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ASSAM LEGISLATIVE ASSEMBLY.

PAC-95

COMMITTEE ON PUBLIC ACCOUNTS
NINETY-FIFTH 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
1998-99 and 2000-2001 (Civil) relating
to Guwahati Development and
Planning & Development Departments,
Government of Assam.

Presented to the House on 6 August, 2003

Assam Legislative Assembly Secretariat
Dispur : : Guwahati - 6.

GUWAHATI DEVELOPMENT DEPARTMENT

Locking up of funds due to deposit of money in a non-scheduled bank.

(Audit para 6.5/CAG (Civil)/1998-99.)

1.1. The audit has pointed out that after scrutiny (October, 1998) of records of the Authority revealed that inspite of repeated requests since March, 1993 to the bank for refund of the amount alongwith interest, the money could not be realised till the date of audit due to closure of business by the bank following imposition of moratorium by the Reserve Bank of India in December, 1992. The Authority filed (August, 1997) a suit before the Assam State Consumer Dispute Redressal Commission. The Commission in their judgement (December, 1997) directed the bank to pay the principal alongwith interest as soon as the Reserve Bank of India restriction was withdrawn. Due to injudicious deposit of money in a non-scheduled bank by the erstwhile Guwahati Development Authority, there was unproductive investment of Rs. 30.00 lakh besides the loss of interest of Rs.36.28 lakh till the date of audit (October, 1999). In July 1999, the Government stated that the restriction imposed by the Reserve Bank of India had not been withdrawn and that the entire matter was being examined for taking further action.

1.2. By written reply the Department has submitted that the then Guwahati Development Authority under its Chairman had invested the funds of the Authority in fixes/term deposit in various banks including the Guwahati Co-operative Town Bank Ltd. From the records it is seen that a total amount of Rs. 30.00 Lakh had been invested in that particular Bank. The Authority filed a suit before the Assam State Consumer Disputes Redressal Commission. The Commission directed the bank to pay back the principal alongwith interest as soon as earlier R.B.I. restriction was withdrawn. The Authority again filed a suit in the Guwahati High Court vide case No.WP(C) 2146/99 for realisation of principal amount alongwith interest and the same is pending before the Hon'ble Court.

OBSERVATIONS/RECOMMENDATIONS

1.3. After careful consideration the submission of the official representatives the Committee has directed the Government to pursue vigorously for realisation of principal amount with interest accrued thereon. Besides, the liquidator should be appointed immediately with a view to realise the money.

**Unnecessary hiring of accommodation
(Audit para 6.6/CAG(Civil)/1998-99.)**

1.4. The audit has pointed out that a test-check (November, 1998) of the records of GMDA revealed that there was nothing on record to show why, inspite of having their own building, GMDA when ahead to hire office accommodation. Out of the total hire charges of Rs. 14.00 lakh for the period October, 1993 to July 1999, an amount of Rs.8.73 lakh had been paid and the balance Rs. 5.27 lakh is yet to be paid (July, 1999). On the other hand, Rs. 4.94 lakh being the accumulated rent of the building at Kharguli for the period October, 1993 to July 1997 had remained unrealised from Home (Police) Department, till date (July 1999). Thus hiring of office building inspite of having own building was highly injudicious and unnecessary which led to avoidable expenditure of Rs. 8.73 lakhs and liability of Rs. 5.27 lakhs as rent. Government subsequently stated (July 99) that absence of a public transport system necessiated shifting of the GMDA office to the hired accommodation which was more centrally located. As both locations fall within the jurisdiction of the same Municipal Corporation, this reply in not tenable.

1.5. By written reply the Department has stated that as the location of GMDA's own office building was at Kharguli which caused great harassment to the general public due to absence of public transport system, it was then decided to shift the office to a mere central location of the city. Subsequently, the office building of STATFED was inspected and after due deliberation between Chief Executive Officer, Chief Engineer and Vice Chairman, it was decided to shift the office to STATFED building at Bhangagarh. Another advantage of the STATFED building was the presence of an S.B.I. Branch as there is cash transaction in the GMDA office. The SBI Branch was since been shifted elsewhere. The decision to shift the office was taken after obtaining approval from the Chairman, GMDA and Hon'ble Chief Minister, Assam. GMDA's own office premises was rented out to Home (Police) Department, Director General of Vigilance and Anti-corruption and they are yet to clear their dues even though they have vacated the premises on 30.7.97.

OBSERVATIONS/RECOMMENDATIONS

1.6. After threadbare discussion, the Committee observes that the GMDA should construct its own building in the larger public interest as well as shaping greater Guwahati into the right perspective well in time.

Idle Investment

(Audit para 6.26 to 6.31/CAG(Civil)/2000-2001)

1.7. The audit has pointed out that a test-check(June-July 2000) of records of GMDA, Guwahati revealed that M/S DCL had partially executed four items of works between December 1995 and April 1996, for which Rs. 17.93 lakh was paid to the firm between January 1996 and December 1999. The GMDA, however, terminated (December 1999) the agreement with DCL due to abandonment of the scheme. Reasons for abandonment of the scheme were not on record. Further, the GMDA awarded (February 1996) the work "Construction of approach road to Government Complex at Hengrabari" to a contractor at a tendered cost of Rs. 23.70 lakh with the stipulation to complete the work by March 1996. The contractor had taken up the work on 11 March 1996 but left after execution of a portion of the work and did not resume work till abandonment of the scheme (December 1999) despite reminders by the GMDA. The GMDA had paid Rs. 9.70 lakh (May-June 1996) to the contractor in two running account bills. It was seen in audit that an excess payment of Rs. 3.95 lakh was made to the above contractor due to wrong recording of measurement of earth work in the measurement book. The GMDA however, did not recover the excess payment (May 2001). Thus, due to abandonment of the scheme by the GMDA, the expenditure of Rs. 23.96 lakh incurred by the GMDA proved to be infructuous. Besides, there was excess payment of Rs. 3.95 lakh to the contractor and retention of Rs. 4.59 crore in the Revenue Deposit by the Director, T & CP and Rs. 13.14 lakh in the bank account of the GMDA since 1996. The cost of such retention, calculated at the average rate of 11 per cent market borrowing by the State Government over the last 5 year, amounted to Rs. 7.23 lakh.

1.8. By their written reply the Department has stated that an amount of Rs. 5.00 crores was sanctioned vide No. GDD/120/94/pt-II/18, dated 3.3.1995 for construction of quarter for Grade-III & IV Secretariat employees at Hengrabari where five hundred bighas land was made available to Guwahati Metropolitan Dev. Authority (GMDA) Cabinet approval was also obtained. The sanctioned amount was drawn by the Director, Town & Country Planning and kept in Revenue Deposit vide challan No. 594, dated 31.9.1995. In the sanction letter, GMDA was directed to submit a carefully prepared estimate giving the details of works proposed to be taken up for Govt. approval (on receipt of an estimate for Rs. 41.07 crores from GMDA in early part of February/95).

Subsequently Rs. 41.05 lakhs was withdrawn from Revenue Deposit and released to the Chief Executive Officer, GMDA who

utilised Rs. 27.86 lakhs for the following so far :-

a) M/S D.C.L.....	Rs. 17.93 lakhs.
b) Ujir Ali.....	Rs. 9.70 lakhs.
c) Misc (Adv. etc.).....	Rs. 0.23 lakhs.
	Rs. 27.86 Lakhs.

GMDA was repeatedly asked to submit detailed plan and estimate as per the condition of sanction letter vide No. GDD.120/94/Pt-II/55, dated 2.5.1997, No.GDD./120/94/Pt-II/59, dated 24.9.1997 and No.GDD./120/94/Pt-II/90, dated 6.11.1998.

In view of GMDA's failure to submit detailed plan and estimate as per condition of sanctioned letter, the amount has been remaining unutilised. Meanwhile the Govt. has been in search of alternative site as Hengrabari site happens to be very low lying area. It appears from an estimate prepared by State PWD that unit cost of construction of each proposed flat increase unreasonably. In view of this background, the Selection Committee constituted for design and drawing of permanent Capital Complex took note of the un-utilised amount of Rs. 458.95 lakhs and decided to utilise the entire amount for purchase of flats from HOUSEFED at Jawaharnagar for accommodation of Secretariat Employees subject to Cabinet Approval vide item No. 3 of the minutes of its meeting held on 15.5.2002. In pursuance of decision of the High Power Committee meeting as mentioned above draft Cabinet Memorandum has been prepared with the kind approval of Hon'ble Chief Minister, i/c Guwahati Development Department and submitted to Finance (Economic Affairs) Department for their views on 6th November, 2002. Their views are awaited.

OBSERVATIONS/RECOMMENDATIONS

1.9. Having heard the submission of the official representatives the Committee has directed the Department furnish an exhaustive report to the Committee in a month with effect from 9th January, 2003 for consideration. The Committee is of the view that non-submission of the report by the Department till finalisation of this report has displeased the Committee.

1.10. Thereupon the Committee recommends that the matter should be thoroughly inquired immediately by a high level Committee and findings thereon be submitted to the Committee within 90 days of this report presented to the House together with the action taken against the guilty person (s) found responsible for excess payment on the works of the Project.

1.11. Besides, the Committee urges upon the Government that the execution of developmental works pertaining to the plot of land in active consideration may be expedited keeping the perspective out look of future demand to cater the need for employees point of view of the Government as well as scope for construction of Government construction of office building like Directorates of various Departments.

PLANNING AND DEVELOPMENT DEPARTMENT

Delay in utilisation of funds and resultant slow implementation of scheme

(Audit para 3.46/CAG(Civil)/ 2000-2001)

2.1. The audit has pointed out that the funds allotted by the Government to each Assembly Constituency increased from Rs.5 lakh in 1994-95 to Rs.10 lakh in 1995-96 and Rs.20 lakh from 1997-98 onwards. Department of Planning and Development sanctions and releases funds twice in a year directly to the concerned Deputy Commissioners for the works recommended by the MLAs. Guidelines provide that an individual work should not cost more than Rs. 2 lakh. The DCs in turn release the funds to the executing agencies in installments with reference to actual progress achieved in expenditure and execution of works. The nodal department could not furnish year-wise position of funds released and expenditure incurred for the State as a whole for 1994-95 to 1999-2000. However, as per the information furnished by 16 DCs (out of 23 districts), the financial outlay and expenditure incurred between 1994-95 to 1999-2000 in respect of 16 districts were as under.

Rupees in crore

	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
Opening Balance	Nil	3.23	7.71	10.41	18.53	20.39
Fund drawn from treasury during the year.	4.26	8.55	8.60	17.11	17.29	17.11
Total	4.26	11.78	16.31	27.52	35.82	37.50
Expenditure during the year	1.03	4.07	5.90	8.99	15.43	16.32
Closing Balance	3.23	7.71	10.41	18.53	20.39	21.18
Percentage of accumulation of unspent Balance	76	65	64	67	57	56

The above position shown that in 16 districts substantial amount ranging between Rs.3.23 crore and Rs.21.18 crore remained unutilized (which constituted 76 per cent to 56 per cent of total accumulated fund during 1994-95 to 1999-2000) which is indicative of slow implementation of the schemes that retarded the progress of developmental works under MLAADS.

2.2. By written reply the department has stated that the Planning & Development Department sanction and release the MLAADS Fund directly to the concerned Deputy Commissioners for the feasible works recommended by the MLAs with the limitation of maximum Rs. 5.00 lakh for an individual work and funds should be released in two installments, of which 2nd installment should be given on utilisation of 1st installment for completion of the scheme. The Planning & Development Department use to assess the utilisation of MLAADS Fund from time to time. The details of year-wise expenditure incurred by all 23 districts as reported are highlighted as shown below :

(Rs. in lakh)

YEAR	ALLOCATION	AMOUNT UTILISED	AMOUNT UN-UTILISED	% OF UNUTILISATION
1994-95	630.00	626.8484	3.152	0.50%
1995-96	1260.00	1251.941	8.059	0.64%
1996-97	1260.00	1247.187	12.813	1.02%
1997-98	2520.00	2497.707	22.293	0.88%
1998-99	2520.00	2480.920	39.080	1.55%
1999-2000	2520.00	2460.423	59.577	2.36%
2000-2001	2520.00	2376.879	143.121	5.68%
2001-2002	2520.00	2303.170	216.830	8.60%
2002-2003	2520.00	1130.972	1389.028	55.12%
TOTAL.	18270.00	16367.047	1893.953	10.36%

For speedy utilisation of MLAADS Funds Planning and Development Department has been instructing all Deputy Commissioners of the districts to utilise all unutilised funds as per guidelines of the MLAADS. The district-wise present position of fund utilisation as reported are highlighted.

STATEMENT OF DISTRICT-WISE UTILISATION/UNUTILISATION OF MLAADS FUND FROM 1994-95 TO 2002-2003 (AS ON 15.2.03)

(Rs. in lakhs)

Sl. No.	Name of District	No. of LAC	Allocation	Utilisation	Un-utilisation	% of Un-utilisation
1.	Goalpara	4	580.00	511.900	68.100	12%
2.	Lakhimpur	4	580.00	523.130	56.870	10%
3.	Dhubri	7	1015.00	909.739	105.261	0.1%
4.	Hailakandi	3	435.00	420.225	14.775	3%
5.	Barpeta	8	1160.00	1009.010	150.990	13%
6.	Nagaon	11	1595.00	1441.262	153.738	10%

(Rs. in lakhs)

Sl. No.	Name of District	No. of LAC	Allocation	Utilisation	Un-utilisation	% of Un-utilisation
7.	Golaghat	4	580.00	496.479	83.521	14%
8.	Dhemaji	2	290.00	288.038	1.962	0.7%
9.	Tinsukia	5	725.00	622.950	102.050	14%
10.	Kokrajhar	4	580.00	499.730	80.270	14%
11.	Dibrugarh	7	1015.00	954.782	60.218	6%
12.	Cachar	7	1015.00	983.881	31.119	3%
13.	Morigaon	3	435.00	334.950	100.050	23%
14.	Bongaigaon	4	580.00	477.620	102.380	18%
15.	Karimganj	5	725.00	614.940	110.060	15%
16.	N.C. Hills	1	145.00	130.250	14.750	10%
17.	Sivasagar	6	870.00	808.450	61.550	7%
18.	Jorhat	6	870.00	767.670	102.330	12%
19.	Kamrup	10	1450.00	1198.650	251.350	17%
20.	Sonitpur	8	1160.00	1160.000	Nil	Nil
21.	Nalbari	6	870.00	817.450	52.550	6%
22.	Darrang	7	1015.00	870.833	144.167	14%
23.	Karbi Anglong	4	580.00	534.108	45.892	8%
Grand Total		126	18270.00	16367.047	1893.953	10%

OBSERVATIONS/RECOMMENDATIONS

2.3. Perusal to the reply furnished by the Government on 19 February, 2003 Committee has felt that the actual position pertaining to exact number of schemes approved/implemented by the amounts so released/spent and balance thereof each year by every district was not reflected as a fulscale written reply. Such unhappy position could not satisfy the Committee while discussed in its meeting held on 19th February, 2003. Thereupon, the Committee has asked the Assembly Secretariat to collect the exact position with specific data on the subject matter by writing directly to the respective Deputy Commissioners concerned of the State.

Pursuant to the specific direction of the Hon'ble Committee, Assam Legislative Assembly Secretariat has addressed the Deputy Commissioners concerned of the State several letters since 21st February, 2003 on the subject for furnishing a categorical (Schematic fund position) data/information. In the mean-time, the D.Cs have furnished directly who have responded to the Committee on the subject, the MLAADS Fund used implemented schematic/ financial positions are appeared as below :

STATEMENT SHOWING THE YEAR-WISE AND DISTRICT-WISE FUND RECEIVED AND UTILISED/UNUTILISED UNDER MLAADS SCHEMES FOR THE YEARS 1994-95 TO 2002-2003 (AS ON 31.3.2003).

Year	No. of LAC Covered	No. of Schemes undertaken	No. of Schemes completed	% of progress of schematic position achieved	(Rs. in lakh)			% of Un-utilised Amount
					Amount received allocated	Amount utilised	Amount unutilised	
1	2	3	4	5	6	7	8	9

1. Nagaon

1994-95	11	147	142	96.60%	53.00	52.78	0.12	0.23%
1995-96	11	390	350	89.74%	106.60	105.93	0.67	0.63%
1996-97	11	282	280	99.29%	110.00	110.00	--	--
1997-98	11	476	440	92.44%	220.00	219.70	0.30	0.14%
1998-99	11	342	310	90.64%	220.00	219.7225	0.2775	0.13%
1999-00	11	417	365	87.53%	220.00	218.51	1.49	0.68%
2000-01	11	385	216	56.10%	220.00	210.045	9.955	4.5%
2001-02	11	309	99	32.04%	220.00	181.942	38.08	17.31%
2002-03	11	360	6	1.67%	220.00	22.33	197.67	89.85%

2. Barpeta

1994-95	9	132	132	100%	42.61	42.61	--	--
1995-96	9	188	188	100%	85.00	85.00	--	--
1996-97	9	208	208	100%	86.45	86.45	--	--
1997-98	9	365	360	98.63%	170.50	170.0161	0.4839	0.28%
1998-99	9	287	208	72.47%	171.00	167.30985	3.69015	2.16%
1999-00	9	368	230	62.5%	170.25	167.00879	3.24121	1.90%
2000-01	9	542	221	40.77%	170.00	155.0015	14.9985	8.82%
2001-02	9	228	57	25%	170.00	136.8939	33.1061	19.47%
2002-03	9	259	28	10.81%	160.00	96.90787	63.09213	39.43%

3. Sonitpur (Tezpur)

1994-95	8	63	62	98.41%	40.00	39.945	0.055	0.14%
1995-96	8	112	108	96.43%	80.00	79.10	0.90	1.14%
1996-97	8	169	161	95.27%	80.00	78.24	1.76	2.20%
1997-98	8	215	209	97.21%	160.00	158.20	1.80	1.13%
1998-99	8	213	195	91.55%	160.00	157.54	2.46	1.54%
1999-00	8	262	231	88.17%	160.00	151.575	8.425	5.27%
2000-01	8	265	197	74.34%	160.00	139.912	20.088	12.56%
2001-02	8	201	39	19.40%	160.00	103.748	56.252	35.16%
2002-03	8	60	6	10.00%	160.00	35.00	125.00	78.13%

1	2	3	4	5	6	7	8	9
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4. Jorhat

1994-95	5	54	54	100%	25.00	25.00	--	--
1995-96	5	237	237	100%	50.00	50.00	--	--
1996-97	6	136	135	99.26%	60.00	59.00	1.00	1.67%
1997-98	6	185	176	95.14%	120.00	112.00	8.00	6.67%
1998-99	6	195	186	95.38%	120.00	117.00	3.00	2.50%
1999-00	6	192	172	89.58%	120.00	109.00	11.00	9.17%
2000-01	6	202	188	93.07%	120.00	110.00	10.00	8.33%
2001-02	6	127	96	75.59%	120.00	97.00	23.00	19.17%
2002-03	6	143	112	78.32%	120.00	86.00	34.00	28.33%

5. Dhubri

1994-95	7+1 Part	136	100	88.24%	36.00	35.17	0.83	2.31%
1995-96	7	133	122	91.73%	70.00	69.26	0.74	1.06%
1996-97	7	119	111	93.28%	70.00	69.23	0.77	1.10%
1997-98	7	97	95	97.94%	140.00	139.89	0.11	0.08%
1998-99	7	103	84	81.55%	140.00	136.08	3.92	2.80%
1999-00	7+1 Part	162	113	69.75%	145.77	141.84	3.93	2.70%
2000-01	7+1 Part	188	124	65.96%	141.50	137.15	4.35	3.07%
2001-02	7+1 Part	150	16	10.67%	142.60	130.72	20.32	21.54%
2002-03	7	57	2	3.51%	140.00	33.89	106.11	75.79%

6. Hailakandi

1994-95	3	74	74	100%	15.00	15.00	--	--
1995-96	3	27	27	100%	30.00	30.00	--	--
1996-97	3	30	30	100%	30.00	30.00	--	--
1997-98	3	43	43	100%	60.00	60.00	--	--
1998-99	3	41	41	100%	60.00	60.00	--	--
1999-00	3	66	66	100%	60.00	60.00	--	--
2000-01	3	84	83	98.81%	60.00	59.375	0.625	1.04%
2001-02	3	42	38	90.48%	60.00	57.747	2.253	3.76%
2002-03	3	37	--	--	60.00	7.50	52.50	87.50%

7. Goalpara

1994-95	4	41	41	100%	20.00	20.00	--	--
1995-96	4	58	58	100%	40.00	40.00	--	--
1996-97	4	84	84	100%	40.00	40.00	--	--
1997-98	4	79	79	100%	80.00	79.972	0.028	0.35%
1998-99	4	64	61	95.31%	80.00	79.19	0.81	1.01%
1999-00	4	48	42	87.50%	80.00	76.752	3.248	4.06%
2000-01	4	45	44	97.78%	80.00	77.859	2.141	2.68%
2001-02	4	65	40	61.54%	80.00	68.23	11.77	14.71%
2002-03	4	54	03	5.56%	80.00	26.638	53.362	66.70%

1	2	3	4	5	6	7	8	9
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8. Dibrugarh

1994-95	7	62	62	100%	32.50	32.50	--	--
1995-96	7	151	151	100%	66.00	66.00	--	--
1996-97	7	210	206	98.10%	65.14	64.49	0.65	1%
1997-98	7	324	320	98.77%	135.20	134.30	0.90	0.67%
1998-99	7	260	258	99.23%	127.10	126.50	0.60	0.47%
1999-00	7	230	223	96.96%	128.80	126.85	1.95	1.51%
2000-01	7	271	220	81.18%	127.00	120.34	6.66	5.24%
2001-02	7	298	69	23.15%	127.45	103.69	23.76	18.64%
2002-03	7	222	---	---	137.00	55.31	81.69	59.63%

9. Darrang (Mangaldoi)

1994-95	7	74	74	100%	35.00	35.00	---	---
1995-96	7	147	147	100%	70.00	70.00	---	---
1996-97	7	75	75	100%	70.00	70.00	---	---
1997-98	7	124	124	100%	140.00	140.00	---	---
1998-99	7	111	91	81.98%	140.00	134.24189	5.75811	4.11%
1999-00	7	125	95	76%	140.00	132.9383	7.0617	5.04%
2000-01	7	94	75	79.79%	140.00	132.9065	7.0935	5.07%
2001-02	7	142	70	49.30%	140.00	105.505	34.495	24.64%
2002-03	7	82	---	---	140.00	22.03187	117.96813	84.26%

10. Karbi Anglong (Diphu)

1994-95	4	16	16	100%	20.00	20.00	--	--
1995-96	4	35	35	100%	40.00	40.00	--	--
1996-97	4	30	30	100%	40.00	40.00	--	--
1997-98	4	49	49	100%	80.00	80.00	--	--
1998-99	4	57	57	100%	80.00	80.00	--	--
1999-00	4	55	55	100%	80.00	80.00	--	--
2000-01	4	68	68	100%	80.00	80.00	--	--
2001-02	4	60	34	56.67%	80.00	73.53	6.47	8.09%
2002-03	4	42	10	24%	80.00	54.90	25.10	31.38%

11. Sibsagar

1994-95	6	53	53	100%	30.00	30.00	--	--
1995-96	6	136	136	100%	60.00	60.00	--	--
1996-97	6	84	84	100%	60.00	60.00	--	--
1997-98	6	149	149	100%	120.00	120.00	--	--
1998-99	6	127	127	100%	120.00	120.00	--	--
1999-00	6	165	165	100%	120.00	120.00	--	--
2000-01	6	135	130	96.30%	120.00	114.25	5.75	4.79%
2001-02	6	120	100	83.33%	120.00	95.50	24.50	20.42%
2002-03	6	174	92	52.87%	120.00	91.31	28.69	23.91%

1	2	3	4	5	6	7	8	9
<u>12. Karimganj</u>								
1994-95	5	60	60	100%	25.00	25.00	--	--
1995-96	5	115	115	100%	50.00	50.00	--	--
1996-97	5	115	115	100%	50.00	50.00	--	--
1997-98	5	193	185	95.85%	97.50	96.65	0.85	0.87%
1998-99	5	97	97	100%	100.00	100.00	--	--
1999-00	5	209	124	59.33%	100.00	95.16	4.84	4.84%
2000-01	5	246	166	67.48%	100.00	87.67	12.33	12.33%
2001-02	5	170	28	16.47%	100.00	67.21	32.79	32.79%
2002-03	5	89	--	--	100.00	38.27	61.73	61.73%
<u>13. Tinsukia</u>								
1994-95	6	38	36	94.74%	27.50	24.31812	3.18188	11.57%
1995-96	6	33	33	100%	54.00	53.82989	0.17011	0.34%
1996-97	6	202	202	100%	54.86	54.86	--	--
1997-98	6	270	266	98.52%	104.80	103.95	0.85	0.81%
1998-99	6	261	258	98.85%	112.90	111.875	1.025	0.91%
1999-00	6	186	180	96.77%	111.20	109.24	1.96	1.76%
2000-01	6	166	150	90.36%	113.00	109.87	3.13	2.77%
2001-02	6	212	145	68.40%	112.50	96.97	15.53	13.80%
2002-03	6	184	13	7.07%	100.00	58.51	41.49	41.49%
<u>14. Kokrajhar</u>								
1994-95	4	21	21	100%	17.00	17.00	--	--
1995-96	4	28	28	100%	33.00	33.00	--	--
1996-97	4	43	43	100%	35.00	35.00	--	--
1997-98	4	91	91	100%	77.50	77.50	--	--
1998-99	4	99	99	100%	76.00	76.00	--	--
1999-00	4	103	78	75.73%	76.75	69.89	6.86	8.94%
2000-01	4	71	55	77.46%	75.00	67.77	7.23	9.64%
2001-02	4	98	11	11.22%	71.00	36.27	34.73	48.92%
2002-03	4	62	--	--	73.00	--	--	--
<u>15. Golaghat</u>								
1994-95	5	57	57	100%	25.00	25.00	--	--
1995-96	5	131	131	100%	25.00	25.00	--	--
1996-97	4	94	94	100%	40.00	40.00	--	--
1997-98	4	263	163	61.98%	80.00	74.93	5.07	6.34%
1998-99	4	166	99	59.64%	80.00	73.65	6.35	7.94%
1999-00	4	255	119	46.67%	80.00	67.09	12.91	16.14%
2000-01	4	142	65	45.77%	80.00	70.54	9.46	11.83%
2001-02	4	133	80	60.15%	80.00	70.83	9.17	11.46%
2002-03	4	51	14	27.45%	80.00	19.79	60.21	75.26%

1	2	3	4	5	6	7	8	9
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16. Kamrup

1994-95	10	219	195	89.04%	50.00	48.38	1.62	3.24%
1995-96	10	709	616	86.88%	100.00	87.40	12.60	12.60%
1996-97	10	410	380	92.68%	100.00	94.50	5.50	5.50%
1997-98	10	658	578	87.84%	200.00	177.00	23.00	11.50%
1998-99	10	803	760	94.65%	200.00	189.00	11.00	5.50%
1999-00	10	479	413	86.22%	200.00	174.00	26.00	13.00%
2000-01	10	563	500	88.81%	200.00	182.00	18.00	9.00%
2001-02	10	295	231	78.31%	200.00	154.40	45.60	22.80%
2002-03	10	206	8	3.88%	200.00	96.00	104.00	52.00%

17. Bongaigaon

1994-95	4+1 Part	28	28	100%	23.00	23.00	---	---
1995-96	4+1 Part	57	57	100%	47.00	47.00	---	---
1996-97	4+1 Part	53	53	100%	45.30	45.30	---	---
1997-98	4+1 Part	67	67	100%	82.00	81.35	0.65	0.79%
1998-99	4+1 Part	68	68	100%	84.00	83.05	0.95	1.13%
1999-00	4+1 Part	77	77	100%	83.25	75.42	7.83	9.41%
2000-01	4+1 Part	66	66	100%	86.00	75.7	10.3	11.98%
2001-02	4+1 Part	57	50	87.72%	89.00	60.00	29.00	32.58%
2002-03	4+1 Part	52	38	73.08%	87.00	45.00	42.00	48.28%

18. Cachar (Silchar)

1994-95	7	107	107	100%	35.00	35.00	--	--
1995-96	7	154	145	94.16%	70.00	68.3179	1.6821	2.48%
1996-97	7	164	152	92.68%	70.00	67.50	2.50	3.57%
1997-98	7	282	260	92.20%	140.00	139.66446	0.33554	0.24%
1998-99	7	239	223	93.31%	140.00	137.64356	2.35644	1.68%
1999-00	7	272	259	95.22%	140.00	134.31872	5.68128	4.06%
2000-01	7	221	197	89.14%	140.00	134.83726	5.16274	3.69%
2001-02	7	247 (167)	114	68.26%	140.00	119.15	20.85	14.90%
2002-03	7	176	55	31.25%	140.00	92.3375	47.66250	34.04%

19. Morigaon

1994-95	3+1 Part	108	85	78.70%	17.00	16.63	0.37	2.18%
1995-96	3+1 Part	170	133	78.24%	33.40	30.8726	2.5274	7.57%
1996-97	3+1 Part	110	87	79.09%	37.00	35.025	1.975	5.34%
1997-98	3+1 Part	200	135	67.50%	68.50	62.84	5.66	8.26%
1998-99	3+1 Part	191	97	50.79%	70.40	62.6978	7.7022	10.94%
1999-00	3+1 Part	169	82	48.52%	68.20	59.6883	8.5117	12.48%
2000-01	3+1 Part	215	73	33.95%	37.70	55.555	12.145	32.21%
2001-02	3+1 Part	175	20	11.43%	67.50	43.07	24.43	36.19%
2002-03	3+1 Part	108	--	---	37.04	10.25	26.79	72.33%

1	2	3	4	5	6	7	8	9
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20. N. C. Hills

1994-95	1	6	6	100%	5.00	5.00	--	--
1995-96	1	5	5	100%	10.00	10.00	--	--
1996-97	1	5	5	100%	10.00	10.00	--	--
1997-98	1	15	15	100%	20.00	20.00	--	--
1998-99	1	13	13	100%	20.00	20.00	--	--
1999-00	1	14	10	71.43%	20.00	15.00	5.00	25%
2000-01	1	9	6	66.67%	20.00	17.00	3.00	15%
2001-02	1	9	5	55.56%	20.00	14.25	5.75	28.75%
2002-03	1	10	3	30%	20.00	13.25	6.75	33.75%

21. Nalbari

1994-95	6	113	113	100%	26.69	26.69	---	---
1995-96	6	297	297	100%	53.00	53.00	---	---
1996-97	6	83	83	100%	52.15	52.15	---	---
1997-98	6	182	182	100%	106.50	106.50	---	---
1998-99	6	194	194	100%	109.00	109.00	---	---
1999-00	6	259	230	88.80%	109.75	105.10	4.65	4.24%
2000-01	6	163	77	47.24%	110.00	99.42	10.58	9.62%
2001-02	6	135	46	34.07%	107.00	90.69	16.31	15.24%
2002-03	6	48	--	---	110.00	34.29	75.71	68.83%

22. Lakhimpur

1994-95	4	40	40	100%	20.00	20.00	---	---
1995-96	4	96	96	100%	40.00	40.00	---	---
1996-97	4	85	85	100%	40.00	40.00	---	---
1997-98	4	215	215	100%	80.00	80.00	---	---
1998-99	4	114	114	100%	80.00	80.00	---	---
1999-00	4	126	118	94%	80.00	79.25	0.75	0.94%
2000-01	4	132	109	82.58%	80.00	78.10	1.90	2.38%
2001-02	4	146	106	72.60%	80.00	74.44	5.56	6.95%
2002-03	4	137	2	1.46%	80.00	28.85	51.15	63.94%

23. Dhemaji

1994-95	2	13	13	100%	10.00	10.00	---	100%
1995-96	2	34	34	100%	20.00	20.00	---	100%
1996-97	2	15	15	100%	20.00	20.00	---	100%
1997-98	2	104	104	100%	40.00	40.00	---	100%
1998-99	2	107	107	100%	40.00	40.00	---	100%
1999-00	2	78	78	100%	40.00	40.00	---	100%
2000-01	2	122	122	100%	40.00	40.00	---	100%
2001-02	2	116	116	100%	40.00	40.00	---	100%
2002-03	2	61	61	100%	40.00	40.00	---	100%

The data in the above statement revealed to the Committee appeared incomplete. So correlated actual picture regarding fund released and schemes implemented from the beginning (1994-95) till the financial year ending 2002-2003 amongst (23) districts of Assam is not happy in the above statement.

The status of schemes by utilising fund thereon has however exhibited a mixed picture between success in certain schemes and failures in some others while the Committee considered at a time all the districts together. Anticipating such a dismayed position on the matter attention of the Government was drawn on the floor of the House on 8th April, 2003 whereon the Minister concerned expressed his anxiety too on it. Therefore the Committee has considered the matter with all seriousness.

By slow progress of implementation of MLAADS in those districts has frustrated the very aims and objectives of restructuring the developmental activities/strategy in the grassroot/village level economy of economically badly off State like Assam. Hence, the Committee is of the opinion that abreasted with achieving goal at no time, adequate implementation of MLAADS fund and timely release of moneys therefor by the Government should get due priority to augment cluster at the stratum where hopes and aspirations of prosperity in mostly by rural masses are intertwined/interweaven. The Committee, therefore, desires a ful-scale cooperation into it from all concerns who have direct relation in deriving utmost benefits in time by all beneficiaries.

Responding to a direction of the Committee by written reply the Planning and Development Department, Government of Assam (P & D) has submitted to the Committee that the Deputy Commissioners of the districts are fully responsible for proper implementation of the schemes so recommended and approved by the concerned MLA as per guidelines of the MLAADS. In this context, P & D has intimated further the Committee that D.C.s of the districts scrutinise and implement the schemes through the Government/Line Departments at the district level and the construction Committees. In fact, P & D appears to be the nodal department for coordination and review the utilisation of fund into the right perspective for MLAADS at the State level and heads monitoring through entire dealings with respective levels concerned including Finance.

Subsequently, considering the submission of the official representatives of the P & D the Committee has invited all the DCs/ADCs ; Commissioner, P & D ; F.C. ; All Divisional Commissioners, Assam, Principal A.G., Assam for discussion in its meeting held on 30th April, 2003. In its joint deliberation, amongst other things percentage of deduction from the

MLAADS Fund, question of call-deposit of the amounts released by Finance, accruing interest on undisbursed amounts by depositing in saving bank A/C from a reliable bank ; releasing of fund in three installments instead of existing two ; implementing the schemes well on time ; measures needed to avoid overlapping of fund released by the DRDA ; release of the fund in the beginning of the financial year by one time release, early submission of schemes by the MLAs ; publishing annual progress report of the works done by the executing agencies, maintaining strictly a work calendar through the year etc. were principally taken place in it.

Sequel to the aforementioned discussion, specific directions to official concerns have been, then and there given by the Committee with regard to appropriately implement the MLAADS well on time for the larger interest of the beneficiaries of the constituencies with right earnest. The Committee therefore urges the Government to implement those incomplete schemes early and report thereon to the Committee immediately.

Besides, on specific direction of the Committee, on 30th April, 2003 the question of one-time release of MLAADS fund earmarked for Rs.30 lakh to each MLA to the executing agencies by the State Government which may perhaps be kept in a saving bank account for exclusive use of them in MLAADS well in time and to complete the schemes as well as referred to the Government in the Finance Department for examination of feasibility or otherwise and report thereon to the Committee. The matter has further been referred to the Government in the Committee meeting on 18th June, 2003. But the Finance Department has not intimated the decision of the Government, if any on the matter to the Committee till this report presented to the House. The in-action of the Government with which all the MLAs of all constituencies of Assam involved appears to the Committee unjust by which impinge the interest of the MLAs and the state as a whole. So, the Committee holds that the decision of the Government on the matter should be intimated to the Committee early.

Further more, the Committee has curiously holds that D.Cs, the P & D, the Finance Department, Development Commissioners and implementing agencies of the State should put their heads together for timely implementing the MLAADS and accelerate the economic progress of the State by using Rs.30 lakhs of each of MLA from now onwards.

**Retention of unspent money in Civil Deposit/Bank
(Audit para 3.47/CAG (Civil) /2000-2001.)**

2.4. The audit has pointed out that the records of 7 test-checked districts revealed that a huge amount of Rs. 42.25 crore had been kept in Civil Deposit/Deposit-at-Call Receipts and current account in banks between 1994-95 and 1999-2000 beyond the scope of normal financial procedure. Retention of unspent balance in Civil Deposit and bank by the concerned DCs not only led to locking up of scheme funds but also denied the Government a minimum interest of Rs. 2.11 crore on saving account which would have reduced the burden of interest liability of the Government to that extent.

2.5 By written reply the Department has stated that as per instruction of the Finance Department, vide their U.O.No. BB.197/95/2-A, dated 10.02.1995, the unutilised MLAADS Fund should be kept in "8443-Civil Deposit" etc. The Deputy Commissioners of Cachar and Dibrugarh districts have informed that due to frequent Treasury ban available funds could not be easily withdrawn for execution of the schemes and on the other hand, the concerned MLA desires to complete the work early. Hence, unutilised funds were deposited in the Saving Bank Accounts and generate interest money for the time beings, which was later withdrawn on follow up action of the Planning & Dev. Deptt.

OBSERVATIONS/RECOMMENDATIONS

2.6. On persual to the written reply of the Government the Committee holds that the sound/adopted procedure of the Government should always be adhered to for the sake of smooth (administrative feasibility as well as to) achieve desired improvement out of the fund spent on those schemes by the executing authority/implementing agencies, rather to impress timely utilisation of the sanctioned amounts for MLAADS that had been cleared from all sides.

**Non-accountal of MLAADS Fund
(Audit para 3.48/CAG(Civil)/2000-2001)**

2.7. The audit has pointed out that the D.C., Cachar and Dibrugarh had kept substantial amounts of funds in savings bank accounts on different occasions (Cachar : between January 1997 and January 2001, Dibrugarh : between February 1998 and October 2000) by opening six savings accounts each. Accrued interest of Rs. 26.90 lakh (Cachar : Rs. 23.21 lakh, Dibrugarh : Rs. 3.69 lakh) was however, not shown in their accounts by the concerned DCs towards funds available under MLAADS as on the date of audit. Thus, Rs. 26.90 lakh being accrued interest remained outside the Government Accounts. Moreover, none of the DCs had carried out reconciliation of savings banks accounts with the banks till March, 2001.

(i) The Project Director, District Rural Development Agency (DRDA), Karimganj is the Drawing and Disbursing Officer of the Agency and the Executive Engineer of DRDA is not delegated with the power to deal with Financial matters and maintain a separate Cash Book. DC, Karimganj had released a total amount of Rs. 33.75 lakh to the Executive Engineer, DRDA, Karimganj, instead of Project Director, by DCRs/cheques between March 1999 and August 2000 for execution of 28 works under the scheme.

(ii) Neither the Project Director nor the Executive Engineer, DRDA, Karimganj had accounted for the same in the cash book till January 2001. Executive Engineer, DRDA, Karimganj could not produce any record in support of receipt and utilisation of the amounts inspite of repeated requisitions. As such, the veracity of actual utilisation of the funds could not be vouchsafed in Audit.

2.8. By their written reply the Department has stated that the Deputy Commissioners, Cachar and Dibrugarh kept substantial amount of MLAADS Fund in Savings Bank Accounts were total interest was generated

at Rs. 26.90 lakhs of which Rs. 23.21 lakh for Cachar district and the balance Rs. 3.69 lakh for Dibrugarh district. The amount remained in Savings Bank Accounts with interest have been accounted in cash book and utilised against the schemes as per choices of the concerned MLAs. When Planning & Development Department came to understand that they were depositing funds and generating interest etc. all Deputy Commissioner were immediately instructed to follow strictly the guidelines of the MLAADS and not to open Saving Bank Accounts and generate interest etc.

(i) & (ii) : It is informed by the Deputy Commissioner, Karimganj that they have been taken necessary steps with Project Director, DRDA for regularisation in respect of Financial matters and maintaining Cash Book accordingly.

OBSERVATIONS/RECOMMENDATIONS

2.9 Perusing to the written reply submitted by the Government, the Committee observes that financial impropriety should never be allowed rather, the fraudulent official should be booked as per law and responsibility be fixed on those guilty person(s) forthwith for violation of existing procedure.

Submission of DCC bills awaited**(Audit para 3.49/CAG(Civil/2000-2001))**

2.10 The audit has pointed out that after scrutiny of records of test-checked (7 districts) revealed that an amount Rs. 6.42 crores was drawn in AC bills by the DCs of Karimganj and Nagaon between December 1995 to September 2000 (Karimganj Rs. 4.22 crore in 10 bills; Nagaon : Rs. 2.20 crore in 1 bill). Till March 2001 Rs. 3.02 crore and Rs. 2.20 crore were released by the DCs, Karimganj and Nagaon respectively to the executing agencies for execution of works. DC, Karimganj retained a balance of Rs. 1.20 crore in hand. Due to non-receipt of adjustment vouchers from the executing agencies both the DCs could not prepare and submit DCC bills. As such expenditure of Rs. 6.42 crore could not be vouchsafed in audit.

2.11. By their written reply the Department has state that the Deputy Commissioner, Karimganj has reported that due to non-receipt of vouchers, APR etc. from the implementing agencies, DCC Bills worth Rs. 4.22 crore could not be submitted. However, Deputy Commissioner, Karimganj has given assurance to submit all DCC Bills early. The Deputy Commissioner, Nagaon has also informed that the pending DCC Bills worth Rs. 2.20 crore would be submitted soon. In this context, they have taken up the matter with the concerned Line Departments.

OBSERVATIONS / RECOMMENDATIONS

2.12. Considering the written submission of the Government the Committee urges upon the Government that the pending regularisations since assured by the defaulting officials be made up-dated without any further delay failing to which the DCs should be made responsible to the fault. Action taken by the Government on the defaulters should be intimated to the Committee within 90 days of this report presented to the House.

**Physical achievement did not commensurate
with financial performance.**

(Audit para 3.50/CAG(Civil)/2000-2001).

2.13. The audit has pointed out that the financial achievement during 1994-95 to 1999-2000 as per reports of the DCs of 7 test-checked districts ranged between 59 to 82 per cent of the total fund received against which physical achievement of completed works ranged between 38 to 92 per cent of works taken up for execution. According to the scheme the works were to be completed within 2 working seasons. It was observed that out of 9406 works valued at Rs. 41.69 crore, 3960 works worth Rs. 10.34 crore, though taken up for completion between 1994-95 and 1999-2000, remained incomplete till the date of audit (March 2001) resulting in denial of benefits of durable assets to that extent to the people of LAC areas.

2.14 By their written reply the Department has stated that it is reported by the concerned Deputy Commissioners that the pending 3960 works worth Rs. 10.34 crore have been completed except 42 works worth Rs. 3.08 lakh in Nagaon district and 46 schemes worth of Rs. 5.16 lakh in Dhubri district. They have also reported that these works are nearing completion.

OBSERVATIONS / RECOMMENDATIONS

2.15 The Committee has noticed the assurance given by the Government in their written reply. Implementation of the assurances in to reality given by the implementing agencies appears to the Committee more encourageable which should be urged upon them within a fixed time. Action taken by the Government on the delayed matter be intimated to the Committee within 90 days of this report presented to the House.

Non-execution of works proposed by MLA

(Audit para 3.51 to 3.53/CAG(Civil)/2000-2001.)

2.16 The audit has pointed out that after scrutinizing the works suggested by the MLAs, should list out works for implementation. If the DC is unable to ensure the consideration and taking up of any work in the list of works as suggested by the MLAs in the manner prescribed under the guidelines, he should send a comprehensive report on the reasons, requirements etc., to the Planning and Development Department for examination and suitable action. It was noticed in 6 of the 7 districts test-checked that 150 works (estimated cost : Rs. 1.03 crore) recommended by the MLAs between 1996-97 and 1999-2000 had not been sanctioned by the DCs till March 2001 as detailed below :

(Rupees in crore)

Sl. No.	Name of the District	Nos. of works not sanctioned	Estimated value
1	2	3	4
1.	Dibrugarh	06	0.07
2.	Nagaon	17	0.25
3.	Karimganj	32	0.33
4.	Cachar	76	0.27
5.	Dhubri	11	0.03
6.	Goalpara	08	0.08
Total--		150	1.03

Reasons for non-sanction and non-execution of 150 works as recommended by MLAs between 1996-97 and 1999-2000 could not be stated by the concerned DCs.

2.17. By their written reply the Department have stated that as per report of the District Authorities, the Deputy Commissioners, Dibrugarh and Nagaon has already completed all pending 6 numbers and 17 numbers of works respectively. Similarly, the Deputy Commissioner, Cachar had also completed 76 numbers of works and funds were released accordingly. Again, Deputy Commissioner, Karimganj informed that the pending 32 numbers of works are being completed by next 2/3 months. In respect of Goalpara district, 8 numbers of scheme amounting to Rs. 8.00 lakh were delayed by the implementing agencies and later, all schemes were completed. Again, the Deputy Commissioner, Dhubri has reported that 2 schemes could not be sanctioned due to non-clearance of land documents. All other works have been completed.

OBSERVATIONS / RECOMMENDATIONS

2.18. On Government submission of written reply, the Committee holds that the Government should obtain completion certificates as assured. Amounts for non-implemented schemes as reported by the executing authority should be made available into certain feasible schemes taken a fresh to be recommended by the competent authority.

**Execution of works in contravention of the provisions
of guideline.**

(Audit para 3.54/CAG (Civil) /2000-2001.)

2.19. The audit has pointed out that records of 7 test-checked districts revealed that between 1994-95 and 1999-2000 the DCs had carried out 1677 various construction works worth Rs.4.32 crore (estimated cost Rs.4.69 crore) in contravention of the provision. (i) Again, DCs, Dhubri and Karimganj had accorded administrative approval and expenditure sanction of Rs.5.00 lakh out of MLAADS fund for 1997-98 and 1998-99 for renovation, repair etc. of office buildings of DCs, community health centres and doctors residential buildings. The amounts were released to executing agencies between October 1997 and January 2001. Of this, Rs.3.99 lakh was utilised till January 2001 and the balance amount of Rs.1.01 lakh has been lying with Executive Engineer, PWD Building Division, Karimganj. (ii) The Joint Director, Health Services, being executing agency of Deputy Commissioner, Dhubri had purchased between August 1996 and September 1998 three ambulances for Public Health Centres at a cost of Rs.5.55 lakh released by the D.C. between March 1996 and September 1998 out of MLAADS fund for 1995-96 and 1997-98 in violation of the provision of the scheme. Approval of the Commissioner and Secretary, Health and Family Welfare Department for acquiring such assets and justification thereof were not on record.

2.20. By their written reply the Department has stated that as per the revised guidelines of MLAADS, construction of office building/Residential building etc. could be considered under MLAAD Scheme. It is reported by the Deputy Commissioner, Karimganj that an amount of Rs.5.00 lakh was sanctioned under MLAADS in 1997-98 and 1998-99 for renovation of office building etc. and works were completed by the Executive Engineer, PWD Division, Karimganj. Again, Deputy Commissioner, Dhubri has informed that an amount of Rs.5.55 lakh were sanctioned to Health & Family Welfare, Dhubri under MLAADS in 1995-96 and 1997-98 for providing 3 numbers of Ambulance and accordingly, funds were utilised for the purposes.

OBSERVATIONS / RECOMMENDATIONS

2.21. The written submission of the Government has established that the funds were, somehow, sanctioned by the Government and used for public utility services, even if, the guidelines remained contrary to the provision of the scheme. The action taken by the Government has satisfied the Committee and decided to drop the objection.

**Execution of works without recording measurements in
Measurement Books.**

(Audit para 3.55/CAG (Civil) /2000-2001)

2.22. The audit has pointed out that Assam Financial Rule 293 stipulates maintenance of Measurement Books wherein all works susceptible to measurement are to be measured and recorded. Further, Assam Financial Rule 291 provides for maintenance of Muster Roll for recording the daily attendance of labourers in part-I and volume of works executed in part-III of the Muster Roll. The executing agencies like Headmasters of School/Secretaries of different clubs etc. engaged by the DCs, Nagaon and Dibrugarh did not maintain Measurement Books in respect of 443 works worth Rs.1.63 crore between 1994-95 and 1999-2000. Test-check of Muster Rolls of the executing agencies revealed that part-III of Muster Rolls was not filled in and the Muster Roll did not bear any reference of Measurement Book. In absence of such vital records, execution and completion of works as per specification could not be ascertained in audit. The concerned DCs have accepted the audit observation and stated (February 2001, March, 2001) that the executing agencies would be directed to maintain such records.

2.23. By their written reply the department has stated that the Deputy Commissioners of Nagaon and Dibrugarh districts have reported that at the beginning, measurement books for 443 works worth Rs.1.63 crore were not maintained but later, strict instruction were given to maintain the same properly. And at present, these are maintained adequately as reported by them.

OBSERVATIONS/RECOMMENDATIONS

2.24. In view of written submission by the Government the objection has by the subsequent action taken seemed to be resolved and decided by the Committee to drop.

Execution of Sub-Stardard Works Resulting in Collapse of Bridges within two months of construction/repair

(Audit para 3.56/CAG (Civil) /2000-2001)

2.25. The audit has pointed out that the Deputy Commissioner, Goalpara had released Rs.14.45 lakh (Rs.11.05 lakh in June 1999 and Rs.3.40 lakh in March 2000) to the Project Director, District Rural Development Agency (DRDA), Goalpara for construction/repair of Sal Pile Timber bridges No.5/1 and 2/1, respectively on Lakhipur-Jaleswar PWD Road without obtaining the required permission from the Chief Engineer, PWD (Roads). However, technical sanction and administrative approval were accorded by the Executive Engineer, DRDA and DC, Goalpara respectively. Construction of the bridge 5/1 upto joist level was completed in May 2000 at a cost of Rs.11.05 lakh. Bridge 2/1 was repaired between December 1999 and February 2000 at a cost of Rs.3.40 lakh. The Executive Engineer, PWD (Road) Division, Goalpara and the Assistant Executive Engineer, PWD (Road), Sub-Division, after physical verification of the bridges had opined (May 2000) that the execution of works was not carried out as per specification and hence suggested rectification. Rectification was not carried out by DRDA and the said bridges collapsed during the floods in July 2000. Records showing retrieval of bridge materials after collapse of the bridges also could not be produced to audit.

2.26. By their written reply the Department has stated that the Deputy Commissioner, Goalpara has reported that an amount of Rs.14.45 lakh was sanctioned and released to Project Director, DRDA, Goalpara for construction of Two SPT bridges No.5/1 and 2/1 on Lakhipur-Jaleswar road after obtaining clearance from the Executive Engineer, PWD, Goalpara Division. In this context, PWD specification were followed strictly maintaining Pile driving chart, while carrying out works. The said two bridges were completed maintaining the quality of works with all specifications, but due to heavy flood in 2000 and raining upto 5.5 mtr to 6.0 mtr, the bridges were collapsed thereafter.

OBSERVATIONS/RECOMMENDATIONS

2.27. The written submission by the Government has appeared to the Committee that the adverse affect done by natural calamities like heavy flood to the bridges had sufficient reason to believe. What so for the Committee has decided to drop the objection although raised by the audit.

Non-submission of utilisation certificates (UCs) by executing agencies.

(Audit para 3.57/CAG (Civil) /2000-2001)

2.28. The audit has pointed out that funds under the scheme are released by the DCs to the Executing Agencies in two to three installments for execution of works. In order to ensure proper utilisation of funds and execution of works, the DCs had introduced the system of submission of Utilisation Certificates (UCs) prior to release of subsequent installments. Records of 7 districts text-checked revealed that altogether Rs.7.50 crore for 2629 works were released to the Executing Agencies between 1994-95 and 1999-2000. It also disclosed that the DCs did not release subsequent installments of funds for want of UCs from the executing agencies for the aforesaid amount. Reasons for non-submission of UCs by the executing agencies were not on record.

2.29. By their written reply the department has stated that the Deputy Commissioner, Goalpara has informed that 373 numbers of schemes were completed and submitted Utilisation Certificates. Similarly, the Deputy Commissioner, Dhubri has reported that all 208 scheme were completed and Utilisation Certificates were submitted. In respect of Nagaon district, out of total 2048 schemes, Utilisation Certificates for 1867 nos. of works were submitted and the balance 181 schemes were Utilisation Certificates are being submitted.

OBSERVATIONS / RECOMMENDATIONS

2.30. Non-submission of UCs has drawn the sharp attention of the Committee as against (65+181) 246 numbers of schemes. The criterion prescribed for proper implementation of schemes appears to be obligatory on the part of executing agencies. So the Committee urges the Government to adhere to the yardstick of performing works and implementing agencies be asked to comply with it, whereto action by the Government be vigorously pursued.

Division of funds**Audit para 3.58/CAG (Civil)/2000-2001**

2.31. The audit has pointed out that after scrutiny of records revealed that contrary to the provision of guidelines, the DC, Goalpara had sanctioned and disbursed Rs.8.00 lakh (July 1999 : Rs.2.00 lakh; July 2000 : Rs.6.00 lakh) to STATFED by diverting MLAADS fund towards purchase of flood relief materials viz. Sari, Lungi and Mosquito Net for flood victims. Materials worth Rs.6.00 lakh were received by the Additional DC., Goalpara in July 2000. But records relating to procurement of materials for Rs.2.00 lakh meant for Lakhipur circle were not on record. Moreover, relevant records such as list of beneficiaries and actual acknowledgement receipts of relief materials for Rs.8.00 lakh could not be made available to audit.

2.32. By their written reply the Department has stated that the Deputy Commissioner, Goalpara has informed that since there was an unprecedented flood occurred in Char Areas of Goalpara district and on the other hand, MLA of the Goalpara West LAC had recommended the schemes, funds were sanctioned specially and released to STATFED with a view to relieve the flood victim people staying in relief Camp at Goalpara. For this purpose, Rs.2.00 lakh was released in 1998-99 and Rs.6.00 lakh in 1999-2000 under MLAADS Fund. During the visit of Audit Party, list of beneficiaries for distribution of relief materials was shown but APRS could not be produced to Audit Party due to non-receipt of the same from the Circle Officer, Lakhipur. At present, all the APRS for Rs.8.00 lakh have been received.

OBSERVATIONS/RECOMMENDATIONS

2.33. Considering the written submission by the Government the Committee has decided to drop the objection although raised by the Audit.

Unauthorised payment from MLAADS funds**(Audit para 3.59/CAG (Civil) 2000-2001)**

2.34. The audit has pointed out that a test-check of cash book and cheque register in respect of MLAADS 1997-98 of the DC, Dibrugarh, disclosed that 7 cheques amounting to Rs.16.25 lakh were issued out of MLAADS fund as loan to private individuals/bank/ Government Offices between December 1997 and February 1998. The amount was, however, received back in March 1998. Reasons for such unusual payments and subsequent recouplement after expiry of 1 to 3 months could not be stated to audit.

2.35. By their written reply has the Department stated that the Deputy Commissioner, Dibrugarh has reported that seven cheques amounting to Rs.16.25 lakh from MLAADS Fund were temporarily given to Executive Engineer, PWD, Dibrugarh Division on 12.02.1998 and Election Officer, Dibrugarh on 09.12.1997 for the purpose of meeting the emergent expenditure of their offices. The above amounts were, however, recouped on 25th and 26th February, 1998 and utilised for MLAAD Schemes accordingly.

OBSERVATIONS / RECOMMENDATIONS

2.36. By written submission of the Government has satisfied the Committee, so the objection has been dropped by the Committee accordingly.

Creation of assets in the interest of individuals**Audit para 3.60 / CAG (Civil) /2000-2001)**

2.37. The audit has pointed out that after scrutiny of records revealed that the DC, Dhubri, on recommendation of MLAs, had installed 3208 hand tube wells at cost of Rs.76.45 lakh between 1994-95 and 1999-2000 by engagement of different executing agencies on private individual lands covering 7 nos. of LAC areas without acquiring lands from the individuals by registered deeds. No evidence was on record as to the installation of hand tube-wells on government lands at public places for use of common people of the respective locality. Thus, the concept of supplying drinking water to common people of the respective localities has been defeated as the common people may be deprived of using the same by the owners of the land. Similarly, 424 shallow tube-wells costing Rs.57.44 lakh were installed in Dhubri district between 1994-95 and 1999-2000 on private lands for providing irrigation facility to the farmers. The list of beneficiaries indicated extension of such benefit to certain individuals and not to the community. The purpose of community irrigation project was, thus, defeated.

2.38. By their written reply the Department has stated that the Deputy Commissioner, Dhubri has informed that 3208 hand tube-wells were installed in 7 MLA Constituencies during the period from 1994-95 to 1999-2000. Similarly, 424 shallow tube-wells were installed during the same period for providing irrigation facilities to the community farmers for agricultural practices. The installation of all hand tube-wells and shallow tube-wells were provided both in public and private places for the interest of the community as a whole. For providing the better services to the people, arrangements for care take for each asset were made both for public and private places.

OBSERVATIONS / RECOMMENDATIONS

2.39. By written submission of the Government has somehow satisfied the Committee therefore the objections have been dropped by the Committee.

Procurement of Diesel Pump Sets with Accessories without selection of beneficiaries.

(Audit para 3.61 & 3.62 / CAG (Civil) / 2000-2001)

2.40. The audit has pointed out that Block Development Officer, Gouripur had procured 70 (5 HP Diesel Engine) pump sets with 32 pumps mounted on two-wheeled trollies worth Rs.9.43 lakh in June 1999 out of MLAADS fund for 1998-99 for distribution to the farmers. The list of beneficiaries, acknowledgement by the beneficiaries or any proof of distribution of pump sets could not be made available to audit. Block Development Officer, Gouripur had also procured 72 (5 HP diesel engine) pump sets alongwith accessories in July 2000 worth Rs.9.70 lakh for distribution to the farmers. The pump sets could not be distributed till January 2001 due to non-receipt of beneficiary lists from the DC, Dhubri. Thus, non-selection of beneficiaries prior to procurement of pump sets resulted in locking up of fund of Rs. 19.13 lakh (Rs.9.43 lakh + Rs.9.70 lakh).

2.41. By their written reply the Department has stated that the Deputy Commissioner, Dhubri has reported that 142 diesel pump-sets with accessories worth Rs.19.13 lakh were distributed the selected farmers / beneficiaries which were considered with detailed consultation of the District Agriculture Officer, Dhubri and accordingly, schemes were implemented by the Block Development Officer, Gauripur and now, maintaining the assets accordingly.

OBSERVATIONS / RECOMMENDATIONS

2.42. By the written submission of the Government the objections seemed to be resolved, therefore the Committee has decided to drop the same.

**Doubtful raising of Mulberry Plantation on individual Lands
and Survival of Plants.**

(Audit para 3.63/CAG(Civil)/2000-2001)

2.43. The audit has pointed that in contravention of the provisions of guidelines of the scheme, DC, Goalpara, on recommendation of the MLA (38 Goalpara West LAC) had sanctioned and released Rs. 1.00 lakh out of MLA ADS fund in December 1998 and Rs. 2.50 lakh in May 2000 to the Assistant Director, Sericulture Department, Goalpara for disbursement as economic assistance to 41 individual Mulberry farmers living below poverty line in rural areas for raising Mulberry plantations on their individual lands. Although plantations were stated to have been raised between 1997-98 and 1999-2000, no plantation journal, showing plantation, weeding and survival of plants was maintained. In absence of such record authenticity of plantation and survival of plants could not be ascertained in audit.

2.44. By their written reply the Department has stated that the Deputy Commissioner, Goalpara has reported that on recommendation of the concerned MLA, an amount of Rs. 2.50 lakh was accorded sanction for economic assistance to 41 nos. mulberry farmers living below poverty line and accordingly Rs. 1.00 lakh was released to Asstt. Director, Sericulture as 1st installment to initiate the works such as, preparation of land for 0.5 acre individually with bamboo fencing. This was followed by releasing 2nd instalment of Rs. 1.50 lakh after progress of plantation was made. Since the plantation were developed in individual land, no plantation journal was maintained. The Deputy Commissioner, Dhubri has strictly directed the Asstt. Director, Sericulture to maintain the plantation journals immediately and later, it has been maintaining regularly.

OBSERVATIONS/RECOMMENDATIONS

2.45. By the followup action taken by the implementing agencies since stated by the written reply has, however satisfied the Committee and the same has been dropped by the Committee.

Non-creation of durable assets**(Audit Para 3.64/CAG (Civil)/2000-2001)**

2.46. The audit has pointed out that the guidelines of MLAADS provides that the type of works should be such as can be completed in one or two working seasons and lead to the creation of durable assets but the District Agriculture Officer and Sub-Divisional Agriculture Officer, Dhubri, being the agents of the Deputy Commissioner had installed 920 sets of Dheki Pump sets between 1994-95 and 1999-2000 for irrigation purpose. The pump sets valued at Rs. 6.93 lakh were mainly made of non-durable materials viz. Jati-Bamboos and perforated nylon cloth. The expenditure of Rs. 6.93 lakh incurred on above was irregular as durable assets were not created.

2.47. By their written reply the Department has stated that the Deputy Commissioner, Dhubri has reported that Dheki Pump-sets were provided to the farmers in Char Areas and high flood affected areas. As per the approved plan and estimates of DRDA, each Dheki Pump-set costing Rs.460.00 in Char area and Rs. 1078.00 in other areas were sanctioned. The farmers preferred perforated formed nylon cloths and bamboo pipe to that of M.S. Tube for Dheki Pump pipe, as it resulted better water discharge and it was durable and lasted for 3 to 4 years. At present, this type of pump-set is quite popular, resulting better agriculture practices.

OBSERVATIONS/RECOMMENDATIONS

2.48. The written reply of the Government has diluted the objection and proved effective and durable the Dheki-Pump pipe for the local agriculturists. Hence, the Committee has decided to drop the audit objection.

**Monitoring and evaluation was markedly absent
(Audit Para 3.65/3.67 CAG(Civil)/2000-2001)**

2.49. The audit has pointed out that after Scrutiny of records revealed that no periodical progress reports/returns regarding financial and physical achievement were submitted by the executing agencies to the DCs for their appraisal. Similarly, no format was prescribed by the Planning and Development Department seeking information/data regarding physical and financial achievements from the DCs for monitoring the execution of works under the scheme. Neither the guidelines of the scheme nor the Planning and Development Department prescribed the percentage of works to be checked through field inspection by the DCs. No system exists for obtaining completion reports of the works from the executing agencies. No inspection reports in support of performance of field visit as conducted by DCs could be made available to audit. Ineffective monitoring resulted in abnormal delay in execution of works and financial achievements apart from irregularities and lop-sided achievements between districts. The schemes had not been evaluated to ascertain their impact. The foregoing observations were reported to Government in June 2001, their reply had not been received (October 2001). Monitoring by the State Planning and Development Department is to be strengthened. Time Schedule for completion of works needs to be strictly followed. It should be ensured that schemes which are allowed by the guidelines only are taken up and the assets are beneficial for the community and not the individual(s) only. The maintenance of durable assets created under the scheme has to be assured.

2.50. By their written reply the Department has submitted to the Committee that the Deputy Commissioners of the district, have reported that physical monitoring on MLAADS is being made at the time of its implementation either at the DC level or by his authorised Officer so as to execute the scheme properly. It was further informed that they were monitoring the schemes as per prescribed Format. Moreover, for proper implementation of MLAADS, physical inspection in time to time are also undertaken by the Senior Officers of the Planning & Development Department. In fact, the Audit Report was received in June, 2001 and

Planning & Development Department immediately requested to all concerned Deputy Commissioners to submit their comments, After receiving the comments from the district authorities, the reply was submitted to Accountant General, Assam on 01-08-2001. For the purpose of proper execution of all schemes including MLAAD Scheme, the Director, Evaluation & Monitoring Division of Planning & Development Department use to monitor the on-going schemes in the State. Moreover, all Deputy Commissioners of the districts have been instructed, in time to time, to complete all works as per guidelines of the MLAADS and durable assets created under the MLAAD Scheme should be maintained properly.

OBSERVATIONS/RECOMMENDATIONS

2.51. Having duly considered the written submission by the Government in mitigating the genuine objection in the greater effectiveness of the MLAADS well on time as per prescribed guidelines and creation of durable assets in the rural/urban areas, the monitoring the schemes bears significant and increasing importance now in view of enhanced fund upto Rs. 30 lakh to individual MLA. Keeping the urgency of monitoring both at district level and state level in view, the Committee holds that it should be strengthened and timely reporting of implementing thereon by the monitors should be amandatory phenomenon in implementing the MLAADS in all areas as recommended and approved by the authority.