

P.A.C.—72

**PUBLIC ACCOUNTS COMMITTEE**  
(1996—98)

( TENTH ASSEMBLY )



( SEVENTY-SECOND REPORT )

REPORT OF THE COMMITTEE ON PUBLIC  
ACCOUNTS ON THE REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE YEARS  
1991-92, 1992-93 AND 1993-94  
(CIVIL) PERTAINING TO  
FLOOD CONTROL DEPARTMENT, GOVERNMENT  
OF ASSAM.

Presented to the House on 19th August, 1997

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT  
DISPUR, GUWAHATI-6.

REFERENCE  
(NOT FOR ISSUE)

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COMPOSITION OF THE PUBLIC ACCOUNTS  
COMMITTEE (1996-98)

Chairman :

1. Shri Holiram Terang.

Members :

2. Shri Abdul Muqtadir Choudhury
3. Shri Gautam Roy
4. Shri Kali Ranjan Deb
5. Shri Bhupen Chandra Ray
6. Shri Mohan Das
7. Shri Derhagra Mochahary
8. Shri Mustafa Shahidul Islam
9. Shri Binod Gowala
10. Shri Hitendra Nath Goswami
11. Smti. Renupoma Rajkhowa
- 12- Shri Dilip Kumar Saikia
13. Shri Bhrigu Kumar Phukan

Secretariat :

- |                          |                       |
|--------------------------|-----------------------|
| 1. Shri D. Talukdar      | .. Secretary          |
| 2. Shri A. R. Chetia     | .. Deputy Secretary   |
| 3. Shri Subimal Kr. Das. | ... Under Secretary   |
| 4. Shri B. Basumatary    | .. Committee Officer. |

## PREFATORY REMARKS

1. I, Shri Holiram Terang, Chairman of the Committee on Public Accounts having been authorised to submit the report on their behalf, present this Seventy-Second Report of the Committee of Public Accounts on the Audit Paras contained in the Reports of the Comptroller and Auditor General of India for the years 1991-92, 1992-93 and 1993-94 (Civil) pertaining to Flood Control Department, Government of Assam.

2. The Report of the Comptroller and Auditor General of India (Civil) for the years 1991-92, 1992-93 and 1993-94 were presented to the House on 14th September, 1994, 5th March, 1995 and 18th September, 1995 respectively.

3. The Reports as mentioned above relating to Flood Control Department were considered by the present Committee in their sittings held on 4th and 6th September, 1996.

4. The Committee has considered the draft 72nd Report and finalised it in their sitting held on 28th May, 1997 for presentation before the House.

5. The Committee wishes thanks to the Departmental witness for their kind co-operation. The Committee also places on record their appreciation for the valuable assistance rendered by Accountant General, Assam Finance Department and Secretary, Assam Legislative Assembly along with Officers and Staff attached to Public Accounts Committee Branch.

Dispur,  
The 19th August, 1997

HOLIRAM TERANG,  
Chairman,  
Public Accounts Committee.

## CHAPTER—I

### Introductory

1. Initially the Flood Control and drainage works of the State was looked after by Public Works Department. In 1956 a separate department was created for water resource management, preparation and implementation of schemes for providing short term Flood Control and anti erosion measures as well as irrigation facilities, subsequently activities relating to irrigation were also separated and the department was named as P.W. (Brahmaputra Flood Control) Department in 1970. Further for preparation of comprehensive Master Plan as well as execution of works, a State level organisation, named as Brahmaputra Flood Control Commission was established.

2. In 1974 the former P.W. (Brahmaputra Flood Control) Department and the Flood Control and Irrigation Department were reorganised and brought under the jurisdiction of two separate Departments Viz. Flood Control Department and Irrigation Department w.e.f. 1st January 1971. The functions of the Flood Control Department are as follows :—

- A. Investigation of Hydro-meteorological data.
- B. Hydrographic survey.
- C. Preparation of plan and estimates for execution of flood control, drainage and anti-erosion works.
- D. Execution of flood control, drainage and anti-erosion works
- E. Flood fighting during flood season.
- F. Maintenance of flood control and drainage structures.

3. In view of the importance attached to the Flood Control Department a substantial share of the budgetary allocation is earmarked for it. As per Finance Accounts of the Government of Assam, the figures of expenditure during 1991-92, 1992-93 and 1993-94 are shown below :—

Heads	(Rupees in lakhs)		
I. Brahmaputra Valley Flood Control Project	1991-92	1992-93	1993-94
a) Direction and Administration	17,25.00	20,51.00	18,70.00
b) Machinery and Equipment	95.00	2,46.00	1,18.00
c) Civil Works	11,16.00	3,73.00	7,73.00
d) Suspense	2,27.00	—	80.00
e) Other expenditure	—	4.00	—
II. Barak Valley Flood Control Project			
a) Direction and Administration	2,43.00	3,65.00	1,59.00
b) Machinery and Equipment	14.00	6.00	14.00
c) Civil Works	4,86.00	1,11.00	3,86.00
d) Suspense	89.00	24.00	14.00
III. Hills Flood Control Project			
a) Direction and Administration	—	0.10	—
b) Civil Works	—	16.00	15.00

4. The Department is maintaining 10,583 numbers of field staff (as on 23rd October 1996) of which 1,327 and 1,458 are work-charged and casual employees respectively. The Department stated to have created the following Flood Control structures.

(i) Brahmaputra	4448 K.M.
(ii) Town Protection and anti-erosion works	600 Nos.
(iii) Drainage Channel	846 K.M.
(iv) Major Sluices	85 Nos.

The Department has not, however, indicated their assets created in Hills District as well as in Barak Valley.

### OBSERVATIONS/RECOMMENDATIONS

5. During the period under report a substantial amount was spent, but the perennial problem of Flood Control in Assam remains stagnant. The Department ought to have given emphasis on completing all the on-going schemes. Now the Committee would like to have an evaluation Report of the Schemes undertaken by the Department since 1991-92 till date, within 3(Three) months from the date of presentation of this Report.

## CHAPTER—II

Purchase in excess of requirement  
(Audit Para 4.1/CA.G. 1991-92 (Civil))

2.1 The Audit has pointed out that the construction of sluice gate at Jogamaya Ashram under Dhubri Embankment and Drainage Division was completed in the year 1983-84. Test-check of records of the Division disclosed that mild steel sheet piles and mild steel rods of different sizes valued at Rs.3.61 lakhs had been lying unutilised at site as per material-at-site account of the work. Attempt had not been made to utilise the excess materials in other works or to transfer them to stock or to other Divisions since the date of completion of the work. The division took up the matter with Chief Engineer for arranging distribution of the materials to needy Divisions in March 1990. The Chief Engineer instructed Guwahati East E. & D. Division to collect the materials in April 1991. In January 1992, the Division stated that there was little scope for utilisation of these materials, and action to transfer them to other Divisions had been initiated. But the materials have not yet been collected till February 1993. The materials were purchased for the work without assessing actual requirement. As a result, materials remained idle and funds remain blocked for a period of eight years.

2.2 The Department in their written replies has stated that the quantities of sheet piles for 53.97 M.T. were initially procured against the work "Partial Diversion of Champamati water into Tarrang Construction of Spill-way" as per actual requirement under Kokrajhar Construction E. & D. Sub-Division in 1967-68. The contractor to whom the work was allotted could not complete the work. And ultimately the work had also to be closed on some practical reasons after arbitration with the contractor. As such the balance quantity of sheet piles were received back from the contractor and transferred to the Dhubri E & D. Division in April/1981, in anticipation of utilisation of the same under Dhubri E & D Division in near future. But subsequently it was found that there was no such work under execution in the Dhubri E & D Division where sheet piles could not be utilised. So, the materials remained unutilised as surplus materials. Similarly, Iron materials i.e. M.S. Rods of different sizes of 7.15 M.T. were also remained unutilised in Dhubri E & D Division.



It may be mentioned here that, though the Executive Engineer, Guwahati east E & D Division was directed once to transfer the materials, but ultimately the same had not been transferred, since there was no requirement of such M. S. Rods in Guwahati E&D Division as reported by the Executive Engineer concerned. However, the Department has tried its best to transfer the sheet piles as well as the Iron materials to other works under any Division of Flood Control Department and also to other Department. But it is found that there is no such immediate work under any Division of F. C. Deptt. under which the surplus materials can be utilised. The Irrigation Deptt. was also requested for their requirement of sheet piles and M. S. Rods as lying unutilised in this Deptt. But no response in regard of requirement of such materials have been received yet. Hence, the surplus materials in question as shown below have been now transferred from site a/c to stock a/c of the Dhubri E&D Division in the month of December 1994. However, efforts will be made to transfer the surplus sheet piles and M. S. Rods to any other works under any Division of F. C. Deptt, as and when there will be requirement of such materials.

- |                                  |    |                |
|----------------------------------|----|----------------|
| (1) Sheet Piles                  | .. | ... 53.00 M.T. |
| (2) M. S. Rods of different size | .. | 7.15 M. T.     |

2.3 The Committee, in course of their initial examination found the Departmental replies deficient of the following information ;—

1. Whether the work "Partial diversion of Champamati Water into Tarrang Construction of Spill-way" is still incomplete or abandoned ? What are the practical reasons and what for arbitration with the contractor was made ?

2. What is the quantity of material supplied to the contractor of the Sluice Gate Jogamaya Ashram near Dhubri ? And what is the percentage utilised and what is the balance material ? Whether the supply of materials to the contractor was in accordance with requirement ?

3.. Whether the Department had any assessment for materials like sheet piles and M. S. Rods for the Sluice Gate at Jogamaya Ashram and if so what were the requirement ? Why the department took long time in transferring the materials from the site Account to the stock Account ? Whether the materials are still having its use value ? Can these be disposed of ?

2.4 The Department clarified the above points as under;—

1. The work in "Partial Diversion of Champamati water into Tarrang Construction of spill way" was undertaken on public demand to reduce the flood heights in river Champamati and down-stream as well as for partial supply of Champamati water for irrigation purpose in and around the cultivable area. The work of construction of spill way was started accordingly but could not be completed due to abnormal dewatering problem, for driving of sheet piles and laying off floors. This abnormal seepage problem could not be fore seen before hand while preparing the estimate as there was lack of sufficient facilities and technology to determine the exact data regarding sub-soil water. However the contractor on instruction from the Department made adequate arrangement for dewatering the foundation trench even bringing modern massive dewatering plant available at that time, investing sufficient amount of money for machinery and operation of the machinery but, this plant even was not found to be adequate to dewater the foundation trench. During execution, it had been seen that, a major sub-soil flow was there of river Tarrang underneath, although it was closed by a dam long back. Hence, the further provision of dewatering would have cost very abnormally. Finally, the contractor become reluctant due to practical reasons, to resume the work and work remained incomplete. Subsequently, concept of construction of major irrigation project viz., "Champamati Irrigation Project" came up and this project was also implemented later on and as such there had not been any public demand as well as necessity for construction of the spillway scheme as mentioned above. The contractor had to be paid some additional rate through arbitration for the cost involved in abnormal dewatering process.

2. The quantity supplied to the contractor for the sluice gate near Jogamaya Ashram at Dhubri are as below :—

1. M. S. Sheet pile	...	3.71 M.T
2. M. S. Rod	.. ..	2.77 M.T.

The percentage of use is 100%, so the balance is nil. The materials were supplied to the contractor, according to requirement.

3. The requirement of sheet piles was 3.71 M.T and M.S. Rod was 2.77 M. T. for sluice near Jogamaya Ashram. The M. S. Sheet piles and M. S. Rod were transferred from site account of Kokrajhar E & D Sub-Division under Dhubri E&D Division to the site account of sluice gate at Jogamaya Ashram under Dhubri E&D Sub-Division and required quantity were utilised in the work. The balance quantity after completion of the sluice gate at Jogamaya Ashram were taken into stock account. As per content of the draft para on purchase on excess of requirement under Dhubri E&D Division, conveyed by the A. G. vide No. REP (A)IV/92/5/310, dated March/93, it reveals that there were materials viz— M. S. Sheet piles and M.S. Rod. amounting to Rs. 3.61 Lakhs were lying unutilised at near Jogamaya Ashram. In this connections, it is stated that the total quantity of M. S. Sheet piles of 53.97 M. T. has been disposed of by selling to P. W. D. Abhayapuri N.H.Construction Division at an amount of Rs. 5,12,715.00. Out of 7.15 M.T. of M.S.Rod a quantity of 0.95 M.T. has been utilised by the Dhubri E&D Division and the balance quantity of 6.20 M.T. has been kept in stock for further use in various works of the Division and the value of this quantity is within the Reserve Stock Limit of the Division. Materials at store have still the use-value.

## OBSERVATIONS/RECOMMENDATIONS

2.5 The Departmental replies indicated that the cost of surplus materials in respect of other work was charged to the construction of sluice gate at Jogamaya Ashram though there was no requirement of such materials for this work. As a result, the cost of execution of the work was unnecessarily increased to the extent of Rs. 3.61 Lakhs. The action of the Department does not appear to be regular. Secondly, the materials procured long back and remaining unutilised, were subjected, to deterioration from sun and rains. Thirdly, the materials were transferred to Dhubr Division after a lapse of more than 10 years which is also irregular.

2.6 The Department has also clarified that the carriage cost of materials from Champamati spillway to Jogamaya Ashram to Departmental store was Rs. 18,860/—only and charged to the scheme "Construction of Sluice gate". The Scheme was physically/Completed on 26th June 1982 and accounts closed on 22nd September 1992. However, no Scheme for utilisation of the balanced sheet piles near Jogamaya Ashram was taken-up by the Flood Control Department. The Committee could not comprehend as to why the Department resorted to such purchase of materials without proper assessment of their requirement.

2.7. The Committee, at this stage, cannot but express their dismay for what the Department have done prior to 1983-84. However, the Committee expects from the Department that such irregularities in future will not reoccur.

## CHAPTER—III

## Unfruitful Expenditure

(Audit para 4.2/C.A.G.-1991-92, Civil)

3.1. The Audit has brought out that in March, 1988 the Secretary, Government of Assam, Flood Control Department directed the Chief Engineer to take up as an emergent scheme the work of "Construction of Flood Embankment" along right bank of Haria from Hariaghat to Hariamukh and left bank of Kollong from Hariamukh to Dakhinapat (3 Kilometers length)" after completing all formalities including technical sanction. In March 1988, execution of earthwork (valued : Rs. 49.87 lakhs) by head load and by truck was awarded to several contractors by Nagaon E & D Division for completion within May 1988. The work was neither administratively approved nor technically sanctioned till August, 1991. The contractor executed the works upto a value of Rs. 36.13 lakhs when the work was withdrawn and the execution of balance work was entrusted to Guwahati Mechanical (FC) Division in March 1989 and March 1990. The Mechanical Division left the work incomplete after execution of a portion of it (upto value at Rs. 7.68 lakhs against Rs. 9.07 lakhs allotted). Thereafter there was no progress till the date of Audit (August, 1991). Upto March 1991 the Division incurred an expenditure of Rs. 48.73 lakhs due to flood in the years 1988 and 1989 the incomplete embankment was badly damaged and the Division had to incur an expenditure of Rs. 6.69 lakhs on its repairs which could have been avoided and the embankment been completed within the stipulated time (May 1988). In January 1992, the Division stated that the contractors failed to complete the work due to early onset of the monsoon and also due to land acquisition problem as the land owners obstructed the contractors from executing the work on their land without getting land compensation and the reach from 0 to 800 metres only was completed in time. The Division while accepting the audit observation stated that the embankment failed to serve the purpose totally because of the fact that the contractors as well as Mechanical Division failed to complete the work due to bad soil condition. The Division could not produce any record to show that the soil test had been carried out before taking up the work.

3.2 The Department in their written memorandum have stated that the work "construction of Flood Embankment" along the right bank of Haria from Hariaghat to Hariamukh and the left bank of kollong from Hariamukh to Dakhinapat phase-I was taken up for execution, urgently pending Administrative Approval and Technical Sanction. The delay in starting the work was due to land acquisition problem. The works were allotted to contractors in groups in March 88. But many contractors did not turn up for execution of the works even after months together ignoring the emergent nature of the work without any information to the Deptt. As result of which the work was delayed badly and failed to complete the works in stipulated time, as such, considering the necessity of the work, the Executive Engineer, Mechanical Division, Flood Control Deptt, Guwahati was allowed to execute the balance works as left over by the contractors. However, the Mechanical Division also could not complete the whole works allotted to them, Out of 81, 743 M<sup>3</sup> only 69, 189 M<sup>3</sup> of earth works were completed. However, the reach from O.M to 800 M was completed in time. The main reason of failure to complete the work in time by the contractors is due to early onset of the Monsoon and the record of high flood in 1988, which had completely submerge the entire area of the site of the works. The Flood Water reach the P. W. D. Road from Dakhinpat to Kamour which was very adjacent to the embankment, had further aggravated the situation. The completion of the work was also delayed due to hard soil condition and land acquisition problem. In regards of expenditure of Rs. 3.07 (L) and Rs. 6.69 (L) for maintenance etc. as observed by the audit, it may be clarified that the expenditure of Rs. 3.07 (L) was meant for original works which was wrongly posted through over sight as maintenance. However, the work in question has been completed subsequently in march/1992 and the same is now serving well. The Administrative approval and Technical sanction are in process and are being accorded shortly.

3.3 The committee asked the Department to clarify in writing the following—

- i) Why administrative approval and technical sanctioned were not accorded immediately after receipt of orders from Government to take up the emergent schemes?

- (ii) Why this schemes taken up during 1988 as emergent works could not be completed till 1992 ? please indicate the chronology if events of progress.
- (iii) Whether soil testing was done at all before taking up the work.

3.4 The Department replied as under—

- (i) The scheme was initially placed in the 10th T. A. C. held on 23rd to 25th November/1987 for construction of embankment for a length of 29.5 km. but the Committee recommended a new alignment for a length of 17 km. only at an estimated cost of Rs. 285.00 lakhs. Considering the gravity of flood problem of the area, the Department decided to start the work for a length of 3 km. from 2145 Relief Head of Account with a view to protect some important villages. Due to minor change of alignment at the time of execution, the length of embankment becomes 3.2 km. As the fund under Head 2145 was not available, a revised proposal was placed before the 14th T.A.C held on 11th and 12th January/1990 to obtain recommendation of the Committee in respect of the work executed with cost of Rs. 58.1 lakhs and ultimately the scheme had to be converted to State plan. The administrative approval and technical sanction are under process.
- (ii) At the initial stage, the progress of work was hampered due to land trouble. Secondly, the progress of the work was slowed down due to submergence of borrow areas by pre-monsoon rains. Also, the area is a low-lying one, there was dearth of borrow pit areas. Hence the delay in completion.
- (iii) No soil testing was done.

## OBSERVATIONS/RECOMMENDATIONS

3.5 The Committee observed that Flood Control Department incurred an unfruitful expenditure of Rs. 48.73 lakhs upto March, 1991 on an embankment which failed to serve the purpose totally due to bad soil condition, non clearance of land acquisition etc. They could not adduce any reason for shifting of responsibility of implementation of schemes from Nagaon E & D Division to Guwahati Mechanical Division.

3.6 The Committee, therefore, recommends that this matter be enquired into by an officer not below the rank of a Secretary of Engineering Department and the persons at fault and the persons for whose laxity, the loss occurred would be brought to book and appropriate action would be taken. The report of the enquiry shall be furnished within a period of three months from the date of presentation of this Report before the House.



## CHAPTER—IV

## Employment of excess staff

(Audit para 4.1/ C. A. G 1992-93 Civil)

4.1 Audit has pointed out that between April 1992 and March 1993, the Jorhat Embankment and Drainage Division engaged 99 Section Assistants and 160 Khalasis against the requirement of 95 Section Assistants and 97 Khalasis according to the norms for 277.954 K. M. long embankment, 36.05 K.M. long drainage channel, 31 protection work sites, 2 major sluices and some buildings. Accordingly to the norms fixed in Flood Drill meeting held on 4th and 5th May, 1992 a division can engage one Section Assistant and one Khalasi for each 5 kilometer length of embankment and drainage channel, for each protection work site, one Section Assistant one Khalasi also for the buildings in each division and one Khalasi for each major sluice. For excess staff of 4 section Assistant and 63 Khalasis, the division incurred extra expenditure of Rs. 12.81 Lakhs.

4.2 The Department in their written Memorandum has classified that the embankment under Jorhat E & D Division consisting of a length of 277.954 K. M. is not evenly distributed at a stretch but scattered at different places along the river Brahmaputra and its tributaries. Similarly the drainage channels, sluices protection works and buildings are also scattered at different places under the divisional jurisdiction. As per department norms one S. A. and one Khalasi are to be engaged for each 5 K. M. lengths of embankment /drainage channel. As the Length of each embankment /drainage channel is not exactly divisible by 5 k.m the last part of the channel which may even be less than 5 k.m required engagement of one S. A. and one Khalasi for its maintenance. Therefore, the department norms for one S.A. and one Khalasi for each 5 K. M length of Embankment/drainage channel can not be rigidly enforced in such cases. The total numbers of persons engaged become slightly more when compared with the total length of all the Embankment/Drainage channel. Again in case of Major sluice one Khalasi is to be engaged against each Major sluice. But in addition to the two Major sluices of the division there are 50 Nos. of Minor sluices, which require engagement of Khalasi for their proper maintenance. For these minor

sluices extra hands of 1 Khalasi for each 2 Minor sluices become necessary, although, no specified norms for the Minor sluices are earmarks in the Department rules. The excess entertainment of 4 A.S. & 63 Khalasis had to be made by the division and as such the expenditure incurred for this excess engagement was unavoidable.

4.3 The Department, further, furnished a list of Embankment, Drainage channel, protection site buildings and sluices etc., and requirement of W.C. staff thereof as per flood drill norms which is shown at Annexure II. In course of oral deposition the Committee wanted to know the basis, norms, period, etc., of recruitment of this excess staff. For proper appraisal the deliberation is quoted below.

Mr. Chairman : What was the basis on which the recruitment was made ?

Secretary, F.C. : Recruitment was made long back. They are all continuing in service for more than 15/20 years.

Mr. Chairman : AG. Says you can employ 192 Nos. but you have employed 259 Nos. What is the basis to change it from 192 to 259 ?

Secretary, F.C. : These embankments are scattered. One S.A. and one Khalasi for each 5 K.M. length of embankment cannot be rigidly enforced. So, we required some more staff. Considering that we have employed 259 Nos.

Mr. Chairman : Some basis is there. How do you arrived at the basis ?

Secretary, F.C. : As per norms one S.A. and one Khalasi are to be engaged for each 5 K.M. length of embankment.

Mr. Chairman : This figure has come out of your norms fixed by you only. Now you are saying that the norms is not workable and according to the site condition it was not practicable. It had to be increased due to some objective condition.

Have you changed the norms ?

Secretary FC. : While framing the norms practical consideration was not taken up at that time. It is now being changed.

Mr. Chairman : On what we are concerned to is that you have norms and accordingly you are supposed to employ 192 Nos. Now you are telling that the prevailing norm has not satisfied the ground condition. Then you should have changed the norms.

Secretary FC. : We are going to change it. This is a lapse on our part. As far as I know, they were already recruited many years back for protection works. Once there have been major protection works. So we had to engage more staff for major protection works. Major works are not included here.

Chairman : When you recruited them ?

Secretary FC. : Long back, during 1960-70. During this period most of these persons were engaged. Now, we are not recruiting.

## OBSERVATIONS/RECOMMENDATIONS

4.4 From the reply and oral deposition of Govt. it appears that the norms fixed in Flood Drill meeting held on 4th & 5th, May, 1992 was defective and hence the same was not rigidly followed. The Committee therefore, could not comprehend to why the defects were not pointed out in the meeting and why a defective norm was laid down.

4.5 The Public Accounts Committee, therefore, recommends that a practicable yard-stick for the Sectional Assistant, Khalasis etc. will be laid down in consultation with other Engineering Department which should be followed rigidly.

## CHAPTER - V

## Extra Expenditure

[Audit para 4. 1/CAG-1993-94, (Civil)]

5.1 The Audit has pointed out that test-check of records of Goalpara E & D Division in March, 1994 revealed that for the items of collection and supply of hard blasted boulders of size 23 cm to 30 cm etc. in respect of work of "construction of retirement of Brahmaputra dyke from Balikuchi to Fakirganj" the payment was made to the contractors at the analysed rate of Rs. 303.21 cu.m during 1990-91 for the chainage 47.286 to 51.026 km. but the Flood damage repair work at chainage 44.260 km. to 45 km. rate was analysed at Rs. 227.09 per cu.m in 1991-92 though the distance from quarry to site in both the cases were same. The contractors were paid Rs. 13.91 lakhs up to December 1993 at higher rate for the quantity of 4587.45 cu.m against the quantity of 19.500 cum executed by them in respect of chainage 47.236 to 51.026 km. payment for remaining quantity has not been made for want of funds. This resulted in extra expenditure of Rs. 3.49 lakhs. The Division replied (September 1994) that the payment at higher rate was made as the work related to Central Sector Scheme whereas the repair work related to State Sector. This is not tenable as the specification and distance in respect of both the works were same.

5.2 The Department in their written Memorandum has stated that the work "Construction of retirement of Brahmaputra" dyke from Balikuchi to Fakirganj from chainage 47.286 Km. to 51.025 Km. at Jamadarhat including A/E measures at Sundarpara area to protect Brahmaputra dyke from erosion of river Brahmaputra ph. III is Major scheme requiring clearance of Planning Commission/Central Water Commission and the estimate was framed as per C. W. C.'s guideline. The rates for various items of works were as per analysis considering 20% contractor profit on the prime cost for both labour items and materials vide para 3.5 of C.W.C guidelines. The analysis of rate for the item of collection and supply of mansize boulder for the above mentioned work @ Rs. 303.21 per M<sup>3</sup> was made on the basis of above mentioned Guidelines. The work was allotted to the contractor at the estimated rate of Rs. 303.21

per M<sup>3</sup> against the contractor quoted rate of Rs. 400.00 per M<sup>3</sup> on the other hand the scheme "F.D.R. to Brahmaputra dyke from Balikuchi to Fakirganj from 44.260 Km. to 45.00 Km. at Poravita Bazar area for 1991-92" where the rate for collection and supply of boulder was allowed @ Rs. 227.09 per M<sup>3</sup> was a F. D. R. scheme and the analysis of rates was made considering 10% contractor's profit on prime cost on accounts of labour item only which is generally followed in case of F. D. R. schemes and accordingly the work of the F.D.R. scheme was allotted to the contractor at estimates rate i.e. @Rs. 227.09 per M<sup>3</sup> against contractor's quoted rates of Rs. 325.00 M<sup>3</sup>. As such the differences of executed rates and amount thereof occurred. Hence the excess amount was paid due to differences of rates which could not be termed as "Extra Expenditure". In respect of quantity of boulder of 19,500 M<sup>3</sup> which was shown in the Q.P.R. was an approximate quantity against the actual measured quantity 18,944 M<sup>3</sup> as per provision in the estimate.

5.3. The Committee in course of oral deposition asked the Department to clarify as to why two different rates for similar works were fixed and what may be the reasons for this discrimination. The Department clarified that the scheme "Const. of retirement of B/dyke from Balikuchi to Fakirganj from 47.286 Km. to 51.025 Km. at Jamadarhat including A/E measures at Sundarpara area to protect B/dyke from erosion of river Brahmaputra phase—III is a major Central Sector Scheme where contractor's profit as per C. W. C. norms is 20% over Prime cost. The nature of work is such that it creates assets to the State Government. The rate for supply of boulder allowed was Rs. 303.21 per M<sup>3</sup> which has been fixed by inviting tenders from contractors. Whereas, the work "F. D. R. to B/dyke from Balikuchi to Fakirganj from Ch. 44.200 Km. to 45.00 Km. at Poravita Bazar area for 1991--92" is a different scheme and the nature of work is restoration of damage. Contractors are allowed only 10% profit on prime costs as per rate P. W. D. norm. The rate for supply of boulder allowed at Rs. 227.09/M<sup>3</sup> is on the basis of inviting tenders from contractors and hence the difference.

## OBSERVATIONS/RECOMMENDATIONS

5.4. The departmental reply for allowing higher rate in respect of Central Sector Scheme and lower rate for State Sector Scheme is not rational as because the lower rate for the same work for the Central Sector was also workable. Economy in expenditure is a fundamental requirement. The Government money should be spent in such a manner as a man of ordinary prudence could have done in his own case. The Committee therefore, recommends that, the revenue rate fixed for State Sector Schemes should also be applied in the Central Sector Schemes as they are workable. Allowing a higher rate should not mean that the work cannot be executed in a Lower rate.

## CHAPTER-VI

Westeful expenditure due to inadequate planning  
(Audit para 4.2/CAG.—1993-94, Civil)

6.1 The Audit has pointed out that the work of earth cutting including carriage of excavated earth required for the construction of retirement from 7 to 12 Km of Brahmaputra dyke from Dhing to Jatiabari under Marigaon Embankment and Drainage Division was awarded to 174 contractors in different dates during the period from March to May 1991 at an estimated cost of Rs. 108.00 lakhs for completion within 30 days from the date of issue of award orders. But the land belonging to private persons selected for this purpose was not acquired by the division. Instead these lands were made available to the contractors for execution on the basis of verbal understanding arrived at by the Revenue authority with the land owners. The work was accordingly commenced in April 1991 but it could not be completed by the contractors owing to opposition by the land owners for non-payment of compensation of their land and also severe erosion caused due to onset of monsoon. The work was therefore, suspended by the contractors from 15th June 1991. During the aforesaid period the contractors executed 2,74,503 cu.m of earth (Cost : Rs. 53.64 lakhs) which according to one report of the division (May 1994) represents about 70 per cent of the work. Again, of the executed quantity, 1,77,424 cu.m of earth involving cost of Rs. 36.04 lakhs was completely washed away by the flood of July 1991 as the work on all the reaches over the entire length of retirement could not be completed by the contractors. Against Rs. 53.64 lakhs payable to the contractors, payment of Rs. 22.19 lakhs only was made to them till September 1994. The payment of balance amount was withheld due to non-availability of fund. The inadequate planning for execution of work during rainy season without taking advance possession of land from the Revenue authority led to wasteful expenditure of Rs. 22.19 lakhs on the work besides non-completion of work and consequent defferment of the benefit of the project to the people by way of providing protection to their paddy fields against submergence during monsoon floods.

6.2 The Deptt. in their written memorandum replied that the construction of retirement from 7th to 12th K.M. of Brahmaputra dyke from Dhing to Jatiabari retirement was administratively approved for Rs. 96,49,285/ and T. S. accorded



the above work had been taken up in the public interest on emergency basis for protection of vast area from devastating flood. The proposal of land acquisition was submitted duly by the Executive Engineer, Morigaon E. & D. Division to the Deputy Commissioner, Morigaon, but formal land possession could not be handed over by the Civil Administration due to vehement public opposition. The Deputy Commissioner, Morigaon then personally visited the site and negotiated with the pattadars who verbally agreed to spare the land for the work. Having the above negotiation in view and considering urgency of completing the work before floods, the department finally started the work from 8-4-91. But during the progress of work the pattadars started making constant obstruction for which works slowed down. In addition continuous rainfall from the last week of April/91 to June 1991 delayed further progress of the work. The site was jointly inspected by the Addl. Chief Engineer and the Superintending Engineer, frequently and had taken up different alternative measures as per site condition, but all efforts failed since the work so far executed became unsteady due to continuous rain and the pressure of flood water in the gap portion causing further damage to the embankment and as a result the incomplete weak portions of the embankment were washed away in July/91.

Therefore, natural calamity and other adverse factors during execution of work, were beyond the control of the department in completing the work in stipulated period.

6.3 The Committee asked the Department to clarify :

(a) What was the negotiation with the pattadar by the D.C. Morigaon and why it failed?

(b) When the plan & estimates were drawn-up and why issue of Administrative approval & Technical sanction were delayed? The Department clarified as follow :-

(1) As because it was not possible to made immediate L. A. payment to pattadars and very limited days were left for execution before on-set of flood, the D. C., Morigaon convinced the pattadars to allow construction of embankment so as to avoid vast flood devastation. Accordingly most of the Pattadars allow construction, but a few created trouble for which some portion could not be completed in time which resulted washing away of

major portion of the newly constructed embankment. As progress was achieved over considerable length, the negotiation cannot be called a failure.

(2) Because of change of working condition and consequent upon partial failure of the scheme, modified plan and estimate was placed before the 17th T. A. C. held on November/90 and subsequently administrative approval and technical sanction were accorded.

### OBSERVATIONS/RECOM MENDATIONS

6.4 The Committee observed that in Assam flood occurs almost every year and the Flood Control Department knowing this fact, this work was executed in rainy season. This apart, the department failed to settle up land acquisition at appropriate time. The Committee could not understand as to why the Department failed to plan to complete it before onset of monsoon after observation all necessary formalities including land acquisition. The Committee further observes that there is lack of coordination between Flood Control and Revenue Department in the matter of land acquisition.

6.5 The Committee, therefore, recommends that the persons for whose fault the wasteful expenditure of Rs. 22.19 lakhs occurred shall be brought to book and necessary action should be taken. In future the Department before execution of the work shall look into all such matters so that interest of public is protected without any extra burden to the exchequer.

## CHAPTER—VII

Excess payment due to incorrect analysis of rates  
[Audit para 4.3/C.A.G, 1993-94 (Civil)]

7.1. The Audit has pointed out that between June 1990 and January 1991, the Goalpara Embankment and Drainage Division procured 37,544.00 cu.m of 23 cm to 30 cm size hard blasted boulders weighing not less than 40 kgs each through 43 contractors for construction of retirement of Brahmaputra dyke from Balikuchi to Fakirganj (Change : 34.50 Km to 38.00 Km) at Beldubi (Phase I & II). The Division paid Rs. 44.57 lakhs upto December 1993 to the contractors being the value of 15,072.68 cu.m at analysed rate of Rs. 295.70 per cu.m (Rs. 126.46 as collection charge of boulder at quarry and Rs. 169.24 as carriage charge from quarry to work sites). The payment for the remaining quantity of 22,471.22 cu.m has not been made till September 1994 due to paucity of fund. It was noticed in audit (March 1994) that the division analysed the rate for collection of boulders at Rs. 126.46 by taking an element of 20 per cent contractors profit on forest royalty (Rs. 40.00 per cu.m) and sales tax (Rs. 2.40 per cu.m) into consideration though the division reimbursed these expenditures in full to the contractors. Excluding this element the rate worked out to Rs. 117.98 per cu.m (i.e Rs. 126.46-Rs. 8.48) this resulted in an extra expenditure of Rs. 1.28 lakhs.

7.2. The Department in their written memorandum replied that the work "Construction of retirement of B/dyke from Balikuchi to Fakirganj(Ch:34.50km to 38.00km)at Beldubi (Ph-I and II)" was taken up by the Goalpara E & D Division during 1990-91. The scheme was administratively approved the technical sanction is under process. The analysis of rate was worked out as per C.W.C. guidelines under para No. 3.5 allowing 20% contractor's profit on prime cost even on the forest royalty and Sales Taxes which are generally not considered as prime cost. The expenditure on forest royalty and sales tax to be paid by the contractor as investment. The scheme has been completed within the estimates cost and there is an over all saving of Rupees 32.88 lakhs against the estimated cost of Rupees 196.35 lakhs Thus it has been found that though a negligible excess expenditure was incurred due to payment of 20% profit on forest royalty and sales tax, the work was completed within

the estimated cost. Hence, considering the facts stated above, the excess amount due to allowing contractor's profit on sales tax and forest royalty may not be treated as excess payment.

7.3. The Committee, in-course of preliminary examination held that the element of 20% profit allowed to contractors even on forest royalty and sales tax amounted to Rs. 1.28 lakhs as extra expenditure asked the Department to clarify as to (a) who is responsible and whether the commission was intentional or mistaken, (b) What action has been taken against the persons found at fault and (c) Whether the extra payment has been recovered or not? The Department replied as follow :— Lowest rate quoted by the contractor for supply of boulders in the scheme was Rs. 325.00 M<sup>3</sup> (Rupees three hundred and twenty five) only. Rate allowed to the contractor was Rs. 295.70/M<sup>3</sup> (Rupees two hundred ninety five and paise seventy) only which was also the estimate rate. The rate allowed to the contractor was lower than they lowest quoted rate which was fixed with the contractors on negotiation. As such, as the negotiated rate was lower than the lowest quoted rate, so there is an overall savings in this item due to fixation of the negotiated rate. It can not also be denied that payment of forest royalty and sales tax by the contractor prior to procuring of materials is an investment for which they could earn benefit which should not be totally ruled out. It was not at all intentional to give profit on account of forest royalty and sale tax.

**OBSERVATIONS/RECOMMENDATIONS**

7.4. The Committee observed that the reply adduced by the Department on the questionnaire is not to the point and convincing. The Department failed to reply on questionnaire (b) and (c) of the foregoing para. It could not be comprehended as to why the Department is reluctant to reply specifically on action taken against the persons found at fault and recovery of the excess payment.

7.5. The Committee feels that the erring officers should not take credit from contractor by flouting the rules. The officers might have lowered down the rate by negotiation but gone against the rules.

7.6. The Committee therefore recommends that erring officers should be taken into task and all necessary measures should be taken so as to avoid similar repetition in future.

## CHAPTER—VIII

Loss due to non disposal of Zirats (Audit para 4.4/CAG 1993-94 Civil)

8.1. The Audit has pointed out that pursuant to sanction accorded by the Government (March 1993) Goalpara Embankment and Drainage Division paid (March 1993), Rs. 3.58 lakhs to the Deputy Commissioner, Goalpara for disbursement among the land owners towards compensation for standing crops, trees and houses on 355 bighas 12 lachas land acquired for the "Construction of retirement of B/Dyke from Balikuchi to Fakirganj". While conveying the sanction, Government also instructed the division to dispose of Zirates (houses : Rs. 0.11 lakhs, standing crop Rs. 0.48 lakh and trees : Rs. 2.99 lakhs) immediately without any reservation. The division realised Rs. 0.01 lakh (against assessed value of Rs. 2500 at the time of auction) through auction sale of trees falling only within the seat of embankment. Division stated (September 1994) that trees falling within the seat of embankment were of inferior quality and could fetch nominal revenue through auction. It was also stated that trees falling outside the seat of embankment were not put to auction in the interest of ecological balance although no such condition was assigned by Government or any other authority. Division further stated that some of these undisposed bamboos and trees were found to have been removed by miscreants. This occurred due to lack of watch and ward arrangement and prompt action for auctioning the Zirats by the Division. Thus due to non-disposal of the Zirats, Government was not only deprived of the legitimate earning but would continue to suffer loss due to illegal felling and removal of unoperated trees by miscreants.

8.2 The Deptt. in their written memorandum have stated that the Executive Engineer, Goalpara E&D Division had paid an amount of Rs. 3.58 lakhs towards compensation of standing crops, trees and houses etc. on the land acquired for the work "Construction of retirement of B/dyke from Balikuchi to Fakirganj from chainage 47.286 km to chainage 51.076 km. at Jamadarhat including A/E measures at

Sundpara area to protect the B/dyke from erosion of river Brahmaputra" in March/93. The division had realised an amount of Rs. 765.00 only being the sale value of the Zirats on auction, which was found to be nominal in comparison with the value of compensations. The reason of differences between the Zirat value and the compensation are mainly due to the following grounds. The value of compensation of some items like batelnut, coconut, palm trees, standing crops etc. as enlisted in the Zirats are very high but the Zirat value of such trees are almost nil, since these items are not auctionable. So the value of Zirats of such item can not be compared with that of compensation. Secondly, all the trees which were within the acquired land but fallen outside the seat of the embankment were not removed considering the ecological point of view and only those trees which had fallen on the alignment of the dyke were removed and sold on auction. Further, only the removal cost of the standing houses on the acquired land was provided in the estimate and accordingly, the houses were removed by the concerned owners. Hence, the question of auction of the standing houses did not arise. But the value of compensation was assessed on all the trees and removal cost of houses fallen on the acquired land. The last but not be least important ground for the nominal price of the Zirats is due to the reluctancy of the bidders at the time of auction. There was very poor response from the bidders at the time of auction. So the Department had to issue 4 consecutive notices to hold the auction. After issuing 4 notices the Zirats were sold at the highest bidding at Rs. 765.00 only. The Deptt. had tried its best to sale the Zirats at the highest rate as possible. Hence, the differences between the compensation and the value of the Zirats may not be termed as loss.

### OBSERVATIONS/RECOMMENDATIONS

8.3 The Committee could not comprehend as to how the value of Zirat at Rs. 3.58 lakhs had fetched price of Rs. 0.01 lakh only. The Committee therefore recommends that in future the Department would look into such abnormal difference between value assessed and value derived at auction sales.

No.	Observation	Amount involved	Location
1	The Department has furnished the details of the cases as under: The case of Mr. J. K. D. (Punjab from office of audit) is not yet over as the B. P. L. A. E. D. (Haryana Road on 10-11-57). The case is at P.W. The case is a Police investigation and is still pending.	Rs. 0.01	The Head Police report is not yet over as the B. P. L. A. E. D. (Haryana Road on 10-11-57). The case is at P.W. The case is a Police investigation and is still pending.
2	The case of Bank (R.O. of the office of the Executive Engineer, Jorhat & D. Div. One Bank Draft of Rs. 4000/- duty was found in favour of the State (Kolkata) and was found to be drawn by some one besides on 25th March 1952. The case is still pending. The case is a Police investigation and is still pending.	Rs. 4000/-	The case is a Police investigation and is still pending. The case is a Police investigation and is still pending.



## CHAPTER IX

MISAPPROPRIATION, LOSSES ETC.  
 AUDIT PARA 3.44 CAG 1991-92, CIVIL AND PARA 3.39  
 CAG 1993-94 CIVIL.

- 9.1. As reported by Audit the F.C. Department have involved in 9 cases of misappropriation, losses etc. for an amount of Rs. 1.79 lakhs.
- 9.2. The Department has furnished the details of the 9 cases as under

Sl. No.	Observation	Amount involved	Replies
1	Theft of Motor (not indicated) the E. E , L. A. I, D Barpeta Road on 30-4-77. The case is under Police investigation and is still awaited.		The final Police report has not yet been received inspite of persuasion of the matter with the Polic Department. The last reminder issued on 22nd August, 1996.
2	Loss of Bank Draft from the office of the Executive Engineer, Jorhat E. & D Division. One Bank Draft of Rs. 4000/- duly pledged in favour of Shri Onkar Jallan was found to be drawn by some miscreants on 25th March, 1972, with forged signature. The Chowkidar and Cashier were under suspension and their cases could not be finalised for want of Police investigation report.	Rs 0 04 L.	The Cashier and the Chowkidar of the office were suspended, Subsequently the Cashier has been reinstated in services and also retired from his services on superannuation. The Chowkidar was untraceable and still his whereabouts is not known. The loss of amount could not be finalised due to want of the Police investigation report.

3. Embezzlement of Government money from Shorbhog E & D Sub-Division office through Cheque No. 264969 on 10th December 1975 with forged signature by unknown person. At present the case is lying with the Guwahati High Court. Rs.0.12 L The Honourable High Court has acquitted the accused person Shri G. M. Das, O/P who was placed under suspension for the embezzlement case and hence he has been reinstated in his service. The amount of loss has been proposed to be regularised by sanctioning write-off which is under process.

Sl. No.	Observation	Amount involved	Replies
4.	Embezzlement of Govt. money in the office of the Executive Engineer L. A. I. D, Barpeta Road by Shri M. Ojha, Sub-Head Asst., Nalbari E & D Sub-Division on 7-2-78. The case is still under police investigation.	Rs. 0.72 L.	Shri M. Ojha, Sub-Divisional Head Asstt. was placed on suspension. But the Hon'ble Chief Judicial Magistrate's Court has acquitted him charge and hence he has been reinstated in his service. The amount in question is proposed to be written off of which is under process.
5.	A theft took place in the office of the Dhubri E & D Division on 21.1.80 by a gang of miscreants value of the theft materials (sheet piles) was Approx. Rs. 20,000/- Departmental action and police investigation are still awaited.	Rs. 0.20 L.	There is no scope to recover the amount in question as there was no clue as reported in the final police investigation report. The Audit objection Committee therefore advised to write-off the amount loss. The same is now under process.

Sl. No	Observation	Amount involved	Replies.
6.	Loss of Govt. money in Jonai E & D Sub-Division on 1.7.74. The amount was robbed forceable from the custody of the Head Asstt. while on transit.	Rs. 0.29 L.	There is no such records of loss of Govt. money in the Jonai E & D Sub-Divisions as because, the Jonai E & D Sub-Division had been created on 16th March 1985 while the incident occurred on 1st July 1974, Hence this is not related to Jonai E & D Sub-Division.
7.	Loss of Govt. money from the office of the Executive Engineer Dhemaji E & D Division F. C and Irrigation wing. The amount was stolen by some miscreants from custody of the E. E., Dhemaji on 1st December 1967.	Rs. 0.06 L.	The A. O. C. has advised to write off the amount to loss which is under process.
8	Fraudulent encashment of duplicet cheques by the Executive Engineer, Silchar F.C. Division.	Rs. 0.32 L.	Final police report is yet to be received inspite of making Nos. of correspondances with the police authority. The D.G.P, has also been requested in this regard. Hence, the matter could not be finalised yet.
9.	Loss of M. S. Rod from office of the Executive Engineer Hydraulic Research Division. The amount has already been written off but the A.G.(A&E), reports awaited.	Rs. 0.04 L.	The amount of loss has already been written-off.
Total		Rs. 1.79 L	

## OBSERVATIONS/RECOMMENDATIONS

9.3 From the reply it transpires that the three cases are pending for a long time for want of Police Report. It is highly objectionable. The Committee feels that laxity on the part of police should not cause delay in finalising such serious cases of mis-appropriation, loss etc.

9.4 The Committee is reconstrained to note that no serious efforts by police to finalise investigation is made and therefore recommends that the Government should warn the erring police officials and ensure prompt disposal of such serious cases.

9.5 In most of the defaulcation cases it is observed that no follow up actions was taken. In some cases it is observed that criminal cases were instituted but no departmental proceedings were drawn-up. It appears that there is a confusion as to the appropriate steps to be taken by the Authority. It is found that the Authority thought it sufficient by bringing criminal cases only. Whereas a delinquent official under the circumstances of a case may not be found guilty criminally but never the less become liable for punishment for violation of Departmental Rules. The Committee is of opinion that criminal prosecution is no substitution of departmental proceedings of vice-versa.

## ANNEXURE-I

## LIST OF EMBANKMENT, DRAINAGE CHANNEL, PROTECTION SITS BUILDINGS AND SLUICE ECT. AND REQUIREMENT OF W.C. STAFF THEREOF AS PER FLOOD DRILL NORMS/

SL.	Name of F.C. Structure	Length Nos. etc.	Requirement of S.A. Khalasi
(1)	(2)	(3)	4
<b>(A) EMBANKMENT</b>			
(1)	B/dyke from Mukalani to Jhanjimukh	7.50 K.m.	2 2
(2)	B/dyke from Jhanjimukh to Ph-I Neamati	3.00 K.m.	2 2
	do Pi-II	4.85 K.m.	1 1
(4)	B/dyke from Rongdoi to Neamati	6.50 K.m.	2 2
(5)	Ring bund at Neamati	0.57 K.m.	1 1
(6)	B/dyke from Neamati PWD Road to Gohaingaon (behind the abandoned Rly. line).	4.20 K.m.	1 1
(7)	Rly. dowel bund from Neamati to Gohaingaon.	5.37 K.m.	1 1
(8)	B/dyke from Gohaingaon Rly. line to Nahatia.	7.10 K.m.	2 2
(9)	Commissioner Road and Gohaingaon retirement	1.50 K.m.	1 1
(10)	Mallow bund from Nahatia to Khutiaputa.	1.10 K.m.	1 1
(11)	Khutiaputa tie bund from Mallow bund to spur No.	2.85 K.m.	1 1
(12)	B/dyke from Khutiaputa check bund to N/R dyke.	0.27 K.m.	2 2

(13) i)	Check bund at 243m-0.130 m			
ii)	„ „ „ 1600m.	0.175 k.m.		
iii)	„ „ „ 2nd k.m.	0.350 k.m.		1 3
iv)	„ „ „ 4th k.m.	0.600 k.m.		
v)	„ „ „ 5th k.m.	0.275 k.m.	—	—
vi)	„ „ „ 6th k.m.	0.550 k.m.		
(14)	B/dyke from Khutiapita check bund to N/dyke Ph-II	10.46 k.m.	2	2
(15)	Bohikhown check bund	1.135 k.m.		1
(16)	B/dyke from Neghering to Rongagorah	23.03 k.m.	5	5
i)	check bund at Ch. 12400 m.			
ii)	do at Ch 17900 m.			
(17)	Extension of B/dyke from Neghering to Rongagorah upto Nijori PWD Road	8.50 k.m.	2	2
i)	Check bund at 8th k.m.	0.40 k.m.		1
(18)	B/dyke from RPF Boundary to Deffulupathar.	10.25 k.m.	2	2
(19)	B/dyke from KPF Boundary to Dffalupathar.	13.13 k.m.	3	3
(20)	Jhanji bund L/B from A.T Road to Tamulichinga.	5.00 k.m.	1	1
(21)	Jhanji bund L/B from Tamulichinga to Mudiojan PWD Road.	19.75 k.m.	4	4
(22)	Extension of Bhogdoi bund L/D from Gohaintekela to Sualukuchi. satra.	1.46 k.m.	1	1

(23)	Bhogdoi bund R/B from Immght to Road.	6.40 k.m.	2	2
(24)	Bhogdoi bund L/B from Immght to J.B. Road.	5.00 k.m.	1	1
(25)	Extension of Bhoghdoi bund L/B from Immght to Garumora grazing.	2.40 k.m.	1	1
(26)	Bhogdoi bund L/B from J.B. Road to Chengeliati.	12.30 k.m.	3	3
(27)	Bhogdoi bund L/B from J.B. Road to Chengelihat.	12.45 k.m.	3	3
(28)	Back water embkt. along L/B of Melong.	5.60 k.m.	2	2
(29)	Dhansiri bund L/B from Punjan to Chowguri.	8.00 k.m.	2	2
(30)	Dhansiri bund L/B from Chowguri to Borathar.	10.00 k.m.	2	2
(31)	Ghiladhari bund L/B from Barbarua ali to Kako donga.	9.00 k.m.	2	2
(32)	Ghiladhari bund R/B from Barbarua ali to Kako donga.	11.80 k.m.	3	3
(33)	Kako donga bund L/B from Barbarua ali to Dhodar ali.	0.80 k.m.	2	2
(34)	Kako donga bund L/B from Barbaruah ali to Dhodar a i.	10.50 k.m.	2	2
(35)	Dhansiri bund L/B from A.T. Road to Moriaboila.	5.05 k.m.	1	1

#### (B) DRAINAGE CHANNEL

##### (1) Drainage of Jorhat town

(i)	Toklai back water embket.	2.40 k.m.	1	1
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(ii) Drainage of old Toklai river.	4.90 k.m.	1	1
(iii) Regrading of Tarajan channel.	2.25 k.m.	1	1
(2) Drainage of Jorhat town.			
(i) Toklai diversion channel	2.25 k.m.	1	1
(ii) Regrading of Tarajan channel	4.00 k.m.	1	1
(3) Bejjan channel			
(C) PROTECTION AND A. E. WORKS			
Kokilamukh prot. works.			
(i) Spur No. 1	1120 R.M.		
(ii) Spur No. II	8.60 R.M.		
(iii) Spur No. III	8.00 R.M.		
(iv) Spur No. IV	1392 R.M.		
(v) Spur No. V	930 R.M.		
(vi) Spur No. VI	1015 R.M.		
(vii) Spur No. VII	1035 R.M.		
(viii) Spur No. VIII	1125 R.M.		
A. E. Works at different reaches	30 Nos.	30	30
(D) BUILDINGS			
(1) Building at Bokakhat Sub-Divn.			
(2) Building at Ranjabari E&D Sub-Divn. (Cclony)	10 Nos.	1	1
(3) Maintenance of Central Store		1	1
(E) SLUICE			
(1) Major Sluices	2 Nos.		2
(2) Mjnor Sluices	50 Nos.		25