ³)	Void deductible @ 15 per cent (in M ³)	Rate per M ³ (in ₹)	Excess expenditure Col-5 X Col-6 (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Protection of Gakhirkhaitee & its adjoining areas from the erosion of river Brahmaputra (construction of land Spur and Bull Head)-AS-26	Nagaon, WR Division	38949.97	5842.49	1347.00	78.70
2	Execution of the work "Protection of Panikhaity area from the erosion of river Brahmaputra including strengthening and recouplement of Land spur No. 7" under RIDF-XIV	PGP, Mirza, WR Division	25636.81	3845.52	990.00	38.07
3	Anti-erosion measures to protect Kumarganj area from the erosion of river Gangadhar" under RIDF-XV	Dhubri, WR Division	10232.75	1534.91	1319.81	20.26
4	Anti-erosion measures Dehing bund R/B Bhogamur to Sessamukh at 4 Km Panimirigaon'-under State Plan	Dibrugarh, WR Division	9585.00	1437.75	2090.00	30.05
5	Anti-erosion measures to Dikhow bund left bank from Upper Nazira to AT Road (Protection works at 13th KM at Achalpathar) under ACA	Sivasagar, WR Division	10638.62	1595.79	1180.00	18.83
6	Anti-erosion measures to protect Soalkuchi town from the erosion of river Brahmaputra-FMP-122	Guwahati East, WR Division	6986.60	1047.99	1640.00	17.19
7	Raising. and strengthening of marginal embankment along left bank of river Korha from Bhogamukh of Moukhowa area including anti-erosion measures under RIDF XII	Dhakuwakhana WR Division, WR Division	1794.64	269.196	1005.04	2.70
8	Construction of sluice for additional opening over Badri river dredging (Regrading and resectioning of PurkaiNalla)	SilcharWR Division	2130.48	319.59	1840.30	5.88
9	Anti-Erosion measures against the erosion of river Brahamaputra at Mayamora Than in between existing Kakilimukh spur No. V & VI near Nahatia	UAID, WR, Jorhat	13812.50	2071.88	1681.00	34.83
Total			1,19,767.37	17,965.116		246.51

Source: Departmental records.

Appendix- 2.6

{Reference to paragraph 2.2.14.3.2}

Statement showing the number of contractors involved in selected FMP projects

Sl. No.	Scheme code	Name of Project	Nature of work	Approved estimated cost (₹ in lakh)	No. of contractors involved	Date of commencement	Probable date of completion	Actual date of completion	Delay in completion (in months)	Expenditure on completed projects (₹ in lakh)	Up to date expenditure on incomplete projects (per cent of physical progress)
1	2	3	4	5	6	7	8	9	10	11	12
1	As-3	Raising and strengthening of flood embankments (both banks) along the river Saktola.	R/S	326.63	83	Feb'09	Mar 2010	Dec'10	9	326.51	NA
2	As-11	Raising and strengthening of Dyke along Left Bank of river Kopilli from Charaihagi to Tuklaituk (from Ch. 20,600 to 27,400 m)	R/S	734.48	41	Jan'09	Mar 2010	March'11	12	709.1	NA
3	As-13	Raising and strengthening of flood embankment along left bank of Kallong river from Baghjav to Bagibari in Kamrup & Morigaon districts of Assam.	R/S	608.4	83	Feb'09	Mar 2010	Oct'10	7	608.28	NA
4	As-15	Improvement, strengthening and river training works along river Sonkosh at Dianamari in Kokrajhar district of Assam.	River Training	670.85	114	Feb'09	Mar 2010	Sep'10	6	670.73	NA
5	As-17	Anti-erosion measures at Choudhurighat area of Silchar town on left bank of river .	A/E	588.62	375	Dec'08	Mar 2010	April'11	13	588.2	NA
6	As-26	Raising and strengthening of B/dyke from Janjimukh to Neamati including dowel along Mudoijan P.W.D. Road and anti-erosion works at Sagunpara area in district Jorhat.	R/S	739.92	54	Feb'09	Mar 2010	Dec'10	9	734.83	NA
7	As-31	Raising and strengthening to F/E along Left bank of river Kallong from Baghjav to Bagibari ch 28th km to 39th km	R/S	745.92	116	Feb'09	Mar 2010	March'11	12	745.8	NA

1	2	3	4	5	6	7	8	9	10	11	12
8	As-34	Strengthening and recoupment of land spur No. 6 of B/dyke on left bank from Palasbari to Gumi at Ch. 17300 M (at Baniapara).	R/S	532	252	Dec'08	Mar 2010	June'10	3	531.89	NA
9	As-39	Raising and strengthening of Brahmaputra dyke from Kharmuza to Beldubi (Ch. 0 to 17th km and 26.30th km to 35th km).	R/S	743.5	219	Feb'09	Mar 2010	March'11	12	712.63	NA
10	As-40	Raising and strengthening of embankment on the right bank of river Longai in and around Patharkandi (Ch. 0 to 2238 M).	R/S	694	188	Feb'09	Mar 2010	April'11	13	647.29	NA
11	As-49	Protection of Bokajan town from erosion of river Dhansiri in Karbi Anglong district of Assam	A/E	257	157	Dec'08	Mar 2010	Dec 09	Does not arise	256.91	NA
12	As-57	Anti-erosion measures to protect M/E along both banks of Puthimari river from Baos nramboi to its outfall at different reaches (1) 51 K.M, L/B Boromboi (2) 55 KM, R/B Bagta (3) 57 K.M, R/B Satdola (4) 58.4 K.M, L/B Puthimari.	A/E	578.65	261	Dec'08	Mar 2010	June'10	3	578.56	NA
13	As-68	Protection of Namoni Dorgey and its adjoining areas from the erosion of river Subansiri at left bank	A/E	740.15	81	July'09	Mar 2010	Feb'11	11	740.05	NA
14	As-70	Anti-erosion measures to protect right bank of river Jiabharali from Bihiagaon to Tengakhuti from the erosion of river Jiabharali.	A/E	725.93	198	Jan'09	Mar 2010	Oct'10	7	725.69	NA
15	As-77	Protection of Brahmaputra Dyke from Dasangumukh to Dikkowmukh.	A/E	1077.83	27	July'09	Mar 2010	Jan'11	10	1077.71	NA
16	As-81	Protection of Bhojaikhathi, Doloigaon and Ulubari Area from the erosion of River Brahmaputra, (Construction of Land Spurs and Tie Bund), Assam.	A/E	2786.97	403	May'09	Mar 2010	Dec'12	33	2650.39	NA
17	As-85	Emergent measures for protection of Rohmorja area in Dibrugarh district.	A/E	5986.47	266	Dec'10	Mar 2012	March'12	Does not arise	5981.65	NA

1	2	3	4	5	6	7	8	9	10	11	12
18	As-87	Protection of Gakhirkhaitee and its adjoining areas from the erosion of River Brahmaputra (Construction of land spur and bull head) in Nagaon District.	A/E	1899.28	131	-	Mar 2012	Sep'13	18	1864.83	NA
19	As-88	Construction of Flood Embankment along Left Bank of river Digaru from NH-way to Kukuria hill, Kamrup district.	A/E	1464.54	125	Feb'12	Mar 2012	-	Incomplete as of July 2016	0	146.45(40)
20	As-90	Extension of Flood Embankment along right bank of river Digaru from Ch.7800 m. to the confluence of left bank of river Kallong (Ch. 6600m), Kamrup district.	R/S	1481.43	153	Feb'12	Mar 2012	-	Incomplete as of July 2016	0	636.4(72)
21	As-98	Strengthening of Dibrugarh town protection works from Maijan to Moanaghat including boulder revetment works at Ch.5300 m to 5500 m and 8100 m to 8300 m. Brahmaputra river, Dibrugarh district.	R/S	1379.9	109	Feb'12	Mar 2012	April'13	13	772.99	NA
22	As-102	Training of river Beki on left bank and activation of river Manas and Hakua at Mothanguri, Barga district.	River Training	1466.3	139	Mar,12	Mar 2012	-	Incomplete as of July 2016	0	492.63(50)
23	As-104	A/E measures to protect B/dyke on L/B from Gumi to Kalatoli at Goroimari-Majortop area in between Ch.27.8 km to Ch.31.9 Km of Goroimari revenue Circle/Kamrup (Rural, Assam)	A/E	2797	517	Feb'12	Mar 2013	June'13	3	708.7	NA
24	As-105	Protection of Makadhuj area from the erosion of river Brahmaputra (Construction of land spur at ch. 9560 m)	A/E	1420.78	127	2013-14	Mar 2015	-	Incomplete as of July 2016	0	140.22(70)
25	As-108	Anti-erosion measures for 'extension of Tengakhat Bund up to Jokai Reserve Forest' at Dehinghulla (Chainage 4000m), Telpani Reserve Forest (chainage 8800m), Bhurbhuri (Chainage 15800m), and bhurbhuri (Chainage 18500m).	A/E	1671.63	87	2013-14	Mar 2015	June'15	3	167.16	NA

1	2	3	4	5	6	7	8	9	10	11	12
26	As-112	Anti-erosion measures at Panchgram Das Colony area from erosion of river Barak on its left Bank (0 to 800m)	A/E	1757.47	71	Feb-15	Mar 2015	-	Incomplete as of July 2016	0	175.75(30)
27	As-122	Anti-erosion measures to protect Soalkuchi town from the erosion of river Brahmaputra PH-V	A/E	2271.24	167	Dec-14	Mar 2015	-	Incomplete as of July 2016	0	681.37(80)
28	As-130	Flood Management of River Dikrong along with River Training works on both banks embankment in the Lakhimpur district, Assam.	River Training	10596.28	339	Dec-14	Mar 2015	-	Incomplete as of July 2016	0	3178.61(58)
29	As-135	Anti-erosion measures to protect Dirkmukh area on the left banks on Non-Dehing river at Saikhowa protection bund ph-1	A/E	1133.62	97		Mar 2015	June'15	3	340.08	NA
30	As-143	Channelization of river Brahmaputra from U/s of Neamatighat to Lality.	Drainage	1453.77	147	Jan-15	Mar 2015	-	Incomplete as of July 2016	0	436.13(61)
Total				49,330.56	5,127					22,139.98	5,887.56

Source: Departmental records.

Appendix-2.7

(Reference to paragraph 2.2.14.6)

Statement showing unfruitful expenditure on Flood Protection works

(₹ in crore)

Name of the implementing Division	Name of the project	Approved estimated amount	Date of approval Empowered Committee(EC)/ Inter-Ministerial Committee (IMC)	Particulars of work	Physical achievement as on 31.03.2017 (in per cent)	Up to date expenditure As on 31.03.2017	Remarks
Guwahati East W R Division	Construction of Flood Embankment (F/E) along Left Bank (L/B) of Digaru from NH Way to Kurkuria Hill (AS-88)	14.64	18.08.2011	Construction of earthen embankment 9.025 Km	40	1.46	-
--do--	Extension of F/E along R/B of river Digaru from Ch. 7800m to the confluence of L/B of river Kollong (AS-90)	14.81	18.08.2011	Construction of earthen embankment 7.710 Km	70	6.36	-
North Lakhimpur, W R Division	Flood management of river Dikrong along with river training works on both banks embankment in the Lakhimpur District (AS-130)	105.95	19.12.2013	Construction of earthen embankment 13.5 Km	57	31.77	For construction of new embankment for a length of 13.50 km, works were allotted to four contractors at a total amount of ₹26.34 crore.
Total		135.40		30.235 Km		39.59	

Source: Departmental records.

Appendix-2.8

{Reference to paragraph-2.2.14.8 (A)}

Statement showing repeated sanction of funds in one particular segment

(₹ in lakh)

Sl. No.	Name of work with Chainage	Source of fund & Year of sanction	Amount sanction	Date of commencement and completion	Up to date expenditure
1	R/S B/dyke from Kharmuja to Beldubi from Ch.0 to 17 Km & 26.39 to 35 km	FMP Package No.AS-39	743.50	January, 2009 & March, 2011	717.73
2	Protection work at Sholmari-Chunari area Ch.0.00km to 0.700 km, involving earth work for ring bund and widening work	Civil Admn. BRGF 2009-2010	90.00	08/2010 & 12/2010	90.00
3	Immediate measure to close the breach at 13 th Km at Solmari B/dyke from Kharmuja to Balikuchi due to diversion of channel of river Brahaputra incl. A/E	CRF 2010-11	460.30	07.04.2011 & 27.07.2012	460.30
4	Immediate measure to protect B/dyke from Kharmuja to Balikuchi 11 km to 14 Km (due to erosion on 1 st week of September 2009)	CRF 2009-10	176.30	May 2010 and August 2010	176.20
5	Immediate measure to B/dyke from Balikuchi to Beldubi at Jaleswar&Takimari area Ch.34 th KM	CRF 2010-11	199.85	April 2011 and November, 2011	199.44
6	Const. of retirement in on between Ch.16 th Km from Kharmuja to Chunari –Chilarvita area Ph-II (Ch.6050m to Ch.11160m)	WRD 02/2006 AA dt.28.02.2006 TS dt.31.03.2010	528.53	During 2010-11	472.07
7	Construction of retirement of B/Dyke from Kharmuja to Bailikuchi from Ch. 11.55 Km to 13.46 Km at solmari including anti-erosion measures (As-116)	FMP 19.12.2013	2,441.61	Comm. Feb.2015 WIP 48 per cent	244.16
8	Construction of Retirement of B/Dyke from Kharmuja to Beldubi from Ch 33.94 Km (at Jaleswar) connecting to DRDA bund at Nichipur including A/E measures	FMP 19.12.2013	2,448.93	41 per cent	244.893
9	Immediate measures to recoup B/dyke from Kharmuja to Balikuchi Ch.13.00Km to 23.00 Km	SDRF 2012-13	44.17	2012-13	44.17
10	Immediate measure to recoup the damages of embankment from Baishmari to Khudrapoitry	SDRF 2012-13	24.13	2012-13	24.13
Total			7,157.32		2,673.09

Source: Departmental records.

Appendix-2.9

{Reference to paragraph-2.3.1}

Statement showing details of excess expenditure incurred against procurement of Diesel Pump Set during 2014-15

(in ₹)

Division	No of Pump Set	Rate of procurement	Amount	Admissible rate	Amount	Difference	50 per cent Govt. Share on Sl. No. 7	50 per cent beneficiary share on Sl. No. 6	Actually deducted against Sl. No. 9	Less deducted	Total Payment by Divisions
1	2	3	4 (2*3)	5	6 (2*5)	7 (4-6)	8	9	10	11 (9-10)	12 (4-10)
Nagaon	58	34520	2002160	28600	1658800	343360	171680	829400	624776	204624	1377384
	62	34520	2140240	28600	1773200	367040	183520	886600	667864	218736	1472376
	43	34520	1484360	28600	1229800	254560	127280	614900	463196	151704	1021164
	28	37012	1036336	28600	800800	235536	117768	400400	336504	63896	699832
	100	34520	3452000	28600	2860000	592000	296000	1430000	1077200	352800	2374800
	87	37012	3220044	28600	2488200	731844	365922	1244100	1045566	198534	2174478
	20	32340	646800	28600	572000	74800	37400	286000	193640	92360	453160
	2	32340	64680	28600	57200	7480	3740	28600	19364	9236	45316
	55	31080	1709400	28600	1573000	136400	68200	786500	497860	288640	1211540
	83	34400	2855200	28600	2373800	481400	240700	1186900	889096	297804	1966104
	20	36813	736260	28600	572000	164260	82130	286000	238380	47620	497880
	160	32112	5137920	28600	4576000	561920	280960	2288000	1530880	757120	3607040
	230	32603	7498690	28600	6578000	920690	460345	3289000	2257220	1031780	5241470
	9	34520	310680	28600	257400	53280	26640	128700	96948	31752	213732
	191	34520	6593320	28600	5462600	1130720	565360	2731300	2057452	673848	4535868
	84	37012	3109008	28600	2402400	706608	353304	1201200	1009512	191688	2099496
	222	34520	7663440	28600	6349200	1314240	657120	3174600	2391384	783216	5272056
	60	34520	2071200	28600	1716000	355200	177600	858000	646320	211680	1424880
	100	31080	3108000	28600	2860000	248000	124000	1430000	905200	524800	2202800
50	37012	1850600	28600	1430000	420600	210300	715000	600900	114100	1249700	
50	34520	1726000	28600	1430000	296000	148000	715000	538600	176400	1187400	
Total	1714		58416338		49020400	9395938	4697969	24510200	18087862	6422338	40328476
Sonitpur	48	32603	1564944	28600	1372800	192144	96072	686400	493778	192622	1071166
	57	32603	1858371	28600	1630200	228171	114086	815100	559341	255759	1299030
	55	32112	1766160	28600	1573000	193160	96580	786500	526240	260260	1239920
	45	32603	1467135	28600	1287000	180135	90068	643500	441630	201870	1025505
	55	32603	1793165	28600	1573000	220165	110083	786500	539770	246730	1253395
40	30912	1236480	28600	1144000	92480	46240	572000	358720	213280	877760	
Total	300		9686255		8580000	1106255	553128	4290000	2919479	1370521	6766776

1	2	3	4	5	6	7	8	9	10	11	12
Kamrup	2	36813	73626	28600	57200	16426	8213	28600	23838	4762	49788
	3	34400	103200	28600	85800	17400	8700	42900	32136	10764	71064
	30	32603	978090	28600	858000	120090	60045	429000	294420	134580	683670
	47	32112	1509264	28600	1344200	165064	82532	672100	449696	222404	1059568
	60	32112	1926720	28600	1716000	210720	105360	858000	574080	283920	1352640
	190	32603	6194570	28600	5434000	760570	380285	2717000	1864660	852340	4329910
	134	32112	4303008	28600	3832400	470608	235304	1916200	1282112	634088	3020896
	65	32112	2087280	28600	1859000	228280	114140	929500	621920	307580	1465360
	45	32112	1445040	28600	1287000	158040	79020	643500	430560	212940	1014480
	26	32112	834912	28600	743600	91312	45656	371800	248768	123032	586114
	2	29993	59986	28600	57200	2786	1393	28600	18516	10084	44470
9	36813	331317	28600	257400	73917	36959	128700	107271	21429	224046	
5	34520	172600	28600	143000	29600	14800	71500	53860	17640	118740	
Total	618		20019613		17674800	2344813	1172407	8837400	6001837	2835563	14020746
Darrang	133	32603	4336199	28600	3803800	532399	266200	1901900	1305262	596638	3030937
	119	32603	3879757	28600	3403400	476357	238179	1701700	1167866	533834	2711891
	100	32603	3260300	28600	2860000	400300	200150	1430000	981400	448600	2278900
Total	352		11476256		10067200	1409056	704528	5033600	3454528	1579072	8021728
Nalbari	34	32112	1091808	28600	972400	119408	59704	486200	325312	160888	766496
	2	32603	65206	28600	57200	8006	4003	28600	19628	8972	45578
	2	37013	74025	28600	57200	16825	8413	28600	24036	4564	49989
	15	32603	489045	28600	429000	60045	30023	214500	147210	67290	341835
	20	32603	652060	28600	572000	80060	40030	286000	196280	89720	455780
Total	73		2372144		2087800	284344	142172	1043900	712466	331434	1659678
Grand Total	3,057		101970606 Say ₹ 10.19 crore)		87430200	14540406 (Say ₹ 1.45 crore)	7270204	43715100	31176172	12538928	70797404

Source: Departmental records.

Appendix-3.1

(Reference to paragraph 3.1)

Department-wise details of budget provision and expenditure during 2016-17 in respect of General Sector

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision				Expenditure			
			Charged		Voted		Charged		Voted	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	Administrative Reforms and Training	22- Administrative Training	--	--	12.12	0.05	--	--	7.08	--
2	Border Areas	50- Other Special Areas Programme	--	--	125.06	40.33	--	--	24.23	21.11
3	Election	4-Election	--	--	120.78	--	--	--	99.29	--
4	General Administration	12-District Administration	--	--	209.61	--	--	--	176.19	--
		25-Miscellaneous General Services	--	--	758.76	--	--	--	300.6	--
		47-Trade Adviser	--	--	1.1	--	--	--	0.75	--
5	Home	14-Police	2.25	--	4008.08	77.42	0.41	--	2893.47	28.84
		15-Jails	0.2	--	80.79	--	--	--	67.96	--
		18-Fire Services	0.02	--	141.98	--	--	--	105.78	--
		19-Vigilance Comm. & others	--	--	438.04	--	--	--	199.57	--
		20-Civil Defense and Home Guards	--	--	198.85	--	--	--	186.97	--
6	Judicial	3- Administration Justice	63.13	--	312.1	--	52.36	--	209.96	--
7	Legislative	1-State Legislature	0.65	--	78.67	58.41	0.48	--	58.43	24.44
8	Governor's Sect	Head of State	7.39	--	--	--	5.91	--	--	--
9	CM Secretariat	2-Council of Ministers	--	--	13.39	--	--	--	6.86	--
10	Printing and Stationery	16- Stationery and Printing	--	--	50.9	--	--	--	37.66	--
11	Revenue and Disaster Management	6-Land Revenue and Land Ceiling	--	--	347.5	--	--	--	215.21	--
		41- Natural Calamities	--	--	2062.16	--	--	--	1731.1	--
		72- Relief and Rehabilitation	--	--	70.02	--	--	--	32.8	--
12	Secretariat Admn	11- Secretariat and Attached Offices	--	--	3143.81	3.1	--	--	2592.13	3.1
13	Information and Public Relations	35- Information and Publicity	--	--	58.65	0.13	--	--	45.28	0.09
14	Personnel	Public Service Commission	13.7	--	--	--	10.01	--	--	--
Total			87.34	0	12232.37	179.44	69.17	0	8991.32	77.58
Grand total			Budget provision: ₹ 12,499.15 crore				Expenditure: ₹ 9,138.07 crore			

Source: Appropriation Accounts 2016-17

Appendix-3.2

(Reference to paragraphs: 3.2.1, 3.2.6.4 and 3.2.6.6)

District-wise list of 124 Fire and Emergency Stations in Assam with position of availability of Fire Tenders, Static Water Tank and Rain Water Harvesting System

District	Fire and Emergency Station		WTP	MWTP	MWMTP	WTP	MWTP	MWMTP	Total	Shortage of holding capacity of water with tenders (in litres)	FTP available (in numbers)	Static Tank available (in numbers)	Rain Water harvesting available
			Water Tender Pump Available with stations (in numbers)			Holding capacity of water in each type of tenders (in litres)			Total				
			Sl. No.	Name									
Kamrup Metro	1	Guwahati	1	2	1	4500	6000	500	11000	14000	2	1	Static-cum rain harvesting (1)
	2	Chandmari	1	2	2	4500	6000	1000	11500	13500	0	1	Static-cum rain harvesting (1)
	3	Dispur	2	2	1	9000	6000	500	15500	9500	1	1	PHE water supply (2 times a day with 40 to 60 minutes each time) with static tank
	4	Pandu	2	2	1	9000	6000	500	15500	9500	0	0	0
	5	North Guwahati	1	1	0	4500	3000	0	7500	17500	0	1	PHE water supply (2 times a day with 60 minutes each time) with static tank
	6	Lokhra (Santipur)	2	1	0	9000	3000	0	12000	13000	0	0	0
	7	Sonapur (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	8	Chandrapur (R)	1	1	0	4500	3000	0	7500	17500	0	0	0

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Kamrup (Rural)	9	Mirza (R)	1	1	0	4500	3000	0	7500	17500	1	0	0
	10	Rangia	2	2	1	9000	6000	500	15500	9500	0	0	1
	11	Sualkuchi (R)	0	2	0	0	6000	0	6000	19000	0	0	0
	12	Hajo (R)	1	2	0	4500	6000	0	10500	14500	0	0	0
	13	Baihata Chariali (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	14	Boko (R)	1	1	0	4500	3000	0	7500	17500	0	1	0
	15	Chaygaon (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Nalbari	16	Nalbari	2	1	1	9000	3000	500	12500	12500	0	0	1
	17	Tihu	2	1	0	9000	3000	0	12000	13000	0	1	0
	18	Mukalmua (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	19	Belsor (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
Barpeta	20	Barpeta	2	1	1	9000	3000	500	12500	12500	0	0	0
	21	Barpeta Road	1	1	1	4500	3000	500	8000	17000	0	0	0
	22	Sorbhog	2	1	0	9000	3000	0	12000	13000	0	1	0
	23	Pathsala	2	1	0	9000	3000	0	12000	13000	0	0	1
	24	Sarthebari	1	1	0	4500	3000	0	7500	17500	0	0	0
	25	Kalgachia (R)	2	1	0	9000	3000	0	12000	13000	0	0	0
	26	Bahari Bazar (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Nagaon	27	Nagaon	3	1	1	13500	3000	500	17000	8000	0	0	0
	28	Kampur (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
	29	Kaliabor	0	3	0	0	9000	0	9000	16000	0	1	0
	30	Dhing	2	1	0	9000	3000	0	12000	13000	0	0	1
	31	Sonaribali (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
	32	Raha	1	1	1	4500	3000	500	8000	17000	0	0	0
Hojai	33	Hojai	1	3	1	4500	9000	500	14000	11000	0	1	0
	34	Lanka	1	1	0	4500	3000	0	7500	17500	0	0	1
	35	Lumding	1	1	0	4500	3000	0	7500	17500	0	0	0
	36	Doboka	1	1	0	4500	3000	0	7500	17500	0	0	1
	37	Sankardevnagar	1	1	0	4500	3000	0	7500	17500	0	0	1
Morigaon	38	Morigaon	2	2	1	9000	6000	500	15500	8500	0	1	0
	39	Bhuragaon (R)	1	1	1	4500	3000	500	8000	16000	0	0	0
	40	Moriabari (R)	1	1	0	4500	3000	0	7500	16500	0	0	0
Sivasagar	41	Sivasagar	1	1	1	4500	3000	500	8000	17000	1	1	0
	42	Nazira	1	1	0	4500	3000	0	7500	17500	0	1	0
	43	Amguri	1	1	0	4500	3000	0	7500	17500	0	0	1
Charaideo	44	Sonari	1	2	1	4500	6000	500	11000	14000	0	1	0

Golaghat	45	Golaghat	2	2	1	9000	6000	500	15500	9500	1	0	1
	46	Dergaon	2	1	1	9000	3000	500	12500	12500	0	0	0
	47	Sarupathar	1	1	0	4500	3000	0	7500	17500	0	1	0
	48	Bokahat	2	1	0	9000	3000	0	12000	13000	0	1	0
	49	Merapani (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Dibrugarh	50	Dibrugarh	2	1	1	9000	3000	500	12500	12500	1	1	0
	51	Naharkatia	2	1	0	9000	3000	0	12000	13000	0	1	0
	52	Moran (R)	2	0	0	9000	0	0	9000	16000	1	1	0
	53	Tingkhong (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Jorhat	54	Jorhat	3	1	1	13500	3000	500	17000	8000	0	0	0
	55	Titabar	1	1	0	4500	3000	0	7500	17500	0	0	1
	56	Mariani	1	1	1	4500	3000	500	8000	17000	0	0	1
	57	Teok	1	1	0	4500	3000	0	7500	17500	0	0	
Majuli	58	Gormur (Majuli)	0	2	0	0	6000	0	6000	19000	0	0	0
Tinsukia	59	Tinsukia	2	1	1	9000	3000	500	12500	12500	1	1	0
	60	Doomdooma	2	2	0	9000	6000	0	15000	10000	0	1	0
	61	Margherita	2	2	0	9000	6000	0	15000	10000	0	0	1
	62	Sadiya (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
	63	Ledo (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Cachar	64	Silchar	2	1	1	9000	3000	500	12500	12500	1	1	0
	65	Lakhipur	2	1	0	9000	3000	0	12000	13000	0	0	0
	66	Sonai (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	67	Udharband (R)	2	1	0	9000	3000	0	12000	13000	0	0	0
	68	Rangirkhari	2	1	0	9000	3000	0	12000	13000	0	0	0
	69	Kalain (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	70	Dholai (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	71	Katigora (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Hailakandi	72	Hailakandi	2	1	1	9000	3000	500	12500	12500	1	0	0
	73	Katlichera (R)	2	1	1	9000	3000	500	12500	12500	0	0	0
Karbi-Anglong	74	Diphu	1	3	1	4500	9000	500	14000	11000	0	0	0
	75	Bokajhan	1	1	0	4500	3000	0	7500	17500	0	0	0
	76	Howraghat	1	1	0	4500	3000	0	7500	17500	0	0	0
West Karbi Anglong	77	Hamren	0	3	0	0	9000	0	9000	16000	0	0	0
Dima-Hasao	78	Maibong	0	2	0	0	6000	0	6000	19000	0	0	0
	79	Haflong	1	4	1	4500	12000	500	17000	8000	0	0	0
	80	Umrangshu (R)	0	2	0	0	6000	0	6000	19000	0	0	0

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Karimganj	81	Karimganj	2	1	1	9000	3000	500	12500	12500	1	0	0
	82	Patharkandi (R)	2	1	0	9000	3000	0	12000	13000	0	0	0
	83	Badarpur	1	1	1	4500	3000	500	8000	17000	0	0	0
	84	Ramkrishnanagar (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	85	Nilambazar (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
North Lakhimpur	86	North Lakhimpur	2	2	1	9000	6000	500	15500	9500	1	0	0
	87	Bihpuria	1	1	0	4500	3000	0	7500	17500	0	0	0
	88	Dhakuakhana	1	1	1	4500	3000	500	8000	17000	0	0	1
Sonitpur	89	Tezpur	2	2	1	9000	6000	500	15500	9500	1	0	0
	90	Dhekiajuli	1	2	0	4500	6000	0	10500	14500	0	0	0
	91	Jamugurighat (R)	1	1	0	4500	3000	0	7500	17500	0	1	0
	92	Rangapara	1	1	0	4500	3000	0	7500	17500	0	0	0
	93	Sootea (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Biswanath Chariali	94	Biswanath Chariali	2	1	1	9000	3000	500	12500	12500	0	0	0
	95	Gohpur	1	1	0	4500	3000	0	7500	17500	0	0	1
Dhubri	96	Dhubri	3	2	1	13500	6000	500	20000	5000	0	0	0
	97	Bilasipara	1	2	1	4500	6000	500	11000	14000	0	1	0
	98	Golokganj (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	99	Sapatgram	1	2	0	4500	6000	0	10500	14500	0	0	0
	100	Chapar	1	1	0	4500	3000	0	7500	17500	0	0	0
South Salmara	101	Hatsingimari (R)	1	2	1	4500	6000	500	11000	14000	0	0	0
	102	Mancachar	1	2	1	4500	6000	500	11000	14000	0	0	0
Goalpara	103	Goalpara	2	2	1	9000	6000	500	15500	9500	0	0	0
	104	Dudhnoi (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
	105	Lakhipur	1	1	0	4500	3000	0	7500	17500	0	0	0
Bongaigaon	106	Bongaigaon	2	2	1	9000	6000	500	15500	9500	1	1	0
	107	Abhayapuri	1	2	0	4500	6000	0	10500	14500	0	1	0
	108	Jogighopa	1	1	0	4500	3000	0	7500	17500	0		0
Kokrajhar	109	Kokrajhar	3	1	1	13500	3000	500	17000	8000	1	0	0
	110	Gosaigaon	2	1	0	9000	3000	0	12000	13000	0	0	0
Darrang	111	Mangaldoi	2	2	1	9000	6000	500	15500	9500	0	0	0
	112	Kharupetia	1	1	0	4500	3000	0	7500	17500	0	1	0
	113	Sipajhar (R)	1	1	0	4500	3000	0	7500	17500	0	0	1
	114	Duni (R)	1	1	0	4500	3000	0	7500	17500	0	0	0

Udalguri	115	Tangla	1	1	0	4500	3000	0	7500	17500	0	0	0
	116	Udalguri	2	2	1	9000	6000	500	15500	9500	0	0	0
	117	Kalaigaon (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
	118	Khoirabari (R)	1	1	0	4500	3000	0	7500	17500	0	0	0
Dhemaji	119	Dhemaji	2	1	1	9000	3000	500	12500	12500	0	0	1
	120	Jonai (R)	2	1	0	9000	3000	0	12000	13000	0	0	0
	121	Silapathar	1	1	1	4500	3000	500	8000	17000	0	0	0
Chirang	122	Kajalgoan	1	1	1	4500	3000	500	8000	17000	0	1	0
	123	Bijni	1	1	0	4500	3000	0	7500	17500	0	1	0
Baksa	124	Mussalpur (R)	1	1	1	4500	3000	500	8000	17000	0	0	0
Total	124		175	171	46							28	24

Source: Departmental records.

R= Rural Station (Rest all are Urban). WTP: Water Tender Pump (pumping units); MWTP: Mini Water Tender Pump; MWMPT: Mini Water Mist Tender Pump; FTP: Foam Tender Pump.

Appendix-3.3

(Reference to paragraph: 3.2.1.2)

List of the Fire and Emergency Stations covered in the Performance Audit

Selected District		Total Number of Fire and Emergency Stations	Number of Selected Fire and Emergency Stations	Name of the selected Fire and Emergency Stations
Sl. No.	Name of the district			
1	Dibrugarh	4	02	Dibrugarh, Naharkatia
2	Tinsukia	5	03	Tinsukia, Doomdooma and Ledo
3	Sivasagar	4	02	Sivasagar and Nazaria
4	Kamrup (Metro)	8	04	North Guwahati, Chandmari, Dispur and Guwahati
5	Barpeta	7	04	Barpeta Road, Barpeta, Kalgachia and Sarthebari
6	Bongaigaon	3	02	Abhayapuri and Bongaigaon
7	Morigaon	3	02	Bhuragaon and Morigaon
8	Kokrajhar	2	01	Kokrajhar
9	Udalguri	4	02	Udalguri and Tangla
10	Cachar	8	04	Silchar, Kalian, Udarband and Sonai
Total	10 Districts	48 Stations	26 Stations	--

Source: Departmental records.

Appendix-3.4
(Reference to Paragraphs: 3.2.4.1.1 and 3.2.6.3)
Reasons for fires that took place in 26 selected Fire and Emergency Stations along with respond time as per Fire Report

Sl. No.	Name of Fire & Emergency Station	Reasons for fire incident																				Response time		Range of time taken in respect of delayed response	
		2012-13				2013-14				2014-15				2015-16				2016-17				Within stipulated period of 5 minutes in all are Urban and 20 minutes in Rural area	Beyond 5 minutes in Urban area and beyond 20 minutes in Rural Area	Minimum time taken over five minutes	Maximum Time taken over five minutes
		Electric short circuit	Unknown	Others	Total calls	Electric short circuit	Unknown	Others	Total calls	Electric short circuit	Unknown	Others	Total calls	Electric short circuit	Unknown	Others	Total calls	Electric short circuit	Unknown	Others	Total calls				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
A. URBAN AREA																									
1	Chandmari	3	0	3	06	25	11	11	47	23	41	16	80	36	23	21	80	34	30	22	86	156	143	6	72
2	Abhayapuri	7	4	4	15	6	8	7	21	9	1	18	28	5	17	4	26	1	12	3	16	35	71	7	68
3	Silchar	32	11	14	57	25	7	19	51	39	9	28	76	35	5	20	60	13	0	9	22	154	112	6	40
4	Sarthebari	0	1	0	1	0	0	0	0	0	1	0	1	1	2	1	4	0	0	0	0	0	06	6	38
5	Sonai	10	0	12	22	2	3	5	10	7	2	8	17	0	0	2	2	1	7	4	12	15	48	6	37
6	Kalgachia	0	0	0	0	0	0	0	0	3	3	0	6	4	9	1	14	2	2	5	9	06	23	7	38
7	Bongaigaon	9	6	11	26	14	12	13	39	17	2	16	35	11	0	12	23	13	1	15	29	24	128	6	70
8	Morigaon	16	19	7	42	13	14	5	32	6	33	7	46	5	18	3	26	12	19	18	49	43	152	6	67
9	Dispur	18	6	7	31	19	10	8	37	29	9	8	46	26	14	23	63	44	15	17	76	140	113	6	40
10	Doomdooma	7	0	18	25	8	0	8	16	15	0	10	25	9	11	0	20	6	6	10	22	33	75	6	45
11	Guwahati	7	0	3	10	33	11	21	65	19	0	6	25	23	1	8	32	12	7	7	26	130	28	6	15
12	N. Guwahati	0	0	1	1	1	2	2	5	1	6	6	13	5	10	7	22	10	27	3	40	22	59	6	30
13	Barpeta Road	2	0	8	10	0	8	2	10	6	3	3	12	5	11	9	25	13	15	6	34	27	64	6	45
14	Naharkatia	2	0	6	8	6	1	12	19	10	1	10	21	7	0	3	10	1	3	5	9	4	63	6	268
15	Tinsukia	20	1	18	39	19	11	13	43	12	15	14	41	21	15	11	47	16	13	14	43	41	172	6	136
16	Nazira	4	0	4	8	2	0	8	10	4	1	20	25	2	0	4	6	2	2	9	13	5	57	7	70

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17	Tangla	1	7	6	14	2	9	3	14	0	17	0	17	0	13	0	13	0	4	0	4	18	44	7	90
18	Barpeta	14	0	15	29	18	0	12	30	11	3	13	27	12	5	15	32	1	4	3	8	57	69	6	319
19	Udalguri	10	9	7	26	8	6	17	31	3	24	18	45	1	21	3	25	4	5	0	9	57	79	6	50
20	Sivsagar	2	8	5	15	14	14	11	39	2	23	4	29	2	8	2	12	5	5	6	16	12	99	6	54
21	Dibrugarh	26	0	50	76	45	0	64	109	26	0	40	66	44	0	40	84	37	0	44	81	159	257	6	193
22	Kokrajhar	6	11	18	35	13	8	17	38	7	7	24	38	11	5	19	35	10	6	17	33	49	130	6	44
Sub Total A		196	83	217	496	273	135	258	666	249	201	269	719	265	188	208	661	237	183	217	637	1187	1992	3179	
B. RURAL AREA																									
23	Ledu	0	0	0	0	0	0	0	0	0	1	3	4	0	9	4	13	0	6	2	8	13	12	24	48
24	Kalain	3	3	1	7	1	4	2	7	0	17	0	17	0	3	3	6	5	1	6	12	42	7	22	46
25	Bhuragaon	3	3	1	7	1	0	1	2	2	9	0	11	0	0	2	2	0	0	0	0	15	7	21	35
26	Udarbond	3	5	2	10	3	2	8	13	0	12	2	14	0	5	1	6	3	3	2	8	41	10	24	45
Sub Total B		9	11	4	24	5	6	11	22	2	39	5	46	0	17	10	27	8	10	10	28	111	36	147	
Grand Total		205	94	221	520	278	141	269	688	251	240	274	765	265	205	218	688	245	193	227	665	1,298	2,028	3,326	

Source: Departmental records.

Appendix-3.5

(Reference to Paragraph: 3.2.6.1)

Shortage of Fire and Emergency Station and average area covered by each station in the selected District

Sl. No	Name of the Selected District	Area in sq. km			Requirement of Fire and Emergency Stations			Actual Number of Fire and Emergency Stations			Shortage of Fire and Emergency Stations Excess (-)			Coverage of area (in sq.km) by each Station	
		Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15 (3/9)	16 (4/10)
1	Dibrugarh	45.48	3335.52	3381.00	5	67	72	2	2	4	3	65	68	23	1668
2	Tinsukia	61.50	3728.50	3790.00	6	75	81	3	2	5	3	73	76	21	1864
3	Sivasagar	42.93	2625.07	2668.00	4	53	57	3	1	4	1	52	53	14	2625
4	Kamrup (Metro)	262.43	692.57	955.00	26	14	40	6	2	8	20	12	32	44	346
5	Barpeta	36.38	2245.62	2282.00	4	45	49	5	2	7	(-)1	43	42	7	1123
6	Bongaigaon	31.69	1061.31	1093.00	4	21	25	3	0	3	1	21	22	11	No coverage
7	Morigaon	25.50	1525.20	1550.70	3	31	34	1	2	3	2	29	31	26	763
8	Kokrajhar	16.32	3279.68	3296.00	2	66	68	2	0	2	0	66	66	8	No coverage
9	Udalguri	9.87	2002.13	2012.00	1	40	41	2	2	4	(-)1	38	37	5	1000
10	Cachar	64.59	3721.41	3786.00	6	74	80	3	5	8	3	69	72	22	744
Total		596.69	24,270.09	24,813.70	61	486	547	30	18	48	31	468	499		

Source: Departmental records.

Appendix-3.6

(Reference to Paragraph: 3.2.6.2)

Loss on account of rent due to non-completion of Permanent Fire Stations Building and status of rent free Fire Stations Buildings under construction

Sl. No.	Name of Fire & Emergency Station	Date of commencement of Permanent Fire Stations Building	Period of delay (as of June 2017) (physical progress in percentage shown in bracket) (in months)	Monthly Rent (In ₹)	Loss (₹ in lakh)
1	2	3	4	5	6 (4 x 5)
A Rented Fire & Emergency Station under construction					
1	Gormur Fire Station	May 2013	38 (99)	5240.00	1.99
2	Chapar Fire Station	May 2015	14(30)	5750.00	0.81
3	Golokganj Fire Station	June 2015	13 (9)	17065.00	2.22
4	Gossaigaon Fire Station	May 2015	14 (35)	19533.00	2.73
5	Lakhipur Fire Station	June 2015	13 (19)	17098.00	2.22
6	Rangapara Fire Station	May 2015	14 (21)	10078.00	1.41
7	Ramkrishna Nagar Fire Station	June 2015	13 (14)	18242.00	2.38
8	Sapatgram Fire Station	June 2015	13 (48)	14088.00	1.83
9	Jonai Fire Station	June 2015	13 (41)	7848.00	1.02
10	Udalguri Fire Station	July 2015	12 (14)	17765.00	2.13
11	Sonapur Fire Station	July 2015	12 (0)	9438.00	1.13
Total					19.87
B Rent free Fire & Emergency Station under construction					
1	Sarthebari Fire Station	April 2012	63 (70)	-	-
2	Bihupuria Fire Station	May 2013	50 (55)	-	-
3	Hatsingimari Fire Station	July 2015	24 (13)	-	-
4	Katlichera Fire Station	June 2015	25 (20)	-	-
5	Lumding Fire Station	May 2015	26 (34)	-	-
6	Mussalpur Fire Station	June 2015	25 (37)	-	-
7	Raha Fire Station	May 2015	26 (13)	-	-
8	Silapathar Fire Station	May 2015	26 (9)	-	-
9	Howraghat Fire Station	May 2015	26 (23)	-	-
10	Badarpur Fire Station	June 2015	13 (0)	-	-
Grand Total (A+B)					19.87

Source: Departmental records.

Appendix-3.7

(Reference to Paragraph: 3.2.6.4)

Existing strength *vis-à-vis* required strength of Pumping Units with shortage in the sampled districts

Sl. No.	District	Fire and Emergency Station		Existing Strength of Fire Stations with Pumping Unit/Fire Tender	Number of pumping units required as per the existing strength	District to be upgraded with pumping units as per census 2011	Number of actual Pumping Unit/Fire Tender available (WTP)	Shortage of Pumping Units/Fire Tenders	
		Sl No.	Name					Existing strength	Required strength
(in number)									
1	2	3	4	5	6	7	8	9 (6-8)	10 (7-8)
1	Kamrup Metro	1	Guwahati	VI	6	24	1	5	13
		2	Chandmari	III	3		1	2	
		3	Dispur	III	3		2	1	
		4	Pandu	III	3		2	1	
		5	North Guwahati	II	2		1	1	
		6	Lokhra	II	2		2	0	
		7	Sonapur (R)	II	2		1	1	
		8	Chandrapur (R)	II	2		1	1	
Total in Kamrup (Metro):8 Fire Stations					23	24	11	12	13
2	Barpeta	9	Barpeta	III	3	35	2	1	24
		10	Barpeta Road	II	2		1	1	
		11	Sorbhog	II	2		2	0	
		12	Pathsala	II	2		2	0	
		13	Sarthebari	II	2		1	1	
		14	Kalgachia (R)	II	2		2	0	
		15	Bahari Bazar (R)	II	2		1	1	
Total in Barpeta:7 Fire Stations					15	35	11	4	24
3	Morigaon	16	Morigaon	III	3	24	2	1	20
		17	Bhuragaon (R)	II	2		1	1	
		18	Moriabari (R)	II	2		1	1	
Total in Morigaon:3 Fire Stations					7	24	4	3	20
4	Sivasagar	19	Sivasagar	III	3	24	1	2	20
		20	Nazira	II	2		1	1	
		21	Amguri	II	2		1	1	
		22	Sonari	II	2		1	1	
Total in Sivasagar:4 Fire Stations					9	24	4	5	20

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5	Dibrugarh	23	Dibrugarh	IV	4	28	2	2	21
		24	Naharkatia	II	2		2	0	
		25	Moran (R)	II	2		2	0	
		26	Tingkhong (R)	II	2		1	1	
Total in Dibrugarh:4 Fire Stations					10	28	7	3	21
6	Tinsukia	27	Tinsukia	IV	4	25	2	2	17
		28	Doomdooma	II	2		2	0	
		29	Margherita	II	2		2	0	
		30	Sadiya (R)	II	2		1	1	
		31	Ledo (R)	II	2		1	1	
Total in Tinsukia:5 Fire Stations					12	25	8	4	17
7	Cachar	32	Silchar	IV	4	32	2	2	20
		33	Lakhipur	II	2		2	0	
		34	Sonai (R)	II	2		1	1	
		35	Udharband (R)	II	2		2	0	
		36	Rangirkhari	II	2		2	0	
		37	Kalain (R)	II	2		1	1	
		38	Dholai (R)	II	2		1	1	
		39	Katigora (R)	II	2		1	1	
Total in Cachar:8 Fire Stations					18	32	12	6	20
8	Bongaigaon	40	Bongaigaon	III	3	15	2	1	11
		41	Abhayapuri	II	2		1	1	
		42	Jogighopa	II	2		1	1	
Total in Bongaigaon:3 Fire Stations					7	15	4	3	11
9	Kokrajhar	43	Kokrajhar	III	3	18	3	0	13
		44	Gosaigaon	II	2		2	0	
Total in Kokrajhar:2 Fire Stations					5	18	5	0	13
10	Udalguri	45	Tangla	II	2	16	1	1	11
		46	Udalguri	II	2		2	0	
		47	Kalaigaon (R)	II	2		1	1	
		48	Khoirabari (R)	II	2		1	1	
Total in Udalguri:4 Fire Stations					8	16	5	3	11
Total		48			114	241	71	43	170

Source: Departmental records.

Appendix-3.8
(Reference to paragraph: 3.2.7.4)
Utilization of Regional Training Centre
(2012-13 to 2016-17)

Year	Intake capacity	Number of Trainees	Name of course	Duration (In weeks)	Trainee weeks available (Col. 2 x 52 weeks)	Trainee weeks utilised (Col. 3 x Col. 5)	Percentage of utilization	Shortfall (percentage)
1	2	3	4	5	6	7	8	9
2012-13	140	217	Basic firefighting	25	7280	6521	90	10
		59	Driver course	10				
		30	Motor Maintenance	4				
		88	Disaster course	4				
		34	Condensed course	1				
2013-14	140	273	Basic firefighting	25	7280	6884	95	5
		59	Condensed course	1				
2014-15	160	250	Basic firefighting	25	8320	6588	79	21
		135	Motor Maintenance	1				
		203	Breathing apparatus	1				
2015-16	175	250	Basic firefighting	25	9100	6670	73	27
		42	Driver course	10				
2016-17	175	35	Driver course	10	9100	5914	65	35
		103	Basic firefighting	25				
		11	Basic firefighting	25				
		26	Basic firefighting	25				
		60	Basic firefighting	25				
		31	SDRF	04				
		20	Driver Course	10				
		30	SDRF	04				
		30	SDRF	04				

Source: Departmental records.

Appendix-3.9

(Reference to paragraph: 3.3.1)

Statement showing the trend of population in the 55 selected international border villages

Sl. No	District	Bordering country	Block	Name of the village	Distance from Border (in Km)	No of House Hold	Total population as per 2001 census	Total population as per 2011 census	Increase (in Number)	Increase (in per cent)	Percentage growth block-wise
1	Karimganj	Bangladesh	North Karimganj	Lafasail Pt I	0-1	293	1168	1475	307	26.28	11.11
2	Karimganj	-Do-	North Karimganj	Keshorkapan 9	6-7	261	1738	1382	-356	-20.48	
3	Karimganj	-Do-	North Karimganj	Keshorkapan	5-6	46	186	271	85	45.7	
4	Karimganj	-Do-	North Karimganj	Meda Pt II	7-8	121	611	615	4	0.65	
5	Karimganj	-Do-	North Karimganj	No. 3 Rajagarh	6-7	582	2522	2608	86	3.41	
6	Karimganj	-Do-	Badarpur	Lamajuar	0-1	312	1233	1555	322	26.12	26.29
7	Karimganj	-Do-	Badarpur	Aregabad	1-2	416	1666	1933	267	16.03	
8	Karimganj	-Do-	Badarpur	Kankalesh Pt I	0-1	900	3853	5264	1411	36.62	
9	Karimganj	-Do-	Badarpur	Kankalesh Pt II	0-1	695	2856	3645	789	27.63	
10	Karimganj	-Do-	Badarpur	Patharkandi	0-1	357	1459	1825	366	25.09	
11	Karimganj	-Do-	Patharkandi	Dhalcherra	0-1	100	424	635	211	49.76	34.87
12	Karimganj	-Do-	Patharkandi	Sonatola	0-1	742	3916	4259	343	8.76	
13	Karimganj	-Do-	Patharkandi	Chayabari	9-10	145	371	782	411	110.78	
14	Karimganj	-Do-	Patharkandi	Hoitorkha Kite	8-9	57	284	335	51	17.96	
15	Karimganj	-Do-	Patharkandi	Haitorkha	7-8	325	2036	1773	-263	-12.92	
16	Dhubri	Bangladesh	Golokganj	Bishkhowa I	0-1	211	804	913	109	13.56	14.94
17	Dhubri	-Do-	Golokganj	Bishkhowa II	0-1	318	1225	1381	156	12.73	
18	Dhubri	-Do-	Golokganj	Paschim Konuri III	2-3	357	1463	1553	90	6.15	
19	Dhubri	-Do-	Golokganj	Lakhimari II	0-1	368	1288	1646	358	27.8	
20	Dhubri	-Do-	Golokganj	Lakhimari III	0-1	576	2437	2789	352	14.44	

21	Dhubri	-Do-	Agomoni	Gharialdanga Pt. I	3-4	286	1036	1206	170	16.41	29.62
22	Dhubri	-Do-	Agomoni	Jhpusabari Pt. IV	0-1	569	1914	2445	531	27.74	
23	Dhubri	-Do-	Agomoni	Ramraikuti Pt. I	0-1	338	1074	1288	214	19.93	
24	Dhubri	-Do-	Agomoni	Ramraikuti Pt. II	0-1	476	1691	1866	175	10.35	
25	Dhubri	-Do-	Agomoni	Chit Ramraikuti	0-1	9	19	33	14	73.68	
26	Dhubri	-Do-	Gauripur	Salundanga	0-1	67	263	311	48	18.25	30.76
27	Dhubri	-Do-	Gauripur	Soulmari Pt.I	1-2	389	1257	1809	552	43.91	
28	Dhubri	-Do-	Gauripur	Debattar Hasdaha Pt.I	2-3	540	1945	2354	409	21.03	
29	Dhubri	-Do-	Gauripur	Tistarpar	1-2	709	2686	3616	930	34.62	
30	Dhubri	-Do-	Gauripur	Kumarkati	1-2	480	1735	2359	624	35.97	2.72
31	Udalguri	Bhutan	Bhergaon	Atherikhat Khairagrart	10	123	558	619	61	10.93	
32	Udalguri	-Do-	Bhergaon	No.2 Rajagarh	7	60	292	282	-10	-3.42	
33	Udalguri	-Do-	Bhergaon	No.2 Tankibasti	4	93	471	503	32	6.79	
34	Udalguri	-Do-	Bhergaon	No.1 Sagunbahi	7	133	827	610	-217	-26.24	
35	Udalguri	-Do-	Bhergaon	Uttar Naobandha	10-11	468	1833	2301	468	25.53	30.23
36	Udalguri	-Do-	Udalguri	Santipur	2-3	128	477	588	111	23.27	
37	Udalguri	-Do-	Udalguri	Amjuli No. 2	3-4	353	1399	1825	426	30.45	
38	Udalguri	-Do-	Udalguri	Amjuli No. 4	2-3	471	1772	2102	330	18.62	
39	Udalguri	-Do-	Udalguri	Kundarbil Pathar	0-1	34	121	193	72	59.5	
40	Udalguri	-Do-	Udalguri	Garo Basti	1-2	226	954	1138	184	19.29	

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41	Kokrajhar	Bhutan	Dotama	Jharabari	15-16	259	467	1256	789	168.95	102.99
42	Kokrajhar	-Do-	Dotama	Saralpara F.V.	1-2	689	2229	3486	1257	56.39	
43	Kokrajhar	-Do-	Dotama	Owguri	16-17	100	251	449	198	78.88	
44	Kokrajhar	-Do-	Dotama	Shialmari	21-22	100	169	463	294	173.96	
45	Kokrajhar	-Do-	Dotama	Khalasi	15-16	118	441	603	162	36.73	
46	Kokrajhar	-Do-	Kachugaon	Janaligaon	8-9	394	1065	1999	934	87.7	49.59
47	Kokrajhar	-Do-	Kachugaon	Raimona	8-9	217	687	1169	482	70.16	
48	Kokrajhar	-Do-	Kachugaon	Nabinnagar	15-16	365	937	1797	860	91.78	
49	Kokrajhar	-Do-	Kachugaon	Oxiguri	9-10	98	485	505	20	4.12	
50	Kokrajhar	-Do-	Kachugaon	Bosabil	13-14	116	584	550	-34	-5.82	
51	Kokrajhar	-Do-	Kokrajhar	Ultapani	9-10	147	755	766	11	1.46	30.45
52	Kokrajhar	-Do-	Kokrajhar	Labanyapur	9-10	242	1237	1369	132	10.67	
53	Kokrajhar	-Do-	Kokrajhar	North Maligaon F V	16-17	109	240	525	285	118.75	
54	Kokrajhar	-Do-	Kokrajhar	Bashbari	15-16	284	793	1403	610	76.92	
55	Kokrajhar	-Do-	Kokrajhar	East Maligaon F V	16-17	200	2343	1041	-1302	-55.57	

Source: Base Line Survey and Population Census 2011.

Appendix–3.10
(Reference to paragraph: 3.3.2)
List of selected villages

SL. No.	District	Block	Village
1	Karimganj	Badarpur	Aregabad
2	Karimganj	Badarpur	Kankalesh Pt I
3	Karimganj	Badarpur	Kankalesh Pt II
4	Karimganj	Badarpur	Patherkandi
5	Karimganj	Badarpur	Lamajuar
6	Karimganj	N. Karimganj	Kesharkapan
7	Karimganj	N. Karimganj	Kesharkapan 9
8	Karimganj	N. Karimganj	Lafasail Pt. I
9	Karimganj	N. Karimganj	Meda Pt. II
10	Karimganj	N. Karimganj	No. 3 Rajgarh
11	Karimganj	Patherkandi	Chayabari
12	Karimganj	Patherkandi	Dhalcherra
13	Karimganj	Patherkandi	Sonatola
14	Karimganj	Patherkandi	Hoitorkha Kitte
15	Karimganj	Patherkandi	Hoitorkha
16	Dhubri	Agomoni	Jhapusabari Pt IV
17	Dhubri	Agomoni	Gharialdanga Pt I
18	Dhubri	Agomoni	Ramraikuti Pt I
19	Dhubri	Agomoni	Ramraikuti Pt II
20	Dhubri	Agomoni	Chit Ramraikuti
21	Dhubri	Golakganj	Bishkhowa I
22	Dhubri	Golakganj	Bishkhowa li
23	Dhubri	Golakganj	Lakhimari II
24	Dhubri	Golakganj	Lakhimari III
25	Dhubri	Golakganj	P. Konuri III
26	Dhubri	Gauripur	Saludanga
27	Dhubri	Gauripur	Soulmari Pt I
28	Dhubri	Gauripur	Tistapar
29	Dhubri	Gauripur	Kumarkatti
30	Dhubri	Gauripur	Dabattar Hasdaha Pt I
31	Udalguri	Bhergaon	No. 2 Tankibasti
32	Udalguri	Bhergaon	No 1 Segunbahi
33	Udalguri	Bhergaon	No. 2 Rajagarh

34	Udalguri	Bhergaon	Atterikhat Khoiragrang
35	Udalguri	Bhergaon	Uttar Naobandha
36	Udalguri	Udalguri	No 4 Amjuli
37	Udalguri	Udalguri	No 2 Amjuli
38	Udalguri	Udalguri	Kundarbil
39	Udalguri	Udalguri	Santipur
40	Udalguri	Udalguri	Garobasti
41	Kokrajhar	Dotma	Saralpara
42	Kokrajhar	Dotma	Jharbari
43	Kokrajhar	Dotma	Ouguri
44	Kokrajhar	Dotma	Khalasi
45	Kokrajhar	Dotma	Shialmari
46	Kokrajhar	Kochugaon	Bosabil
47	Kokrajhar	Kochugaon	Janaligaon
48	Kokrajhar	Kochugaon	Oxiguri
49	Kokrajhar	Kochugaon	Nabinnagar
50	Kokrajhar	Kochugaon	Raimona
51	Kokrajhar	Kokrajhar	Ultapani
52	Kokrajhar	Kokrajhar	Labyanapur
53	Kokrajhar	Kokrajhar	Bashbari
54	Kokrajhar	Kokrajhar	N. Maligaon
55	Kokrajhar	Kokrajhar	Maligaon FV

Source: Departmental records.

Appendix-3.11

(Reference to paragraphs: 3.3.4.1 and 3.3.6)

Statement showing the implementation of schemes in the selected 36 villages located at International Border and expenditure involved

District	Block	Sl. No.	Village	Distance from international border (in KM)	No. of Households	Population	Most important Requirement as per Base Line Survey			Scheme Implemented under BADP In No	Nature of Scheme	Amount
							1st priority	2nd priority	3rd priority			₹ in Lakh
Udalguri	Bhergaon	1	Atterikhat Khoiragrang	10	153	750	Water Table Recharging	Electricity	Road	1	Drinking Water	13.44
		2	Uttar Naobandha	10-11	432	2150	Roads	Electricity	Drinking Water	1	Drinking Water	13.44
		3	No. 2 Tenkibasti	4	84	450	Health	Drinking Water	Road & Bridge	2	Road	55.00
		4	Sangubari	7	145	1100	Road	Irrigation	Drinking Water	2	Road	258.00
		5	2 No Rajgarh	7	335	1350	Road	Health	Drinking Water	3	Road- 1, Market Shad-1,DW-1	95.00
	Udalguri	6	No. 4 Amjuli	2-3	375	1925	Electricity	Health	Drinking Water	1	Road	15.00
		7	No. 2 Amjuli	3-4	325	1625	Road	Drinking Water	Bridge	1	Road	15.00
		8	No. 3 Kundarbil	0-1	250	1250	Health	Education	Drinking Water	1	Road	12.00
		9	Garo Basti	1-2	225	1150	Road	C. Hall	Irrigation	1	Road	35.00
		10	Santipur	2-3	125	675	Road	Education	Electricity	3	Road	344.59
Kokrajhar	Dotma	11	Saralpara	1-2	525	3100	Embankment	Drinking Water	Electricity	6	Road- 2, School-1, Canal-2, DW-1	209.00
		12	Jharbari	15-16	150	850	C. Hall	Road	Embankment	8	Road- 7,Canal-2,	149.00
			Sialmari II	21-22	125	625	Irrigation	C. Hall	Education	2	Road- 1, Protection bund-1,	34.00
		14	Ouguri	16-17	75	525	Road	C. Hall	Irrigation	4	Road- 1, Agl Bund-1,	72.00
		15	Khalasi	15-16	125	725	Drinking Water	Road	C. Hall	1	Road	15.00
	Kachugaon	16	Janaligaon	8-9	400	2075	Drinking Water	Irrigation	Road	1	Road	18.00
		17	Oxiguri	9-10	275	1525	Embankment	Road	Drinking Water	1	Road	15.00
		18	Nabinnagar	15-16	200	1050	Water Supply (HP)	C. Hall	Road & Culvert	1	Road	15.00
		19	Raimona	8-9	325	1825	Road	Drinking Water	C. Hall	9	Road- 4, Canal-3, Market Shade-1,DW-1	170.00
	Kokrajhar	20	Ultapani	9-10	150	925	Road & Bridge	Electricity	Drinking Water	15	Road- 10, School-1, Canal-2, Security-1	535.00
		21	Labaynapur	9-10	225	1400	C. Hall	Road	Drinking Water	1	Road	15.00
		22	North Maligaon	16-17	50	275	Road	Electricity	Drinking Water	1	Road	12.91

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Dhubri	Agomoni	23	Ramrai Kuti Pt I	0-1	225	1175	Road & Culvert	Irrigation	H. Centre	1	Security	11.89
		24	Ramrai Kuti Pt II	0-1	375	1875	Irrigation	Road & Culvert	H. Centre	1	Road	10.00
	Golakganj	25	Bishkhowa I	0-1	175	875	Electricity	Drinking Water	Irrigation	2	Road1,Security-1	22.50
		26	Bishkhowa II	0-1	275	1350	Drinking Water	Sanitation	C. Hall	1	Security	7.50
		27	Lakhimari II	0-1	250	1375	RCC Bridge	Road	Irrigation	3	Road-2,Security-1	111.00
		28	Lakhimari III	0-1	450	2700	Training Centre	C. Hall	Outdoor Stadium	1	Road	20.00
	Gauripur	29	Soulmari Pt I	1-2	225	1325	Road & Bridge	C. Hall	Drinking Water	1	Road	25.00
Karimganj	Badarpur	30	Lamajuar Pt II	0-1	25	150	C. Hall	Road	Irrigation	2	Road-1.DW-1	22.00
		31	Kankalesh Pt I	0-1	625	3875	Road	Drinking Water	Irrigation	1		
		32	Kankalesh Pt II	0-1	400	2475	Drinking Water	Health	Road	1	Road	10.00
	N.Karimganj	33	Keshorkapan Pt II	5-6	450	2600	Irrigation	C. Hall	Roads	1		
		34	Keshorkapan 9	5-6	250	710	Electricity	Roads	Drinking Water	1	Road	10.00
	Patharkandi	35	Sonatola	1-2	325	1850	Electricity	Road	Drinking Water	3	Road	23.00
		36	Chayabari	9-10	325	1975	Electricity	Irrigation	Drinking Water	1	Community Hall	5.00
Total		36							86		2,394.27	

Source: Departmental records.

Appendix-3.12

(Reference to paragraph: 3.4.1)

Statement showing details of works executed through Construction Committees against which 10 per cent contractor's profit was not deducted

(₹ in lakh)

Sl. No.	Year	Name of the Works	Estimated Cost of works as per APWD SOR including 10 per cent contractor's profit (CP)	Expenditure incurred	10 per cent CP not deducted
1	2	3	4	5	6
1	2013-14	Constn of Ist Floor of Mukti Jujaru Bhawan Jorhat	10.00	10.00	1.00
2	2013-14	Constn of Jorhat Idgah Maidan Jorhat	15.00	15.00	1.50
3	2013-14	Constn of Community Hall near Kakati Gaon Namghar at Tarajan Jorhat	4.00	4.00	0.40
4	2013-14	Constn of Gomati Devi High Schhol Building at Titabor	10.00	10.00	1.00
5	2013-14	Constn of Public Auditorium at Charaipani TE Titabor	10.00	10.00	1.00
6	2013-14	Constn of Tea Tribes Hostel cum Multi Purpose Training Centre at Titabor.	20.00	20.00	2.00
7	2013-14	Constn of Sanskritik Bikash Kendra Bagargaon Titabor	5.00	5.00	0.50
8	2013-14	Constn of Community Hall near Dhekiakhowa Bornamghar at Jorhat	50.00	50.00	5.00
9	2013-14	Constn of Bahadur Gaonbura Islamik Bahumukhi Project at Titabor	10.00	10.00	1.00
10	2013-14	Constn of Sanskritik Bikash Kendra at Amguri Jharikatia Titabor	5.00	5.00	0.50
11	2013-14	Constn of Kaliapani Block Mahila Committee Building	5.00	5.00	0.50
12	2013-14	Constn of Jorhat Law College, Ph-1	40.00	40.00	4.00
13	2013-14	Constn of Jorhat Satdium.	30.00	30.00	3.00
14	2013-14	Constn of Sri Sri Bhogpur Satra boundary wall, Titabor, Jorhat	10.00	10.00	1.00
15	2013-14	Constn of Borhola High School	15.00	15.00	1.50
16	2013-14	Constn of Dakhin Jorhat Tai Kalakrishti Sanskritik aru Gabeshana Anusthan Na-Ali, Jorhat	25.00	25.00	2.50
17	2013-14	Constn of Recreation Centre and Boundary Wall at Charachuwa Gaon Dergaon	16.50	16.50	1.65
18	2013-14	Constn of Tarajan Crematorium	10.00	10.00	1.00
Sub Total			290.50	290.50	29.05

1	2	3	4	5	6
19	2014-15	Impvt of Basabari Chah Bagicha Line Mul Path	25.94	25.94	2.59
20	2014-15	Impvt of Garajan Chah Bagicha Line Mul Path	13.74	13.74	1.37
21	2014-15	Impvt of Dhuli Chah Bagicha Kachari Line Path	18.94	18.94	1.89
22	2014-15	Impvt of Kharikotia Bagan Line Path	12.28	12.28	1.23
23	2014-15	Impvt of Tipomia Bagan 4 No Line Path	12.02	12.02	1.20
24	2014-15	Impvt of Gaharichowa Christian Basti Line Path	16.45	16.45	1.65
25	2014-15	Const of Community Hall of Karanga Sankari Kristi Sangha, Raidang Kamar Gaon	20.00	20.00	2.00
26	2014-15	Const of Additional Class Room of Dohotia Boys' H.S. School, Dahotia	15.00	15.00	1.50
27	2014-15	Const of Culvert with protection and drainage on Raidang Kamargaon road	5.00	5.00	0.50
28	2014-15	Const of Sewa NGO building at Jorhat	5.00	5.00	0.50
29	2014-15	Const of Assam type building for Gandhi Ashram at Jorhat	17.00	17.00	1.70
30	2014-15	Development of Nakachari Jr College	10.00	10.00	1.00
31	2014-15	Const of Dipsikha Hospic cum Rehab Centre, Titabor	10.00	10.00	1.00
32	2014-15	Const of Community Hall near Tengabari Gaon Namghar, Cheleng GP	10.00	10.00	1.00
33	2014-15	Const of Community Hall at Titabor Deoghoria	10.00	10.00	1.00
34	2014-15	Air conditioning of District Library, Jorhat	50.00	50.00	5.00
35	2014-15	Const of Recreation Centre at Rangajan T.E.	8.00	8.00	0.80
36	2014-15	Const of Kalakristi Kendra Bhawan at Dula Kakharia Gaon, Rangajan GP	5.00	5.00	0.50
37	2014-15	Const of Sri Sri Bishnudev Janajati Girl's College Hostel, Baphala Dergaon	25.56	25.56	2.56
38	2014-15	Const of Auditorium building of Pachim Jorhat Sanmilita Kala Kristi Parishad, Khongia	29.08	29.08	2.91
39	2014-15	Const of Boundary wall of Teok Mini Stadium	5.00	5.00	0.50
40	2014-15	Const of Hatigarh Metelli Path	5.00	5.00	0.50
41	2014-15	Const of Recreation Centre & Boundary wall at Chorachowa Gaon, Dergaon	10.00	10.00	1.00
42	2014-15	Const of building of Donbosco High School, Baghchung, Jorhat	50.00	50.00	5.00

1	2	3	4	5	6
43	2014-15	Const of Building of 146 Bakharbora LP School ,Titabor	5.00	5.00	0.50
44	2014-15	Development of Mini Stadium at Teok	20.00	20.00	2.00
Sub Total			414.01	414.01	41.40
Grand Total			704.51	704.51	70.45

Source: Departmental records.

Appendix-3.13

(Reference to paragraph: 3.4.2)

Statement showing details of sanctioned fund and release thereof by the Deputy Commissioner, Jorhat against Kalpataru Scheme 2014-15

Sl. No.	Date of release	Sanctioned fund (₹ in lakh)	Released Amount (₹ in lakh)	Name of the implementing agency	Cheque No. and date of issue as per Cheque Issue Register
1.	08.10.2015	11.04	11.04	BDO, Jorhat Development Block	35809 dated 03.10.2015
2.	09.10.2015	6.24	6.24	BDO, North West Development Block	35810 dated 03.10.2015
3.	--	6.80	Not released	BDO, Titabor Development Block	35811 dated 03.10.2015
4.	13.10.2015	4.91	4.91	BDO, East Jorhat Development Block	35812 dated 03.10.2015
5.	14.10.2015	5.31	5.31	BDO, Central Jorhat Development Block	35813 dated 03.10.2015
6.	20.10.2015	5.01	5.01	BDO, Kalipani Development Block	35814 dated 03.10.2015
7.	12.10.2015	6.90	6.90	BDO, Majuli Development Block	35815 dated 03.10.2015
8.	--	4.76	Not released	BDO, Ujani Majuli Development Block	35816 dated 03.10.2015
9.	08.10.2015	5.93	5.93	Chairman, Jorhat Municipal Board	35817 dated 03.10.2015
10.	27.10.2015	2.71	2.71	Chairman, Mariani Town Committee	35818 dated 03.10.2015
11.	14.10.2015	3.53	3.53	Chairman, Titabor Town Committee	35819 dated 03.10.2015
12.	--	2.00	Not released	Chairman, Teok Town Committee	35820 dated 03.10.2015
13.	19.05.2015	5.40	5.40	DC, Golaghat	39067 dated 14.05.2015
14.	23.09.2015	15.75	15.75	GM, DICC	39068 dated 01.09.2015
Total		86.29	72.73		

Source: Departmental records.

Amount not released=₹ 13.56 lakh (₹ 86.29 lakh minus ₹ 72.73 lakh).

Appendix-3.14
(Reference to paragraph: 3.4.4)
Amount actually due to AIDMI for training imparted

(Amount in ₹)

Year	Actual number of participants	No. of trainings held	No. of Trainer mandays involved (@ 3 days/training)	Actual payment to be made		
				Cost of Trainer mandays (₹ 9,180 x Col. 4)	Cost of trainees (₹ 1,015.84 x Col. 2)	Total
1	2	3	4	6	7	8
2012-13	1682	40	120	11,01,600	17,08,643	28,10,243
2013-14	1080	27	81	7,43,580	10,97,107	18,40,687
2014-15	800	20	60	5,50,800	8,12,672	13,63,472
Total	3,562	87	261	23,95,980	36,18,422	60,14,402 (Say ₹ 0.60 crore)

Source: Departmental figures.

Appendix-3.15

(Reference to paragraph: 3.4.5)

Statement showing estimates of repair and restoration works of four roads against flood damages and payments made there against

(₹ in lakh)

Sl. No.	Name of work	Total estimated value			Amount paid to contractors	Nature of works
		Original work	Emergency works	Total		
1	R/R to road from Bamunigaon Santipur Road to Upper Khatira Road under SDRF for 2014-15 (Reconstruction of SPT Br. No. 1/1)	14.42	0.56	14.98	12.97	Dismantling of existing SPT Bridge, Supplying of Sal piles, Sal wood work, Sign Board, RCC Guard posts.
2	R/R to road from Jongakhuli to Rajapara under SDRF for 2014-15 (Reconstruction of washed awya SPT Br. No. 1/1)	31.66	0.78	32.44	28.44	Dismantling of existing SPT Bridge, Supplying of Sal piles, Sal wood work, Sign Board, RCC Guard posts, Laying of RCC NP3 pipes.
3	R/R to Ghilabari to Silobari road (constructed under PMGSY Package No.AS-11-25, 5 years routine maintenance completed)	44.18	0.82	45.00	39.88	Restoration of shoulder and side slope, Restoration of Hard Crust, Protection Work, Rep to HPC, Sign Board.
4	R/R to Hekra Nagarbera Road (Rep of app of RCC Br. No. 5/1 and rep. of road) Erosion Management	84.06	0.94	85.00	72.27	Earthwork, Boulder Apron, Boulder Pitching, Filter materials, GSB, WBM, Mix Seal Surfacing.
Total		174.32	3.10	177.42	153.56	

Source: Departmental records.

Appendix-3.16

(Reference to paragraph: 3.4.6)

Statement showing potential loss of interest calculated on the average rate of interest prevalent during the years 2014-17

(*₹ in crore*)

Year	Fund received during the year			Fund transferred to H/Ac-8121-SDRF (date of receipt)	Delay in transfer of funds (months)	Rate of Interest (Dated Securities)	Loss of interest as applicable to central government dated securities during 2014-17
	GoI share	GoA share	Total fund received during the year (date of receipt)				
2014-15	288.56	32.06	320.62 (October 2014)	320.62 (January 2015)	3	7.61	6.10
2015-16	414.00	46.00	460.00 (230.00 during May 2015 and 230.00 during September 2015)	230.00 (November 2015)	5.5	7.95	8.38
				230.00 (November 2016)	14		21.33
2016-17	434.70	48.30	483.00 (241.50 during June 2016 and 241.50 during December 2016)	241.50 (January 2017)	6.5	8.07	10.56
				241.50 (March 2017)	3		4.87
Total	1,137.26	126.36	1,263.62	1,263.62			51.24

Source: Departmental records.

Appendix-3.17

(Reference to paragraph: 3.5.1)

Department-wise/duration-wise breakup of the cases of misappropriation, defalcation etc.
(Cases where final action was pending at the end of 31 March 2017)

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Upto 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		More than 25 years		Total	
		N	A	N	A	N	A	N	A	N	A	years		N	A
												N	A		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Agriculture	1	7.3	5	85.52	2	1.69	2	53.43	0	6.63	2	10.53	17	165.10
2	Animal Husbandry & Veterinary	2	57.04	4	8.67	0	0	3	10.20	0	0	0	0	19	75.91
3	Border Areas	0	0	1	22.41	0	0	0	0	0	0	0	0	1	22.41
4	Co-operation	5	22.20	2	34.03	0	0	0	0	0	0	0	0	7	56.23
5	Cultural Affairs	6	672.10	0	0	0	0	0	0	0	0	0	0	6	672.10
6	Cultural Affairs (Library)	1	89.72	0	0	0	0	0	0	0	0	0	0	1	89.72
7	Cultural Affairs (Museum)	1	12	0	0	0	0	0	0	0	0	0	0	1	12.00
8	Dairy Development	0	0	1	301.00	0	0	0	0	0	0	0	0	1	301.00
9	General Administration (DCs)	19	959.60	3	194.28	7	484.22	0	0	0	0	0	0	29	1638.10
10	Education (Elementary)	19	392.78	3	4.33	0	0	0	0	0	0	0	0	22	397.11
11	Education (Secondary)	10	259.79	0	0	0	0	0	0	0	0	0	0	10	259.79
12	Education (Higher)	1	30.09	0	0	0	0	0	0	0	0	0	0	1	30.09
13	Education (Technical)	1	1.91	0	0	0	0	0	0	0	0	0	0	1	1.91
14	Education (SCERT)	2	0.51	0	0	0	0	0	0	0	0	0	0	2	0.51
15	Fisheries	0	0	1	0.65	2	1.55	0	0	0	0	0	0	3	2.20
16	Food & Civil Supply	9	258.47	0	0	0	0	0	0	0	0	0	0	9	258.47
17	Guwahati Development	1	2.51	0	0	0	0	0	0	0	0	0	0	1	2.51
18	Handloom & Textile	2	11.65	2	9.10	0	0	1	8.57	0	0	0	0	5	29.32
19	Health & Family Welfare	39	1584.14	4	48.78	0	0	0	0	0	0	0	0	43	1632.92
20	Health & Family Welfare (Medical Education Group)	6	208.48	1	35.26	0	0	0	0	0	0	0	0	7	243.74
21	Health & Family Welfare (Family Welfare)	3	2.42	0	0	0	0	0	0	0	0	0	0	3	2.42
22	Hill Areas	2	43.70	2	754	0	0	0	0	0	0	0	0	4	797.70
23	Industries	3	72.36	0	0	1	505.19	0	0	0	0	0	0	4	577.55
24	Information & Public Relations		5.22	0	0	0	0	0	0	0	0	0	0	1	5.22
25	Inland Water Transport	4	22.04	0	0	0	0	0	0	0	0	0	0	4	22.04
26	Irrigation	7	304.33	6	74.56	2	4.31	0	0	0	0	0	0	15	383.20

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
27	Labour and Employment	1	2.11	0	0	0	0	0	0	0	0	0	0	1	2.11
28	Labour and Employment (Directorate of Employment & Craftsman training & ITI)	2	249.71	0	0	0	0	0	0	0	0	0	0	2	249.71
29	Director of Audit, Local Fund	0	0	0	0	0	0	1	1.51	0	0	0	0	1	1.51
30	Panchayat & Rural Development	13	388.68	8	314.88	0	0	0	0	0	0	0	0	21	703.56
31	P.H.E.	1	26.19	2	21.91	0	0	0	0	0	0	0	0	3	48.10
32	P.W.D. (Building)	1	8.71	0	0	0	0	0	0	0	0	0	0	1	8.71
33	P.W.D. (Roads)	0	0	1	0.56	0	0	0	0	0	0	0	0	1	0.56
34	PWD (Road, Buildings and NH)	13	2456.48	3	121.03	0	0	0	0	0	0	0	0	16	2577.51
35	General Administration {SDO (Civil)}	1	60.58	1	5.67	2	4.64	2	4.54	1	1.33	0	0	7	76.76
36	Sericulture	1	3.55	1	5.19	0	0	0	0	0	0	0	0	2	8.74
37	Social Welfare	13	134.06	2	2.78	0	0	0	0	0	0	0	0	15	136.84
38	Sports and Youth Welfare	2	111.72	2	33.73	0	0	0	0	0	0	0	0	4	145.45
39	Home (The Commandant, 4 th APBn)	1	4.87	0	0	0	0	0	0	0	0	0	0	1	4.87
40	Tourism	1	0.89	1	0.48	0	0	0	0	0	0	0	0	2	1.37
41	Urban Development (Town & Country Planning)	2	8.48	1	4.30	0	0	0	0	0	0	0	0	3	12.78
42	Urban Development (Municipal Administration)	1	29.90	0	0	0	0	0	0	0	0	0	0	1	29.90
43	Urban Development (AUWSSB)	1	11.73	0	0	0	0	0	0	0	0	0	0	1	11.73
44	Water Resources	1	18.31	2	31.53	1	11.93	0	0	0	0	0	0	4	61.77
45	WPT&BC	6	156.62	0	0	0	0	0	0	0	0	0	0	6	156.62
Total		206	8,692.95	59	2,114.65	17	1,013.53	9	78.25	6	7.96	2	10.53	299	11,917.87

N-number; A-amount.

Source: Inspection Reports.

Appendix-3.18

(Reference to paragraph: 3.5.1)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation and losses of Government material

(₹ in lakh)

Sl. No.	Name of the Department/Directorate	Theft cases		Misappropriation/Loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	2	3	4	5	6	7	8
1	Agriculture	5	7.31	12	157.79	17	165.10
2	Animal Husbandry & Veterinary	3	15.07	6	60.84	9	75.91
3	Border Areas	0	0	1	22.41	1	22.41
4	Co-operation	0	0	7	56.23	7	56.23
5	Cultural Affairs	1	2.96	5	669.14	6	672.1
6	Cultural Affairs (Library)	0	0	1	89.72	1	89.72
7	Cultural Affairs (Museum)	0	0	1	12	1	12
8	Dairy Development	0	0	1	301	1	301
9	General Administration (DCs)	0	0	29	1638.10	29	1638.10
10	Education (Elementary)	0	0	22	397.11	22	397.11
11	Education (Secondary)	1	106.3	9	153.49	10	259.79
12	Education (Higher)	0	0	1	30.09	1	30.09
13	Education (Technical)	0	0	1	1.91	1	1.91
14	Education (SCERT)	1	0.37	1	0.14	2	0.51
15	Fisheries	1	0.75	2	1.45	3	2.2
16	Food & Civil Supply	1	0.22	8	258.25	9	258.47
17	Guwahati Development	0	0	1	2.51	1	2.51
18	Handloom & Textile	2	9.10	3	20.22	5	29.32
19	Health & Family Welfare	0	0	43	1632.92	43	1632.92
20	Health & Family Welfare (Medical Education Group)	0	0	7	243.74	7	243.74
21	Health & Family Welfare (Family Welfare)	0	0	3	2.42	3	2.42
22	Hill Areas	0	0	4	797.7	4	797.7
23	Industries	0	0	4	577.55	4	577.55
24	Information & Public Relations	0	0	1	5.22	1	5.22
25	Inland Water Transport	0	0	4	22.04	4	22.04
26	Irrigation	5	19.43	10	363.77	15	383.20
27	Labour and Employment	0	0	1	2.11	1	2.11
28	Labour and Employment (Directorate of Employment & Craftsman training & ITI)	0	0	2	249.71	2	249.71
29	Director of Audit, Local Fund	0	0	1	1.51	1	1.51
30	Panchayat & Rural Development	0	0	21	703.56	21	703.56
31	P.H.E.	0	0	3	48.1	3	48.1
32	P.W.D. (Building)	0	0	1	8.71	1	8.71
33	P.W.D. (Roads)	0	0	1	0.56	1	0.56
34	PWD (Road, Buildings and NH)	0	0	16	2577.51	16	2577.51
35	General Administration {SDO (Civil)}	1	5.19	1	3.55	2	8.74
36	Sericulture	2	6.43	13	130.41	15	136.84
37	Social Welfare	0	0	7	76.76	7	76.76
38	Sports and Youth Welfare	0	0	4	145.45	4	145.45
39	Home (The Commandant, 4 th APBn)	0	0	2	1.37	2	1.37

1	2	3	4	5	6	7	8
40	Tourism	0	0	1	4.87	1	4.87
41	Urban Development (Town & Country Planning)	0	0	1	29.9	1	29.9
42	Urban Development (Municipal Administration)	0	0	3	12.78	3	12.78
43	Urban Development (AUWSSB)	0	0	1	11.73	1	11.73
44	Water Resources	3	43.46	1	18.31	4	61.77
45	WPT&BC	1	6.23	5	150.39	6	156.62
Total		27	222.82	272	11,695.05	299	11,917.87

Source: Inspection Reports.

Glossary of Abbreviations	
AA	Administrative Approval
AACP	Assam Agriculture Competitiveness Project
AAP	Annual Action Plan
ABY	Assam Bikash Yojana
ACA	Additional Central Assistance
AES	Acute Encephalitis Syndrome
AFR	Assam Financial Rules
AFRBM	Assam Fiscal Responsibility and Budget Manual
AFSR	Assam Fire Services Rules
AGMC	Assam Government Marketing Corporation
AGPP	Assam Government Printing Press
AGVB	Assam Gramin Vikash Bank
AIDMI	All India Disaster Mitigation Institute
AMDB	Assam Minorities Development Board
ANM	Auxiliary Nurse Midwifery
AOC	Audit Objection Committee
APWD	Assam Public Works Department
ARIAS	Assam Rural Infrastructure Agriculture Services
ARIASP	Assam Rural Infrastructure and Agriculture Services Project
ARWSP	Accelerated Rural Water Supply Programme
ASDMA	Assam State Disaster Management Authority
ASIDC	Assam State Industrial Development Corporation
ASRP	Assam State Roads Projects
ATN	Action Taken Notes
BADP	Border Area Development Programme
BB	Brahmaputra Board
BDO	Block Development Officer
BGF	Border Guarding Force
BIS	Bureau of Indian Standards
BPDD	Border Protection and Development Department
BRCs	Block Resource Centres
BRGF	Backward Regions Grant Fund
BUG	Built Up Girder
CA	Central Assistance
CC	Construction Committee
CE	Chief Engineer
CHD	Council Head of Department
CMB	Conditional Maternity Benefit
CS	Central Share
CSS	Centrally Sponsored Scheme
CTMIS	Comprehensive Treasury Management Information System
CVC	Central Vigilance Commission
CWC	Central Water Commission
CWR	Clear Water Reservoir
DAHP	Direct Action Hand Pump
DC	Deputy Commissioner
DCA	Director Cultural Affair

DCAD	Director Char Areas Development
DCFO	District Chief Fire Officer
DDO	Drawing and Disbursing Officer
DDC	District Development Commissioner
DEM	Digital Elevation Map
DI	Ductile Iron
DLC	District Level Committee
DLLs	District Level Laboratories
DM	District Management
DMS	District Medical Store
DO	Divisional Officer
DPC	Departmental Purchase Committee
DPIS	District of Pension Information System
DPR	Detailed Project Report
DRDA	District Rural Development Agency
DSW	District Social Welfare
DSWO	District Social Welfare Officer
DTC	Departmental Tender Committee
DTO	District Transport Officer
DWSP	District Water Security Plan
DWSM	District Water and Sanitation Mission
EE	Executive Engineer
EOC	Emergency Operation Centre
FC	Forest Conservation
FIS	Flow Irrigation Scheme
F&ES	Fire and Emergency Services
FMP	Flood Management Programme
FOC	Fixation of Ceiling
FPZ	Flood Plain Zoning
FR	Forest Royalty
FTKs	Field Testing Kits
FYP	Five Year Plan
GI	Galvanised Iron
GoA	Government of Assam
GoI	Government of India
GP	Gaon Panchayat
GPS	Global Positioning System
GPWSC/VWSC	Gram Panchayat /Village Water and Sanitation Committee
GSB	Granular Sub Base
GU	Gauhati University
Ha	Hectares
HFL	High Flood Level
HGM	Hydro Geo Morphological
HRD	Human Resource Development
HLMC	High Level Monitoring Committee
HoDs	Head of the Departments
HRM	Human Resource Management
ICDS	Integrated Child Development Scheme
IDOL	Institute Distance and Open Learning

IEC	Information , Education and Communication
IGMSY	Indira Gandhi Matritva Sahyog Yojana
IGP	Inspector General of Police
IIE	Indian Institute of Entrepreneurship
IMC	Inter Ministerial Committee
IMIS	Integrated Management Information System
IRs	Inspection Reports
IRPs	Iron Removal Plants
IS	Indian Standard
JCTC	Joint Consultative Technical Committee
JDHS	Joint Director of Health Services
JE	Japanese Encephalitis
KAAC	Karbi Anglong Autonomous Council
LAC	Legislative Assembly Constituency
LC	Loan Component
LPCD	Litres Per Capita per Day
MA	Mobilisation Advance
MB	Measurement Book
MB	Managaldoi Bhutiachang
MDWS	Ministry of Drinking Water and Sanitation
MHA	Ministry of Home Affairs
MIS	Management Information System
MoU	Memorandum of Understanding
MoWR	Ministry of Water Resources
MRP	Maximum Retail Price
MTBT	Metal Topping and Black Topping
MTC	Maibong Town Committee
MVDWSS	Multi-Village Drinking Water Supply Schemes
MWSS	Mega Piped Water Supply Scheme
NABARD	National Bank for Agriculture and Rural Development
NABL	National Accredited Board of Laboratories
NC	Not Covered
NCB	National Competitive Building
NCHAC	North Cachar Hills Autonomous Council
NDMA	National Disaster Management Authority
NDMG	National Disaster Management Guideline
NGT	National Green Tribunal
NIT	Notice Inviting Tender
NOC	No Objection Certificate
NRDWP	National Rural Drinking Water Programme
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
ODF	Open Defection Free
O&M	Operation and Maintenance
OM	Office Memorandum
PA	Public Account
P&D	Planning and Development
PD	Project Director
PHED	Public Health Engineering Department

PMKVY	Pradhan Mantri Kaushal Vikas Yojana
PNT	Positioning, Navigation and Timing
PDD	Planning and Development Department
PRI	Panchayati Raj Institution
PRN	Permanent Registration Numbers
PSD	Printing and Stationary Department
PWD	Public Works Department
PWS	Piped Water Supply
PWSS	Piped Water Supply Scheme
QA	Quality Affected
R&DMD	Revenue and Disaster Management Department
RBA	Rastriya Barg Ayog
RCC	Reinforced Cement Concrete
RDMD	Revenue and Disaster Management Department
RFP	Request For Proposal
RGVN	Rastriya Gramin Vikas Nidhi
RIDF	Rural Infrastructure Development Fund
RTC	Regional Training Centre
RKVY	Rastriya Krishi Vikas Yojana
RO	Reverse Osmosis
RWHS	Rain Water Harvesting Systems
RWSSP-LIS	Rural Water Supply and Sanitation Project for Low Income States
SAGY	Sansad Adarsh Gram Yojana
SBI	State Bank of India
SCA	Special Central Assistant
SDGP	Special Director General of Police
SDLLs	Sub-Division Level Laboratories
SDRF	State Disaster Response Fund
SEC	State Executive Committee
SFAC	Station Fire Advisory Council
SFC	Source Finding Committee
SGSY	Swarnajyanti Gram Swarozgar Yojana
SIRD	State Institute of Rural Development
SLSC	State Level Screening Committee
SLSSC	State Level Scheme Sanctioning Committee
SoR	Schedule of Rates
SPD	State Project Director
SPMU	State Programme Management Unit
SRL	State Referral Laboratory
SSA	Sarva Siksha Abhiyan
SSG	State Specific Grants
STA	State Technical Agency
STDRs	Special Term Deposit Receipts
STWs	Shallow Tube Wells
SWSM	State Water and Sanitation Mission
TAC	Technical Advisory Committee
TC	Technical Committee
TFC	Thirteenth Finance Commission
TMT	Thermo Mechanical Treated

TP	Treatment Plant
TPs	Transit Passes
TS	Technical Sanction
UC	Utilisation Certificate
UDWQMP	Uniform Drinking Water Quality Monitoring Protocol
UPVC	Unplasticised Polyvinyl Chloride
VAT	Value Added Tax
VWSP	Village Water Security Plan
WBM	Water Bound Macadam
WPT&BC	Welfare of Plain Tribes and Backward Classes
WRD	Water Resources Department
WSSs	Water Supply Schemes
WSSO	Water and Sanitation Support Organisation
WQM&S	Water Quality Monitoring & Surveillance

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