

## OVERVIEW

This Report contains 28 paragraphs (including three general paragraphs) and five performance reviews (including one integrated audit). The draft audit paragraphs and draft performance reviews were sent to the Commissioner/Secretary of the Departments concerned with a request to furnish replies within six weeks. However, in respect of two performance reviews and 10 paragraphs (excluding three general paragraphs) included in the Report, no replies were received. The audit findings relating to the draft performance reviews and 14 paragraphs (Public Works: 6 and Panchayat and Rural Development: 8) were discussed with the Commissioners/Secretaries to the State Government and the views of the Government were incorporated wherever appropriate. A synopsis of the important findings contained in the Report is presented in the overview.

## Performance Reviews

### 1. Urban Water Supply Projects

*The State Government, under centrally sponsored and State plan schemes, implemented water supply projects in selected urban agglomerations during 2004-09. The objective of providing safe drinking water to the targeted beneficiaries was not fulfilled, as only eight per cent projects (2 out of 24 projects due for completion between 1986-87 and 2008-09) were recorded to have been completed. Although, five other projects were partially commissioned during 2004-09, the actual coverage of population under the schemes was only 0.12 lakh (two per cent). Audit review of implementation of urban water supply schemes revealed that water supply facilities were not provided to 72 out of 87 towns and the targeted population of 5.52 lakh (out of 5.64 lakh people as per 2001 census) was not covered as of March 2009 due to poor planning and inadequate monitoring of the execution of the schemes.*

(Paragraph-1.1)

### 2. Member of Legislative Assembly Area Development Scheme

*The Government of Assam introduced Member of Legislative Assembly (MLA) Area Development Scheme (MLAADS) in March 1994 for implementing small developmental works of capital nature based on local needs of the people in each constituency as per recommendations of MLAs. Performance audit of the scheme revealed that implementation of the scheme was satisfactory in respect of construction of buildings. There was also no cost overrun in any of the completed works. However, 34 per cent of works due for completion by March 2009, remained incomplete in 10 test checked districts and inadmissible works were taken up during 2004-09 beyond the scope of the scheme.*

(Paragraph-1.2)

### **3. Non-lapsable Central Pool of Resources**

*Government of India created the Non-lapsable Central Pool of Resources (NLCPR) in 1998 with the aim of speeding up the execution of infrastructure projects in the North Eastern States. A review of the NLCPR funded projects in the State revealed that projects were taken up without adequate planning and prioritisation. Consequently, out of 150 projects approved under 10 sectors by GOI during 2004-09, only 24 projects (16 per cent) were completed in five sectors as of March 2009. Since the State had not carried out a gap analysis, the extent of achievement of the objective of reducing the gap between the required and available infrastructure facilities in the State and its impact on the economy and social fabric of the State could not be assessed in audit.*

(Paragraph-1.3)

### **4. Implementation of Socio-Economic Development Programmes in Goalpara District**

*A review of the socio-economic developmental programmes of the District revealed that the planning for overall development was inadequate, the development works executed by Zilla Parishad were doubtful and there were unutilized funds with the executing agencies. Only 19 per cent (36 out of 193) of the habitations targeted for road connectivity under PMGSY could be completed. Under ARWSP, majority of the habitations were not provided with adequate and safe drinking water. Monitoring mechanism of the schemes implemented in the district was deficient. Thus, the socio-economic developmental programmes were implemented in the district in an isolated and uncoordinated way without keeping in view the overall development of the people of the district. As a result, the Governmental efforts could not improve the desired living standard of the people.*

(Paragraph-1.4)

### **5. Integrated Audit of Animal Husbandry and Veterinary Department**

*The Animal Husbandry and Veterinary Department is responsible for all round development of livestock wealth in the State. An integrated audit of the Department revealed that during 2004-09, the Department did not achieve its goal because of non-implementation of the schemes and programmes due to short receipt of funds from the State Government and lack of adequate internal controls in the Department. The State Government could not generate adequate financial resources for various schemes and avenues of self-employment for the unemployed youth of the State.*

(Paragraph-3.1)

## Audit of Transactions

### 6. *Cases of fraud/misappropriation/losses*

Assam Sarva Shiksha Abhijan Mission incurred a loss of Rs.50.50 lakh, being the cost of missing computers and accessories issued to 500 SMART Schools of the State.

**(Paragraph-2.1.1)**

The BDO, Sissibargaon failed to produce any evidence in support of utilisation of Rs.60.98 lakh received under National Food For Work Programme.

**(Paragraph-2.1.2)**

Rupees 16.79 lakh is suspected to have been misappropriated in the office of the PD, DRDA, Golaghat in procurement of furniture.

**(Paragraph-2.1.3)**

An amount of Rs.18.47 lakh is suspected to have been misappropriated in the DRDA, Golaghat in purchase of gravel.

**(Paragraph-2.1.4)**

Twenty six cheques for Rs.21.83 lakh issued by the PD, DRDA, Golaghat, were not received in the concerned blocks, though these were drawn from the bank.

**(Paragraph-2.1.5)**

Rupees 20 lakh is suspected to have been misappropriated in the Block Development Offices of Lowairpoa and Dullavcherra under DRDA, Karimganj.

**(Paragraph-2.1.6)**

### 7. *Avoidable/unfruitful expenditure/undue favour to contractors*

The Executive Engineer Guwahati City Division III incurred avoidable expenditure of Rs.1.65 crore due to idling of machinery and interest for delayed payment to the contractor.

**(Paragraph-2.2.3)**

The Executive Engineer, PWD, Guwahati City Division No. III extended undue financial benefit of Rs.1.04 crore to the contractor by way of non-deduction of security deposit.

**(Paragraph-2.2.5)**

### 8. *Idle investment/blocking of funds/delays in commissioning of equipment/ diversion/misutilisation of funds etc.*

Due to poor planning and non-provision of funds and manpower by Labour and Employment Department, the Regional Boiler Testing Laboratory remained incomplete resulting in unproductive expenditure of Rs.1.99 crore.

**(Paragraph-2.3.3)**

Inaction on the part of the Government/Department resulted in non-completion of project and non-achievement of the objectives, besides blocking Central funds amounting to Rs.4.33 crore.

**(Paragraph-2.3.5)**

**9. *Regularity issues and others***

Action of the Department in taking up the work without administrative approval and also shifting the location of approved work led to unauthorised expenditure of Rs.5.02 crore.

**(Paragraph-2.4.2)**