

## OVERVIEW

This Report contains 13 paragraphs (including three general paragraphs) and two 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 one performance review and two paragraphs included in the Report, no replies were received. The audit findings relating to the draft performance reviews 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. Assam Agricultural University

*The University started functioning from 1 April 1969 to develop academically qualified human resources through graduate, post graduate, Ph. D and other academic programmes in the field of Agriculture and allied sciences; to conduct need based area-specific research in the development of Agriculture and other allied sectors and to develop and promote the application of modern agricultural technology for improving the condition of agriculture based population of the state through various extension programmes. On the academic front, quality education and research activities was affected due to overall shortage of faculty members. The University failed to attract and retain full quota of its intake capacity of students. In the area of research activities, projects remained incomplete for more than five to 30 years. In absence of monitoring and evaluation reports, the fate of the completed projects were also not ascertainable. Deficient infrastructure, inadequate manpower and shortfall in training affected extension activities. Internal control mechanism in administrative and financial management was deficient.*

(Paragraph 1)

#### 2. Integrated Audit of Urban Development Department

*The Urban Development Department (UDD), Government of Assam is associated with the implementation of various State and Centrally sponsored schemes and is responsible for efficient management and timely completion of the schemes. The main function of Urban Development Department is to provide basic civic amenities such as housing facilities, drainage system, road network, market complex, bus/truck terminus, solid waste management and drinking water facilities to urban population. Integrated audit of Urban Development Department revealed that there were deficiencies in planning and budgeting. Flow of funds and control on programme implementation was insufficient. Monitoring was absent. Out of*

*62 projects due for completion during 2005-10, only one project was completed. Targeted 5,44,376 personal in 12 towns were deprived of adequate potable drinking water due to non-completion of 12 water supply projects. As a result, intended benefits of programme/schemes could not be extended to the urban population of the State.*

(Paragraph 3)

## Audit of Transactions

### 3. *Excess payment/Wasteful/Infructuous expenditure*

Due to allowance of ten *per cent* Contractor's profit in the estimate for the works executed through construction committees, the Department incurred Wasteful expenditure of ₹90.68 lakh.

(Paragraph 2.1.1)

Injudicious decision of the Chief Engineer, PWD (Roads) in awarding PMGSY works before assessing technical and financial feasibility of a work led to wasteful expenditure of ₹70.12 lakh and extension of undue financial benefit of ₹59.35 lakh to the contractor as advances.

(Paragraph 2.1.2)

Failure on the part of the Department to distribute the materials/tools in time among the targeted beneficiaries under MMKA resulted in damage of materials worth ₹17.12 lakh.

(Paragraph 2.1.3)

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

The substandard work (2000-2005) done by the Water Resources Department in raising and strengthening of a dyke at a cost of ₹2.59 crore necessitated to do the work again in most of the chainages as it could not withstand even a low intensity flood which occurred within two and half years of the earlier work.

(Paragraph 2.2.1)

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

Failure of the Public Works Department to assess the feasibility and sufficiency of the estimate prior to execution of Bridgework resulted in an unproductive expenditure of ₹67.75 lakh in the form of incomplete bridge.

**(Paragraph 2.3.1)**

The Government's decision to not release further funds and the action of the Division in taking up Pipe Water Supply Scheme without ascertaining fund flow from the Government led to unproductive expenditure of ₹18.29 lakh.

**(Paragraph 2.3.3)**

Expenditure of ₹63.95 lakh remained unproductive for a period of more than three years due to non-supply of machinery and equipments.

**(Paragraph 2.3.4)**