

OVERVIEW

Overview

This Audit Report has been prepared in four Chapters. Chapters I to III deal with Social Sector, Economic Sector (other than the State Public Sector Undertakings) and General Sector respectively. Chapter IV deals with cases of misappropriation/ theft and compliances/ follow up of Audit Reports.

This Report contains 10 Compliance Audit paragraphs apart from Performance Audit on “**Outcomes of Minor Surface Irrigation Schemes in Assam**”. The draft audit paragraphs and draft Performance Audit Reports were sent to the Principal Secretary/ Commissioner of the Departments concerned with a request to furnish replies within six weeks. The views of the Government have been incorporated wherever received. The audit findings were also discussed in Exit Conferences held with the representatives of the Government of Assam and their views were duly acknowledged in the Report. A synopsis of the important findings contained in the Report is presented below.

SOCIAL SECTOR

Compliance Audit

Health and Family Welfare Department

Emergency trauma care facilities funded completely by the GoI were not operationalised by the Health Department for over eight years in five hospitals (Bongaigaon, Haflong, Diphu, Nalbari and Nagaon) due to non-deployment of requisite manpower leading to non-achievement of the objectives of the scheme and idle expenditure of ₹7.32 crore. TCCs at Guwahati and Silchar Medical Colleges were made functional with contractual staff.

(Paragraph 1.2.1)

Lack of co-ordination between National Health Mission (NHM) and Health and Family Welfare Department, Government of Assam led to dismantling of four buildings constructed by NHM at a cost of ₹2.36 crore on the land proposed for construction of Medical College and Hospital, Dhubri. Further, the dismantling cost of ₹13 lakh was also borne by the State Government.

(Paragraph 1.2.2)

“Establishment of Hospital Ship on the river Brahmaputra” a GoI funded novel project for providing health care services, remained incomplete and unfruitful after incurring an expenditure of ₹2.20 crore on the project.

(Paragraph 1.2.3)

The Cash collector of Silchar Medical College and Hospital (SMCH), appointed on contractual basis, misappropriated cash of ₹30.54 lakh by short depositing the cash.

Absence of supervision over cash collections especially of contractual staff and inadequate monitoring facilitated the defalcation of cash.

(Paragraph 1.2.4)

Higher Education Department

Principal BRM Government Law College did not record the details of fees collected from students and expenditure therefrom, in the Cash Book. Non depositing fees in Government Account led to misappropriation of cash of ₹74.04 lakh.

(Paragraph 1.2.5)

Welfare of Minorities and Development Department

The Director, Assam Minority Development Board (AMDB) irregularly disbursed Pre-Matric scholarship through Pay Direct Card of a private bank instead of directly transferring the scholarship amount to beneficiaries' bank account. Besides, funds of ₹18.60 crore were lying idle with the bank and ₹13.34 crore were lying idle with the Board.

(Paragraph 1.2.6)

ECONOMIC SECTOR

Performance Audit

Performance Audit on 'Outcomes of Minor Surface Irrigation Schemes in Assam'

GoA is implementing irrigation schemes to achieve outcomes such as higher agricultural growth, increase in cropping intensity, raising crop yield and diversification of crops and ultimately providing better livelihood for the farming community. The State had 1,144 completed minor irrigation projects with an irrigation potential of 3.86 lakh hectares. 62 Irrigation Projects having a total investment of ₹246.08 crore were discontinued/ dysfunctional.

A Performance Audit of the outcomes of Minor Surface Irrigation schemes completed during the period January 2011 to 31 March 2017 revealed that 25 *per cent* of the sampled 73 projects (18 projects) were non-functional due to various reasons, thereby reducing the irrigation potential and loss of investment of ₹74.74 crore on these Schemes.

Water Usage Associations whose role is to ensure participation of farmers in running of the Irrigation Schemes and their maintenance, were not functional. The State Government had not taken any action to review the outstanding dues of irrigation service charges, impacting maintenance of the Schemes.

The irrigation potential created (63 *per cent*) was largely utilised for Kharif Season's crops and hardly nine *per cent* of the irrigation water was used for pre-Kharif/ Rabi crops, when the season is dry and there is a need/ demand for irrigation water.

The beneficiary survey done by audit brought out important issues such as only 23.2 *per cent* of surveyed beneficiary farmers stated that they are receiving irrigation in dry season. An overwhelming majority of 88.4 *per cent* of the surveyed beneficiary farmers stated that they are willing to undertake multiple cropping but for want of adequate water from the projects.

(Paragraph 2.2)

Compliance Audit

Agriculture Department

Director of Agriculture, Assam procured black gram seed at exorbitant rates during the year 2016-17 and 2017-18 leading to excess procurement cost of a minimum of ₹5.80 crore to the Government of Assam.

(Paragraph 2.3.1)

Irrigation Department

The Bodoland Territorial Council procured 524.09 MT of Z-Type sheet piles worth ₹6.06 crore in excess of actual requirement leading to idle accumulation of the material.

(Paragraph 2.3.2)

GENERAL SECTOR

Compliance Audit

Personnel Department and Pension and Public Grievances Department

The Compassionate Appointment Scheme for State Government employees as implemented by GoA prior to 2017 was not effectively managed due to delays in appointment of eligible heirs of employees who died in harness/ compulsorily retired on medical grounds. The documentation of the CA scheme was also incomplete and deficient. Instead of correcting these deficiencies, the State instead introduced a Family Pension Scheme as a welfare measure, for their employees who died in harness. The new Family Pension Scheme which has entitlement features not only defies well laid down legal principles regarding compassionate appointments by the State, but is also a financial burden on the exchequer.

Government of Assam by providing Family Pension under **Compassionate Family Pension Scheme** to the dependant of Government employees dying in harness after April 2017, at a rate of 100 *per cent* of the last pay drawn until age of superannuation, has put an additional avoidable financial burden on the State Exchequer. The financial outgo under the Scheme has been ₹171.55 crore so far and audit has estimated an additional financial burden of ₹156.91 crore per annum on the State budget.

Further, the State Government have extended the CFP Scheme benefits to cover officers of All India Services, whose pension/ family pension liability is borne by the GoI, without consulting the GoI.

The State Government has not asked for separate budget allocation for the CFP Scheme and by booking the entire expenditure under “Pension” have violated Budget and Accounting Rules of a New Scheme.

The State needs to review the continuance of the CFP Scheme.

(Paragraph 3.2)

Printing and Stationery Department

Construction of Government press at Titabor, Jorhat remained incomplete for a period of four years after incurring expenditure of ₹80.45 lakh, due to lackadaisical approach of the Executive Engineer, PWD (Building), Jorhat and Director of Printing and Stationery. In addition, expenditure of ₹45.82 lakh was incurred on renovation of the existing rented premises of the Press.

(Paragraph 3.3.1)