

PAC-92  
FOR ISSUE

# COMMITTEE ON PUBLIC ACCOUNTS

NINETY-SECOND REPORT

(ELEVENTH ASSEMBLY)

(2001-2003)



Report of the Committee on Public Accounts on  
the Reports of the Comptroller and Auditor  
General of India for the years 1996-97,  
1997-98, 1999-2000 and 2000-2001  
(Civil) relating to the  
Irrigation Department,  
Government of Assam.

Presented to the House on ..... 31 MAR 2003

Assam Legislative Assembly Secretariat,  
Dispur, Guwahati-6.

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## COMPOSITION OF THE COMMITTEE

(2001-2003)

**Chairman :**

1. Shri Premodhar Bora

**Members :**

2. Shri Dilip Kumar Saikia
3. Shri Ajit Singh
4. Shri Brindaban Goswami
5. Shri Mission Ranjan Das
6. Smti. Pramila Rani Brahma
7. Shri Gopinath Das
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9. Shri Bidyasing Engleng
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13. Shri Gautam Bora

**Secretariat :**

1. Shri M. K. Sarma. Secretary
2. Dr. K. N. Baisya. Additional Secretary
3. Shri Subimal Kr. Das, Under Secretary
4. Shri B. Basumatary. Under Secretary
5. Shri K. Rahman. Committee Officer.

## PREFATORY REMARKS

I, Shri Premodhar Bora, Chairman, Committee on Public Accounts having been authorised to submit the Report on its behalf, present this Ninety-second Report of the Committee on Public Accounts on the Audit paras contained in the Reports of the Comptroller and Auditor General of India (Civil) for the years 1996-97, 1997-98, 1999-2000 and 2000-2001 pertaining to Irrigation Department, Government of Assam.

2. The Reports of the Comptroller and Auditor General of India (Civil) for the years 1996-97, 1997-98, 1999-2000 and 2000-2001 were presented to the House on 16 March, 1998, 22 March 1999, 31 May 2001 and 14 March, 2002 respectively.

3. The Reports as mentioned above relating to the Irrigation Department were considered by the Committee in its sitting held on 22 August 2002 and 11 September 2002.

4. The Committee has considered the Draft Report and finalised the same in its sitting held on 20 February 2003.

5. The Committee has appreciated the valuable assistance rendered by the Principal Accountant General (Audit), Assam and his Junior officers and staff during the examination of the Reports in respect of the concerned department.

6. The Committee expresses its thanks to the Departmental witnesses for their kind co-operation and also offered thanks to the officers and staff dealing with the Committee on Public Accounts, Assam Legislative Assembly Secretariat for their ungrudging and strenuous services rendered to the Committee.

7. The Committee earnestly hopes that the Government would implement the recommendations made in the report.

Dispur :

The 20th February, 2003

PREMODHAR BORA,  
Chairman,  
Committee on Public Accounts.

## IRRIGATION DEPARTMENT

### Undue financial benefit to a Contractor

[Audit Para 4.1/CAG(Civil)/1996-97]

1.1. The audit has pointed out that (a) the work "construction of cement concrete lining of the main canal at Chainage 1981 metre to 2548 metre (Group III) of Bordikrai Medium Irrigation Scheme under Itkhola Irrigation Division, Tezpur was awarded to a Contractor in December 1984 at tendered value of Rs.11.98 lakh for completion by December 1985. The rates provided in the agreement were inclusive of cost of material, labour, carriage supply of water etc. necessary to complete the work as specified and no extra payment in any case was to be made. Additional Chief Engineer, Irrigation Department approved (March 1988) two supplementary items for (a) supplying and carriage of water by manually driven thela with loaded drum from a river at a distance of 1-2 Km and (b) carriage of earth from roadside by headload to work site. The contractor completed the work including supplementary items, on 31 December 1987 at a cost of Rs.18.82 lakh (Original work: Rs.14.82 lakh, supplementary items: Rs.4.00 Lakh) and the amount was paid to him (September 1989) through running bill. The contractor completed the work 2 years behind schedule without any formal extension. In December 1994, 7 years after completion of work, the Additional Chief Engineer, sanctioned an additional amount of Rs. 6.42 lakh as escalation of rates (Rs.5.32 lakh on original works and Rs.1.10 lakh on supplementary items) by allowing enhancement of rates of all original as well as supplementary items at percentage varying from 4 to 76. The basis for enhancement was not recorded by the Additional Chief Engineer. In any case neither escalation was admissible for delay in execution nor approved by the Government. The Division accordingly paid Rs.6.42 lakh to the contractor in March 1995. Thus payment of Rs.10.42 lakh (Rs.4.00 lakh as value of supplementary items and Rs.6.42 lakh as escalation of rates), contrary to contractual provisions resulted in undue financial benefit to the contractor. The Government stated in September 1997 that original drawing and design had to be changed due to technical reasons while taking up execution at site and the revised drawing and

design was handed over to the contract after 3 months (March 1985) and so the contractor could not complete the work in time. The Government also stated that during the period of execution some extra items of work such as carriage of earth by head load from PWD road side to work site, supplying and carrying water by manually driven thela, supplying and filling/fixing of blind slotted pipes had to be carried out. The contractor had also to pay the wages to labour at the rate enhanced by the Government during the period of execution. The reply of the Government is not tenable delay in handing over drawing and design of 3 months could not be sufficient reason for delay in execution of works of 2 years necessitating escalation charges and that also after 7 years of execution of the work. Moreover as per tender agreement the rates were inclusive of cost of labour, carriage, materials and the contractor tendered his rates after seeing the site condition and taking into consideration all other aspects. As such both the supplementary items of work for carriage of water and earth were within the ambit of contractor's responsibility. The Government did not offer any explanation regarding sanctioning of escalation charges 7 years after completion of the work.

(b) Construction of Head Works of Bholanath Band Irrigation Scheme under Mangaldoi Irrigation Division was awarded by Chief Engineer, Minor Irrigation, Assam to a contractor in June 1993 at a tendered cost of Rs.55.43 lakh to be completed by February 1995. The work remained incomplete as of September 1997. The rates quoted by the contractor were inclusive of dewatering with the use of pump-set upto 20 HP for all items of work. No extra payment for dewatering for whatever reasons was to be entertained. It was, however, noticed (May 1997) that the Department entered into two supplementary tender agreements (February 1995 and August 1996) under which provision for dewatering through pump sets of 5 HP to 40 HP was also made and accordingly Rs.32.35 lakh were paid (March 1997) to the contractor violating the contractual provision. As per supplementary tender agreement provision for use of 40 HP pumpset was made as it was found during execution of various items of works, that dewatering by 20 HP pump set was quite inadequate to lower the sub-soil water table. As the rates for the work,

originally agreed to by the contractor, were inclusive of dewatering by use of pump-set upto 20 HP he was entitled to additional payment of Rs.15.76 lakh only for the use of the 40 HP pump-set. Payment of Rs.32.35 lakh, therefore, resulted in extra expenditure of Rs. 16.59 lakh (Rs.32.35 lakh-Rs.15.76 lakh) and Irrigation of undue financial benefit to the contractor. Government in reply stated (September 1997) that pump sets of the capacity ranging from 65 HP to 130 HP were actually put into operation to lower the sub-soil water table to required level. The reply was not corroborated by payment vouchers where pump-sets of 5.20 and 40 HP capacity as mentioned above were actually shown to have been utilised by the contractor. Moreover, the reply of the Government was not in consonance with the claim put forth by the contractor.

1.2. The department by their written reply has submitted that (a) The canal reach from ch. 1981 M to 2548 M lies within the reserved forest area. The plantations were done by the Assam Forest Department on the left side of the canal, starting from the toe of the left marginal bund upto near by CPWD Road. The whole area was protected by the forest department by providing barbed wire fencing due to this, limited spaces were available towards approach of the canal section. The section of the main canal in this portion was such that it requires bed and embankment filling. The earth required for filling were to be carried out by the contractor as per tender's item, but the work could not be carried out due to use of obstruction in the form of barbed wire fencing, given by the forest department to protect the forest plantation. Therefore, the earth required for filling were to dump by the CPWD Road. As such contractor are to engage extra labours to carry out the dumped earth by head load from the road side to work site. The contractor also engage extra labourers to spread water on the filled earth in layers by carrying water from the water storage reserve set up at the work site. Further, dumping of the earth all alone by the side of CPWD Road was also not practicable due to existing of limited spaces. The materials were placed at different location, where sufficient clearances were available by the road side. Though the straight distance from CPWD Road to left embankment is 90 M in average yet the labourers were to carry out the materials by head load upto maximum load 120 M in most of the location

due to obstruction of forest department, and accordingly supplementary proposal was accepted by the due authority vide No. IRRI/TB-IV/16/86/77, dt.15-12-87 and supplementary tender agreement also accepted side tender No. 85 TB-IV of Additional Chief Engineer, Zone-II, 1987-88.

(b) Carriage of water :-In fact, while, preparing the estimate for the work of construction of c.c. lining it was considered that the ground water will be available at the vicinity and on that assumption the analysis of rate was prepared keeping the provision for carriage of water for connecting and puring etc. but at the time of actual execution, ground water was not available at a reasonable distance. The contractor tried to dig the ring well to extract ground water, but were not success. The installation of tube wells also not feasible as the whole area of work was full of boulders, stored from just below the ground level. There was no other alternative but to carry water from the nearest available surface sources, which is the Baimara river at a distance of 1 K.M. to 2 K.M. Considering the different chainages of the canal, the contractor had to carry water for lining works from the river Baimara by manually driven thela or by truck. As per tender, though the arrangement of water for the work will have to be made by the contractor himself and no extra payment will be made for the same, was only the assumption that the ground water will be available within reasonable distance at site of work. Since, the carries of water by manually driven thela or by truck was quite unavoidable, depending on site condition, this was done as supplementary item and accordingly approved by the competent authority vide Memo No.IRRI/TB-IV/16/86/17, dt.15.12.98. Regarding approval of escalation of rates, the proposal of enhancement of rate was framed as per Chief Engineer's reference Memo No.IRRIG/TB-IV/53/76/112, dtd.27.2.91. The notice inviting tender for c.c. lining works of Bordikarai Irrigation scheme from ch. 120M to 8508M was invited by the Superintending Engineer, Tezpur Circle Irrign, Tezpur vide No.SETCI/Tender/82-83/1, dt.19.7.82. Even before the work was allotted to the contractors the estimate to be recasted. The arrangement for preparation of recaste estimate, modifying the design and drawing are made which requires approval from the competent authority. The revised drawing was approved in the month of March/85 and communication made vide



Memo No.IRRI/TB-IV/1/85/75, dt. 26.3.85. Thus the execution of work had to be suspended till the clearance is received from the authority. But in the meantime, the work orders were issued to the contractors of C. E's group in the month of Dec/86, where the contractors were asked to start the works before approval of revised drawing. During the period of NIT and acceptance date of agreement with the contractor, the labour rates have been modified from Rs. 9.60 to 12.00/lab/days with effect from 27th June/84 vide notification from Labour and Employment Department with first review of VDA. The total labour rate including VDA-fringe benefit comes out to be minimum wage at Rs. 12.00/day for unskilled labour -

$$= \frac{12.00 + 0.37 \times 365}{365.67} = 14.659 = 14.65 \text{ day.}$$

Further it may be mentioned that, even the formal work orders were issued to the contractors in the month of December/84, yet the executions were delayed due to non-clearance of site and needed more time to obtain permission from the forest department as well as due to change of design and drawing. The tender was invited in the year 1982 based on estimate prepared prior to Oct/82, where the maximum labours wages were considered for Rs. 9.60/Lab/day and subsequently revised in the month of June/84 to Rs. 14.65 since the delay of execution is only for non-approval of revised drawing and contractor had to execute the works just after receipt of approved drawing i.e. after 26.3.85 claim of the contractor for escalation of rate seems to be justified being the increase of labour rate is effected from 27th June/84. The escalation of rate approved by the Additional Chief Engineer, Zone-II Tezpur vide Memo No.ACE/Z-II/IRRIG/49/91/49, dt. 5.12.94 for Rs.6,41,664.00 (Rupees Six lakhs forty one thousand six hundred sixty four) only. It is a fact that the rates quoted by the contractor were inclusive of dewatering. But capacity of pumps mentioned in special clause of the tender agreement was 20 H.P. pumps only. During execution of the work 20 H. P. pumps were used but it became quite inadequate to lower down the sub-soil water table. As a result more pumps have to be engaged. Accordingly the contractor was permitted to use additional pumps in the range of 5 H. P., 20 H. P. and 40 H. P. Due to these reasons the contractor had claimed additional payment which he was entitled. The

contractor was accordingly paid as supplementary work for use of the additional pumps which were not an undue financial benefit to the contractor. In dewatering, pumps of total capacity ranging from 65 H. P. to 130 H. P. comprising of 5.20 and 40 H. P. pumps were used and it was not that a single pumps of capacity 65 H.P. or 130 was used.

## **OBSERVATIONS AND RECOMMENDATIONS**

1.3 The Committee has considered the written reply furnished as well as oral deposition adduced by the witnesses of the Department in connection with the audit objection raised. Having heard the submission, the Committee has directed the official witnesses to submit the agreement, if any executed in implementing the scheme. But the officials could not submit then and there the agreement to the Committee. Whatsoever, the Committee was intimated that the scheme appeared in the final stage of completion. Thereupon the Committee has decided to drop the objection as raised in the paragraph of the report of the CAG, India.

**Extra contractual payment due to grant of in  
admissible price escalation on materials  
[Audit para 4.2/CAG(Civil)/1996-97].**

1.4. The audit has pointed out that a test check (January 1996) of records disclosed that the division supplied materials valued at Rs. 35.38 lakh to the contractor. Moreover, the contractor supplied steel materials valued at Rs.18.00 lakh due to non-availability of the same with the department. This item was allotted to the contractor by drawing a supplementary tender (September 1994). Cost of the materials supplied by the contractor was, however, assessed at the rate procured by him and was paid accordingly. The entire materials valued at Rs. 53.38 lakh (Rs.35.38 lakh plus Rs.18.00 lakh) was utilised in the work. The contractor was, therefore, not entitled to any price escalation because cost of materials supplied by him was taken at the actual cost of procurement and the balance material was supplied by the department on which no escalation was payable under the rules.

1.4.1. The division, however, paid to the contractor (February 1994) Rs.26.97 lakh towards price escalation which comprised of Rs.9.49 lakh for labour component and Rs.17.48 lakh on material component excluding the price escalation of Rs.7.47 lakh disallowed by the department on the value of material of Rs.31.29 lakh supplied by the department. No reason for allowing price escalation on remaining value of material of Rs.22.09 lakh (procured by contractor Rs. 18 lakh plus material supplied by department for Rs.4.09 lakh) was kept on record produced to audit.

1.4.2. Thus, grant of inadmissible price escalation of Rs.5.52 lakh being 25 per cent of the balance value of material (Rs.22.09) lakh to the contractor resulted in extending extra contractual benefit to the tune of Rs.5.52 lakh.

1.5. The department by their written reply has stated that the actual admissible amount of escalation was Rs.23,19,957.00. The contractor was paid Rs.26,72,393.00 due to oversight. So the excess payment was Rs.3,52,436 and not Rs.5.52 lakh as pointed out by Audit. The excess

payment of Rs.3,52,436 has already been adjusted vide Vr.No.20 September, 1997.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.6. The Committee has noticed that the Officer who had approved and signed the bill on the basis of price escalation appeared to the Committee was vexed with care. He should be made cautious and careful in dealing with such financial matter. However, after careful consideration the Committee has decided to drop the objection as raised in the paragraph of the Report of the CAG, India.

**Infructuous expenditure on interest without  
utilisations of Loan for the purpose.**

**[Audit Para 4.2/CAG (Civil)/1997-98]**

1.7. The audit has pointed out that a test check (December 1997) of records of the Executive Engineer, Karbi Anglong (Irrigation) Division Diphu revealed that MOWR released (November 1996) Rs. 1.38 crore (first instalment) being 50 per cent loan assistance against 2 irrigation projects under Karbi Anglong Autonomous Council (KAAC) Diphu. The loan was repayable from 1997-98 (June 1997) in 20 years installments with 13 per cent simple interest per annum. But it was seen from records that the State Government released Rs. 1.16 crore to KAAC after 13 months in December 1997 after deducting at source Rs. 21.31 lakh (Rs. 3.44 lakh towards repayment of first instalment of loan and Rs. 17.87 lakhs towards interest for one year), payment of Rs. 17.87 lakh as interest for the first year without actual utilisation of loan assistance in the projects was infructuous. This had resulted in irregular diversion of loan amount for repayment of loan and interest for which separate provision was made in the budget. Government stated (September 1998) that the loan assistance could not be released to the project till December 1997 for want of budget allocation for the schemes during 1996-97 and 1997-98 and Rs. 21.31 lakh was deducted at source for repayment of principal and interest which was obligatory. The reply is not tenable, as the amount received from Central Government should have been released in the same financial year. Moreover, repayment of loan and interest should be financed out of the budget of State rather than reduce the funds for completion of irrigation scheme.

1.8. The department by their written reply has stated that the Government of India, Ministry of Water Resources vide sanction No.27/10/96-P-I, dated New Delhi 14th November 1996 sanctioned Rs. 1,37,50,000/- (Rupees one crore thirty seven lakhs fifty thousand) only towards the payment of Loan Assistance under the Accelerated Irrigation Benefit Programme for (1) Hawaipur List Irrigation Project amounting to Rs. 0.875 Crore and (2) Kallonga Irrigation. Project amounting to Rs. 0.50 crores under Karbi Anglong District in Hills Area.

1.8.1. The sanctioned amount was outside the plan Allocation of 1996-1997. The Department accordingly moved Finance (Bt.) Deptt. with supplementary Demand proposal to accomodate the amount in the Budget provision of 1997-1998.

1.8.2. Finance (Bt) Department vide letter No.BB. 130/97/12, dated 8th September 1997 communicated the Department granting of the supplementary Demand by the Assembly on 21.8.97.

1.8.3. The Department accordingly moved Finance (E & A) Department on 29.9.97 for their recommendation for release of the sanctioned amount of Rs.1,37,50,000/-

1.8.4. Finance (E & A) Department directed the Department to release Rs.1,16,18,750/-deducting Rs.21.31 lakh (Rs.17.85 lakhs towards interest of 1997-1998 and Rs.34075 lakhs towards repayment of principal amount.

1.8.5. The amount of Rs.1,16,18,750.00 was released as per direction of the Finance Department.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.9. On perusal to the written reply the oral evidence was obtained on the point by the Committee. After threadbare discussion, the Committee has directed to the Finance Department to submit a detailed report regarding fund position to the Committee within 15 days but the Finance Department failed to submit necessary details on the same to the Committee within the stipulated time. So, thereupon the Committee recommends that action taken by the Government on the matter be intimated to the Committee within 30 days of this report presented to the House.

## Locking up of fund on Irrigation Schemes

[Audit Para 4.3/CAG(Civil)/1997-98]

1.10. The audit has pointed out that a test-check of records (June-1997) of the Executive Engineer, Kaliabor and Integrated Kollong Electrical (Irrigation) Division, Nagaon revealed that 3 (three) lift point Irrigation schemes (estimated cost : Rs. 30.30 lakh revised to Rs. 79.59 lakh in April 1995) under Kollong Irrigation Project were approved by the Government in June 1984 with stipulated date of completion by March 1998. The schemes remained incomplete as of March 1998, after incurring an expenditure of Rs. 39.74 lakh on electrical equipments (Rs. 29.09 lakh) and pump sets (Rs. 10.65 lakh).

1.10.1. It was seen that the Division procured (1985 and 1986) 12 pump sets (Valued at Rs. 10.65 lakh) against supply orders of the Chief Engineer, Irrigation ; of which the sites for pump houses of 2 schemes were finalised only in July 1998 and pump sets in another scheme could not be installed due to non-execution of works of canals and water trough. Procurement of pump sets much in advance of actual requirement resulted into locking up funds of Rs. 10.65 lakh for last 13/14 years. Besides purchase of electrical equipment valued at Rs. 29.09 lakh from time to time also remained idle resulting in locking up of fund.

1.11. The Department by their written reply has stated that the Integrated Irrigation Scheme from Kollong River Basin was approved by Government in 1984 with stipulated date of completion by March '88. However due to inadequate release of financial allocation over the years, commensurate with annual work programme, has considerably delayed the completion target. The working group of Planning Commission, Government of India, have now fixed in revised date of completion by March '04. An additional allocation of Rs.48.03 crore will be required to complete the project.

1.11.1. Normally the process of procuring heavy machineries required for the project are taken up well ahead to avoid time overrun, as they are obtained from outside the State and accordingly the Division procured the required numbers of pump sets during 1985 and 1986.

However, due to heavy reduction in allocation of fund in the subsequent years the annual work programme could not be adhered to and the connecting construction works, drawal of H. T. line etc., could not be taken up due to paucity of fund, which resulted in non-installation of the procured pump sets. However the pump sets were properly stored to ensure safety and work ability.

1.11.2. Meanwhile out of the 3 (three) lift points, the Phulaguri L/B has since been commissioned and supplying water to 300 Ha. of cultivable land. As such the materials purchased against this lift point have since been utilized. The Sialmuri L/P which could not be taken up due to obstruction of the land owners is now taken up after settlement of land disputes and is scheduled to be commissioned by March '03 the materials procured against this lift point will be utilized accordingly.

1.11.3. The construction work of the Haldhoiti L. B. has also been taken up during the current financial year and is targeted to be completed by March '04. The materials procured against this lift point will be utilized accordingly.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.12. Having perused the written replies and oral evidence on the points submitted by the departmental witnesses, the Committee has directed them to furnish details on the schemes pertaining to target date of completion, plan and estimates, machineries purchased with price and date thereof, particulars of tender, if invited therefor etc. for consideration. But the Committee has observed that no reply on the query has been submitted to the Committee till presentation of this report to the Assembly. So the Committee holds that the Government in the Irrigation Department be up and doing to comply in no time with the direction of the Committee before finally drop the objection as raised by the audit.



**Unproductive expenditure on Sebak Damarapathar Lift  
Irrigation Scheme  
[Audit Para 4.3/CAG (Civil)/1999-2000]**

1.13. The audit has pointed out that during test-check of records of the Executive Engineer, Guwahati Division (Irrigation) it was noticed that the execution of the scheme was taken up during 1991-92 and civil portion of the work was completed during 1993-94 after incurring an expenditure of Rs. 21.90 lakh. The electrical component of the work estimated to cost Rs. 1.55 lakh (including energisation) could not be completed due to paucity of fund and consequently the scheme was left incomplete for the last 5 (five) years resulting in unproductive expenditure.

1.13.1. Scrutiny also disclosed that the Division had incurred a total expenditure of Rs. 33.25 lakh on the scheme till December 1999; of which Rs. 11.35 lakh was on muster roll payments between 1994-95 and 1999-2000. According to the Division the number of labourers required for watch and ward duty was 4 to 5 but it was noticed in audit that after completion of work the Division continued to engage 166 workers on watch and ward duty at a total expenditure of Rs. 1.91 lakh between 1994 and 1999. It was further stated that the expenditure booked on W/C staff to this scheme includes other schemes, which was irregular. Besides, the objective of providing irrigation facilities for increase in production of crops remained to be achieved.

1.14. The department by their written reply has stated that out of the total expenditure to the tune of Rs. 35.25 lakhs, the expenditure against M.R. and W/C payment amounting to Rs. 11.35 lakhs is obligatory. Normally 2/3 M.R. labours and 2 Nos. W/C person are required, but payment of all the M.R. labour (166 Nos) was made booking in the schemes, as fund for payment of M.R. labour was provided under T.S.P. head and "Sebak Damarapathar" is the only T.S.P. schemes in the Division. Hence, excess expenditure incurred under the scheme. Though the Civil work was only for Rs. 18.66 lakhs, the actual expenditure incurred is Rs. 21.90 lakhs which is considered within the admissible limit.

1.14.1. The necessary payment for drawal of H. T. and L.T. line has already been made to A.S.E.B. The materials for H.T. & L.T. line has already been procured.

1.14.2. Regarding the mechanical part, the work has already been completed including installation of pump set, suction and delivery pipe lines and painting of the barge.



1.14.3. The Electrical works of the scheme including installation work could not be taken up due to non-drawal of H.T. line as well as the paucity of fund. The transformer and its accessories have already been procured and the Electrical works will be completed as soon as the H.T. line is drawn by the A.S.E.B. so long those works could not be completed due to lack of plan funds, however in the year 1999-2000 a sum of Rs. 5.50 Lakh was allocated against this scheme under Central Non-Lapsable Pool. In the high level meeting held with officers of A.S.E.B. and Irrigation Department, it was agreed that ASEB will complete the drawal of all the H.T. line whose payment already been made. As such it is expected that ASEB will complete drawal of H.T. line within current financial year. This scheme will be completed as soon as the scheme is energized by A.S.E.B.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.15. Having considered the submission made through written reply as well as oral evidence on the points, by the official witness, the Committee has observed that most of the Irrigation Schemes of the department are lagging behind the targeted dates of completion. Thereby the public money spent on those half-done schemes are heldup without resulting any output therefrom although quite a large sums have been spent from time to time out of the state exchequer.

1.15.1. The Committee, inter-alia has noticed that the ASEB has also been sitting over drawing H.T. and L.T. lines for supplying water from the irrigation scheme to the beneficiaries despite necessary payment for electrical connection to the said scheme had been paid during 1991-92. Thereupon, the Committee holds that the Government in the department of Irrigation should be up and doing for timely implementing these schemes on the priority basis whereto necessary administrative approval have been accorded.

1.15.2. The Committee further holds that the MR be used subject to justification of work component to the schemes either at actual progress or running on the need based and not otherwise.

**Diversion of Central Loan Assistance fund meant  
for Accelerated Irrigation Benefit Programme  
[Audit Para 4.189-4.191/CAG (Civil)/2000-2001]**

1.16. The audit has pointed out that a test-check (August 2000) of records of the Executive Engineer, Dhansiri Project Division (Irrigation), Canal II, Udalguri revealed that Rs.15 lakh and Rs.78 lakh were allotted for works under AIBP in the years 1997-98 and 1998-99 respectively, expenditure details furnished (August 2000) by the Executive Engineer, Dhansiri Project Division, Canal II, Udalguri revealed that Rs. 13.16 lakh and Rs. 61.99 lakh against the works under AIBP and Rs. 1.84 lakh and Rs. 16.01 lakh were spent in respect of works, which were not under AIBP for the years 1997-98 and 1998-99 respectively. Thus, the expenditure incurred by the division against works other than AIBP from the approved fund allotted for AIBP violating the Government instruction led to irregular diversion of Rs. 17.85 lakh (Rs. 1.84 lakh + Rs. 16.01 lakh).

1.17. The department by their written reply has stated that it is a fact that the Government of India provided Central Loan Assistance to the Government of Assam under Accelerated Irrigation Benefit Programme (AIBP) to complete the balance works of numbers of ongoing Irrigation Project (Major and Medium). The Dhansiri Irrigation Project is one of those projects.

1.17.1. In the year 1997-98 and in 1998-99 ceiling was issued to the Dhansiri Canal Division (Irrigation) Canal-II to the tune of Rs. 15.00 L and Rs.78.00 L respectively. Out of these amount, Rs.1.84 L and Rs.16.08 Lakhs had been expended against works done before implementation of A.I.B.P.

1.17.2. The amount expended by the Executive Engineer was under compulsion due to immense pressures from the Contractors who were still executing works under the Division within A.I.B.P. as the same sets of Contractors refused to execute works if a partial amount of their outstanding liabilities are not released from the fund available on A.I.B.P.

1.17.3. Though the expenditure was made for clearance of some the outstanding liabilities of the Contractors engaged in A.I.B.P. works, this was unavoidable for the reasons mentioned as in above para. The expenditure were incurred by the Executive Engineer in the interest of the works, so that future works under AIBP donot come to stand still.



## OBSERVATIONS AND RECOMMENDATIONS

1.18. Considering the official submission on the points raised, the Committee directed the official witnesses to furnish details expenditure proportionate to the work done actually therefor. But the official witness failed to furnish the specific information as asked for by the Committee. For non-furnishing of desired information, the Committee is very much constrained to note that the related work on the scheme should be completed within the target date so that no revised estimates become necessary to derive ripe-fruit well in time from the public benefit oriented irrigation schemes.

**Idle expenditure on Irrigation Schemes due to  
Laxity of the department.**  
[Audit Para 4. 193-4.197/CAG/(Civil)/2000-2001]

1.19. The audit has pointed out that a test-check of records (April, May 2000) of the Executive Engineer, Nagaon Irrigation Division revealed that (i) the division had incurred expenditure of Rs. 78.84 lakh against these schemes with huge excess over the approved amount in respect of 4 schemes upto March 2000 without completing the schemes and achieving any physical progress (ii) no Register of Works for the aforesaid schemes were maintained by the division as a result of which sub-head wise expenditure and period of execution of work in respect of each scheme could not be verified in audit and (iii) out of 9 schemes, technical sanction was obtained for only two schemes.

1.19.1. The Executive Engineer, Nagaon Irrigation Division stated (May 2000) that non-completion of the schemes were due to non-availability of funds and the required Electro Resistant Welded (ERW) pipes. He further stated (July 2001) that of the total expenditure of Rs. 1.53 lakh was spent on advance to ASEB for HT lines, Rs. 64.62 lakh on WC/MR establishment and Rs. 12.69 lakh for material. Boring works had not been started.

1.19.2. Thus, the expenditure was mainly incurred on MR/WC establishment and no physical progress was achieved. In the absence of detailed estimates the excess expenditure on MR/WC establishment could not be verified in audit.

1.19.3. Non-completion of the schemes without creating any irrigation potential so far has rendered the expenditure of Rs. 78.84 lakh unproductive besides depriving the beneficiaries of the intended benefit.

1.20. The Department by their written reply has stated that the 7 Nos. of schemes were administratively approved in the year 1988 and 2 Nos. of schemes were administratively approved in the year 1991 and the expenditure also incurred after accordance of A.A. from that period. The expenditure to the tune of Rs. 78.84 lakhs incurred since 1988-89 to March, 2000 for purchase of required materials, payment to A.S.E.B. liabilities and payment of salary and wages to W/C and M/R staff. The E.R.W. pipes purchased earlier are now kept in site A/C for the schemes (1) Sahariagaon and (2) Ahomgaon Rs. 0.70 lakh and Rs. 0.77 lakh respectively were paid to the A.S.E.B for energization of the schemes. Further, the W/C and M/R staff were engaged in different D.T.W. Schemes including the following 9 (nine) schemes since 1988 and were

paying their monthly salaries by debiting to these schemes only. It is neither possible to retrench the persons nor hold up their monthly salaries, as it is a State Government decision.

1.20.1. It is seen from the records that allocation of funds against the schemes were not as per the Department's requirement. Small quantum of fund was released year after year which was not at all sufficient to carry out work and most of these amount were exhausted for payment of obligatory expenses. Due to this reason the execution period had gone for beyond the original targetted date of completion which subsequently increase the cost of the project. The revised estimated cost of these schemes will now be more than double the original estimated cost which is now under preparation. Had the fund were released as per requirement, the works could have been completed within the stipulated time. As such the expenditure made against the schemes were obligatory and not for the laxity of the Department as pointed out by the Audit.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.21. The replies both by written as well as oral submission on the points raised objection by the audit could not satisfy the Committee. The departmental representatives therefore were directed to furnish detailed on actual expenditure proportionate to the work performed on those irrigation schemes. Being failed to furnish necessary reply on the query in the stipulated time by the official witnesses, the Committee was very much constrained to note that some of the schemes had been approved and executed by a bend of delinquent officials of the Irrigation Department without technical approval and quite a large sums had been spent on staff salary including MR/WC engaged therefore which led to choos in administration of the Government. Therefore, the Committee felt that anarchical action in the Government administration should be avoided always in the greater interest of the public at large.

1.21.1. So the Committee holds that those officials be held responsible who without technical sanction of the competent authority had approved and executed schemes after conducting a high level enquiry thereon within 30 days and action taken by the Government thereon be submitted to the Committee accordingly forthwith.

**Locking up of Government funds due to injudicious  
Procurement of materials.**

**[Audit Para 4.199-4.205/CAG (Civil) /2000-2001]**

1.22. The audit has pointed out that test-check (June 2000) of records of the Executive Engineer, Mechanical Irrigation Division, Silchar, revealed that construction material like pumps, motors, pipes, valves etc. valued at Rs. 28.39 lakh were procured during the period from 1985 to 1992 for execution of mechanical works of 13 different Lift Irrigation Schemes (LIS). The materials were procured without assessment of requirement and were lying unutilised till March 2001. The reasons for non utilisation of the said materials were attributed to (i) non completion of civil work by the counterpart Irrigation division (civil), (ii) non-installation of transformers, (iii) want of high tension line and (iv) paucity of fund. The scheduled date of completion of the schemes could not be stated by the division. This implied that there was overall lack of planning and co-ordination. Consequently material valued at Rs. 28.39 lakh were lying unutilised for periods ranging from 9 to 16 years resulting in locking up of Government funds to that extent. The division, however, stated (April 2001) that the material might be used in future after due repairing and servicing.

1.22.1. Test-check (August 2000) of record of the Executive Engineer, Irrigation Division, Karimganj disclosed that the Executive Engineer had received materials like Electro Resistant Welded (ERW) Pipes, Polyvinyl Chloride (PVC) Pipes, Galvanised Corrugated Iron (GCI) Sheets, Submersible Pump sets and ERW Slotted Strainers valued at Rs. 16.18 lakh during the period from 1986-87 to 1995-96 against supply orders of the Chief Engineer and the Additional Chief Engineer. These materials were accounted for in the respective years of receipt in stock (Rs.6.15 lakh) and site account (Rs. 10.03 lakh) but were not utilised in the works for which these had been procured till March 2001. Periodical physical verification as per codal provision was not conducted as of March 2001 by the division in respect of these materials.

1.22.2. The division stated (April 2001) that the materials were procured against different schemes on the idea that required fund for the schemes would be available for execution of works in time. However, the materials remained unutilised as the schemes could not be executed due to paucity of fund. The reply is not tenable because of the fact that though materials worth Rs.5.44 lakh procured in 1986-87 could not be used due to paucity of fund, the department subsequently procured materials worth Rs. 10.74 lakh without utilising the same.

1.22.3. Thus. injudicious procurement of material without assessing the provision/availability of fund for execution of different schemes by the department and retaining these at site accounts/stock without physical verification not only resulted in locking up of funds to the extent of Rs.16.18 lakh but may also result in deterioration of their quality on account of prolonged storage.

1.23. The Department by their written reply has stated that the different construction materials such as pumps, motors, pipes, valves etc. worth Rs.28.99 lakh were procured during the period from 1986 to 1993 for execution of Mechanical works of 13 (thirteen) Nos. of Lift Irrigation Schemes. The materials as per requirement for execution of the schemes & as per provision in the sanctioned estimate. No materials were purchased without the provisions being kept in the sanctioned estimate.

1.23.1. It is a fact that though the materials such as pump, motors, pipes, valves were purchased as per provision in the sanctioned estimate, the materials could not be utilised due to acute scarcity of Plan fund & the division could not be provided with any fund to utilise the materials. However 3 Nos. out of these 13 Nos. schemes are in partial completion & water is supplied to the field covering an area of 165 Hactares.

1.23.2. Meanwhile water course of a river in the Site namely Dhanchari had changed suddenly due to flood programme for execution of Lift points of the river could not be taken in the mechanical materials already purchased are still in good & usable condition due to maintenance of proper storage & Servicing.

1.23.3. However, the balance 10 (ten) Nos. of schemes are being taken up under NLCP-III/Asian Development Bank Assistance scheme covering a benefitted area of 2530 Hect. Once the schemes are sanctioned, the procured materials will be utilised in a phased manner & the department will be the gainer by the fact that the present price of the materials are appreciably higher than the cost prevailing at the time of purchase of the materials during 1986 to 1993.

1.23.4. Materials like ERW pipes, MS pipes, ERW Pipes, PVC pipes GCI sheet, RW slotted strainer, submersible pumpsets were procured from the period from 1986-87 to 1995-96 different schemes under Karimganj Division (Irrigation) for an amount of Rs. 16.8 Lakhs. These materials were purchased anticipating sufficient fund will be available to carry out appurtenant works of Minor Irrigation schemes & thereby utilising the procured materials. But due to severe fund crunch, necessary fund was not made available to the Division, for which the materials thus purchased could not be utilised.



1.23.5. However, two nos of submersible pumpsets out of 8 Nos. purchased amounting to Rs. 1,10,293/- has since been utilised at Panighat DTW scheme taken under NLCP - 1. Further-more as per order of S.E. the Compitent authority, full quantity of ERW MS pipe (1246.28 R.metre) valued at Rs. 5,43,861/- had been transferred to Silchar Division, (Irrigation) for utilisation of the same in FIS from river Dhirua executed under AIBP Schemes.

1.23.6. Furthermore, some schemes of the Division are in the process of sanction under ARIASP/NLCI-III . When these schemes are sanctioned the purchased materials will be utilised in a phased manner & the department will be gainer for these as the current cost price of the materials are appreciably more than the price prevailing at the time of purchase between 1986-87 to 1995-96.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.24. Disagreeing to the written submission of the official witness, the Committee has felt that materials worth lakhs of rupees have been lying idle at site and stock for years together ranging from 6 to 15 years bearing risk of deterioration of its quality and effectiveness on account of prolonged storage.

1.24.1. Further, the Committee holds that the work done violating the established official procedure leads to chaos in Administration, therefore the officials who purchased these idle stored materials be identified and fixed responsibility on them for misuse/improper exercise of administrative power.

1.24.2. Also, the Committee feels that the materials lying idle in the store should be put to use immediately against any Government approved schemes subject to observe departmental formalities as well as effective use of them according to administrative convenience.

**Loss to Government****[Audit Para 4.207-4.211/CAG (Civil)/2000-2001]**

1.25. The audit has pointed out that a test-check (December 2000) of records of the Executive Engineer, Champamati Project Division No. 1 (Irrigation), Kokrajhar, revealed that construction of head work and other appurtenant works was awarded (May 1981) to a contractor at a lumpsum tendered value of Rs. 4.28 crore with the stipulation to complete the work by December 1983. The value of the work was, however, subsequently raised to Rs.7.11 crore with the inclusion of 8 supplementary items which were technically sanctioned in May 1987. The final bill (42nd) of the work amounting to Rs. 686.27 lakh was submitted (January 2000) and passed by the division (August 2000). The division had already paid Rs.686.16 lakh being 99.88 per cent of work through previous running accounts bills way back in December 1989. Scrutiny of recovery and utilisation statement attached with the final bill disclosed that store material worth Rs. 14.93 lakh calculated at double the issue rate were neither returned by the contractor nor the value of materials could be recovered (December 2000) as per contractual rate. The amount due from contractor in final bill was booked in the Misc. PW advances against the name of the contractor (December 2000). Action taken to get the amount recovered from the contractor also could not be made available to Audit. Thus, total disregard of the payment procedure and codal and agreemental provisions on the part of division resulted in a loss of Rs. 14.82 lakh (Rs.14.93 lakh - Rs.0.11 lakh) due for payment to contractor on final bill.

1.26. The department by their written reply has stated that it is fact that as per tender agreement if a contractor fails to return the unutilized materials issued to him for construction work, it is recovered from him as double the issue rate.

1.26.1. The construction of H/W Champamati Irrigation Project was allotted to Sri K.L.Agarwala vide No. DDI/V/11/80/Pt-III/81/16, dt.30.5.81 on lumpsum tender value. Subsequently on addition of 8 Nos. of supplementary tenders the tender value issued to Rs.7.11 Crore.

1.26.2. It is a fact that a running bill (41st) amounting to Rs. 686.16 lakhs was paid to the contractor in the year 1989. However another running final bill (42nd) was prepared in the year 2000 for an amount of Rs. 686.27 lakhs. After adjustment, bill was passed with minus figures in August 2000. The contractor was to deposit the excess amount for disposal of the final running bill (42nd).

1.26.3. The recoverable amount from the contractor is not Rs. 14.93 Lakhs as observed in the para. As per detailed record of the 42nd running bill which had since been passed, the total recoverable amount from the contractor is Rs. 8,06,511.00 only for the unutilized materials not returned to the department.

1.26.4. However, there are a few claims of the contractor against the work executed amounting to approximately Rs. 25.00 lakhs (Rupees twenty five) lakhs which are yet to be settled. Once the claims of the contractor are settled, the recoverable amount will be adjusted.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.27. Disagreeing to the written submission as well as oral deposition on the points made by the official witness, the Committee felt that the payment was not done relating to those schemes in conformity with the financial principle. Therefore, the Committee had directed the departmental representatives to furnish immediately details on purchase of materials, by who actually ordered for supply them issued and how the over payment to those bills to the contractor released. Since no reply on those queries made in the stipulated time, the Committee thereupon recommends to the Government to fix responsibility on those fraudulent officials and action taken by the Government thereon be intimated to the Committee within 60 days of this report presented to the House.

**Over payment to contractor****[Audit Para 4.213-4.215/CAG (Civil)/2000-2001]**

1.28. The audit has pointed out that a test-check (August 2000) of records of the Executive Engineer, Dhansiri Project Division (Irrigation), Canal II, Udalguri, revealed the following :

(a) The work "Construction of cross drainage work at Ch. 41550 ft. of main canal" was awarded (March 1995) to a contractor at a tender value of Rs. 15.75 lakh with stipulated date of completion June 1995. A sum of Rs. 23.30 lakh was paid to the contractor during the period from July 1995 to February 2000 as part payment on ten hand receipts. The work was completed in May 1999 and the final bill for Rs. 24.63 lakh was submitted (August 1999). The final bill was not checked and passed by the division till August 2000. Further, an amount of Rs. 7.94 lakh due for recovery on account of store material, Assam General Sales Tax Security Deposit and Forest Royalty, was not effected which resulted in an over payment of Rs. 6.61 lakh.

(b) The work "Construction of cross drainage at Ch. 36580 ft of main canal" was awarded (March 1996) to the same contractor at a tender value of Rs. 23.13 lakh with stipulated date of completion as July 1995. A sum of Rs. 31.40 lakh was paid to the contractor during the period from September 1997 to February 2000 as part payment (Rs. 30.31 lakh on 10 hand receipt and Rs. 1.09 lakh against 2nd Running Account Bill). The work was completed in March 1999 and the final bill for Rs. 31.78 lakh was submitted in August 1999. The final bill was not checked and passed by the division till August 2000. Further, an amount of Rs. 9.87 lakh due for recovery on account of store material, Assam General Sales Tax, Security Deposit and Forest Royalty, was also not effected resulting in over payment of Rs. 9.49 lakh. Thus, due to non-observance of Government guideline on part payment, the division made an over payment of Rs. 16.10 lakh to the contractor.

1.29. The Department by their written reply has stated that -

(a) The total Tender value for the work construction of O.D. works at ch 41550 of Main canal of Dhansiri Irrigation Project was for Rs. 15.75 lakh. The Department prepared final bill amounting to Rs. 24,62, 934.00 which is inclusive of Rs. 10.51 lakhs for supplementary works which was duly approved by the competent authority. As per tender agreement Department, had to supply the stock materials such as cement, Rods etc, to the contractor. But the Department had failed to supply the same. As a result contractor had to procure the stock materials from the open market at

market rate. The Deptt. was agreeable to reimburse the difference of price of stock materials procured from open market with the issue rate. As a result Rs.3,87,676.00 had to be reimbursed to the contractor being the difference of costprice.

The final bill value thus stood at (Rs. 24.63 + Rs. 3.88) = Rs. 28.51 lakh. Out of this amount actual payment was made to the contractor for Rs. 22,79,368.00 by hand Receipts. And necessary recoveries such as I.T., stock, Forest Royalty, T&P and Emty cement bags amounting to Rs. 5,52,127.00 had been incorporated in the final bill out of which Rs. 55,170.00 for I.Tax had already deposited & other recoveries as mentioned could not be deposited due to paucity of fund S.D. money was not deducted as the liability periods of the said works had already been over. Also 4% as there was no provision in the tender agreement regardig deduction A.G.S.T. was not deducted as there was no provision in the tender agreement regarding deduction of A.G.S.T. (NIT for the work was drawn in March 1995). Due to non receipt of sufficient fund payment had to make through Hand receipts. In view of the fact stated above, it is inferred that this Deptt. had not made over payment to the contractor and necessary recoveries had been made from the bill as per norms.

(b) The total tender value for the work construction of C.D. works at ch. 36550 of Main Canal of Dhansiri I/Project was for Rs. 23.13 lakhs. The Deptt. prepared final bill amounting to Rs. 31,77,942 which inclusive of Rs. 6.65 lakhs for supplementary works which was duly approved by the competent authority and some additional quantity was required as per site condition. As per tender agreement Deptt. had to supply the stock materials such as cement-rods etc. to the contractor. But the Deptt. had failed to supply the same. As a result contractor had to procure the stock materials from the open market at market rate. The Deptt. was agreeable to reimburse the price escalation of stock materials procured from open market. As a result Rs. 5,62,841.00 had to be reimbursed to the contractor being the difference of cost price. The final bill value thus stood at Rs. 37,40,785.00. Out of this amount actual payment was made to the contractor for Rs. 30,55,996.00 by hand Receipts. And necessary recoveries such as I.T. stock, Forest, Royalty, T&P and Empty cement bags amounting to Rs. 6,81,732.00 had been made from the bill. S.D. money was not deducted as the liability period of the said works had already been over. Also 4% A.G.S.T. was not deducted as there was no any provision in the Tender agreement regarding deduction of A.G.D.T. (NIT for the work was drawn in March 1996). Due to non receipt of sufficient fund payment has been made through Hand receipts. In view of the fact stated above, it is inferred that this Deptt. had not made over payment to the contractor and necessary recoveries had been made from the

bill as per norms.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.28. Being not satisfied with the Govt. submission, the Committee holds that the Govt. should adhere to the financial principles in respect of executing schematic works and payment therefor.

## Unproductive expenditure due to non-completion of scheme

[Audit Para 4.217-4.219/CAG (Civil)/2000-2001]

1.31. The Audit has pointed out that a test-check (August 2000) of records of the Executive Engineer, Irrigation Division, Karimganj revealed that the division had taken up (1986-87) a lift irrigation scheme (LIS) in Vitorgool Bagarsangam area from left bank of river Kushiya (administratively approved for Rs.24.45 lakh and technically sanctioned for Rs.16.16 lakh for civil parts only) to bring 145 hectares of agricultural land under multiple cropping for socio-economic development of the area. The targeted date of completion of the scheme was March 1991. The division had already incurred an expenditure of Rs.36.57 lakh up to June 2000 against the scheme. The works under the scheme had not been completed as the physical progress was 40 per cent as of July 2001. The division proposed (February 1999) to the Chief Engineer, Minor Irrigation, Guwahati, to approach the National Bank for Agriculture and Rural Development (NABARD) for a loan of Rs.16.50 lakh for completion of the balance work. The proposal had not been sanctioned till March 2001. The Executive Engineer, Karimganj (Irrigation) stated (April 2001) that the reason for delay in completion of the scheme was non-acquisition of land and non-receipt of requisite funds. The proposal for acquisition of land (16 bigha) was being submitted after joint verification and work had already been taken up and expenditure incurred in excess of the approved amount. The decision of the department to take up the scheme without ascertaining the availability of land was injudicious and the entire expenditure of Rs.36.25 lakh has thus remained unproductive for the last 14 years apart from denying benefits of the scheme to the targeted population.

1.32. The deptt. by their written reply has stated that the scheme Vitorgool Bagarsangam L.I.S. was accorded A.A. for Rs.24.46 lakhs vide Govt. No. IGN (P) 134/87/2 dated 31.3.87 and T.S. was accorded for civil part for Rs.16.62 lakhs vide Addl.C.E.'s Not on DDMI/TB/-VII/87/K/24/3 dt. 22.12.89. Though the original target date of completion of the scheme was March '91, the scheme could not be started due to non-acquisition of land and paucity of fund. The expenditure on the scheme upto June 2000 was Rs. 36.24 lakhs and net Rs. 36.57 lakhs as pointed out in the observation. The scheme is not yet completed due to the reason stated below.

1.32.1. The bank protection work at lifting point, cross drainage work etc. could not be completed due to non-obtaining of permission from Flood Control Department in time. Some structure requires crossing of E&D dyke which can not be obtained except in winter season as E&D dyke

can not be crossed during rainy/flood seasons. As such execution of works were delayed. This delays resulted in price escalation and expenditure exceeded over the sanctioned estimate. But revised estimate has since been prepared and submitted for accordance of revised A.A. thus regularising the excess expenditure. In addition to above, the Mechanical part of the scheme also exceeded the estimated limit due to delay in purchasing of machineries. The expenditure was also exceeded due to obligatory expenses, extra payment of bill to ASEB for energisation due to price escalation (Rs. 14,17,336.00 being the amount expended for item of work, W/C establishment, T&P, Electrical part, Mechanical part & Miscellaneous).

1.32.2. At present it may be mentioned that the expenditure of Rs. 36.24 lakhs is not an idle outlay as the scheme is almost ready for operation as initial reach of the scheme has already been completed and appreciable progress has also achieved in Mechanical part. Pump have been already fitted and installed on the barge H.T. line is already drawn and transformer installed ASEB was requested to give service connection and the scheme is expected to commissioned shortly.

## **OBSERVATIONS AND RECOMMENDATIONS**

1.33. Lapses on the part of the executing authority have displeased the Committee while considered the submission made by the Govt. representatives on the points raised and discussed them. The Committee has found no justification on engaging overstaff including MR/WC before the scheme put to function and draw the benefit to the beneficiaries therefrom. Also, the Committee has found no reason to complete the scheme lagging by 14 years behind the targeted date. That too, was unconvincing to the Committee about the ground on acquiring land for the scheme. So the Committee holds that the Government should be serious not to spend public money to any unproductive scheme.



**Unproductive expenditure on Deep Tubewell  
Irrigation Schemes.  
[Audit Para 4.221 - 4.223/CAG (Civil) /2000-2001]**

1.34. The audit has pointed out that a test-check (May 2000) of the records of the Executive Engineer, Mangaldoi Irrigation Division revealed that an expenditure of Rs. 35.09 lakh was incurred upto March 2000 on civil, electrical and mechanical portion of the works. Against the physical progress of 40 to 95 per cent, financial achievement ranged between 44 to 56 per cent. A sum of Rs. 2.23 lakh was also paid (November 1990: Rs. 0.73 lakh and August 1992 Rs. 1.50 lakh) to Assam State Electricity Board (ASEB) for energisation of Gelabil and Orang DTWIS respectively and for Baruaajar, formal application was sent to ASEB only in March 1996. Progress of works including energisation by ASEB, as of March 2001, however, could not be achieved in the said DTWIS since 1996. Records also revealed that even the civil works were not fully completed. The DTWIS therefore, remained incomplete for a period of more than 12 to 15 years even after incurring expenditure of Rs. 35.09 lakh, which not only rendered the expenditure unproductive but also failed to achieve the desired objectives.

1.35. The Department by their written reply has stated that the Deep Tube Well Schemes under Mangaldoi Division (Irrigation) namely Gelabil, Orang and Baruaajar have not yet been commissioned due to non-energisation of the schemes by the A.S.E.B. For the schemes namely Gelabil and Orang D.T.W. Schemes, A.S.E.B. had already been paid Rs. 1,49,688.00 vide Cheque No. 879258/17586 dt. 26.8.92 and Rs. 72,600/- vide Cheque No. 784912/15699 dt. 29.11.99 for energisation. But the A.S.E.B. has not yet been taken up the energisation works. The concerning A.S.E.B. Officials had already been persuaded to complete energisation works of the Irrigation schemes for which payment has already been made. On energisation of the schemes, the expenditure already incurred will be fruitfull and justified. Regarding the original estimated amount of the three above D.T.W. Scheme are Rs. 31.33 lakhs, expenditure incurred for Rs. 35.09 lakhs. This expenditure includes obligatory expenses such as payment of W/C and M/R staff amounting to Rs. 18.39 lakhs which had to be maintained as the services of W/C and M/R personals could not be terminated due to Govt. order.

1.35.1. The revision of the estimate of these D.T.W. Schemes have now become necessary due to time over-run which resulted from non availability of adequate fund in time and charging of the expenditure on payment of W/C and M/R salaries to the scheme. Revised estimate of (1) Gelabil D.T.W. Scheme amounting to Rs. 42.00 lakhs (2) Baruaajar

D.T.W. Scheme amounting to Rs. 56.00 lakhs and (3) Orang D.T.W. Scheme amounting to Rs. 22.00 lakhs have already been prepared to accomodate the actual expenditure already incurred and for completion of the balance works.

1.35.2. Regarding Baruahar D.T.W. Scheme, the power has been sanctioned by A.S.E.B. for 3 X 26 K-watts but payment to A.S.E.B. for energisation of the scheme could not be made due to paucity of fund. Necessary action will be taken for completion of the scheme by taking up the balance work under N.L.C.P.

### **OBSERVATIONS AND RECOMMENDATIONS**

1.36. The schematic approval to a laudable public oriented scheme work could not prove to be effective to the Committee as adduce evidence by the official witnesses on the points raised relating to the scheme remained incomplete for a period of 12 to 15 years even after incurring expenditure of Rs. 35.09 lakhs. The Committee becomes very critical on the failure of the executing authority to achieve the desired objectives out of the expended sums. So, the Committee holds that the public expenditure should aim at production oriented and the approved scheme like this should be completed within the target date.

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