

Executive Summary

This Report contains 32 paragraphs (Social Sector: 21, Economic Sector: 5 and General Sector: 6 including 3 general paragraphs) and three performance audit reports (Social Sector: 2 and General Sector: 1). The draft audit paragraphs and draft performance audit reports were sent to the Commissioner/Secretary of the Departments concerned with a request to furnish replies within six weeks. However, in respect of 20 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 below.

SOCIAL SECTOR

PERFORMANCE AUDITS

1. *Performance Audit of “Total Sanitation Campaign/Nirmal Bharat Abhiyan”*

Government of India (GoI) launched the Central Rural Sanitation Programme (CRSP) in 1986 with the objective of improving the quality of life of the rural people through proper sanitation facilities and also to provide privacy and dignity to women. CRSP was modified as ‘incentive based demand driven approach’ in 1999 and renamed as Total Sanitation Campaign (TSC), which was subsequently renamed (1 April 2012) as Nirmal Bharat Abhiyan (NBA) with the prime objective of accelerating the sanitation coverage with saturation approach.

The performance audit of TSC/NBA covering period 2009-14 was carried out in selected districts, Gram Panchayats and Villages. Implementation of TSC/NBA revealed serious irregularities viz., deficiency in planning, improper fund management, inadequate awareness campaigning through Information Education Communication (IEC) activities, lack of monitoring, supervision and social audit. Besides, instances of idling of expenditure, fraudulent drawal, bogus construction and suspected misappropriation of funds were also noticed.

(Paragraph 1.2)

2. *Performance Audit of “Integrated Child Development Services” Scheme*

The Integrated Child Development Services (ICDS) Scheme, launched in 1975 as a Centrally Sponsored Scheme, aims at holistic development of children up to six years of age, adolescent girls and pregnant and lactating mothers by providing a package of services. Apart from this, Government of India (GoI) introduced two more schemes viz., “Kishori Shakti Yojana (KSY)” and “Nutrition Programme for Adolescent Girls (NPAG)” in the years 2000 and 2002 respectively for

implementation using ICDS infrastructure. Both the schemes were subsequently merged (2011) as “Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA” for improvement of nutritional and health status of adolescent girls in the age group of 11-18 years including up-gradation of their home based vocational skills and self development.

The performance audit of these schemes conducted covering period 2009-14 revealed some significant audit findings like deficiency in planning, shortfall in construction of AWCs and providing basic amenities viz., Safe drinking water facilities, Kitchen, child friendly toilets etc., delay in release and non-utilisation of SNP funds. Besides, instances of suspected misappropriation of funds, misutilisation of SNP foodstuffs, excess/avoidable expenditure, excess payment, blocking of funds etc., were also noticed in Performance Audit.

(Paragraph 1.3)

COMPLIANCE AUDIT

Non-deduction of Assam General Sales Tax (AGST) by the Education (Elementary) Department from the estimated unit cost resulted in extra expenditure of ₹4.39 crore which was avoidable. In addition, there was loss due to non-levy of interest on payment of Mobilization Advance.

(Paragraph 1.4.1)

Injudicious decision of Education (Elementary) Department in procuring different items¹ at higher rates, resulted in excess expenditure of ₹2.26 crore.

(Paragraph 1.4.2)

Failure of the Mission Director, Sarba Siksha Abhiyan, Assam in availing the benefit of subsidy in procuring aids and appliances resulted in avoidable expenditure of ₹1.30 crore.

(Paragraph 1.4.3)

The Mission Director, Sarba Siksha Abhiyan, Assam incurred an irregular expenditure of ₹5.13 crore on activities not permissible under SSA frame work.

(Paragraph 1.4.4)

Deputy Inspectors of Schools² and District Elementary Education Officer, Tinsukia incurred inadmissible expenditure of ₹170.81 lakh towards payment of leave encashment exceeding the permissible limit, which included fraudulent drawal of ₹16.17 lakh.

(Paragraph 1.4.5)

¹ Desks and benches and aluminium saucepans.

² DISs, Sivasagar, Sarupathar, Haflong, Udalguri, Tinsukia, Bilashipara and Dibrugarh.

Failure of the Education (Elementary) Department /Drawing and Disbursing Officers³ (DDOs) in exercising necessary checks before releasing payment towards LTC claims led to fraudulent payment of ₹3.59 crore.

(Paragraph 1.4.6)

Injudicious decision of procurement of exercise books by the Director of Madrassa Education, Assam at rates higher than the prevailing market rates led to an extra expenditure of ₹1.82 crore.

(Paragraph 1.4.7)

The Registrar, Dibrugarh University made excess payment of ₹1.01 crore to the contractor for the construction of Core Building by allowing item-wise rate outside the scope of contract agreement.

(Paragraph 1.4.8)

Expenditure of ₹2.04 crore, shown to have been incurred on procurement of surgical items, equipment, furniture, deodorant cum cleaner etc., by Joint Director of Health Services and Senior Medical and Health Officer, Diphu was doubtful for want of receipts and details of utilisation of the material.

(Paragraph 1.4.9)

Excess procurement of hospital items worth ₹2.35 crore by Karbi Anglong Autonomous Council and Joint Director of Health Services, Diphu without assessing the actual requirement led to idling of stock of hospital items to that extent.

(Paragraph 1.4.10)

The Member Secretary, Assam Building and Other Construction Workers Welfare Board sustained a loss on account of interest of ₹3.75 crore and incurred inadmissible expenditure of ₹99.90 lakh.

(Paragraph 1.4.14)

The District Rural Development Agency, Udalguri incurred expenditure of ₹1.27 crore towards procurement of construction material which was doubtful as the agency failed to produce the proof of receipt and utilisation of the material.

(Paragraph 1.4.15)

Failure of the District Rural Development Agency (DRDA), Haflong and Blocks concerned to furnish the details of utilisation of the funds amounting to ₹66.35 lakh disbursed through cheque by Project Director, DRDA even after six years of its release, pointed towards misappropriation of the fund.

(Paragraph 1.4.16)

³ Deputy Inspector of Schools (DIS), Kokrajhar; District Elementary Education Officer, Chirang, Baksa and Udalguri; Inspector of Schools, Chirang and Kokrajhar.

Director, Assam Minorities Development Board incurred an expenditure of ₹63.22 lakh, towards payment to an unrecognized institute disregarding the relevant executive order, which proved wasteful.

(Paragraph 1.4.21)

ECONOMIC SECTOR

COMPLIANCE AUDIT

Injudicious decision of the Executive Engineer, Irrigation Division, Jorhat to execute a work without ensuring availability of land led to a wasteful expenditure of ₹78.62 lakh.

(Paragraph 2.2.1)

The Executive Engineer, Udalguri Rural Road Division incurred excess expenditure of ₹97.02 lakh on the work of improvement of Koirabari MPK Road in Udalguri district and failed to realize liquidated damage amounting to ₹2.57 crore on account of violation of the terms of contract.

(Paragraph 2.2.2)

Failure to safeguard the interest of the Government while granting advances for the work by the Chief Engineer resulted in loss to Government to the tune of ₹3.82 crore as advances made to the contractor became irrecoverable.

(Paragraph 2.2.3)

Failure to confirm the authenticity of the Bank Guarantees before allowing advance payments by the Lakhimpur State Road Division and to exercise validity checks for timely renewal of the same led to a loss of ₹1.95 crore.

(Paragraph 2.2.4)

Construction of RCC Bridge by the Hailakandi Rural Road Division without adequate survey and proper planning for approaches to the bridge rendered the expenditure of ₹4.19 crore incurred unproductive.

(Paragraph 2.2.5)

GENERAL SECTOR

PERFORMANCE AUDIT

1. Performance Audit of “Functioning of Police in Assam”

Assam Police is an important component of the criminal justice system of the State with the assigned duties of preventing and detecting crime and maintaining law and order. Government of India introduced “Modernization of Police Force (MPF)”

scheme in the year 1969 with the prime objective of enhancing operational efficiency of the State Police to deal with the emerging challenges to internal security effectively.

Performance audit of the Functioning of Police in Assam (which included review of implementation of MPF schemes, Centrally Sponsored Scheme (CSS), Thirteen Finance Commission (TFC) award and utilisation of State Plan funds etc.), revealed various shortfalls viz., delayed submission of annual action plan, failure to utilize funds properly, projection of inflated figures of utilisation of funds, lack of infrastructure facility, laxity in procurement of vehicles/equipment/arms and ammunitions, inadequacy in training of police personnel, huge pendency of criminal cases with less cases of conviction etc. Besides, instances of short release of funds by GoI/GoA, shortfall in utilisation of funds by Assam Police Headquarters, non-drawal of funds due to non-receipt of Fixation of Ceiling (FOC) from Finance department, GoA etc., were also noticed.

(Paragraph 3.2)

COMPLIANCE AUDIT

Injudicious decision of the General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards Fixed Monthly Charges (FMCs).

(Paragraph 3.3.1)

Failure of the Deputy Commissioner, Kamrup, Metro to deduct 10 *per cent* Contractor's profit from the estimates of works executed through Construction Committees/Non Government Organisations resulted in loss to Government to the extent of ₹2.71 crore.

(Paragraph 3.3.2)

The Deputy Commissioner, Karimganj irregularly incurred expenditure of ₹1.97 crore on repair work of regular nature by diverting Calamity Relief Fund.

(Paragraph 3.3.3)