

CHAPTER-III PERFORMANCE REVIEWS

PUBLIC HEALTH ENGINEERING DEPARTMENT

3.1 Accelerated Rural Water Supply Programme

Highlights

The Accelerated Rural Water Supply Programme aimed at accelerating the coverage of uncovered habitations in rural areas with provision of safe and adequate drinking water, besides revival of traditional water sources. While the installation of hand pumps and provision of drinking water to rural primary schools was satisfactory, the review revealed that 54 per cent habitations were yet to be provided adequate drinking water as of March 2008.

The major audit findings are:

Government was deprived of Central assistance of Rs.92.77 crore due to short release of State matching share and late submission of proposal.

(Paragraph-3.1.9.4)

Due to the non-release of allocated funds amounting to Rs.6.31 crore by the N.C. Hills ADC, 152 PC habitations in the ADC could not be upgraded to FC status.

(Paragraph-3.1.9.5)

Inadmissible expenditure of Rs.22.32 crore was charged to the ARWSP in violation of the scheme guidelines.

(Paragraph-3.1.11.5)

Out of 5,920 quality effected habitations to be covered during the year 2007-08, only 1,113 habitations were covered.

(Paragraph-3.1.15)

Despite the availability of Field testing kits and Bacteriological vials for testing water samples, no water quality tests were carried out as of March 2008.

(Paragraph-3.1.15.1)

3.1.1 Introduction

The Accelerated Rural Water Supply Programme (ARWSP) was introduced by the GOI in 1972-73 with 100 per cent grants-in-aid to provide drinking water in identified problem villages¹. With the introduction of the Minimum Needs Programme (MNP) under the State sector, the ARWSP was withdrawn in 1974-75 but was re-introduced in 1977-78 to accelerate the pace of coverage of problem villages. In 1986 the programme was given a mission approach with the introduction of National Drinking Water Mission (NDWM), which was renamed as Rajiv Gandhi National Drinking Water Mission (RGNDWM) in 1991. The RGNDWM covered ARWSP, Sector Reforms Programme, sub-mission projects and support services. Sector Reforms Programme was launched on a pilot basis in the year 1999-2000 as part of a

¹ Problem villages were defined as those villages with no assured source of drinking water within a distance of 1.6 km or within the elevation of 100 mtrs. in hilly region.

transformation from a target based supply driven approach to a participatory demand driven approach. It was slightly modified and launched as Swajaldhara on 25 December 2002.

The objectives of ARWSP were as follows:

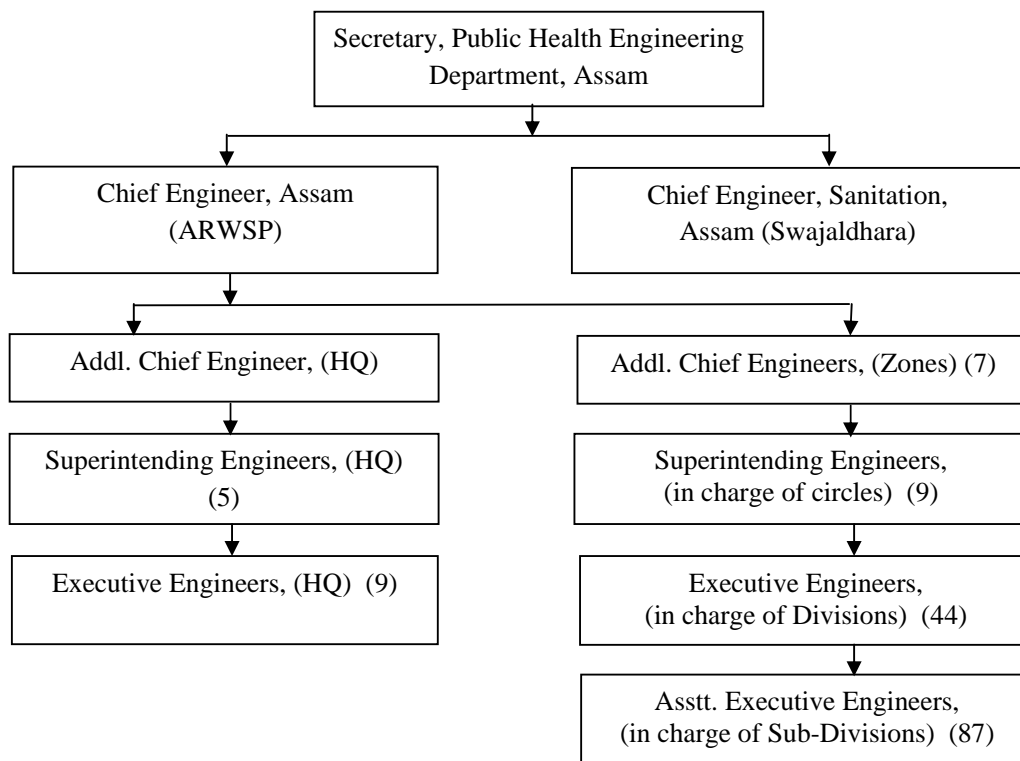
- To cover all rural habitations with access to a minimum of 40 litres per capita per day ((lpcd) of drinking water, with the source situated within 100 metres in hilly areas and 1.6 Kms. in plains;
- To provide one hand pump or stand post for every 250 persons;
- To ensure sustainability of drinking water systems and sources;
- To tackle the problem of water quality in affected habitations; and
- To institutionalise the reform initiative in rural drinking water supply sector.

To achieve the above objectives a Comprehensive Action Plan (CAP) was prepared by the GOI (1999) by identifying the Not Covered (NC) and Partially Covered (PC) habitations. The target was to cover all uncovered rural habitations by the year 2011-12.

3.1.2 Organisational Set up

Under the administrative control of the Secretary, Public Health Engineering Department (PHED), the Chief Engineer (CE), PHED is responsible for planning and implementation of water supply schemes. The organisational structure of the Department for implementation of various water supply programme, sector reforms and Swajaldhara is given below:

Chart - I



3.1.3 Scope of Audit

The performance audit was carried out during June-July 2007 and updated in April-June 2008 and covered the activities taken up under ARWSP between 2003-04 and 2007-08. Records of 10² out of 44 Divisions implementing the programme were test checked in seven³ out of 27 districts, covering an expenditure of Rs.288.87 crore (29 per cent) out of the total expenditure of Rs.981.85 crore.

3.1.4 Audit Objectives

The audit objective was to assess the implementation of the ARWSP to ascertain whether:

- All the rural habitations were provided safe and sufficient drinking water as per norms;
- Survey of habitations was conducted effectively for authentic and reliable data;
- Projects under ARWSP were formulated in conformity with programme guidelines;
- Financial control was adequate and effective;
- Execution of schemes was done economically, efficiently and effectively; and
- Mechanism for monitoring, evaluation and internal control system was adequate and effective.

3.1.5 Audit Criteria

The main criteria used for the performance audit were:

- Guidelines for implementation of ARWSP (August 2000).
- Guidelines on survey of Drinking Water Supply status in Rural Habitations (February 2003).
- Guidelines for implementation of Schemes and Projects on sustainability under ARWSP.
- Annual Action Plans and Project Implementation Plans.
- Prescribed quality assurance norms for drinking water.

3.1.6 Audit Methodology

Before taking up the performance audit, an entry conference was organised (June 2007) wherein, the Principal Secretary (PHED) was apprised of the audit objectives, criteria and scope of audit of ARWSP. Selection of units for detailed examination was based on simple random sampling method without replacement. Audit findings were discussed with the Secretary, PHED and other departmental officials in the exit conference (September 2008) and the replies of the Department have been incorporated in the review at appropriate places.

² Nine executing Divisions (Bongaigaon, Barpeta, Goalpara, Haflong, Maibong, Silchar-I, Schar-II, Tezpur-I, Tezpur-II) and one stores Division (Stores & Workshop Division, Guwahati).

³ Bongaigaon, Barpeta, Goalpara, Cachar, Sonitpur, NC Hills and the capital district of Kamrup.

Audit Findings

The performance audit of the programme revealed that the implementation was satisfactory as regards installation of hand pumps and providing drinking water to rural primary schools under the Prime Minister's package. In areas like planning at apex level, utilisation of funds, timely completion of schemes, financial management etc. there were deficiencies, which are summarised below:

3.1.7 Status of Habitations

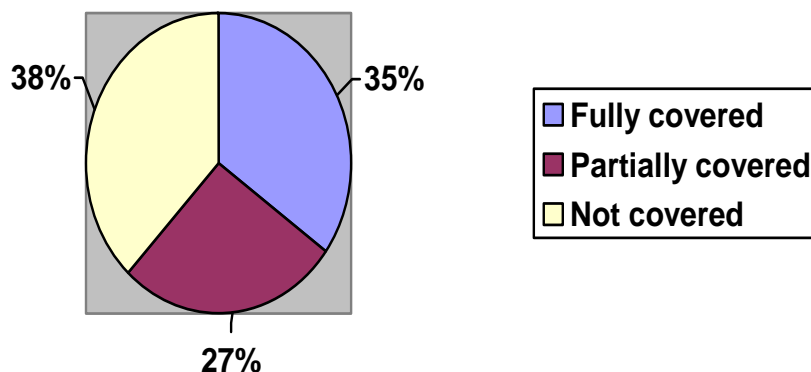
To ascertain the status of drinking water supply in rural habitations, rural schools and to identify habitations with water quality problems, the GOI issued (February 2003) instructions to conduct a survey in accordance with the guidelines and submit the results thereof by September 2003. The survey work in the State started in 2003 but was completed only in March 2005. The survey report was sent to the GOI in 2005 and was accepted in 2007-08. Subsequently, the GOI sent the report to the Indian Institute of Public Administration (IIPA) for validation.

Based on the survey, the Department reported the status of 80,468 habitations⁴ in the State to the GOI, which included 27,908 fully covered (FC), 21,425 partially covered (PC) and 31,135 not covered (NC) habitations as shown below:

CHART -2

Status of coverage of habitations as of March 2005 survey

Total = 80,468 habitations



⁴ **Fully Covered:** Habitations which receive 40 litres of water per capita per day (lpcd) and are located within 1.6 km of water source or at an elevation of 100 metres in mountainous areas.
Partially Covered: Habitations that have a safe source within the distance or elevation but whose water availability ranges from 10 to 40 lpcd.
Not Covered: Habitations which do not have any water source within the prescribed distance or elevation.

As against 80,468 habitations assessed by the State, the GOI considered coverage of 75,835 habitations, as the remaining habitations had population less than 100 and none under SC and ST category. State Government, however, planned for 80,468 habitations (NC: 31,135; PC: 21,425 and FC: 27,908). Audit scrutiny revealed the following deficiencies in the conduct of survey.

Against the deadline of 30 September 2003, the State completed the survey by March 2005. Delay in survey by two years, and adoption of the survey data two years later in 2007-08 had implication for interim change in the status of habitations. Field audit also revealed that :

- Chief District Co-ordinators/Joint Co-ordinators were not appointed for survey and training was not provided to the staff for carrying out the survey.
- Detailed maps were not prepared in the districts;
- The stipulated five *per cent* test-checks by the supervisory officers at State/District level were not conducted and no documentation of such test checks was produced to audit in the test checked districts.
- In the test checked divisions, against the requirement of 5,210 forms, only 2,825 forms were supplied between March and June 2004. Also, in 4 out of 6 test checked districts, records relating to the 2003 survey could not be produced to audit.

Non-conduct of test check of survey data, lack of training of survey staff and non-preparation of detailed maps adversely affected the quality and reliability of the survey data and eventual usefulness for planning purpose.

3.1.8 Planning

3.1.8.1 Annual Action Plans

The guidelines of the ARWSP envisaged preparation of Annual Action Plan (AAP) by the State Government on the basis of the schemes approved by the State Level Scheme Clearance Committee (SLSCC), six months prior to the commencement of the financial year and submission to the GOI for approval and allocation of funds. While AAPs were prepared at the Divisional level, the State level AAPs (2003-08), which were to be prepared on the basis of the plans formulated at the Divisional level, had not been done. Consequently, funds were released by the GOI every year without reference to the AAP. Thus, the targets and allocation thereof had no basis and were fixed in an ad hoc manner.

This had an adverse impact on the coverage of habitations, especially prioritisation of incomplete works and habitations with SC/ST population.

The Department stated (September 2008) in the exit conference that State level AAP based on district/division wise AAPs was prepared and sent to GOI during 2008-09.

3.1.9 Financial Management

3.1.9.1 Funding pattern

The programme is fully funded by the GOI. The State Government is required to match the funds released by the GOI on 1:1 basis under Minimum Needs Programme (MNP). Under the ARWSP, 15 *per cent* of allocation is earmarked for O & M and 35 *per cent* is to be spent on the coverage of SC/ST habitations. Twenty per cent of the funds can be utilised (a) to take up projects to tackle water quality problems and (b) to ensure source sustainability.

3.1.9.2 Allocation and utilisation of funds

Year-wise details of the GOI releases and expenditure under ARWSP and MNP during the last five years are shown in Table-1 below:

Table-1

(Rupees in crore)

Year	Funds received from GOI	Funds releasable by the State under MNP	Funds released by State Government	Expenditure		Unspent balance against receipts from the GOI
				Against the GOI share	Against State share under MNP	
2003-04	99.98	57.73	55.12	67.90	55.12	52.75*
2004-05	137.95	87.83	64.31	115.97	64.31	74.73
2005-06	158.32	148.01	53.92	144.42	53.92	88.63
2006-07	149.63	96.40	54.34	189.07	54.34	49.19
2007-08	307.41	189.59	57.96	178.84	57.96	177.76
Total	853.29	579.56	285.65	696.20	285.65	

Source: Information furnished by the CE, PHE

* Rs.52.75 crore includes balance of GOI fund of Rs.20.67 crore received prior to 2003-04.

3.1.9.3 Short release of funds by State Government

As per the programme guidelines, the State Government is required to match the funds released by the GOI on 1:1 basis under the State sector MNP. Against the release of Rs.579.56 crore by the Government of India under MNP, the corresponding State share released was only Rs.285.65 crore resulting in short release of funds of Rs.293.91 crore by the State. Besides, out of Central grant of Rs.853.29 crore received during 2003-08, the State Government released only Rs.696.20 crore for implementation of the scheme. Together with the earlier balance of Rs.20.67 crore released by the GOI prior to 2003-04, the Central funds not released by the State Government accumulated to Rs.177.76 crore at the end of March 2008. This hindered the implementation of the schemes and slowed down the development process.

3.1.9.4 Reduction in GOI assistance

Due to short provision/short release of State matching share and late submission of proposals during the years 2004-06, the GOI made mandatory cuts of Rs.92.77 crore while releasing the subsequent instalments (2004-05 and 2006-07) to the State. Thus, the State Government was deprived of the benefit of Central assistance of Rs. 92.77 crore.

3.1.9.5 Short release of funds by Autonomous District Council

Against release of funds of Rs.10.98 crore by the State Government under ARWSP during the years 2004-08 to the N.C. Hills Autonomous District Council (ADC), Rs.4.67 crore was released by the Council to the three executing PHE Divisions. The balance Rs.6.31 crore was lying with the ADC as of July 2008 without any valid reason. Due to short release of funds by the Council, new schemes could not be taken up for execution leading to 152 partially covered habitations in the ADC being deprived of safe drinking water.

3.1.9.6 Absence of expenditure control mechanism

As per the records of the CE, PHE, the total expenditure relating to the nine test-checked Divisions (excluding Stores and Workshop Division) during 2003-08 was Rs.142.74 crore. Records of test-checked Divisions, however, revealed an

expenditure of Rs.137.45 crore during the period, showing a discrepancy of Rs.5.29 crore between the two sets of figures. The funds released by the CE to the executing Division are treated as expenditure. Against this release of funds, the Divisional Offices furnish actual expenditure statement to the CE. But these two sets of figures had never been reconciled and consequently the discrepancy arose. This is indicative of the fact that there exists no expenditure control mechanism in the Department to watch the actual expenditure in the Divisions against the release of funds by the Department.

3.1.10 Programme Implementation

3.1.10.1 Targets and achievement

The year-wise targets for coverage of habitations and achievement there against during 2003-08 are shown below:

Table-2

Year	PC habitations			NC habitations		
	Target	Achievement	Shortfall (-)/ Excess (+) Percentage	Target	Achievement	Shortfall (-)/ Excess (+) Percentage
2003-04	5000	4463	(-) 537 (11)	376	71	(-) 305 (81)
2004-05	5830	4488	(-) 1342 (23)	170	67	(-) 103 (61)
2005-06	1731	2334	(+) 603 (35)	140	94	(-) 46 (33)
2006-07	2500	2378	(-) 122 (5)	144	113	(-) 31 (22)
2007-08	4943	2577	(-) 2366 (48)	2831	1370	(-)1461 (52)
Total	20004	16240	--	3661	1715	--

Source: Information furnished by the Department.

It could be seen from the above table that out of 23,665 (20,004 PC and 3,661 NC) habitations targeted for coverage during 2003-08, 17,955 (16,240 PC and 1,715 NC) habitations were covered during the period. Thus, there was a shortfall in coverage of habitations ranging between 22 and 81 per cent in respect of NC habitations and 5 and 48 per cent in respect of PC habitations.

The shortfall in coverage of the targeted number of PC and NC habitations was due to improper site selection, absence of proper feasibility report from Central Ground Water Board before installation of Deep Tube Wells and failure to complete the Piped Water Supply Schemes (PWSSs) within the stipulated time. Thus, in the absence of detailed planning, the targets could not be achieved despite having sufficient funds with the State Government.

The survey of habitations was completed in March 2005. During 2005-08, 7,289 PC and 1,577 NC habitations were covered, leaving 14,136 PC and 29,558 NC habitations (54 per cent) yet to be covered as of March 2008.

3.1.11 Execution of works

The position of piped water supply and spot source (SS) schemes taken up and completed during the years 2003-08 is as under:

	Schemes taken up		Schemes completed		Shortfall	
	PWSS	Spot Source	PWSS	Spot Source	PWSS	Spot Source
Position in the entire State	2759	26148	871	22448	1888	3700
Position in the test-checked Divisions	511	19211	324	16844	187	2367

As can be seen above, the shortfall in fulfilling the targets in respect of PWSS was 68 *per cent* and SS was 14 *per cent*. The Commissioner and Secretary to the Government of Assam, Finance Department instructed (May 2003) all the heads of departments to follow the time schedule⁵ for completion of the schemes.

During 2003-08, the Department took up 28,907 schemes under ARWSP for 23,665 habitations. Of this, 23,319 schemes covering 17,955 habitations were completed and 5,588 schemes were in progress as of March 2008.

In the nine test-checked Divisions, out of 19,722 schemes covering 5,811 habitations taken up for execution during 2003-08, 17,168 schemes covering 3,650 habitations had been completed up to March 2008 at a cost of Rs.119.77 crore and 2,554 schemes were in progress after spending Rs.17.68 crore.

There were deficiencies in the execution of works such as delay in land acquisition, lack of power supply, unfruitful expenditure, excess expenditure on account of operation and maintenance, excess expenditure over approved cost, excess expenditure on procurement of material, diversion of fund etc., as discussed in the succeeding paragraphs.

3.1.11.1 Irregular expenditure on works

As per Para 314 of Assam Public Works Department (APWD) manual, no expenditure should be incurred before obtaining technical sanction to the schemes.

An amount of Rs.89.75 crore was spent during 2003 to 2008 in seven out of nine test-checked Divisions⁶ on the execution of 314 (completed) PWSSs without preparing detailed estimates and getting them technically sanctioned from the competent authority. The expenditure incurred on these works without obtaining requisite technical sanction was, thus, irregular. Of the remaining three divisions, one was stores division and in the other two divisions, such irregularities were not noticed.

Again, in seven⁷ out of nine test-checked Divisions, an expenditure of Rs.37.02 crore was incurred during 2003-08 in respect of 151 PWSSs against the estimated cost of Rs.25.39 crore, but the excess expenditure of Rs.11.63 crore incurred over and above the approved estimates was not sanctioned/regularised as of July 2008.

The Executive Engineers (EEs) in charge of the Divisions while confirming the facts, stated (May-June 2008) that irregular expenditure in the above cases would be regularised by obtaining sanctions of the competent authorities.

In four⁸ out of nine test-checked Divisions execution of 10 PWSSs was administratively approved (between 1987 and 2004) for Rs.1.16 crore. These schemes, stipulated to be completed within three to five years, were taken up for execution (1987 to 2004) without obtaining technical sanction. An expenditure of Rs.90.02 lakh had been incurred on them as of March 2008. The works were abandoned due to failure of deep tube well, unwillingness of the contractors to complete the balance works and damage of raw water pipeline during execution. As such, the expenditure of Rs.90.02 lakh incurred on these schemes was irregular, since

⁵ One year for projects costing Rs.25 lakh, 18 months for projects costing Rs.50 lakh and two years for projects costing up to Rs2 crore.

⁶ Bongaigaon, Barpeta, Goalpara, Silchar-I, Schar-II, Tezpur-I and Tezpur-II.

⁷ Bongaigaon, Barpeta, Haflong, Silchar-I, Schar-II, Tezpur-II and Maibong.

⁸ Bongaigaon, Barpeta, Silchar-I and Maibong.

these schemes were not sanctioned technically and the amount was rendered unfruitful, besides denial of the intended benefits to the beneficiaries.

The Department admitted (September 2008) the facts and assured that the schemes would be completed on priority basis.

3.1.11.2 Schemes not completed due to delay in land acquisition, non-supply of power etc.

In four⁹ out of nine test-checked Divisions 29 PWSSs were approved (February 1997 to March 2004) at a cost of Rs.10.01 crore and were taken up for execution between March 1998 and March 2007. These schemes were scheduled to be completed within one to two year periods.

Scrutiny revealed that all the schemes remained incomplete (June 2008) after incurring an expenditure of Rs.6.45 crore due to delay in land acquisition (11 cases : Rs.1.98 crore), delay in construction of major works (6 cases : Rs.2.43 crore) and non-supply of power (6 cases : Rs.1.23 crore). Reasons for delay in respect of the remaining six cases involving Rs.0.81 crore were not on record.

The EEs concerned accepted the facts and stated (May-June 2008) that efforts were being made to complete the balance works. Non completion of works commenced over a decade onwards indicates that the Department had not prioritised these works and endeavoured to remove the bottlenecks relating to power supply, land acquisition etc.

3.1.11.3 Non-functional water supply schemes

In five¹⁰ out of nine test-checked Divisions, 77 PWSSs constructed (between 1978 and 1989) at a cost of Rs.9.86 crore became non-functional since 2001 due to non-repair of major components of the schemes like transformer, distribution system, treatment plant etc.

The EEs concerned stated (May-June 2008) that action had been taken for revival of the schemes by incorporating the schemes in the Annual Action Plans of the Divisions. The fact remains that due to the absence of timely action, the PWSS remained non-functional for seven years and the possibilities of equipment and network system deteriorating cannot be ruled out.

3.1.11.4 Operation and Maintenance

As per guidelines, up to 15 *per cent* of the funds released every year under ARWSP to the State can be utilised for operation and maintenance (O&M) of the existing water supply schemes.

In six¹¹ out of nine test-checked Divisions, an amount of Rs.7.59 crore was incurred on O&M of the completed schemes against the provision of Rs.5 crore. Evidently, the funds released for incomplete/new schemes were diverted for O&M of existing water supply schemes.

⁹ Barpeta, Goalpara, Silchar-I, and Tezpur-I.

¹⁰ Bongaigaon, Barpeta, Goalpara, Silchar-II and Tezpur-I.

¹¹ Bongaigaon, Barpeta, Goalpara, Silchar-I, Silchar-II and Tezpur-II.

3.1.11.5 Expenditure on pay and allowances met from MNP fund

Out of a total expenditure of Rs.285.65 crore, PHED had spent Rs.21.92 crore (8 *per cent*) on payment of salaries of staff during 2003-07 out of MNP funds. In addition, during 2007-08, an amount of Rs.40 lakh was spent out of ARWSP fund for payment of salaries. As per norms of the programme, salaries of the staff are to be met from the general budget of the Government. Thus, expenditure of Rs.22.32 crore towards salaries out of MNP/ARWSP funds was beyond the scope of the scheme and affected its implementation adversely.

In one¹² test-checked Division, an expenditure of Rs.52.63 lakh was incurred on payment of wages of Muster Roll and Work Charged establishment, which was irregular and beyond the scope of ARWSP.

3.1.11.6 Excess expenditure over approved cost

Funds released under ARWSP should not be utilised/adjusted against any cost escalation of schemes and as such expenditure on this account is to be met from normal State budget. In four¹³ test-checked Divisions, 60 PWSSs estimated to cost Rs.18.37 crore were taken up for execution during 2002-2007. The schemes were scheduled to be completed within one to two years. The PWSSs were completed between 2004 and 2008 at a total cost of Rs.24.42 crore after a delay of 4-5 months by incurring an excess expenditure of Rs.6.05 crore by unauthorised diversion from other ARWSP schemes.

The Department admitted (September 2008) the facts and stated that steps are being taken to regularise the excess expenditure.

3.1.12 Sustainability of water sources

Ground water is the principal source of drinking water in the state. Due to excess drawal of ground water without any system of recharging, the source are becoming dry and defunct. To ensure sustainability of water sources, ARWSP has a separate component as indicated below :

- five *per cent* of ARWSP funds were to be apportioned for sustainability projects, including ground water recharge, rain water harvesting and other technological measures depending on local conditions.
- the State Government should adopt and implement Model Bill to regulate and control development of ground water, especially in water stressed area.

Audit scrutiny revealed that the Government had not passed any model bill for controlling development of ground water in water stressed areas. Out of total 26,772 schemes (857 PWSS and 25,915 SS) executed by the PHED during the years 2003-08, 26,474 (99 *per cent*) (598 PWSS and 25,876 SS) were ground water based schemes. The State Government had not conducted periodical assessment of ground water potential on a scientific basis nor utilised data available with Ground Water Board.

The State was to spend Rs.28.98 crore (5 *per cent* of Rs.579.56 crore) on source sustainability, against which, only an amount of Rs.1.01 crore was released.

¹² Schar-II.

¹³ Silchar-I, Silchar-II, Tezpur-I and Tezpur-II.

Non-formulation of any action plan for water source sustainability and non sanction/release of adequate funds led to non-functioning of 678 PWSS and 29,510 spot sources (19,810 habitations) as of March 2008.

The State Government had also not made ground water recharge compulsory in all ground water based supply schemes. As such, in the absence of adequate attention being paid to sustainability, the slip back of habitations from FC to PC and PC to NC is likely to continue, in addition to water quality problems.

The Department admitted (September 2008) the facts and stated that more emphasis will be given to sustainability aspect in future.

3.1.13 Material Management

3.1.13.1 Accounting and purchase of material

During 2003-08, the CE, PHE provided Rs.151.42 crore under ARWSP to the Stores and Workshop Division for procurement of material by charging the cost directly to the programmes. Though payments for supply of materials were made by the EE, Stores and Workshop Division, the materials were received directly from the suppliers by the executing Divisions concerned and also by the Stores and Workshop Division.

During the period from April 2003 to March 2008, material (pipes and pipe fittings) valued at Rs.14.69 crore were received by the Stores and Workshop Division with an opening balance of material worth Rs.3.41 crore. Till March 2008, material worth Rs.15.78 crore were issued and balance material valued at Rs.2.32 crore was lying idle at site. In addition, 919 hand pumps of different specifications worth Rs.43.91 lakh were also lying idle at site.

Records of the test-checked Divisions¹⁴ further revealed that material valued at Rs.5.45 crore in respect of completed and ongoing schemes were lying with these Divisions. The total value of material lying with the executing Divisions was not ascertained either by the Stores and Workshop Division or by the CE, PHE. Though the entire cost of material had already been debited to the programme, actual utilisation in respect of each individual scheme had not been watched and ascertained.

Procurement of material worth Rs.8.21 crore (Rs.2.32 crore + Rs.43.91 lakh + Rs.5.45 crore) in excess of requirement had not only resulted in blocking of funds due to defective planning but also hampered coverage of habitations where funds were needed.

3.1.14 Prime Minister's Package

Under the Prime Minister's package (August 2002), the State Government fixed the target for installation of 15,449 hand pumps in water scarce areas, revival of 13,023 traditional sources and supply of drinking water in 12,307 rural schools. Against the target, 19,398 (126 *per cent*) hand pumps were installed, drinking water facility in 11,333 (92 *per cent*) rural schools were provided and 5,468 (42 *per cent*) traditional sources were revived.

The Department stated (September 2008) that targets set for revival of traditional sources were not achieved due to non-availability of suitable existing traditional sources and higher unit cost.

¹⁴ Bongaigaon, Barpeta, Goalpara, Silchar-I, Silchar-II, Tezpur-I and Tezpur-II.

3.1.15 Sub Mission Programme

Sub Mission programmes under ARWSP are to be taken up by the State for providing safe drinking water to rural habitations facing water quality problems and for ensuring source sustainability through rain water harvesting, artificial recharge etc.

The GOI released Rs.151.07 crore during the years 2006-08 for tackling 5,864 water quality affected rural habitations. Out of this, Rs.76.64 crore was released by the State Government during the years 2006-08 keeping a balance of Rs.74.43 crore (49 *per cent*). Due to short release of funds by the State Government, the target fixed by the PHED could not be achieved and there was a shortfall (81 *per cent*) in the coverage of quality affected habitations. Against the target of 5,920 habitations to be covered during 2007-08, only 1,113 habitations were covered by March 2008.

In five¹⁵ out of nine test-checked Divisions, 59 PWSSs at an estimated cost of Rs.14.34 crore were taken up for execution between February and March 2007. The schemes were scheduled to be completed within 12 to 18 months. Of these, two PWSSs (3 *per cent*) were completed (March 2008) after incurring an expenditure of Rs.22 lakh. The balance 57 PWSSs were lying incomplete after spending Rs.7.77 crore. It was observed that major components of works like underground reservoir, treatment plant, distribution systems etc., were yet to be constructed in respect of 15 schemes and three schemes were awaiting power connection. Physical progress of the balance 39 schemes was between 50 and 80 *per cent*.

The Department confirmed (September 2008) the facts but did not give any reasons for delay in completion of schemes.

3.1.15.1 Water Quality Monitoring and Surveillance

For institutionalising the Water Quality Monitoring and Surveillance system, the National Rural Drinking Water Quality Monitoring and Surveillance Programme (NRDWQM&SP) was launched by the GOI in the year 2005-06. The programme was, however, taken up in Assam in February 2007. It was observed that no norms were fixed by the PHED for testing water quality in the laboratories set up in the districts. In the test-checked Divisions, water testing laboratories were operated by engaging departmental khalasis/work charged establishment. As such, the tests carried out in the laboratories cannot be relied upon as those were conducted by non-technical staff. Consequently, the water supplied cannot be certified as being free from harmful chemical and bacteriological elements. Again, for testing of water samples at Gram Panchayat (GP) level, the PHED procured (2007-08) 2,682 Field Testing Kits (FTK) and 4,64,013 Bacteriological Vials (BV) at a cost of Rs.1.35 crore, out of which, 2,029 FTKs and 3,28,247 BVs were issued to 43 Divisions. The balance kits and vials are lying in the stock of State level laboratory at Guwahati. No tests of water were, however, carried out at GP level as of March 2008. As such, water quality monitoring mechanism was not effective. The poor performance of the water testing laboratories in testing water quality was also brought to the notice of the higher authorities by SE, PHE, i/c Quality Control Circle.

In the absence of water quality testing in rural areas, the villages were exposed to the hazard of water borne diseases like cholera, typhoid, gastroenteritis etc.

¹⁵ Bongaigaon, Barpeta, Goalpara, Tezpur-I and Tezpur-II.

Further, all the States are required to set up State level HRD cells to create public awareness with regard to water-borne diseases. For this purpose, the GOI released Rs.3 crore (Rs.37.73 lakh in 2003-04, Rs.26.55 lakh in 2004-05 and Rs.235.69 lakh in 2005-06) for Human Resource Development (HRD) and Information, Education and Communication (IEC) activities. Out of Rs.3 crore, an amount of Rs.2.36 crore was released (September 2007) by the State Government after a lapse of seventeen months. The funds so released by the Government were deposited in the bank account of Rajiv Gandhi Rural Water and Sanitation Mission (RGRW&SM) and only an amount of Rs.22.64 lakh was spent by the District Water and Sanitation Mission (DWSM) (March 2008). The balance fund of Rs.2.77 crore was lying unutilised (March 2008).

Thus, despite availability of adequate funds, HRD cells did not function properly, leading to very poor IEC related activities which were essential in creating public awareness.

The Department admitted (September 2008) the facts and stated that testing for water quality at GP levels has already started after completion of the training programmes.

3.1.16 Management Information System

The guidelines of ARWSP provide for establishment of a computerised Management Information System (MIS). Against the release of Rs.1.56 crore (2004-08) by the GOI for the purpose, the State Government utilised (2006-08) the entire fund for procurement of computers and training of officials (160) during 2007-08. Prior to 2007-08, computers were operated by non-trained personnel and were used only for word processing in the absence of the relevant application programme in the executing Divisions. The server installed in the office of the CE, PHE had not been connected with the executing Divisions frustrating the very purpose of such installation.

Thus, the MIS failed to take off even after incurring an expenditure of Rs.1.56 crore.

3.1.17 Inventory of assets

As per guidelines, each village panchayat, block and district is required to maintain a complete inventory of drinking water sources created under ARWSP, indicating the date of commencement and completion of the project, cost of completion, depth in case of the spot sources, agency responsible for operation and maintenance and other relevant details. The inventory of assets created is also required to be available with the field functionaries of the implementing department. It was, however, noticed in the test-checked Divisions that no records of assets created had not been maintained.

The EEs concerned assured that the work of preparation of inventory would be taken up at the earliest.

3.1.18 Sector Reforms/Swajaldhara

3.1.18.1 Non-release of Central funds

The GOI launched (1999-2000) the sector reform project for institutionalising community based rural drinking water supply programme. The basic concept of the reform project was to ensure community participation in the water supply schemes. Swajaldhara, a sector reform programme was launched in December 2002. Funds for implementation of sector reforms were to be released directly to the District Water and Sanitation Mission (DWSM) bank accounts. The GOI released Rs.26.24 crore

during the years 2002-08 pertaining to the years 2002-06 for implementation of Swajaldhara Programme.

Instructions issued (September 2006) makes it mandatory for submission of utilisation certificate (UC) to the GOI to facilitate further release of Central assistance under Swajaldhara.

The GOI allocated Rs.10.04 crore to the Government of Assam for the year 2006-07 under Swajaldhara, with an estimated project cost of Rs.11.16 crore. Due to non-submission of proposals for new schemes for the year 2006-07 by the State Government, the GOI had not released (March 2008) any fund out of the allocation of Rs.10.04 crore. Thus, the State failed to avail of the benefit of Central assistance to achieve the objective of the programme.

3.1.18.2 Delay in release of funds

In March 2006, the GOI released Rs.4.99 crore to the State for the District Water and Sanitation Committees (DWSCs) concerned, being the project cost for the year 2002-03 (2nd instalment) and 2005-06 (1st instalment). The State Government, however, released (September 2007) the funds to the DWSCs after a lapse of 17 months.

While the GOI instructed that the projects should be closed by March 2008, due to time constraint and price escalation, most of the projects remained incomplete as of that date. Thus, the benefits contemplated under the scheme had not been delivered.

The Department confirmed (September 2008) the facts but did not furnish any reasons for the lapses.

3.1.18.3 Unutilised Swajaldhara funds

Out of Swajaldhara funds of Rs.29.53 crore¹⁶ (funds released by the GOI, beneficiary contribution and interest accrued) available with the DWSCs/VWSCs (Village Water and Sanitation Committee), an amount of Rs.21.30 crore was spent on execution of 102 PWSSs and 7,278 SS. The balance amount of Rs.8.24 crore was lying unutilised with the DWSCs/VWSCs (March 2008). In four¹⁷ out of nine test-checked Divisions, the DWSCs/VWSCs spent Rs.9.64 crore on Sector Reforms against the available fund of Rs.11.70 crore and Rs.2.06 crore was lying unutilised as of March 2008.

The reason for non-utilisation of funds was due to delay in release of fund by the GOI on account of non-submission of utilisation certificates by the concerned DWSC/VWSC and blocking of funds by the State Government.

The Department admitted (September 2008) the facts and stated that efforts would be made to complete the balance schemes.

3.1.18.4 Non-receipt of beneficiary contribution

As per ARWSP guidelines, 10 *per cent* of project cost is to be borne by the beneficiaries. In one test-checked Division (Bongaigaon), beneficiary contribution of Rs.22.48 lakh had not been received as of March 2008. In other test checked Divisions such irregularities were not noticed.

¹⁶ 2002-03 = Rs. 8.40 crore, 2003-04 = Rs. 8.52 crore
2004-05 = Rs. 1.77 crore, 2005-06 = Rs.10.84 crore

¹⁷ Bongaigaon, Barpeta, Goalpara and Sichaar-II.

The Department stated (September 2008) that instructions were issued to collect beneficiary contribution as per the scheme guidelines.

3.1.18.5 Incomplete schemes under Swajaldhara

Under Swajaldhara, planning and scheme formulation is to be done by District Water and Sanitation Committee (DWSC). Schemes technically cleared are required to be approved by the State Water and Sanitation Mission (SWSM). During the years 2002-03 to 2005-06, 102 PWSSs and 7,278 spot sources were sanctioned by the DWSCs. Out of this, only 64 PWSSs (63 *per cent*) and 6,469 spot sources (89 *per cent*) were completed (March 2008) at a cost of Rs.21.30 crore.

In two¹⁸ test-checked Divisions, out of 44 PWSSs and 1,573 spot sources, 26 PWSSs and 62 spot sources were lying incomplete (March 2008) for more than two to four years after spending Rs.3.31 crore due to various reasons including late receipt of funds. The DWSC, Bongaigaon stated that due to high price escalation of materials and unwillingness of the contractors to complete the balance works, the schemes remained incomplete.

Thus, due to non-submission of UCs by the DWSM and by the State Government and interim price escalation, the schemes remained incomplete resulting in non-achievement of desired objective of community participation.

The Department admitted (September 2008) the facts and stated that efforts are being made to complete the schemes by December 2008.

3.1.19 Communication and Capacity Development Unit

To promote the reform initiatives introduced in the Water Supply and Sanitation Sector, the GOI directed (June 2004) the State Government to set up Communication and Capacity Development Unit (CCDU) and released (June 2006) Rs.2.04 crore for its establishment and conducting Information, Education and Communication (IEC) and HRD activities. Though the proposal for setting up the CCDU was submitted to the GOI on November 2004, the CCDU was actually set up in the State only in October 2007. The reason for delay in setting up the CCDU was not on record. The funds released to the CCDU were still lying with the SWSM. Thus, the programme was not implemented in the State. The CCDU had to provide HRD/IEC input and capacity development of functionaries at all levels in all Sector Reform Projects in the State. Delayed/non-functioning of CCDU affected the success of these projects.

The Department admitted (September 2008) the facts but did not furnish any reasons for the lapses.

3.1.20 Monitoring and evaluation

ARWSP guidelines envisage setting up of Vigilance and Monitoring Committees at State, district and village level and regular meeting of the Committees are required to be held. No such Committees were, however, set up in the test-checked districts. While reasons for not setting up the Committees were not stated, there was no record to show that monitoring through field inspection was carried out.

Implementation of the programme was monitored by the GOI through monthly, quarterly and annual progress reports. While the CPHE obtained information through

¹⁸ Bongaigaon and Schar-II.

periodical reports, these were not analysed. Though disproportionate physical and financial achievement, lack of planning and non-prioritisation of works were noticed, corrective steps were not taken to re-orient the implementation of the works. Impact of programme implementation is required to be evaluated for taking corrective action. However, no evaluation of the implementation of the programme was carried out by an independent body.

3.1.21 Conclusion

The objective of providing safe drinking water to rural habitations was not fulfilled due to lack of comprehensive planning based on detailed habitation-wise survey and analysis, and funding, commensurate with planning. Due to deficiencies in planning, delayed execution, mismanagement/diversion of funds etc., adequate drinking water was yet to be provided to 54 *per cent* (43,694) habitations as of March 2008. Schemes were executed without technical sanction and there were time and cost over run in the execution of the schemes. Water quality tests were not carried out at Gaon Panchayat level despite procurement of FTK and Bacteriological vials, and non-formulation of any action plan for water source sustainability led to indiscriminate extraction of ground water and drying up of sources. Despite spending crores of rupees on the programme during earlier years, no evaluation studies had been carried out to ascertain the extent of achievement of the objectives of the programme.

3.1.22 Recommendations

- The State Government should draw up a comprehensive plan to cover all rural habitations with adequate and safe drinking water within a specified time frame.
- Financial management should be streamlined so as to utilise the available funds and avoid diversion of funds.
- Targets should be fixed in such a manner as to ensure coverage of all the PC and NC habitations by 2011-12 and schemes should be executed within the specified time and budget provisions.
- Government should give special attention to covering water quality affected habitations, and strengthen water testing facilities.
- Monitoring mechanism should be strengthened and accountability should be fixed for effective implementation of the programme.

HOME DEPARTMENT

3.2 Modernisation of Police Force in Assam

Highlights

The Government of India, Ministry of Home Affairs (MHA) revamped the scheme of Modernisation of Police Force (MPF) introduced during 1969 with enhanced allocation from 2000-01 to augment the operational efficiency and striking capability of the State Police Force to face the challenges of internal security, extremist activities and law and order situation in the State. In the area of construction of residential quarters, the Department had exceeded the target. But other areas suffered due to inadequate planning and poor monitoring both at the Department/Government level. The scheme was unable to bridge the gap of deficiencies in respect of mobility and weaponry. The position regarding procurement and installation of various equipments, communication system and computerisation in the Department was not up to the desired level.

Salient points are mentioned below:

Rupees 12.65 crore were parked in the form of DCR, due to drawal of money in excess of requirement during 2001-08.

(Paragraphs : 3.2.8.2)

The State Government incurred an extra expenditure of Rs.3.26 crore for allowance of higher agency charges.

(Paragraphs : 3.2.9.6)

Injudicious allotment and subsequent withdrawal of INSAS rifles from 24 district offices resulted in idling of weaponry worth Rs.4.13 crore.

(Paragraph : 3.2.11.1)

Expenditure of Rs.5.83 crore on POLNET in 34 Police Stations proved infructuous as the system has become obsolete.

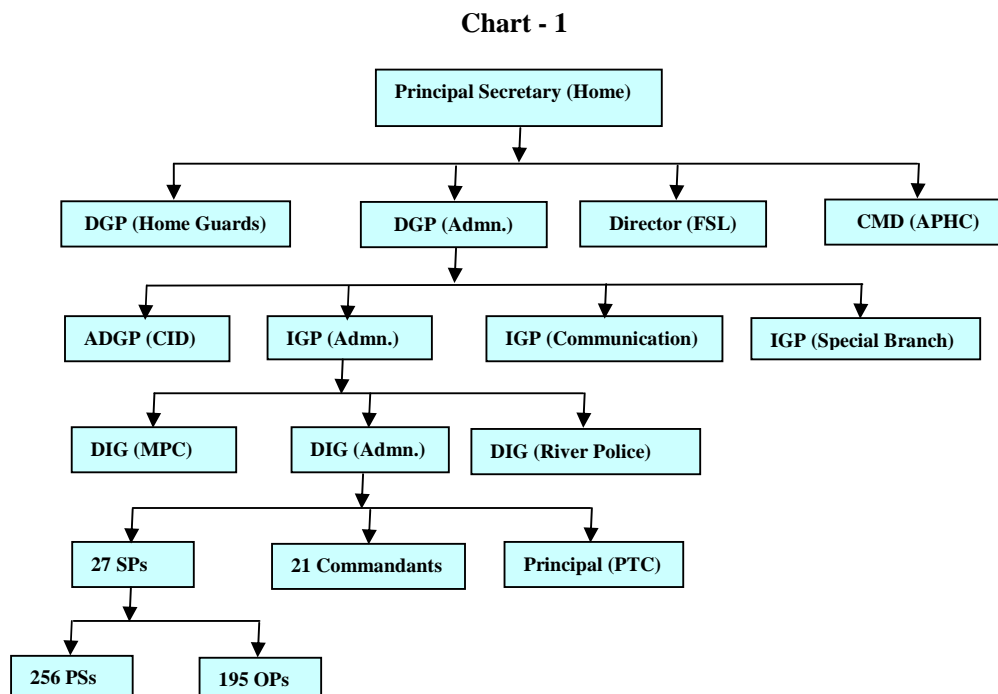
(Paragraph : 3.2.13.3)

3.2.1 Introduction

Government of India introduced (1969) the scheme of Modernization of Police Force (MPF) to augment the operational efficiency of the State Police so as to face the emerging challenges to internal security effectively. The Scheme was revised during 2000-01 and extended for a period of ten years to remove the deficiencies in basic Police infrastructure as identified by the Bureau of Police Research and Development (BPR&D). Under this revised scheme, the State Governments were to submit a five year Perspective Plan (PP) on the requirement of Police force starting from 2000-01 indicating the specific projects which the Governments wanted to implement each year. The components covered under the scheme were (a) Construction (residential as well as non-residential buildings), (b) Mobility, (c) Weaponry, (d) Equipment and (e) Communication system including Computerization and (f) Training.

3.2.2 Organisational Set up

The organisational structure of the Police Department is given in Chart-1 below:-



A State Level Empowered Committee (SLEC) was set up (2001-02) under the Chairmanship of the Chief Secretary to monitor the implementation of the scheme.

3.2.3 Scope of Audit

Performance audit of the implementation of the scheme was conducted during April-July 2008 covering the period 2003-08. Records of the Home Department, DGP (HQ), ADGP (CID), IGP (Communication), IGP (SB), Director (FSL), Principal (PTC) and APHC along with seven¹⁹ out of 27 District Police Offices and six²⁰ out of 21 Police Battalions were selected for detailed check in audit.

3.2.4 Audit Objectives

The objectives of the performance review were to assess whether:

- The objectives of the scheme were achieved;
- Annual Action Plans (AAPs) were in accordance with the Perspective Plan (PP) and were based on requirements;

* Director General of Police (DGP), Additional Director General of Police (ADGP), Criminal Investigation Department (CID), Forensic Science Laboratory (FSL), Chairman cum Managing Director (CMD), Assam Police Housing Corporation (APHC), Inspector General of Police (IGP), Deputy Inspector General (DIG), Superintendent of Police (SP), Police Training College (PTC), Police Station (PS), Out Posts (OPs),

¹⁹ Guwahati City, Kamrup, Cachar, Dhemaji, Tinsukia, Karbi Anglong and Chirang.

²⁰ 7th APBN ,Kokrajhar, 9th APBN, Nagaon, 11th APBN, Dergaon, 1st APTF BN, Goalpara, 2nd APTF BN, Lumding, 4th APTF BN, Barpeta.

- Funds provided for the scheme were adequate and utilised for the intended purpose;
- Various components of the scheme were implemented economically and efficiently and the targets fixed for each component were achieved;
- Weaponry and equipments purchased/assets created have been utilised and maintained properly and the intended benefits were achieved;
- The striking capability of the State Police Force to combat militancy has improved;
- Implementation of the scheme was monitored effectively.

3.2.5 Audit Criteria

Audit findings were benchmarked against the following criteria:

- Guidelines of the BPR&D and Ministry of Home Affairs (MHA/GOI);
- Perspective Plans and Annual Action Plans approved by MHA, release orders of GOI/State Government and instructions issued from time to time by GOI/State Government;
- Guidelines on Police Wireless Network issued by Directorate of Coordination and Police Wireless (DCPW).

3.2.6 Audit Methodology

Selection of samples for District offices and Police Battalions was based on simple random sampling method. An entry conference with the Joint Secretary (Home Department) and IGP (OSD on MPF) was held (April 2008) wherein audit objectives, criteria and audit methodology were discussed. The exit conference was held in September 2008 and the replies of the Government/Department have been incorporated suitably in the report.

Audit Findings

So far as residential accommodation is concerned, the Department had exceeded the targets in construction of Upper subordinate and Lower subordinate quarters. In other spheres like mobility, weaponry, equipment and communication systems, there were deficiencies, which are discussed in the succeeding paragraphs.

3.2.7 Planning

The State Government was to submit a five year Perspective Plan (PP) starting from 2000-2001 to the Union Ministry of Home Affairs (MHA). Though the State Government submitted the plan in November 2000 and a revised plan in February 2001 to the MHA for the period 2000-05, approval of the Ministry was not received as of March 2008. Annual Action Plans (AAPs) were, however, prepared by the State. As per the Ministry's instructions, AAP for each year is to be submitted in the month of May. Except for 2007-08, there were delays ranging from one to three months, in the submission of AAP by the State Government, further delayed by the approval (approved between August and January) by the MHA. Delay in submission of AAP was attributed by the Department to delay in obtaining approval of the Finance Department.

3.2.8 Financial Management

The Scheme was funded by the GOI and the State Government on a 50:50 share basis upto 2002-03. Thereafter, it was fully funded by the GOI since the State was classified as category 'A' in terms of security situation. Details of approved outlay, funds made available vis-à-vis the expenditure incurred during the years 2003-08 are shown in Table-1 below:

Table-1

(Rupees in crore)

Plan year	Approved outlay	Central release	State release	Unspent balances of previous years including refund ²¹	Total funds available	Expenditure	Balance	Percentage of utilisation of available fund
2003-04	69.96	36.62	-	41.62	78.24	52.52	25.72	67
2004-05	44.42	41.17	-	25.72	66.89	55.89	11.00	84
2005-06	191.14	60.90	-	11.00	71.90	59.91	11.99	83
2006-07	54.01	54.01	-	11.99	66.00	59.83	6.17	91
2007-08	60.81	71.41	47.17	6.17	124.75	57.98	66.77	46
Total	420.34	264.11	47.17			286.13		

Source: Information furnished by the Department

Note : Expenditure includes Rs.4.25 crore held in FDR and DCR.

3.2.8.1 Short release of funds

As against the Central share of Rs.420.34 crore due for the years 2003-08, the GOI released only Rs.264.11 crore during the period, after deducting Rs.10.79 crore (2007-08) at source due to non-utilisation of Central funds released to the State up to 2005-06. The Central funds were received both in cash and kind (weapons and equipment). However, due to non-maintenance of proper records by the Department, the value of the material provided by the GOI could not be verified. The State Government had not furnished the utilisation certificates in respect of the funds released by the GOI. The DGP, while accepting the facts, stated (September 2008) that the unutilized funds would be spent within the financial year 2008-09 and after submitting the UC, the GOI would be approached for release of the balance amount. He however, had not stated the reasons for non utilisation of the available funds.

Similarly, out of the State share of Rs.91.61 crore (50 per cent of Rs.183.22 crore) due for the years 2001-03, the State Government released only Rs.47.17 crore in January 2008 i.e. after lapse of 5-7 years. The State Government had also not released Rs.55.39 crore of the Central share for implementation of the programme. Reasons for short release of its share of Rs.44.44 crore and non release of Central share of Rs.55.39 crore were neither on record nor stated. The delay in release of State share was attributed by the Government to financial crunch. The contention of the Government is not tenable as there were adequate savings in each year. The Department stated (September 2008) that Rs.47.17 crore was released as per the directions of the MHA and that, the actual amount releasable would be confirmed in consultation with the Ministry. This reply is also not tenable, as the State Government was aware of the quantum of funds releasable as per the guidelines.

3.2.8.2 Parking of funds

Due to poor financial control and supervisory lapses, money was drawn prematurely

²¹ Refund received by the DGP from PAO, CRPF, New Delhi and PAO, NSG, New Delhi being savings money of AK-47 Rifles, Glock Pistol etc

and parked in the form of DCR/Cash/Draft etc. as would be revealed from the instances below:

- Out of the amounts drawn between 2001-02 and 2005-06 for construction works and procurement of equipment, mobility, weaponry etc., an amount of Rs.5.28 crore could not be utilized due to non finalisation of procurement process etc. and was retained by the office of the DGP in the form of DCR (Rs.5.27 crore) and Cash (Rs.0.01 crore) as of March 2008. The DGP accepted the fact and assured that the fund would be utilized shortly.
- The office of the DGP released Rs.1.86 crore in February 2005 to IGP Special Branch for purchase of Special Branch equipments. The IGP utilised Rs.1.71 crore during February 2005 to April 2005. Out of the unutilised amount of Rs.15.18 lakh, the IGP refunded (April 2006) Rs.14.69 lakh in the form DCR to DGP retaining Rs.0.49 lakh in hand as of March 2008. The DCR for Rs.14.69 lakh had not been entered in the Cash book of the DGP as of March 2008 and thus remained unaccounted for. Refund of unutilised money in the form of DCR is not permissible under the programme. The DGP assured (September 2008) that the amount of Rs. 14.69 lakh will be entered in the Cash Book now.
- Between 2003-04 and 2006-07, Assam Police Housing Corporation (APHC) received Rs.110.25 crore from MHA/DGP towards construction of Police Stations (PS), Outposts (OP) and administrative and residential buildings etc. The APHC utilised Rs.106.15 crore till March 2008. The savings of Rs.4.10 crore were retained irregularly in FDR²²/Savings Bank Account by the APHC.
- During 2003-05, the office of the DGP drew Rs.14.96 crore (2002-03 : Rs.9.79 crore; 2003-04: Rs.2.21 crore and 2004-05: Rs.2.96 crore) for procurement of Communication, CID, SB and Traffic Control equipments. Of this, Rs.32.18 lakh was utilised during 2004-05, 2006-07 and 2007-08 for procurement of three Laptop computers (Rs.2.49 lakh), electrical material and renovation of city control room etc. (Rs.23.80 lakh) and purchase of transformer including service connection for the quarter complex at Basistha (Rs.5.89 lakh) which was beyond the scope of the approved plans. This resulted in diversion of Rs.32.18 lakh. Of the balance, the DGP utilized Rs.11.51 crore on communication equipment, retaining Rs.3.13 crore in the form of DCR²³. While accepting the fact, the DGP stated (September 2008) that the amount was required to be spent in connection with the National Games 2007.

The above shortcomings adversely affected the implementation of the scheme as discussed in the succeeding paragraphs. The Principal Secretary, Home Department, also expressed (May 2008) dissatisfaction over inadequate utilisation of funds and directed the DGP to deposit the unspent balances in Government account or to utilise the same with the concurrence of the MHA.

Programme Implementation

As mentioned in paragraph 3.2.1, the scheme comprises six components *viz.* (a) Civil Works/Construction; (b) Mobility; (c) Weaponry; (d) Equipment; (e) Communication including Computerisation and (f) Training.

²² FDR : Fixed Deposit Receipt

²³ DCR : Deposit at Call Receipt

3.2.9 Civil Works

As per the GOI guidelines, priority should be given to construction of secured police stations, residential quarters and barrack facilities for Central Reserve Police Force (CRPF) in the districts, besides construction of POLNET Buildings, Control Rooms and Magazine Guard Rooms. The other thrust areas were civil works in Battalions, Police Training Institutes, River Police Organisation and Home Guards Organisation.

Construction of different categories of buildings as planned for by the Department and achievement thereagainst as of March 2008 are shown in Table-2 below:

Table-2

Type of building	Planned units upto 2007-08	Achievement upto 2007-08	Excess (+) Shortfall (-)	Percentage of excess(+)/shortfall (-)
Non-residential				
(a) PS	272	144	(-) 128	(-) 47
(b) OP	123	121	(-) 2	(-) 2
Residential				
(a) U/S Qtr	784	886	(-) 102	(+) 13
(b) L/S Qtr	3185	7162	(+) 3977	(+) 125
(c) Barracks	65	23	(-) 42	(-) 65
SDPO Office cum residence	16	1	(-) 15	(-) 94

Source: BPR&D norm, AAPs and information from APHC.

U/S: Upper Subordinate, L/S: Lower Subordinate.

Although there were shortfall (ranging between 2 to 94 *per cent*) in case of construction of PS, OP, Barrack and SDPO office-cum-residence, the Department could achieve the target appreciably in case of U/S quarters and L/S quarters (13 and 124 *per cent* respectively above the target).

Audit scrutiny revealed the following shortcomings:

3.2.9.1 Execution of works beyond the approved specification

During 2000-01, BPR&D fixed norms, mainly in plinth area for construction of PS (325.3 sqm), POs (139.5 sqm), U/S quarters (88.35 sqm) and L/S quarters (46.5 sqm). Scrutiny of the records revealed that in the case of 255 (75 PS, 52 U/S Q and 128 L/S Q) constructed buildings (2003-07), the plinth area was less by 9-55 *per cent* involving Rs.9.01 crore. In another 399 (55 PO and 344 L/S Q) cases, the construction was taken up on a higher plinth area, ranging between 2 and 44 *per cent*, involving Rs.1.04 crore. Construction of buildings with less plinth area violating the BPR&D guidelines had obvious adverse effect on the actual requirement of space for accommodating a police station. Further, construction of buildings above the specified norms led to an extra expenditure of Rs.1.04 crore. Such deviations occurred due to non-adherence to BPR&D norms. The CMD, APHC, stated (September 2008) that the constructions were done as per the direction of the DGP/Department. He also stated that the revised BPR&D norm received in June 2006 would be adhered to henceforth.

3.2.9.2 Improper selection of site for residential building

Construction of ten PS and OP was delayed by 6 to 11 months (due date of completion : March 2005 to July 2006, actual date of completion : September 2005 and June 2007) due to shifting of site initially handed over to the APHC in remote, low lying and waterlogged areas. This retarded the pace of construction under MPF.

Further, records of the S P Chirang revealed that APHC constructed (2006-07) a four-storied RCC L/S quarter at Rs.1.28 crore far away from the habitation/township

area of Chirang district. The S P Chirang stated (July 2008) that the building had not been taken over as yet (July 2008) as no one was willing to reside there. The selection of the site of the residential quarter was made by the office of the DGP without taking into account factors like remoteness of the area, and thus resulted in idle expenditure of Rs.1.28 crore. The DGP stated (September 2008) that the Department had no choice but to construct buildings on the plot of land allotted by the Government. He also stated that the construction of boundary wall around the building at Chirang at this stage is not feasible but the building has been occupied. No records relating to occupation of the building by the staff, however, could be made available.

3.2.9.3 Unauthorised purchase of ready built residential flats

Against the BPR&D norm of 950 sq ft and 500 sq ft of plinth area in respect of U/S and L/S quarters, the DGP purchased (March 2008) 60 three bed room flats of 1250 sq ft. each at a cost of Rs.11.62 crore and 64 two bed room flats of 950 sq ft. each at a cost of Rs.9.42 crore. In addition, car sheds for each flat were also purchased at a cost of Rs.0.93 crore although there was no such provision in BPR&D norms. The decision (April 2007) to purchase the flats was taken by the Apex Level authority and the fund was provided (March 2008) by the State Government out of the State share, (2001-03) without obtaining approval from MHA. The purchase of three bedroom flats with higher specification and car sheds worth Rs.12.55 crore (Rs.11.62 crore + Rs.0.93 crore) beyond the scope of the scheme was thus unauthorized.

Out of 124 flats, 122 flats were handed over (April 2008), but as of June 2008, none of the flats was allotted due to non-fixing of modalities for allotment.

3.2.9.4 Non-inclusion of old PS buildings in AAP for upgradation

The BPR&D recommended (March 2000) extension of the existing 143 police stations (PS), which were more than 30 years old, with at least 800 square feet of additional area. It also recommended upgradation of those PS with reception room, interrogation room, wireless room etc. The Department did not include the proposed extension work of the 143 PS in the AAP. Consequently, the old PS remained in the old shape frustrating the basic objective of up gradation under MPF. The DGP stated (September 2008) that altogether 144 PS buildings were upgraded but whether the identified 143 PS included would be checked up. Records of APHC, however, disclosed that the PS buildings constructed were all new.

3.2.9.5 Insecure Police Stations and Police Outposts

As per the BPR&D norms, the police stations must have a boundary wall. Scrutiny of records of the APHC disclosed that 75 PS and 55 OP constructed during 2003-04 to 2006-07 at Rs. 31.73 crore had no boundary walls. The APHC stated (November 2007) that the estimates of PS and OP buildings did not have any provision for boundary wall and hence, the construction of boundary walls was not taken up. The MHA under AAP 2003-04 approved construction of perimeter wall including sentry posts and gates at 15 PS in Guwahati City at an outlay of Rs.85.60 lakh. However, funds were not released due to its non inclusion in the prioritized list by the Department. Thereafter, it was neither incorporated in the AAP of the subsequent years upto 2007-08 nor was any fund provided by the Ministry. Thus, the security of these police stations was seriously compromised.

3.2.9.6 Extra Expenditure

According to the norms for costing of police buildings fixed by the BPR&D, the APHC is entitled to seven *per cent* agency charge besides three *per cent* contingency charge on the estimated cost of each work. The Corporation, however, charged 15 *per cent* against the estimated cost of each work. Thus, due to the extra charge of five *per cent*, the Department incurred an extra expenditure of Rs.3.26 crore in the construction of 161 buildings test checked. The APHC did not reduce the agency charge as of June 2008 inspite of the instruction of the Finance Department (October 2003) to limit agency charge to 6 *per cent*. The CMD, APHC stated (September 2008) that higher agency charges are required to fulfill the Corporation's legal and statutory commitments like salary, CPF etc. The reply is not tenable as the MPF fund is not meant for payment of staff salary of a corporation. The Department however, assured (September 2008) that a decision would be taken on the matter soon.

3.2.10 Mobility

Mobility is vital to the police force for efficient and effective performance. The BPR&D has prescribed scales for various types of operational vehicles such as heavy/medium/light vehicles and motorcycles required for Police Stations, District Armed Reserve and Armed Police Battalions.

According to the guidelines issued by the MHA, the MPF scheme is to concentrate on providing field vehicles required for basic policing in the first instance. The BPR&D worked out (2000-01) deficiency of 947 heavy motor vehicles (HMV), 1,078 medium motor vehicles (MMV), 1,288 light motor vehicles (LMV) and 2,366 motor cycles (MC) in the State. The approval of the Ministry and subsequent procurement up to 2007-08 against the deficiency are tabulated below:

Table-4

Type of vehicles	Deficiency as per BPR&D (2000-01)	Proposed by State Government and approved by MHA (as per AAPs)	Actual procurement	Deficiency upto 2007-08	Percentage of shortfall
HMV	947	52	96*	851	90
MMV	1078	186	144	934	87
LMV	1288	1130	889	399**	31
MC	2366	1169	899	1467	62
Total	5679	2537	2028	3651	

* Procurement is more than the approval in respect of HMV due to supply of extra vehicles directly by MHA through dealer.

** Deficiency is not precise as most of the new LMVs were procured and issued in replacement of old LMVs.

It would be evident from the above data that except for LMV, the achievement against the deficiencies of HMV, MMV and MC was not satisfactory even after a lapse of seven years from the assessment of deficiency level by the BPR&D in the State. Scrutiny disclosed the following.

3.2.10.1 Inadequate supply of vehicles to Police Stations

Out of 1,129 vehicles (96 HMV, 144 MMV and 889 LMV) procured during 2001-08, 912 were issued to district offices and battalions, 163 to other police organisations²⁴

²⁴ PTC, BIEO, SB, Border, APRO, APTC, RTS, SVC etc.

and six to the Government establishment, retaining the balance 48 at the AP HQ. Thus, the basic policing requirement of mobility for 256 police stations and 195 outposts in the State remained neglected. It was observed that no separate registers were maintained in the DGP's office regarding the allotment of vehicles under MPF. The test checked district offices/battalions also did not mention in their records the scheme against which the vehicles were received. The DGP, however, stated that field level vehicles are allotted to the district offices concerned for further issue to the PS and OP and that at present PS and OP have been allotted 379 vehicles (34 per cent). This shows that at least 72 PS and OP have not received vehicles under MPF.

3.2.10.2 Procurement of vehicles

The MPF scheme is meant for increasing the existing fleet of vehicles with a view to enhancing their mobility and as such, the expenditure on account of replacement of vehicles would be normal item of expenditure of the State. Again, according to instruction/guidelines issued (July 2001), procurement of Ambassador Car is not permissible. Scrutiny of records of the DGP disclosed that 46 Ambassador Cars valued at Rs.1.82 crore were procured/received during 2003-04 (against plan of 2001-02) and 2006-07. Of these, 42 cars were allotted (July - December 2003 and June 2007) to the District Offices, APHQ and SB in replacement of old vehicles. The remaining four vehicles were allotted to Home Department.

Further, procurement of Tata Scorpio and Indigo GLX are not permissible under the scheme. The Department however procured during 2003-04 and 2006-07, one Tata Scorpio (Rs.7 lakh) and one Indigo GLX (Rs.4.67 lakh) and retained them for use in AP HQ and at Government level. This had not only resulted in unauthorised utilisation of MPF fund of Rs.1.93 crore, but also defeated the objective of increasing the mobility for field policing, which is essential for efficient performance of the police force. The DGP while accepting the fact stated (September 2008) that field vehicles would be procured hereafter.

3.2.10.3 Status of crime cases

The position of general crime cases reported and disposed off (including previous pending cases) during the period 2003-07 are shown in Table-5 and Chart-2 below:

Table-5

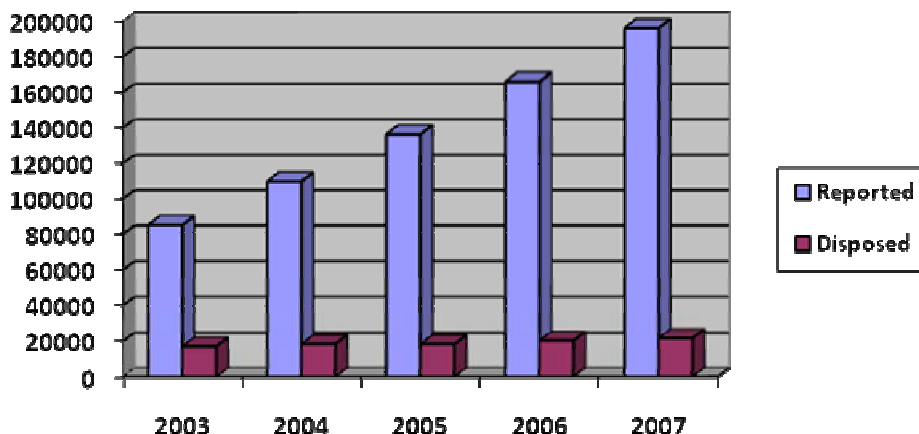
Crime head	2003		2004		2005		2006		2007	
	R	D	R	D	R	D	R	D	R	D
Murder	4665	1033	4872	1178	4886	959	5174	872	5634	1173
Theft	13173	5211	13342	5320	14159	5034	16029	6704	16841	7846
Robbery	2294	510	2210	711	1966	444	2054	434	2084	519
Rape	2281	950	2367	966	2618	1030	2791	958	3143	1120
Car lifting	948	NA	1610	NA	2555	NA	4152	NA	6036	NA
Kidnapping	4628	1421	4866	1582	4982	1425	5375	1479	5789	1748
Others	57405	7983	80560	8690	105229	9524	130722	10045	156555	9505
Total	85394	17108	109827	18447	136395	18416	166297	20492	196082	21911
Percentage of disposal		20		17		14		12		11

Source – Information furnished by the Department.

- **R:** Reported (including previous pending cases), **D:** Disposed (including previous pending cases), **NA:** Not available.

The above data is depicted in Chart-2 below :

Chart-2



The table and graphical representation above show a rise in crime cases over the years. Increase in crime cases during 2003-07 indicates that there was no noticeable effect of Modernisation of Police Force in minimising the crime rate in the State. The disposal of accumulated cases declined gradually from 20 *per cent* during 2003 to 11 *per cent* in 2007. Such meagre disposal of crime cases shows ineffectiveness of the police force. The reason for poor disposal was attributed by the DGP to increase in work load and delay in receipt of Medical Reports, FSL Reports and MVI Reports etc.

Table-6 below shows the position of militancy/bomb blast cases during 2003-08.

Table-6

Cases	2003-04	2004-05	2005-06	2006-07	2007-08	Percentage of increase (+)/ decrease (-) at the end of 2007-08 compared to 2003-04
Combat with militants	189	94	66	94	121	(-) 36
Casualties of police personnel	18	19	10	35	26	(+) 44
Bomb blast cases	21	141	103	145	116	(+) 452
Detection of bomb & explosives	296	83	139	127	206	(-) 30

Source : Information furnished by the Department (Special Branch).

While detection of bomb/explosives decreased by 30 *per cent* at the end of 2007-08 compared to 2003-04, cases of casualties of police personnel and bomb blast cases increased by 44 and 452 *per cent*. Short procurement of bomb detectors and inadequate procurement of BP jackets/helmets could be among the factors that contributed towards the increase in bomb blast cases and police casualty.

3.2.10.4 Response time

Increase in mobility for field policing should result in reduction of response time²⁵.

²⁵ Total time taken from the time of receiving message/making First Information Report (FIR) to the time of the police person actually reaching the crime scene

It was, however, seen that the State Government/DGP had neither fixed any norm for the response time nor had given any instruction for recording the time of visit to site of offence in the crime diary. The Assam Police Manual is also silent about the response time. Scrutiny of seven PS under three selected SP Offices (Guwahati, Kamrup and Cachar), revealed that time taken to reach the scene of offence was not recorded in the crime diary. Due to non-fixation of response time, it was not possible for the State machinery to evaluate the efficiency of its police force in reaching the scene of crime. The DGP stated (September 2008) that it is difficult to fix rigid response time because of engagement of police personnel in multifarious activities. The reply is not tenable as response time is an important factor in containing and solving crimes.

3.2.11 Weaponry

The MHA, on the basis of the approved AAP, supplies arms and ammunition to the State through different Ordinance Factories. In case of urgency, the State Government also procures the weapons directly.

Audit scrutiny revealed the following:

3.2.11.1 Procurement of weaponry

- As stated in the Perspective Plan, only five *per cent* of the State Police Force was equipped with modern weapons. Considering the magnitude of the extremist threats in the State, the Perspective Plan 2001-05 envisaged acquisition of sophisticated weaponry valued at Rs.78.42 crore. The Department, however, procured (2003-08) weapons and ammunition valued at Rs. 35.65 crore only. The deficiency of major weapons assessed by the BPR&D during 2000-01 and procurement made during 2003-08 are shown in Table-7 below:

Table-7

Weapons	Requirement worked out by BPR&D/ State in 2000-01	Nos. planned upto 2007-08	Achievement upto 2007-08	Requirement yet to be covered as of March 2008	Percentage of requirement not covered
AK – 47	3483	3500	2000	1483	43
7.62 mm SLR	28186	2000	100	28086	99
7.62 mm LMG	1126	NIL	NIL	1126	100
9 mm Carbine	749	500	NIL	749	100
VL Pistol	230	NIL	NIL	230	100
No. 36 Rifle grenade	26101	4000	20000	6101	23

It is evident from the above details that procurement for the years 2003-08 was not made as planned for. As a result, requirement of weapons yet to be procured ranged between 23 and 100 *per cent* at the end of March 2008. Thus, preparedness and striking capability of the police with sophisticated weaponry was not adequately addressed.

- The MHA supplied (2004-06) 5,200 INSAS Rifles worth Rs.13.06 crore based on the proposal of the State Government in AAP for 2004-06, although, there was no such provision in the PP for 2001-05. Out of 5,200 rifles, the office of the DGP issued (October/ November 2006) 1,680 rifles to 24 district offices and the remaining to the Battalions. These 1,680 rifles were however, withdrawn (December 2007) from the districts as it was considered that INSAS rifle was a specialized weapon and should be held only by specially trained personnel of two new Armed Police Battalions (23rd

and 24th) likely to be raised in the future. Further scrutiny revealed that 1648 rifles (1680 minus 32 issued to PS/OP by the SP, Kamrup during December 2007 to May 2008) worth Rs.4.13 crore were lying with the district offices unused. The two new battalions were also not raised (May2008).

Thus, procurement of INSAS rifles without assessing its requirement resulted in idling of weaponry valued at Rs. 4.13 crore. The DGP stated (September 2008), that these rifles were allotted to the district offices for utilisation and that special training to the police personnel as required was not imparted.

3.2.11.2 Procurement of ammunition

- During 2004-05, MHA supplied 2000 AK-47 rifles at a cost of Rs.1.60 crore without any ammunition for the rifles. The Department, after a lapse of nearly 2 years, placed (2006-07) an order for supply of 3,25,976 rounds of 7.62 mm x 39 ball ammunition (used in AK-47 rifle) valued at Rs.96 lakh with the Ordinance Factory, Bharangaon. It is however, yet to be received (March 2008). Thus, the objective of utilisation of sophisticated weapons in place of the outdated ones was not achieved due to defective planning. The DGP stated (September 2008) that the ammunition could not be collected due to non receipt of delivery and non availability of Railway Wagon.

- One of the main objectives of the MPF scheme was to replace the outdated weapons viz 0.303 rifles by sophisticated weapons. The Department even after eight years of implementation of the scheme procured (2007-08) 1,99,497 rounds of ammunition for the outdated 0.303 rifles at Rs.68.81 lakh instead of modern arms and ammunition. Thus, the objectives of MPF to replace outdated weapons and equip the police force with modern arms and ammunition in this regard were not achieved. The DGP stated (September 2008) that it will take time to phase out the rifles and as such stock of ammunition for this weapon has to be maintained. The reply is not tenable as a period of eight years (out of ten) of implementation is already over and the Department had not accorded adequate priority to procurement of modern weaponry as would be evident from Table-7.

3.2.12 Equipment

Equipment is vital for Forensic Science Laboratory (FSL), Traffic Control Police (TCP), Special Branch (SB) and for Criminal Investigation Department (CID). Audit scrutiny disclosed the following.

3.2.12.1 Functioning of FSL

Forensic Science Laboratory at Guwahati is the sole FSL functioning in the State. The position of reported cases in the FSL and their disposal are shown in Table-8 below:

Table-8

Year	No. of pending cases up to previous year	No. of cases reported/received during the year	Total	Cases disposed off	Nos. pending at the end of the year
2003	183	1955	2138	1975	163
2004	163	2202	2365	2039	326
2005	326	2213	2539	2245	294
2006	294	1862	2156	1930	226
2007	226	2239	2465	2205	260

Source : Records of the Director FSL.

The reason for non-disposal of cases was attributed by the Director FSL, to non-availability of equipments²⁶ as well as manpower. The matter relating to filling up of vacancies of technical posts (6 against 23) was inadequate and the equipments urgently needed and included in the AAP 2001-07 had not been supplied as of June 2008.

3.2.12.2 Non-construction of Regional/Mobile Forensic Science Laboratories

The National Human Rights Commission (NHRC) recommended setting up of Regional Forensic Science Laboratories (RFSL) in the State to tackle crime cases in a speedy manner. The Department made a provision for Rs.1.99 crore in the AAP for 2002-03 for setting up two RFSL at Dergaon and Bongaigaon. The MHA approved the proposal during the year but the State Government did not accord sanction even as of March 2008. Mobile FSL also could not be established in any of the districts despite suggestion of the BPR&D for strengthening the infrastructure of forensic science. Thus, the State Government failed to create adequate infrastructural facilities for speedy disposal of crime cases. The Department stated (September 2008) that sanction could not be accorded due to financial crunch. The reply is not tenable as there were adequate savings in each year.

3.2.12.3 Procurement of bullet proof jackets

The BPR&D worked out (2000-01) the requirement of Bullet Proof (BP) jackets in Assam as 18,896. In the PP 2001-05, it was proposed to procure 10,000 normal and lightweight BP jackets (2,000 per year) worth Rs.5.50 crore. The Department however, procured only 2,019 heavy weight BP jackets worth Rs.94.49 lakh in 2006-07 keeping procurement of 16,877 BP jackets at abeyance as of March 2008. This indicated that there was no correlation between planning and execution.

3.2.12.4 Functioning of CID Equipments

As per the approved plan 2001-02, the State Government sanctioned (December 2001) Rs.85 lakh for procurement and installation of a Finger Print Analysis and Criminal Tracing System (FACTS). The system was installed (March 2005) in the Finger Print Bureau (FPB) of CID Headquarters and six other work stations²⁷ at a cost of Rs.79.61 lakh in the first phase. The CID submitted (June 2004) a proposal for Rs.50 lakh for the remaining 24 work stations. However, there was no further action in this regard as of March 2008. While the FACTS was functioning smoothly in the main work station (CID HQ), the system at six work stations was non-functional (March 2008) due to lack of trained manpower. Thus, the purpose of speedy identification, search and to link up criminals through identification of finger prints was defeated. The DGP accepted the fact and stated that the process is on to train the manpower.

²⁶ a) Grim-2 Refractometer, b) Chemical Imaging System, c) High Temperature Viscometer, d) Capillary Electrophoresis System, e) Rotary Viscometer, f) Equipment for Voice Identification, g) Colour Photography Unit, h) Video camera

²⁷ Guwahati City, Kokrajhar, Tezpur, Silchar, Diphu and Jorhat.

3.2.12.5 Procurement of Geographical Information System (GIS) and Global Positioning System (GPS)

The GOI approved Rs.1.59 crore against AAP 2002-03 for construction of Traffic Control Room at Guwahati and installation of the relevant equipment. Of this, Rs.1.20 crore was released to the State Government for procurement of equipment and the balance Rs.39 lakh to the APHC for construction of the Control Room. While the Construction of the Control Room was completed in July 2006, out of Rs.1.20 crore drawn by the office of the DGP, Rs.83.69 lakh was expended on procurement of computer, furniture etc. and the balance amount of Rs.36.31 lakh meant for GIS/GPS was not utilised (June 2008) due to non finalisation of the procurement process. The office of the DGP further purchased (August-September 2007) Plasma TV and Plasma Panel worth Rs.10.64 lakh which could not be installed due to non-procurement of GIS/GPS system. Thus, the objective of equipping the Traffic Control Room with the latest equipment was frustrated leading to idling of equipment valued at Rs.10.64 lakh and retention of Rs.36.31 lakh in hand for more than four years. The DGP accepted the facts and stated (September 2008) that order for the equipment was placed with a USA based firm and was expected to be received within the next six months.

3.2.12.6 Non-establishment of Automatic Vehicle Location System

During 2002-03, the State Government released Rs.1.71 crore for procurement of traffic control equipment, of which, Rs.1.13 crore was meant for procurement of Automatic Vehicle Location System (AVLS) and dial 100 with GPS. But the AVLS based on GIS/GPS was not established as of March 2008, though the entire amount was drawn in March 2003, due to non-finalisation of the procurement process. This had defeated the primary objective of faster and quicker response time in dealing with offence cases. The DGP accepted the fact and stated (September 2008) that the order for the equipment was placed with USA based firm and was expected to be received within next six months.

3.2.13 Communication

Assam Police Radio Organisation (APRO) is a part of the Assam Police Force and discharges its main function as a facilitator and provider of communication and information in the State, primarily for maintenance of law and order and prevention and detection of crimes. The communication facilities of the APRO are also used by all the Government Departments in matters of public importance and during natural calamities.

3.2.13.1 Establishment of Mobile Workshop

The DCPW guidelines on Police Wireless Network/Technical Standards on Police Wireless Manual (1999) envisaged setting up of Mobile Workshop at identified places to attend to communication problems promptly. The IGP (Communication) during 2005-06 proposed setting up seven mobile workshops (one for each of the six ranges and one for Guwahati city). This was however, not incorporated in the AAP 2005-06 nor was any sanction accorded till March 2008. Thus, Assam Police still lacks the facility for prompt correction of the error/fault in communication system.

- The MHA approved (2005-06) procurement of equipment *viz.* Direction Finding and Detection of Clandestine Radio Transmission System (DFDCRTS) at an outlay of Rs.4.94 crore. But the equipment was not procured (June 2008) for want of

sanction from the State Government. Thus, the objective of assisting law and order agencies by providing round the clock intelligent information as well as direction finding and detection of the location of the anti social elements/militants was defeated. The Department stated (September 2008) that the equipment could not be procured due to non release of funds by MHA. The reply is not tenable as short release of funds was because of short utilisation of funds by the State.

- During the plan year 2006-07, MHA approved Rs. 19.18 lakh for procurement of 168 Voice Scramblers to secure 129 VHF Repeater Stations with 516 repeater channels. It was however, not procured (May 2008). Thus, the security of VHF Repeater Stations remained at stake. The DGP stated (September 2008) that the equipment could not be procured due to non release of funds by MHA. The reply is not tenable as non/short release of fund was due to short utilisation of funds by the State.

3.2.13.2 Installation of Digital Trunk Mobile Radio Network System (DTMRNS)

The MHA approved Rs.3.52 crore and Rs.1.86 crore against AAP 2001-02 and 2002-03 for procurement of DTMRNS for Guwahati City and Jorhat town respectively. The State Government sanctioned and released Rs. 4.48 crore (Rs.1.78 crore in December 2001 and Rs.2.70 crore in February and November 2003) for the purpose. The office of the DGP drew the entire amount between February 2002 and November 2003 and retained it in the cash chest in the form of DCR till March 2005. Finally, Rs.3.55 crore was released to IGP (C) & DP (C) between April 2005 and May 2007 for procurement of POLNET equipments²⁸ instead of DTMRNS with the approval of SLEC without assigning any reason. This led to non installation of a dialing type, reliable and secure communication network in Guwahati and Jorhat. The DGP/IGP(Communication) stated (September 2008) that the equipment was not procured, as the MHA prioritized the POLNET. The reply is not tenable as the matter of setting up of POLNET came much later.

3.2.13.3 POLNET

A communication project for Police Force (POLNET) using satellite communication for transfer of data, voice and fax was formulated by MHA (June 2003) for implementation all over the country. It required construction of POLNET buildings and procurement of equipment. Seventy POLNET buildings were required to be constructed in the State in phases, for which MHA released Rs.3.17 crore to the APHC (Rs.0.78 crore in 2003-04; Rs.2.39 crore in 2004-05) for 36 buildings. The APHC could construct only 34 buildings as of May 2008 at a cost of Rs.2.06 crore.

The State Government/DGP released (April 2005 and June 2007) Rs.3.77 crore to the APRO. The entire amount was spent on procurement of POLNET equipment. Records of APRO disclosed that out of the released amount, 26 Towers and 238 Aerial Masts were procured of which, 23 Towers and 193 Aerial Masts were installed (May 2008). However, out of 193 Aerial Masts, 76 are non-functional due to line of sight problem (47) and defective equipments (29). Since the firm installed the Towers and Masts was selected by the MHA, the matter was taken up with the Ministry as well as the firm several times by the APRO but it was of no avail. The utility of

²⁸ Self Supporting Tower MART BSU, Ariel Masts for MART RSU, Air-Conditioner, Generator and Telephone Instruments/Cables etc.

POLNET in respect of both Intra and Inter State traffic is virtually nil due to shortage of man-power, lack of coordination among various intra agencies, technology constraints, bandwidth constraints and frequent equipment failure etc. Besides, the POLNET suffers from poor security, excessive downloading time, lack of clarity in video transmission like finger prints, abnormally high recurring expenditure etc. The IGP, APHC in a meeting with the Government, opined (May 2008) that the technology used in POLNET has become obsolete.

Thus, a significant component like communication with state of the art technology failed to take off even after spending Rs.5.83 crore. The DGP/IGP (Communication) while furnishing (September 2008) reply, remained silent about obsolescence of the technology. The Department offered no comments on the matter.

3.2.14 Training

There are five²⁹ Police Training Institutes in Assam. Scrutiny of records in three centres (PTC, APTC & BTC) disclosed that, apart from the mandatory entry level training and commando training for selected trainees, the year-wise position of other trainings conducted by the three centres during 2003-07 is shown in Table-9 below:

Table-9

Year	PTC	APTC including CARS	BTC	Total no. of personnel trained as of March 2008
2003	383	817	1194	2394
2004	334	309	1435	2078
2005	258	141	1127	1526
2006	823	570	973	2366
2007	784	878	875	2537

* UB/AB staff excluding the rank up to IGP as of March 2008.

The representation in training courses in the three centres during 2003-07 did not exceed 5 per cent of the total available strength (taking both male and female staff of 47,174 as of March 2008).

Induction of sophisticated weapons/equipments requires training of police personnel in their use. In the absence of such training, the purpose of acquisition of modern weapons is defeated. The DGP accepted the facts and stated (September 2008) that fewer personnel were sent to the training institutions, due to shortage of spareable staff.

3.2.14.1 Infrastructure in Training Centres

- During 2006-07 the MHA approved Rs.8.34 lakh for procurement of equipments viz., (a) Night vision device (b) Bomb Blanket (c) Bomb basket (d) Bomb suit (e) RSP tool kit and (f) Holographic sight for all the institutions except Commando BN. The Department however, did not take any steps for procuring these items for training centres, as funds were not released by MHA. Thus, the training centres were kept outside the ambit of providing training on bomb related matters and night vigilance in a militant infested State like Assam.

- The office of the DGP, during 2001-02 drew Rs.96.19 lakh for purchase of equipment for all the Training Centres. While, Rs.43.33 lakh out of this amount was

²⁹ Police Training College (PTC), Armed Police Training Centre (APTC), Battalion Training Centre (BTC), Recruit Training School (RTS) in Dergaon and Commando Battalion in Mandakata

meant for procurement of Firing Arm Simulators, the Department could not procure the equipment (June 2008) and the amount was diverted towards POLNET project.

Thus, the State Government failed to provide adequate infrastructure facility to the training centres.

3.2.15 Common Integrated Police Application Software

For introducing computerised network system in the Police Stations, the MHA took up (2004-05) a project *viz.*, Common Integrated Police Application (CIPA) for developing a database relating to various crimes occurring in the State. Under the project, 10 *per cent* of the PS was to be covered during 2004-05 (Phase-I) and 30 *per cent* during 2005-06 (Phase-II). The State Government was required to select and prepare sites as per the approved specification and the NIC was to supply the computer hardware and software. The MHA sanctioned and released (2004-05) Rs.67 lakh to NIC for supply of the requisite hardware and software to 24 PS under three district offices (Kamrup, Morigaon and Guwahati). The NIC supplied and installed 95 computers including accessories at all the selected 24 PS between December 2006 and June 2007. During 2006-07, the MHA released Rs.14.40 lakh for site preparation, which was fully utilized by the Department. The Ministry further provided Rs.26 lakh during 2006-07 for purchase of 52 computers for 52 PS under Phase-II. But the same were not received as of March 2008. The Status Report as furnished by the three district offices and visit to three PS (Chhaygaon, Panbazar, Panbazar Women Police etc.) by audit team disclosed that Computerisation of FIRs/registration of cases was taken up by the PS, but there was difficulty due to non-availability of the software in Assamese. In two PS (All Women PS, Panbazar and Panbazar PS) the work on CIPA was stopped because of non-availability of trained personnel. Thus, the CIPA did not achieve its desired objectives. The DGP accepted the facts and stated (September 2008) that the 2nd phase of the project is in the pipeline and the NIC is working on the Assamese version software.

3.2.16 Manpower

Under MPF scheme, all vacancies in the State police force, especially in the subordinate ranks should be filled up on priority basis so that the assistance made available under the scheme is optimally utilised. Further, the existing gender ratio in the force should be substantially increased so as to achieve ten *per cent* representation of women in the force in a time bound manner. Scrutiny of relevant records of the DGP office revealed that there were 11,647 (20 *per cent*) vacancies of police personnel in unarmed/armed Battalions at the end of March 2008. The representation of women police in the force was only one *per cent* (594 out of 47174) as of March 2008. The DGP stated (September 2008) that all the vacancies in the ranks would be filled up shortly.

3.2.17 Monitoring and Evaluation

The State Government had not formulated any system to monitor the implementation of the scheme at periodic intervals. Even the mid-term reviews as required to be conducted after two years under the guidelines issued during 2001, had not been conducted. The utilisation certificates for scheme funds of Rs.264.11 crore received during the period covered by audit, were not furnished to the GOI. No evaluation was conducted during the last eight years of operation of the scheme except preparing some reports and returns. Thus, monitoring was poor both at Departmental and Government levels.

3.2.18 Conclusion

Considering that Assam has been classified as an 'A' category State by the GOI, the pace of implementation of the modernisation programme for the State police force was far from satisfactory. There is no coherent roadmap and the action plans prepared on an annual basis, were not implemented in all cases. Mobility was not enhanced, and with the inadequate and outdated weapons, the striking ability of the police force was affected. Funds were not released on a timely basis by the State Government, including its share for the scheme implementation and the available funds were not utilised optimally. Crime rate was high and militancy related crimes were on the rise, which indicate that the main objective of Modernisation of Police Force is far from being achieved.

3.2.19 Recommendations

- The State Government should prepare a road map for modernisation of its police force, after analysing the gaps and requirement, based on BPR&D norms.
- Financial management should be streamlined to ensure timely release of funds and their utilisation for the intended purpose.
- Quantifiable targets and specific timelines should be fixed for upgradation of weapons, mobility and communication system and progress monitored.
- Civil works, especially housing and construction of police stations and police outposts should be taken up and completed on a war footing.
- Monitoring mechanism should be strengthened to ensure the implementation of the scheme in an effective and timebound manner.

EDUCATION DEPARTMENT

3.3 National Programme of Nutritional Support to Primary Education (Mid-Day Meal Scheme)

Highlights

The National Programme of Nutritional Support to Primary Education, a Centrally Sponsored Scheme, commonly known as 'Mid Day Meal' (MDM) scheme was launched in August 1995 with the principal objective of boosting the universalisation of primary education by increasing enrolment, retention and learning levels of children and simultaneously improving nutritional status of primary school children of 6-10 years age group. Performance audit of the scheme revealed that the Department had covered all the Government primary schools (30,068), EGS (5,822) and AIE (11,726) centres in the State under the scheme. There were, however, deficiencies like inadequate financial management, short lifting of foodgrains, delay in release of funds for meeting cooking cost to schools, inadequate infrastructural facilities in schools and lack of monitoring and evaluation in the Department.

Some of the important audit findings are as follows:

At the end of March 2008 there was an accumulated balance of Rs.99.73 crore with the State Government, Rs.79.44 crore with the State Nodal Officer and Rs.12.27 crore with the District Nodal Officers.

(Paragraph-3.3.9.2 & 3.3.10.2)

The District Nodal Officers did not lift 86,403.12 MT of foodgrains during 2003-08 leading to denial of MDM to enrolled students for 238 days.

(Paragraph-3.3.11.1)

The State Government failed to seek re-imburement of transportation cost amounting to Rs.22.64 crore from the GOI.

(Paragraph-3.3.12)

In the test checked schools, pucca kitchen sheds were not available in 70 per cent schools, drinking water facilities were not available in 24 per cent schools and gas based chulhahs were not available in 81 per cent schools.

(Paragraph-3.3.15)

3.3.1 Introduction

The Government of India launched the "National Programme of Nutritional Support to Primary Education (NP-NSPE)", commonly known as the Mid Day Meal Scheme, (MDM) on 15 August 1995, as a Centrally Sponsored Scheme for children of primary schools (class I to V) in Government, local bodies and Government aided schools. It was extended (October 2002) to children studying in Education Guarantee Scheme (EGS) and Alternative and Innovative Education (AIE) Centres also.

The scheme was initially implemented in the State, by issuing dry ration to each child @ 3 kg per month for 10 months in a year. With effect from December 2004 cooked meal was introduced in five districts and extended to the entire State in April 2005. Central support was provided by way of supply of free foodgrains through FCI @ 100 gms per child per school day where cooked meal was served and @ 3 kg per

month where only foodgrains were distributed. The revised guidelines with effect from September 2004 made it mandatory to serve cooked meals to the eligible children with a calorific content of 450 gms and protein content of 10-12 gms. From 2006 onwards, the GOI provided funds for the cost of cooking, financial assistance for construction of kitchen shed cum stores, purchase of kitchen devices, transportation cost of foodgrains and expenditure on Management, Monitoring and Evaluation (MME).

3.3.2 Objectives of the Scheme

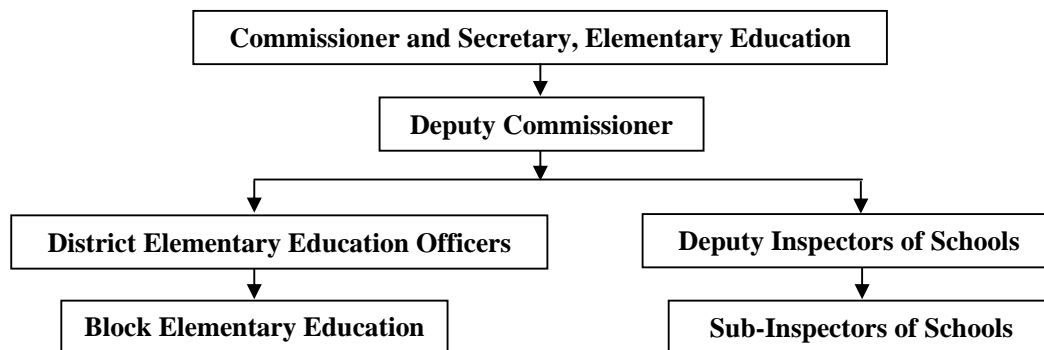
The objectives of the scheme are as following:

- boost universalisation of primary education by improving enrolment, attendance, retention and learning levels of children, especially those belonging to disadvantaged sections,
- improve nutritional status of primary school children; and
- provide nutritional support to students of primary stage in drought affected areas during summer vacations.

3.3.3 Organisational Set up

The Commissioner and Secretary to the Government of Assam (GOA), Elementary Education is the head of MDM programme in the State. The Director of Elementary Education (DEE) is the State Level Nodal Officer (SNO) responsible for planning, implementation and monitoring of the programme. The Deputy Commissioner (DC) of each district acts as the District Nodal Officer (DNO) and is assisted by the District Elementary Education Officer (DEEO), Deputy Inspector of School (DI), Block Elementary Education Officer (BEEO), Sub-Inspector (SI) of Schools. The organizational set up is given in the chart below:

Chart-1



3.3.4 Scope of Audit

The performance review of implementation of the scheme was conducted in July-October 2007 and updated in June-July 2008 covering the period 2003-08 by a test-check of the records of the Commissioner and Secretary (Elementary Education)

and Director, Elementary Education, Seven³⁰ out of 23 District Nodal Officers as well as District Elementary Education Officers and 124 primary schools and 14 EGS Centres.

3.3.5 Audit Objectives

The main objectives of the performance audit were to assess

- whether mid-day meals were provided to the eligible children i.e., students of 6-10 years age group, of Government/Government aided/AIE and EGS schools/centres as per prescribed norms, scale and calorific content;
- whether funds provided under the scheme were adequate and utilized properly;
- whether the scheme achieved its principal objective of supporting the universalisation of primary education by improving enrolment, attendance and retention of children at primary schools/EGS and AIE centres;
- whether the scheme achieved its secondary objective of improving the nutritional status of the children in the primary classes;
- whether the requisition, lifting, allocation and utilization of foodgrains were done in an efficient manner;
- whether the implementation of the programme was monitored effectively.

3.3.6 Audit Criteria

The audit criteria adopted in this performance review were:

- The guidelines of the scheme issued by the GOI.
- Orders/ instructions issued by the State Government.
- Prescribed monitoring and control mechanism.

3.3.7 Audit Methodology

An entry conference was held in June 2008 with the Secretary and Joint Director of Elementary Education wherein the audit objectives, criteria and scope of audit were discussed. Selection of districts was done on simple random sampling basis. Exit conference was held on 3 October 2008 with the Secretary, Elementary Education and other officers of the Department and the replies of the Department have been incorporated in the report at appropriate places.

Audit Findings

Important audit findings are discussed in the succeeding paragraphs.

3.3.8 Planning

Adequate planning is the necessary first step to achieve the objectives of the scheme mentioned in paragraph 3.3.2. This involves identification of the eligible children through an appropriate survey, to provide mid-day meals. The Department, however, had not carried out any survey to identify the beneficiary children. It did not also have a reliable database to capture the enrolment details of the children at various levels

³⁰ Kamrup, Karbi Anglong, Kokrajhar, N.C. Hills, Sonitpur, Sivasagar and Tinsukia.

viz. schools, AIE and EGS centres/schools etc. Consequently, the enrolment data provided by the State Government to the GOI for allocation of funds and foodgrains was not correct.

The Department stated that it had adopted the enrolment figures of Sarva Siksha Abhijan Mission (SSA). Scrutiny of the records, however, revealed that the Department adopted different enrolment figures for foodgrain allocation and allotment of cooking cost. Both these sets of enrolment figures differ with the enrolment figures of SSA as detailed in Table-1 below:

Table-1

Year	Enrolment figures adopted by the department for procurement of foodgrains	Enrolment as per SSA	Enrolment figures adopted by the Department for claiming cooking cost	Difference in enrolment figures of the Department (2-4)	Difference in enrolment figures of the Department and SSA (2-3)
1	2	3	4	5	6
2003-04	32,10,526	NA	NA	-	-
2004-05	33,87,583	NA	40,37,702	6,50,119	-
2005-06	47,95,759	30,41,097	39,07,508	8,88,251	17,54,662
2006-07	35,25,467	31,48,989	47,00,623	11,75,156	3,76,478
2007-08	35,25,478	30,67,733	NA	-	4,57,745

Source: The GOI allotment order for foodgrains, fund release order of GOI/SG and survey report furnished by SSA.

As can be seen from the above table, there was a wide variation between the enrolment figures provided by the Department and those available with the SSA Mission as also, the figures furnished by the Department for allocation of foodgrains vis-à-vis those used for claiming the cost of cooking. There were also abnormal inter year variations between the two sets of figures maintained by the Department. While there was a 12 to 58 *per cent* increase in the enrolment figure of the Department vis-à-vis SSA figures, the difference between the two sets of enrolment figures maintained by the Department ranged from (-) 19 *per cent* to 33 *per cent* during 2004-07. **In view of these differences in figures, the data furnished by the State Government to the GOI for allocation of funds for various interventions relating to the scheme cannot be vouched.**

While the Department stated (October 2008) that inclusion of ventured and private schools may be the reason for abnormal jump in enrolment in 2005-06, it could not explain the variation between its own figures, during the exit conference. The reply is not tenable as under the MDM scheme, only Government schools and EGS/AIE Centres are to be included.

Scrutiny of the records of the seven districts revealed that the enrolment data available at the district level and data relating to these districts, maintained by the State Government are at variance, as can be seen from the details tabulated below.

Table -2
State wise & District wise enrolment data

Name of District	District level data and State level data relating to this district	Year-wise enrolment			
		2003-04	2004-05	2005-06	2006-07
Kamrup	District level	NA	177343	282266	223847
	State level	184207	187255	247300	298462
Sonitpur	District level	173929	200137	210430	215026
	State level	133799	235349	174477	218779
Sivasagar	District level	108371	126507	146251	129661
	State level	85605	146251	126042	148589
Tinsukia	District level	NA	135887	134645	143435
	State level	80329	136493	146010	184858
Karbi Anglong	District level	97744	114524	114143	170062
	State level	93035	170062	143861	166321
N. C. Hills	District level	29219	28431	27493	28057
	State level	23099	65838	27877	31473
Kokrajhar	District level	105178	105178	98971	93630
	State level	78372	147236	117111	130944
Total	District level	5,14,441	888007	1014199	1003718
	State level	6,78,446	1088484	982678	1179426

Source: Compilation sheets of District level /State level data collected during field visit.

A comparison of the enrolment data furnished by the seven sampled districts indicated an overall increase in enrolment by 13 *per cent* in 2006-07 from what it was in 2004-05. The enrolment data furnished by the DEE for these districts however, indicated an overall increase in enrolment by eight *per cent* for this period.

3.3.9 Financial Management

3.3.9.1 Funding pattern

In terms of the scheme guidelines, funds released by the GOI to the State are to be released to the State Nodal Officer, who releases them to the District Nodal Officer (DNO). The DNO subsequently disburses funds to the schools based on the actual enrolment of children. The funding pattern of the scheme is summarised below:

- **Foodgrains:**

Cost of 100 grams foodgrains per child per school day is reimbursed by the GOI to the Food Corporation of India (FCI).

- **Transportation of foodgrains from the nearest FCI depot to school:**

Up to August 2004 transportation cost was reimbursed by the GOI @ Rs.50 per quintal and the State Government was to bear the remaining cost.

With effect from September 2004, Rs.100 per quintal was reimbursed by the GOI, and the balance was to be borne by the State Government.

- **Cost of cooking i.e. conversion cost:**

From September 2004 to June 2006, it was Re.1 per child per day + 15 *per cent* of the Additional Central Assistance (ACA) under PMGY³¹.

³¹ Prime Ministers Gramodaya Yojana

From July 2006 onwards, the GOI was to reimburse Rs.1.80 per child per day and the State Government was to pay Rs.0.20 per child per day.

- **Infrastructure:**

From July 2006, Rs.60,000 per unit per school was to be paid by the GOI for Kitchen-cum store.

- **Monitoring Management and Evaluation (MME):**

The GOI was to pay 0.9 *per cent* of the total expenditure, from September 2004 to June 2006 and the rest was to be paid by the State Government.

From July 2006 onwards, the GOI was to pay 1.8 *per cent* of the total assistance and the State Government was to pay the balance.

3.3.9.2 Receipt and release of funds

The position of receipt of funds and releases thereagainst during 2003-08 is shown in Table-3 below:

Table-3

(Rupees in Crore)

Year	Total available Funds					Funds released by State Government to SNO (Percentage)	Funds released by SNO to DNO (Percentage)
	Opening balance	Released by the GOI	State share	Funds pooled from other ³² programmes	Total Funds available		
2003-04 ³³	-	-	-	-	-	-	-
2004-05	Nil	23.11	-	26.39	49.50	16.15 (33)	16.15(100)
2005-06	33.35	56.54	-	-	89.89	33.18 (37)	33.18(100)
2006-07	56.71	253.00	15.68	-	325.39	195.09 (60)	129.99 (67)
2007-08	130.30	63.39	33.38	-	227.07	127.34 (56)	113.00 (89)
Total		396.04	49.06	26.39		371.76	292.32

Source : The GOI/GOA sanction orders, Fund release orders of the GOA/SNO.

While the State Government retained 40-67 *per cent* of the available funds during 2004-08, the SNO retained 33 and 11 *per cent* of the funds received from the State Government during 2006-07 and 2007-08 respectively. The accumulated funds with the State Government at the end of March 2008 stood at Rs.99.73 crore³⁴ and Rs.79.44 crore with SNO. This included Rs.16.81 lakh (cooking cost) retained in revenue deposit (RD) since 2004-05.

The Department stated (September 2008) that the State budget is passed before the actual release of funds by the GOI and as a result, necessary provision could not be made in the budget. The reply is not acceptable, because the requirement of funds is within the knowledge of the State Government on the basis of enrolment figure. As a result of such retentions, cooking sheds were not constructed and funds for cooking cost were disbursed only partially. Thus, the objective of supplying cooked nutritious food to children during all the 10 months in a year was not fulfilled.

³² Prime Minister's Gramodaya Yojana (PMGY).

³³ GOI did not release cooking cost during 2003-04.

³⁴ Cooking cost: Rs. 0.20 crore
 Kitchen cum Store cost: Rs.95.07 crore
 Transportation: Rs. 4.46 crore
Rs.99.73 crore

Besides, the SNO did not compile accounts relating to the actual utilisation of funds at the school level, district-wise. The Department assured (September 2008) that, compilation would be done henceforth at each level.

3.3.10 Utilisation of Funds

3.3.10.1 Delayed release of funds

Apart from the short release of funds at various levels, scrutiny revealed that there was a delay in the release of funds by the State Government to SNO and by the SNO to the DNO during 2004-08 for periods ranging between three and sixteen months and fifteen days and eight months respectively. Reasons for delayed release of funds were not on record. The Department, however, stated that in the initial years, the delay occurred due to failure in providing adequate budget.

The GOI released Rs.55.34 crore in November 2006 to the State Government for construction of kitchen cum store @ Rs. 60,000 per school for 9,223 schools and released another Rs.125.07 crore in March 2007 for 20,845 schools. The State Government released only Rs. 85.34 crore to the SNO (Rs.55.34 crore in March 2007 and Rs.30 crore in November 2007). The SNO, in turn released only Rs.74.98 crore out of Rs.85.34 crore between September 2007 and April 2008 to two executing agencies (Assam State Housing Board: Rs.35.78 crore and Housefed: Rs.39.20crore) for construction of 12,496 kitchen sheds and parked the balance Rs.10.36 crore in Deposit at Call Receipt. The SNO did not obtain any progress report regarding the status of construction of the kitchen sheds from the executing agencies. Thus, creation of infrastructure for smooth implementation of the scheme remained unverifiable. The Department stated (October2008) that the funds were not released due to non-submission of completion certificates and field level verification reports.

Short release of funds to the school level implementing agencies of the State led to low utilisation of foodgrains and cooking cost. Thus, due to poor financial management, the eligible school children were deprived of the full benefit of the scheme besides attracting the cut imposed (Rs.136.96 crore) on the subsequent release of funds by the GOI. While accepting (October 2008) the fact, the Department failed to give any suitable reply for non-release of funds.

3.3.10.2 Retention of funds by the DNOs

In the seven test-checked districts, the DNOs retained 5-45 *per cent* of funds received from DEE for subsequent release to schools during 2004-08 towards cooking cost as shown in Table-4 below:

Table-4

(Rupees in crore)

Name of district	Amount received from DEE by DNO	Funds released to schools by DNO	Amount yet to be released (March 2008) (Percentage)
Kamrup	15.84	13.65	2.19 (14)
Sonitpur	7.61	7.11	0.50 (7)
Sivasagar	8.22	5.88	2.34 (28)
Tinsukia	7.97	5.31	2.66 (33)
Karbi Anglong	8.40	4.65	3.75 (45)
N.C. Hills	1.97	1.49	0.48 (24)
Kokrajhar	7.13	6.78	0.35 (5)
Total (percentage)	57.14	44.87(79)	12.27(21)

Source: Release order of DNO and State, furnished by DNO

The DNOs retained the unreleased amount of Rs.12.27 crore in current accounts in banks as of March 2008 thereby denying the eligible children, of the benefit of cooked meal. During the exit conference, reasons for such retention were not stated, but it was assured that the DNOs would be impressed upon for immediate release of funds to the schools.

3.3.11 Programme Implementation

3.3.11.1 Requirement, lifting and utilization of foodgrains

The FCI provides foodgrains (rice) free of cost to the State @ 100 grams per child per school day. The cost of foodgrains is reimbursed to the FCI by the GOI. The Union Ministry of Human Resource Development (MHRD) allocates and releases foodgrains for a financial year based on the district-wise requirement intimated by the State Government. Any unutilized quantity of foodgrains of the previous year is to be adjusted from the allocation for the current year. The details of requirement, allocation, lifting including short lifting are shown in Table-5 below:

Table - 5

(Quantity in MT)

Year	Enrolment figure as per State Government	Targeted feeding days	Quantity of rice required against target feeding days	Quantity of rice allocated by GOI	Quantity of rice lifted by DNOs	Short lifting of rice w.r.t. allocation (5-6)	Short lifting of rice w.r.t. requirement (4-6)	Shortfall in feeding days	
								w.r.t. requirement	w.r.t. allotment
1	2	3	4	5	6	7	8	9	10
2003-04	3210526	300	96315.78	96315.78	78292.34	18023.44	18023.44	56	56
2004-05	3387583	300	101627.49	101627.49	87257.65	14369.84	14369.84	42	42
2005-06	4795759	220	105506.70	92125.70	75621.15	16504.55	29885.55	62	34
2006-07	3525467	220	77560.27	78617.92	48648.47	29969.45	28911.80	82	85
2007-08	3525368	220	77560.30	71421.87	63886.03	7535.84	13674.27	39	21
Total			458570.54	440108.76	353705.64	86403.12	104864.90	281	238

Source : Allocation order of the GOI and lifting statement furnished by DNO.

Against the total requirement of 4,58,570.54 MT of foodgrains during 2003-08 and allocation of 4,40,108.76 MT, the Department lifted only 3,53,705.64 MT, leading to shortfall of 1,04,864.90 MT of foodgrains. As a result, foodgrains/meals could not be served in the years 2003-08 for 281 days to the enrolled students.

The DNO lifts and distributes the foodgrains through the Gram Panchayats (GPs) to Fair Price Shops for ultimate delivery to the schools/EGS and AIE centres. The shortfall in lifting by DNOs against the GOI allotment was 86,403.12 MT of rice, leading to denial of MDM to enrolled students for 238 days.

Short lifting of foodgrains by the district authorities was mainly due to non-receipt/late receipt of transportation cost by the transporting agencies and ultimately the allotment lapsed. Moreover, huge bills were pending with the transporters, which could not be cleared due to lack of funds.

Scrutiny of the records in four out of the seven selected districts (Karbi Anglong, N.C. Hills, Kokrajhar, Kamrup) revealed that 8051.60 MT of rice were not lifted by 20 Development Blocks during 2003-07 as shown in Table-6 below:

Table-6

(Quantity in MT)

District	Year	Quantity allotted	Quantity lifted	Quantity not lifted/ allotment lapsed
Karbi Anglong (3 Development Blocks)	2003-07	4558.23	2992.33	1565.90
N.C. Hills (3 Development Blocks)	-do-	1819.30	1336.40	482.90
Kokrajhar (4 Development Blocks)	2003-06	5867.24	4650.14	1217.10
Kamrup (10 Development Blocks)	2003-07	11938.50	7152.80	4785.70
Total		24183.27	16131.67	8051.60

Source: Information furnished by development blocks

Short lifting of rice was attributed (September 2008) by the Department to law and order situation prevailing in some districts during 2006-07 and heavy flood situation during rainy season. The reply is not correct, as there was short lifting throughout the period 2003-07.

3.3.11.2 Delay in delivery of allotted foodgrains to schools

The DC, Kokrajhar allotted (January-August 2007) 245.84 quintals of foodgrains to 35 urban Lower Primary schools under Kokrajhar education block and engaged a carriage contractor for lifting and distribution of foodgrains to the respective schools. Instead of distributing the foodgrains in the respective months of allocation, the carrying agent distributed the entire quantities in September 2007 thereby defeating the purpose of providing nutritional support to children uniformly throughout the year. Distribution of foodgrains from January 2007 to August 2007 in the month of September 2007 was not justified. Reasons for delay and action taken by the DNO in this regard were also not on record. This indicates lack of control over transporters on lifting and timely distribution of foodgrains to schools. The Department accepted the facts (October 2008) and stated that, the matter would be taken up with the concerned DNO and reason will be communicated.

3.3.11.3 Utilization of foodgrains

Scrutiny of reports and returns submitted by seven DNO/DEEO to the SNO revealed that there was excess utilization of rice by 21,608.45 MT during 2005-08 due to disproportionate lifting of rice with reference to the amount of cooking cost released/ utilized in seven districts. This excess quantity was, however, stated (September 2008) to have been utilized by some school management committees towards issue of dry ration to avoid damage/deterioration. This is, however, against the guidelines of the scheme of serving cooked meal to the students. The Department agreed that there was no mechanism to check and verify the distribution of dry ration at school level. Thus pilferage of foodgrains stated to have been distributed as dry ration, cannot be ruled out.

The records of SNO further disclosed that in case of nine other districts, there was short utilization of 1,496.22 MT rice during 2005-08.

This was mainly due to short receipt of funds for cooking cost from the State Government leading to shortfall in provision of cooked meal to children. As per records, the balance quantity of foodgrains were lying in stock. Thus on the one hand,

the students were deprived of cooked meal, and on the other hand, deterioration of the balance foodgrains due to prolonged storage cannot be ruled out.

3.3.12 Transportation Cost

According to the scheme guidelines, the Central Government is to reimburse the actual cost of transportation of foodgrains from the nearest FCI godown to primary schools. During the period from 2003-04 to August 2006 transportation of foodgrains under MDM was done by the respective DRDAs by diverting funds from other poverty alleviation schemes like SGRY, IAY³⁵ etc. From September 2006 onwards, Gaon Panchayat Level Co-operative Societies (GPSS) were entrusted with lifting foodgrains from FCI through allocation from District Nodal Officer. The GPSS, after lifting, placed the foodgrains with the fair price shops, for onward lifting by the respective school authorities.

Scrutiny of the records revealed that during 2003-08, 353705.64 MT of rice was lifted by the State implementing agencies against which, Rs.27.10 crore was due from the GOI being the reimbursement of transportation cost. The GOI sanctioned (March 2008) Rs.4.46 crore as grants-in aid for the period October 2007 to March 2008 and directed the State Government to meet the remaining expenditure from its budget. The State Government, however, did not make any provision in its budget for reimbursement of transportation cost at any stage (September 2008).

3.3.13 Cooked Meal

The GOI introduced provision of cooked meal from September 2004 replacing the earlier system of issuing dry foodgrains. Norms prescribed and funds and foodgrains provided during 2004-08 per child per year are indicated in Table-7 below:

Table-7

Year	Norm		State position			Test-checked districts		
	Qty. kg/pa	Amount Rs./pa	Qty. kg/pa	Amount Rs./pa	Percentage of funds released	Qty. kg/pa	Amount Rs./pa	Percentage of funds released
2004-05	30	220	30.00	47.00	21	26.61	40.00	18
2005-06	22	220	19.21	113.90	52	19.22	116.11	53
2006-07	22	440	22.30	377.48	86	22.30	162.34	37
2007-08	22	440	20.26	434.00	99	22.30	232.64	53

Source : From December 2004 cooked meal scheme was introduced in five districts and from April 2005 to the entire state.

It would be evident from the above table that per capita release of fund for cooking cost was less than the norms prescribed during 2004-08. The position of cooking cost in the State as a whole ranged between 21 and 99 *per cent* and in the test-checked districts, fund release ranged between 18 to 53 *per cent* during 2005-08. Short release of funds for cooking had obvious adverse impact on supply of cooked meal. The Department agreed (September 2008) to check the position.

3.3.13.1 Issue of dry ration along with cooked meal

Scrutiny of the records of 49 out of 138 schools in six out of seven selected districts revealed that out of 167.21 MT rice issued during 2005-07 to the schools, 50.24 MT

³⁵ SGRY = Swarnajayanti Grameen Rozgar Yojana
IAY = Indira Awas Yojana

were utilized for serving cooked meals and the remaining 116.97 MT were issued as dry ration. The details are shown in Table-8 below:

Table-8

(Quantity in MT)

Name of district	No. of schools checked	Rice delivered	Rice utilised for cooked meal	Dry rice issued
Kamrup	2	8.86	3.21	5.65
Sonitpur	13	42.73	18.21	24.52
Tinsukia	9	20.80	10.85	9.95
Sivasagar	10	26.65	10.32	16.33
N.C. Hills	4	8.53	3.30	5.23
Kokrajhar	11	59.64	4.35	55.29
TOTAL	49	167.21	50.24	116.97

Source: Audit Findings from school records.

The school authorities concerned stated that serving of cooked meal was disrupted due to non-availability of funds for cooking cost and hence, dry ration was issued to avoid damage of rice. Thus, only 30 per cent of the allotted rice was utilized for serving cooked meal during 2005-07.

The Department accepted (September 2008) that there was a mismatch between rice allotted/ lifted and cooking cost released and that, to avoid damage/ deterioration, rice has been issued as dry ration by some school management committees. In the absence of proof of distribution of dry rice to the children, pilferage of rice cannot be ruled out.

3.3.13.2 Insignificant feeding days

The scheme provided for serving of cooked meal on all school days (except Saturday and Sunday). Scrutiny of the records of 78 schools/EGS and AIE centres in five districts revealed that serving of cooked meal during 2005-07 was inadequate in comparison to the required number of feeding days. The number of actual feeding days per month ranged between five and eight as against 17 and 18 as shown in Table-9 below:

Table-9

Name of District	No. of schools/ centres	No of school days (2005-07)	Actual feeding days (2005-07)	Monthly average no. of feeding days due ³⁶	Monthly average no. of feeding days	Shortfall in feeding days
Kamrup	16	5810	1943	18	6	12
Sonitpur	14	4861	2153	17	8	9
Sivasagar	15	5081	1355	17	5	12
Tinsukia	13	4557	1597	18	6	12
Karbi Anglong	20	6795	2274	17	6	11
Total	78	27104	9322			

Source: School records

Shortfall in provision of cooked meal ranged between 9 and 12 days per month indicating poor implementation of the scheme. Nutritional support envisaged continuity in feeding to maintain nutritional level of the children. Shortfall of 17782 (27104 – 9322) feeding days in two years (2005-07) in 78 schools as indicated in Table-9 above, depicts non compliance with the scheme guidelines and non provision

³⁶ No. of days schools remained open/(total Nos. of schools x 20 months).

of nutritional support to the beneficiary students. The Department accepted the facts and stated (September 2008) that in certain cases, punitive action was taken against the Head of schools.

3.3.14 Engagement of Teachers in cooking

Out of 138 schools test checked in seven districts, information furnished by 76 schools in four districts (Kamrup, Sonitpur, Karbi Anglong, Kokrajhar) revealed that cooks were not appointed in these schools and teachers were engaged in cooking mid-day meals in all these schools with average weekly loss of teaching hours ranging from 21 to 28 hours per school. This had compromised the education aspect at primary level.

3.3.15 Infrastructure

Infrastructural back-up like construction of pucca³⁷ kitchen-cum-store, gas based chulhas³⁸, safe drinking water facilities, kitchen equipment/ utensils etc. are vital components for smooth implementation of the scheme. The position relating to infrastructure facilities in 138 schools covered under sample check is shown below:

Table 10

Name of district	No. of schools covered	Infrastructure status in the schools					
		Pucca kitchen		Gas based Chulha		Drinking water	
		Yes	No	Yes	No	Yes	No
Kamrup	33	19	14	14	19	30	3
Sonitpur	14	7	7	--	14	10	4
Sivasagar	16	2	14	2	14	12	4
Tinsukia	16	3	13	1	15	15	1
Karbi Anglong	20	2	18	Nil	20	16	4
N.C. Hills	20	3	17	1	19	4	16
Kokrajhar	19	5	14	8	11	18	1
Total	138	41	97	26	112	105	33
Percentage			70		81		24

Source: School records.

It can be seen from the above table that 70 per cent schools had no pucca kitchen, 81 per cent did not have gas based chulhah and most significantly, 24 per cent schools did not even have drinking water facilities.

Absence of such basic amenities adversely affected the implementation of the scheme.

Rupees 180.41 crore released by the GOI for infrastructure facilities was not released in full at various levels as mentioned in paragraph 3.3.10.1.

Thus inspite of having adequate funds, creation of infrastructure facilities failed to take off. The Department accepted the facts.

3.3.16 Delay in Providing Kitchen Devices

The GOI sanctioned (1st phase) (November 2006) Rs.8.83 crore to the State Government for procuring cooking devices for 17,666 schools in the State. The sanction order stipulated that procurement of cooking devices is to be done in a decentralized manner, preferably at the school levels to avoid delay in providing the devices to the schools. The State Government, however, decided to procure the items

³⁷ Made of cement, brick and sand etc.

³⁸ Oven

centrally at the Departmental level and accordingly issued (March 2007) supply orders to two agencies viz., Assam Small Industrial Development Corporation (ASIDC) and Assam Government Marketing Corporation (AGMC) with instructions to complete delivery within 45 days i.e., May 2007. The suppliers failed to deliver the items within the targeted date and delivery of the items to a large number of schools was not made as of July 2008. Thus, the Department failed to provide the kitchen devices to the schools even after 20 months from the date of sanction of funds by the GOI. While the SNO stated that the items were provided to the schools, documentary evidence of procurement and distribution were not available.

As indicated in Table-3 under paragraph 3.3.9.2, State share of Rs.33.38 crore was available for cooking cost during 2007-08. Of this, Rs. 13 crore was released for procurement of kitchen devices (Utensils) during 2007-08 for the 26,003 remaining schools against the proposal of DEE. The amount was kept in DCR (July 2008). Since Central grant for kitchen devices for the remaining schools (2nd phase) was not provided, funds available for cooking cost were diverted towards procurement of kitchen utensils. Thus, due to diversion of cooking cost to procurement of kitchen utensils, children were deprived of the benefit of cooked meals. The Department accepted the facts.

3.3.17 Nutritional Support

3.3.17.1 Non-assessment of nutritional status

One of the objectives of the scheme was to provide nutritional support to the 6-10 years age group children of primary schools by serving nutritious food with protein content. The prescribed daily quantum of protein and calorie support was fixed at 8-12 mg and 300 calories respectively from December 2004. From September 2006, it was increased to 12 mg and 450 calories respectively. The Department had not adopted any system for assessing the quantum of nutritional support provided to the children. Health monitoring of the children by periodical weighing was also not conducted. Besides, de-worming doses and other areas of specific medication had not been administered as a preventive measure to check the spread of area specific disease amongst the children.

On this being pointed out, the Department stated (September 2008) that action will be taken to assess the status.

3.3.18 Monitoring and Evaluation

The revised scheme (September 2004) provided for formation of Steering-cum-Monitoring Committees (SMC) at the National, State, district and block level for monitoring and co-ordination, and initiating remedial action on reports of independent functionaries. The State level SMC was to meet at least once every six months and district and block level SMCs were to meet at least once a quarter.

The State level and the district level SMCs were constituted in May 2005 and reconstituted in August 2006 when the first meeting was held. Since then, no SMC meeting was held nor was any evaluation conducted by the Government or by an independent agency for an impact assessment of the programme. The SNO monitored the status of implementation of the programme by holding regular review meetings with the DEEO on 8th of every month from November 2005. Status of monitoring committee meetings in the districts and the blocks was, however, not available in the records of the DNO.

The GOI sanctioned Rs.1.92 crore during 2005-06 for engaging an appropriate institute for external evaluation of the programme. Though the Department earmarked Rs.28.87 lakh for assigning the work to the Reader, Education Department, Guwahati University, the work had not been formally entrusted to the University. Thus, external evaluation of the programme was not done. The Department stated that efforts are being initiated to gear up monitoring and evaluation activities.

3.3.19 Impact Evaluation

The Department did not establish a system of data capture on retention/ dropout rate of children in primary schools covered under the scheme and its consolidation at the State and block level. Thus, the impact of MDM on drop out rate could not be analyzed in audit.

3.3.20 Conclusion

Implementation of the MDM scheme did not achieve its objective of providing nutritious meals to the eligible children and improve their enrolment and retention level, since it could not provide the children with the meals upto the required number of days. The programme suffered due to uneven distribution of foodgrains and inability to utilise the available foodgrains and Central assistance. The nutritional status of the students was not addressed and the infrastructural facilities in the schools were woefully inadequate. The monitoring system was deficient due to lack of regular flow of progress reports from the Block/District level offices, insufficient apex level meetings and absence of reliable centralised data base on enrolment, attendance and coverage of students.

3.3.21 Recommendations

- The State Government should set up a centralised and reliable database relating to the enrolment, attendance, and other facilities extended to the children under the scheme.
- Requirement of foodgrains should be assessed on an annual basis with reliable inputs from school level and the allotted quantity should be lifted and distributed on a timely basis.
- Regular health check-ups should be introduced in the schools and micro nutrient supplements and de-worming medicines should be provided to the children.
- The causal relationship between educational indicators and the programme impact should be assessed by the Government.
- Monitoring mechanism should be strengthened and enforced effectively so as to secure accountability at various levels of programme implementation.

IRRIGATION DEPARTMENT

3.4 Accelerated Irrigation Benefits Programme

Highlights

Accelerated Irrigation Benefits Programme (AIBP) was launched (1996-97) with the main objective of accelerating the completion of on-going irrigation/multi-purpose projects on which substantial investment had already been made and were beyond the resource capability of the State Governments. Subsequently Minor Irrigation Projects were included for implementation under AIBP in 1999-2000. Ten major/medium and 289 minor irrigation projects were included under AIBP in the State, (2007-08) of which, 4 major/medium and 114 minor irrigation projects were completed upto March 2008.

Significant points noticed are as under:

Apart from short release of the GOI share and non-release of State share the State Government delayed release of funds to the implementing agencies for periods ranging from 10 to 367 days resulting in delay in completion of projects.

(Paragraph-3.4.9.1)

Not a single major/medium project was completed within the stipulated period. Delay in completion of projects ranged from 7 to 30 years.

(Paragraph- 3.4.10.1)

Against the targeted irrigation potential of 359.23 thousand hectare (March 2008) the achievement was only 122.32 thousand hectare.

(Paragraph-3.4.10.3)

Against the demand for water rates of Rs. 38.94 crore, the realisation was only Rs.22 lakh (0.56 per cent).

(Paragraph- 3.4.11.5)

3.4.1 Introduction

A large number of irrigation projects had spilled over from Plan to Plan mainly due to the financial constraints of the State Governments. In order to ensure that the amount invested in these projects was not futile, the GOI conceived the Accelerated Irrigation Benefits Programme (AIBP) in 1996. The programme aimed at providing loan assistance to the States for accelerating the implementation of major and multipurpose irrigation projects costing more than Rs.1000 crore, which were beyond the resource capability of the States and to complete the ongoing major/medium irrigation projects which were in advance stage of completion. Subsequently, Minor Irrigation Projects with irrigation potential less than 2,000 hectare were included for implementation under AIBP in 1999-2000.

3.4.2 Programme Objectives

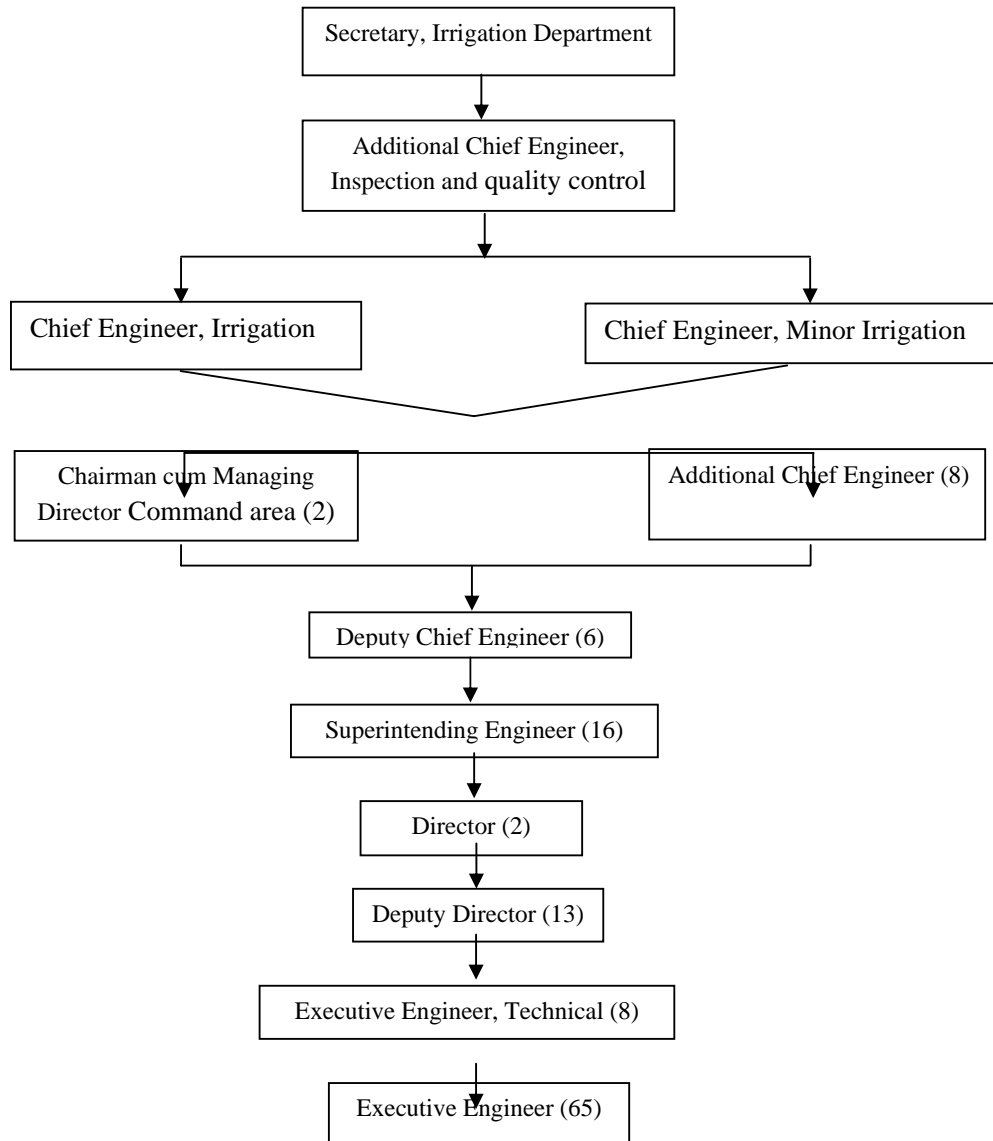
The main objectives of the programme are:

- to accelerate the completion of ongoing Major, Medium and Minor Surface Irrigation Schemes (both new as well as ongoing) of the State and
- to realise bulk benefits from completed projects.

3.4.3 Organisational Set up

The Irrigation Department, GOA headed by the Secretary, is primarily responsible for selection and implementation of the programme. The organisational structure of the Department is given below.

Chart - I



3.4.4 Scope of Audit

The performance audit of AIBP was carried out during June-August 2008 and covered the implementation of the programme during 2003-08. Records in the offices of the CE, Irrigation Department, Monitoring and Appraisal Directorate, CWC, Guwahati

and eleven³⁹ out of 65 executing divisions, two⁴⁰ major/medium projects out of 10⁴¹ and 25⁴² minor irrigation projects out of 289 were selected for detailed scrutiny.

3.4.5 Audit Objectives

The main objectives of the performance audit were to ascertain whether,

- the programme achieved its objectives of creating adequate and targeted irrigation potential;
- the potential created was utilized fully; whether planning for new projects and prioritization for funding the ongoing projects was done in a systematic manner;
- adequate funds were released on time and whether these have been utilized properly;
- projects were executed in an economic, efficient and effective manner;
- monitoring and internal control mechanism was adequate and effective.

3.4.6 Audit Criteria

The audit criteria adopted for the performance review of AIBP were:

- Guidelines issued by the GOI, Central Water Commission (CWC) and DPRs.
- Investment appraisal and circulars/instructions issued by Ministry of Water Resources (MOWR) and CWC.
- Assam Public Works Department Manual and CPWD Account Code
- Prescribed monitoring mechanism.

3.4.7 Audit Methodology

The performance audit commenced with an entry conference (June 2008) with the Secretary to the Government of Assam, Irrigation Department, Chief Engineer (CE), Irrigation Department & Chief Engineer, Minor Irrigation Department wherein audit objectives, criteria, scope and methodology were discussed. Projects for detailed scrutiny were selected on simple random sampling basis. Exit conference was held on

³⁹ Champamati Canal Division, Dhaligaon; Champamati Project Division No.1, Kokrajhar; Nalbari Division, Nalbari; Guwahati West Division, Guwahati; Morigaon Division, Morigaon; Tangla Division, Tangla; Silchar Division, Silchar; Hailakandi Division, Hailakandi; Karbi Anglong Division, Diphu; Bokajan Division, Sariahjan, Jamuna CAD Division, Hojai.

⁴⁰ Champamati Irrigation Project (Major): Modernisation of Jamuna Irrigation Project (Medium).

⁴¹ 11 projects were included under AIBP of which one medium project (Kolonga Irrigation Project) was converted into Minor Project.

⁴² Minor Projects 19 schemes under Karbi Anglong Autonomous Council (KAAC), viz; Umpho Irrigation Scheme (IS), Chitunlangso I.S., Dumatumkuchi I.S., Dikoipi I.S., Upper Langhan I.S., Langlakso I.S., Kramkuchi I.S., Mortem I.S., Habang I.S., Kamar Tisso Gaon I.S., Simaluti Gaon I.S., Kunguri Harimabour I.S., Rongkuru I.S., Langkangbob I.S., Chelabor I.S., Longkimi I.S., Long Teroi I.S., Balijan I.S., Moinapur I.S., 6 schemes under General Area viz; Geruah I.S., Revival of Raja Mayong I.S., L.I.S. in Upper Joysanbad Area, Modernisation of Ubhati I.S., Improvement of Lakhinadi I.S., FIS from Brahmacherra Nala in Tarapur Area.

25 September 2008 and replies of the Government/Department were suitably incorporated in the review.

3.4.8 Planning

Planning is an integral part of programme implementation. The Department had not however, prepared any Perspective Plan for systematic implementation of schemes. As per the Annual Plans of the Department, the total potential of irrigation to be created under AIBP during 2003-08 was 125.88 thousand hectares. Against this target, the actual target fixed by the Department was 151.72 thousand hectare. Again, the work plan targets fixed by the Divisions in respect of individual projects had no bearing on the actual targets. The Department admitted during the exit conference (September 2008) that planning was inadequate.

3.4.8.1 Selection of Major Irrigation Projects

The GOI guidelines stipulated that the major/medium projects on which, considerable investment (75 per cent or more) had been made, were in advanced stage of completion (75 per cent) and could be completed in two (subsequently revised to four) years, would be eligible for assistance under AIBP. In November 2006 the criteria was further relaxed to include Extension, Renovation and Modernization (ERM) irrigation projects.

The Department took up (1996-97 to 2001-02) ten major/medium projects under AIBP. The details of financial and physical status of the projects at the time of their inclusion under AIBP, are shown in Table-1 below:

Table-1

(Rupees in crore)

Name of the project	Estimated Cost		Actual year of commencement of work	Expenditure prior to AIBP (percentage)	Percentage of physical progress at the time of take over	Physical progress in creation of potential (In thousand hectare)	Present status of the project
	Original	Revised					
Dhansiri (Major)	15.83	374.96	1975-76	103.56 (28)	80	15.00	Ongoing
Champamati(Major)	15.32	138.63	1980-81	35.28 (25)	50	Nil	Ongoing
Bodikarai (Major)	3.56	49.94	1975-76	28.81 (58)	85	25.45	Completed (2002-03)
Integrated I.P. on Kollong Basin (Major)	4.57	80.54	1975-76	40.32 (50)	60	25.11	Completed (2005-06)
Pohumara (Medium)	4.97	44.40	1989-90	24.07 (54)	86	1.20	Ongoing
Rupahi (Medium)	1.83	10.69	1979-80	5.47 (51)	75	5.47	Completed (2001-02)
Borolia (Medium)	6.77	84.97	1980-81	28.80 (34)	37	Nil	Ongoing
Buridihing (Medium)	1.14	27.39	1980-81	7.55 (28)	42	0.56	Ongoing
Hawaiipur (Medium)	1.99	14.93	1981-82	5.27 (35)	55	Nil	Completed (2005-06)
Modernisation of Jamuna I.P (Medium)	60.27	60.27 (Not revised)	1998-99	0.50 (.83)	Nil	Nil	Ongoing
Total	116.25	886.72		279.63			

All the above projects were transferred under AIBP in the year 1996-97, except for "Modernisation of Jamuna", which was included in 2001-02. The table shows that six projects, were not in advanced stage of completion and in respect of none of the projects, the expenditure was above 75 per cent. This indicates that all the projects were taken under AIBP despite not fulfilling the criteria. This is further borne out by the fact that more than half of these projects were not completed as of March 2008.

Inclusion (2001-02) of Modernisation of Jamuna Irrigation Project under AIBP was irregular because the project was under the ERM category which came into effect only in November 2006. Thus there were inherent deficiencies in the selection process itself.

3.4.8.2 Selection of Minor Irrigation (MI) Projects

Regarding selection of MI projects (New and ongoing), guidelines (2001-02) provide that:

- DPR should be prepared;
- Projects should create irrigation potential of at least 20 hectare;
- DPR should be approved by the State Technical Advisory Committee (TAC) before forwarding to MoWR for approval;
- The Benefit Cost Ratio (BCR) of the projects should be more than one.

Projects in General Areas

In respect of 131 MI projects (out of 289⁴³) falling in General areas, DPRs were not prepared. The projects were not approved by the State Technical Advisory Committee (TAC), as it was not formed. BCR was also not calculated as per the guidelines of the CWC, to ascertain the viability of the projects.

Concept papers on the projects in rather abstract form prepared by the Divisional Officers were forwarded to the Chief Engineer for approval and onward transmission to the Department. The Irrigation Department, submits these to the MoWR for approval and sanction. The Department admitted during exit conference (September 2008) that the TAC was formed only in 2008-09. Thus selection of 131 MI schemes in General areas without preparing DPR, without approval of TAC and without properly computing BCR was irregular and violative of the programmes guidelines.

Projects in Karbi Anglong Autonomous District Council (KAADC) Area

The Department took up 143 MI projects in KAADC area. Since the KAADC has its own TAC, the Concept papers were sent to the MoWR after approval by TAC. However, DPRs were not prepared even with regard to these Projects.

Scrutiny of 19 of these Concept papers estimated to cost Rs.33.19 crore, revealed that the exact location of the scheme was not mentioned. In the absence of DPRs, the cropping pattern, detailed calculation of Benefit Cost Ratio, financial return, agriculture production in the area under pre-project and after completion of project,

⁴³ General areas : 131
 N.C. Hills ADC : 15
 Karbi Anglong ADC : 143
 289

involvement of forest land, necessary clearance from the concerned Ministry, details of survey & investigation conducted etc. were also not mentioned, and instead of the detailed estimates, only an Abstract of Cost was incorporated in the Concept papers. Thus, the MI Projects in KAADC area were proposed and approved without detailed study as envisaged in the guidelines.

Thus, the MI projects located both in KAADC and in General areas were approved by the MoWR and included under AIBP, despite not fulfilling the criteria mentioned in the guidelines. The impact of this improper selection is discussed in the succeeding paragraphs.

Financial Management

3.4.9 Funding Pattern

The cost of the project was to be shared by the GOI (Central Loan Assistance (CLA)) and the State on a 50:50 basis upto 1998-99. The Central and State share were revised to 75:25 upto November 2006. With effect from December 2006, 90 *per cent* of the cost was borne by the GOI as grant and the State was to bear the remaining 10 *per cent*. The CLA/Grant received from the GOI, was to be released to the implementing department within 15 days of its receipt.

3.4.9.1 Release and expenditure

Year-wise break up of funds released by Center and subsequent release of Central Share and State Share by the State Government for Major/Medium and Minor Irrigation projects and expenditure there against during the period from 2003-08 shown in Table-2 and Table-3 below:

Table – 2 (Major/Medium Projects)

(Rupees in crore)

Year	Funds released by the GOI*	Funds released by State Government to implementing department under			Expenditure incurred
		Central share	State share	Total	
(1)	(2)	(3)	(4)	(5)	(6)
2003-04	9.43	8.00	Nil	8.00	8.00
2004-05	0.05	7.20	1.39	8.59	8.59
2005-06	12.60	9.05	Nil	9.05	9.05
2006-07	Nil	3.60	8.98	12.58	12.58
2007-08	15.19	0.87	24.26	25.13	25.13
Total	37.27	28.72	34.63	63.35	63.35

Source: Information furnished by the CE, Irrigation Department

* The GOI fund of Rs.7.41 crore released prior to 2003-04 was not released by the State.

As can be seen from the above, the State Government had not released the full complement of funds released by the GOI for execution of projects under AIBP.

Owing to non-receipt of funds, the projects scheduled to be completed within a period of two to four years remained incomplete even after three decades, thereby depriving the beneficiaries of the intended benefits.

In respect of minor irrigation projects, the release of funds and expenditure there against are given in Table-3 below:

Table – 3 (Minor Irrigation Projects)

(Rupees in crore)

Year	Central share released by the GOI*	Funds released by State Government to implementing department under			Expenditure incurred
		Central share	State share	Total	
2003-04	9.77	8.98	0.61	9.59	9.59
2004-05	16.36	19.32	2.55	21.87	21.87
2005-06	22.33	18.61	3.74	22.35	22.35
2006-07	30.37	34.35	7.48	41.83	41.78
2007-08	62.15	43.41	6.78	50.19	50.19
Total	140.98	124.67	21.16	145.83	145.78

Source: Information furnished by the CE (Minor) Irrigation Department, Additional CE Karbi Anglong ADC and Additional CE, North Cachar Hills

* The GOI fund of Rs.2.52 crore released prior to 2003-04 was not released by the State.

In the case of minor irrigation projects also, Rs.16.31 crore was not released by the State Government out of the funds released by the GOI, despite the latter's stipulation that the CLA/grant is to be released to the implementation agencies within 15 days of its release. The Department stated (September 2008) that inspite of its demands and persuasion, the Planning and Development Department and Finance Departments had not released the funds. Planning and Development and Finance Departments did not furnish the reasons for non release inspite of repeated requests from audit also.

Apart from the short release of GOI share, the State Government had also delayed the release of funds to the project implementing authorities by 10 to 367 days.

Due to delayed release / non-release of State share, the GOI did not release funds for MI Schemes under General areas during 2004-05 and 2006-07. Since the State share was also not released to the MI Schemes in N.C. Hills Autonomous District Council area since inception in 1996-97 till March 2008, CLA/Grant was not released by the GOI after 2004-05. Similarly, no CLA/Grant was released by the GOI for execution of Champamati and Buridihing Projects after 2003-04, Howaipur project in 2003-04, Dhansiri Project during 2004-07 and modernisation of Jamuna and Pohumara Project in 2006-07 resulting in delay in completion of the projects.

In one division, funds allocated under AIBP were diverted to meet expenditure not related to implementation of the programme. EE, Jamuna CAD Division, Hojai paid (March 2006) Rs. 29 lakh out of AIBP fund, to M/s Water and Power Consultancy Services (India) Ltd. (a Govt. of India undertaking) being charges for consultancy services for an irrigation project (Modernisation of Sukla Irrigation Project) not included under AIBP, at the instance of Chairman-cum-Managing Director (CMD), Lower Assam Command Area Development Authority, Irrigation Department, Guwahati.

The estimate of the MI Project "Flow Irrigation Scheme from Brahmacherra Nala in Tarapur Area" included under AIBP during 2007-08 had a provision of Rs.25 Lakh for renovation of SE's Office and Quarters, which was inadmissible and funds to that extent were not available for legitimate programme implementation.

3.4.10 Programme Implementation

3.4.10.1 Status of Major/Medium projects

Guidelines of GOI (1997-98) stipulated that the projects which are in advanced stage of completion and could be completed in the next four agricultural seasons i.e., in a

period of two years (subsequently revised to four years) would be eligible for inclusion under AIBP. The following major (4) and medium (6) projects were included under AIBP during 1996-97, as mentioned in paragraphs 3.4.8.1 and only 4 of these projects (except modernisation of Jamuna, which was included in 2001-02) were completed. The details are shown in Table-4 below:

Table – 4

(Rupees in crore)

Name of Irrigation project	Expenditure as of March 2008	Expected date of completion	Time over-run Before AIBP After AIBP (March 2008)	Cost over-run with ref. to original E.C.
Dhansiri (major)	195.36	2009-10	<u>30 years</u> 9 years	179.53
Champamati (major)	72.94	2009-10	<u>25 years</u> 9 years	57.62
Bodikarai (Major)	49.89	Completed	<u>23 years</u> 4 years	46.33
Integrated I.P. on Kollong Basin (major)	79.30	Completed	<u>26 years</u> 7 years	74.73
Pohumara (Medium)	39.92	March 2008	<u>16 years</u> 9 years	34.95
Rupahi (Medium)	7.56	Completed	<u>20 years</u> 9 years	5.73
Borolia (Medium)	64.53	2008-09	<u>25 years</u> 9 years	57.76
Buridihing (Medium)	17.42	2008-09	<u>25 years</u> 9 years	16.28
Hawaiipur (Medium)	14.50	Completed	<u>22 years</u> 9 years	12.51
Modernisation of Jamuna (Major)	29.27	2008-09	<u>7 years</u> 2 years	NIL
Total	570.69			485.44

Source: Information furnished by the CE, Irrigation Department.

It would be evident from the above table that not a single major/medium project could be completed within the stipulated time after inclusion under AIBP and within the original estimated cost. The delay in completion including the completed projects ranged between 3 to 9 years after inclusion and 4 to 30 years before inclusion under AIBP, resulting in cost over run of Rs.485.44 crore, thereby defeating the objective of AIBP. The reasons for delay were mainly non-release and delayed release of funds received from GOI by the State Government and non-release of the State share. The work of the projects also could not progress due to delay in land acquisition and law and order situation prevailing in the State.

3.4.10.2 Status of sampled projects

Records of test checked Champamati Irrigation Project (Major) and Modernisation of Jamuna Irrigation Project (Medium) revealed that the delay in completion of the projects ranged between 2 and 9 years (Table-4) resulting in cost overrun of Rs.57.62 crore (March 2008) with further liability of Rs.65.69 crore (Rs.138.63 crore-Rs.72.94 crore).

Out of 25 MI Projects selected for detailed scrutiny, technical sanction (TS) was not accorded in respect of 6 projects in General area. Ten projects (out of 19 sampled

projects) under KAADC area were completed, of which, two⁴⁴ projects were completed after a delay of one year. In five⁴⁵ projects, excess expenditure of Rs.24 lakh over the approved cost was incurred by two divisions (Karbi Anglong Irrigation Division and Bokajan Irrigation Division). The excess cost was met by diverting funds from other minor irrigation projects being executed by the divisions.

The Department stated (September 2008) that due to inadequate funds, the available funds were spread thinly over the ongoing projects resulting in time and cost overrun.

3.4.10.3 Target and Achievement of Irrigation Potential

The targets set for creation of irrigation potential under AIBP and achievement thereagainst are shown in Table-5 below:

Table – 5

Year	No. of Major/ Medium Irrigation Projects		No. of Minor Irrigation Projects		Irrigation Potential targeted (In thousand ha)	Irrigation Potential created (In thousand ha)	Shortfall/excess with reference to target (percent w.r.t. target)	Irrigation potential utilized during the year (in thousand ha)
	Taken up	Completed	Taken up	Completed				
Up to 03/2003	11	2	59	15	207.51	40.90	166.61 (80)	286.62
2003-04	NIL	NIL	24	8	58.93	4.69	54.24 (92)	31.93
2004-05	NIL	1	35	16	8.94	5.66	3.28 (37)	22.57
2005-06	NIL	1	22	13	7.47	1.56	5.91 (79)	20.23
2006-07	NIL	NIL	47	48	11.42	21.31	9.89 (187)	60.09
2007-08	NIL	NIL	102	14	64.96	48.20	16.76 (26)	23.42
TOTAL	11	4	289	114	359.23	122.32		444.86

Source: Information furnished by the CE, Irrigation Department

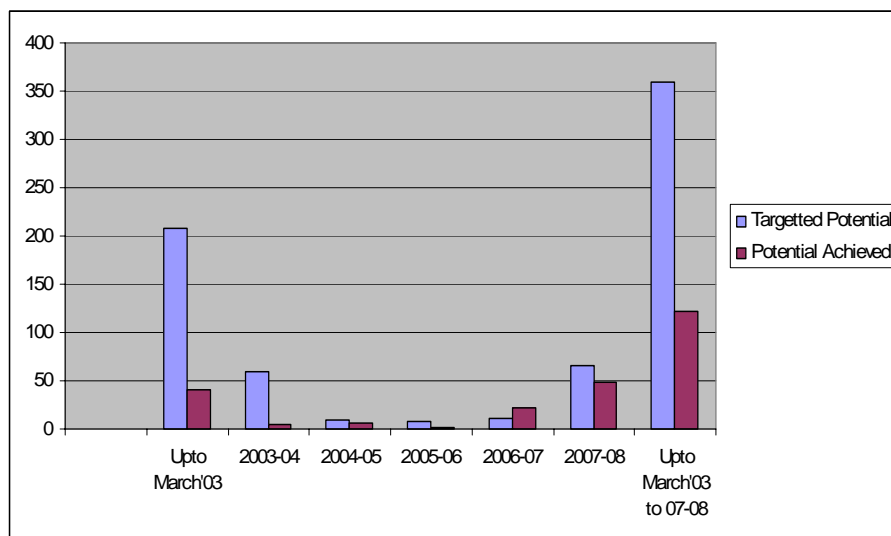
The table shows that since inception till March 2008, against the targeted potential of 359.23 thousand hectare, the achievement was only 122.32 thousand hectare (34.05 *per cent*). During 2003-04 against the targeted 58.93 thousand hectare, the achievement was only 4.69 thousand hectare (8 *per cent*).

⁴⁴ Umnphu, Dumat Um Kuchi.

⁴⁵ Kramkuchi-Rs.5 lakh, Mortem-Rs.7 lakh, Chitunglangso-Rs.1 lakh, Dumat Um Kuchi-Rs.3 lakh and Balijan-Rs.8 lakh.

A graphical projection of the targeted potential and achievement made in the State is given below:

Chart - II



Therefore, performance of the projects included under AIBP in creating irrigation potential has not reached the desired level due to abnormal delay in completion of the projects.

It can be seen from Table-5, at the end of 2007-08 the irrigation potential created under AIBP was 122.32 thousand hectare against which, the potential utilized was shown as 444.86 thousand hectare, which is an absurd proposition. The Economic Survey of Assam 2007-08 published by the Directorate of Economics and Statistics, GOA depicted utilisation of irrigation potential at 124.84 thousand hectare at the end of 2006-07 out of 546.36 thousand hectares potential created under all the irrigation schemes taken together. Thus, the data furnished by the Department regarding utilisation of potential created under AIBP was not correct. In the exit conference (September 2008) the Department admitted the mistake and assured to check it up but no further clarification was furnished (October 2008). The unreliability of most significant data of utilisation of potential indicates lack of seriousness and raises doubt towards reports and returns furnished by the Department.

3.4.11 Execution of Projects

In respect of the two selected Major/Medium Projects *viz.*, Champamati Irrigation Project and Modernization of Jamuna Irrigation Project, the Detailed Project Reports (DPR) were not available with the executing divisions. The various components of the projects included under AIBP were technically sanctioned in piece meal. Total 159 technical sanctions (TS) of detailed estimates (prepared at the prevailing rates) for Rs.85.76 crore (Champamati: 94 Nos. for Rs.29.85 crore, Jamuna:65 Nos. for Rs.55.91 crore) have been accorded by the Department between November 1991 and August 2008. Instead of according TS for the whole project, piece meal TS was resorted to, to avoid sanction by the competent authority (CE). The projects were executed by the divisions without ascertaining the projections made in the approved DPR. Further, the volume of works included in the approved DPRs prepared (Jamuna 1996-97 and Champamati 1980 and recorded in 2007) long back could not be executed

at the rates subsequently approved. This has resulted in cost overrun as discussed in paragraph 3.4.10.1.

In terms of notification of GOA (January 2006), financial power to the Additional Chief Engineer to accord TS to estimates of original and special repair works was delegated up to Rs.50 lakh each.

In respect of Jamuna Command Area Development Division (Irrigation), Hojai, the Chairman cum Managing Director (Addl. CE), Command Area Development Authority, Upper Assam accorded (December 2001 to March 2008) TS to 15 estimates of Jamuna CAD (Irrigation) Division valued at Rs.43.08 crore. The value of each TS was more than Rs.50 lakh and exceeded his delegated power. This was not regularised till March 2008. Thus, technical viability of the project in its totality was not examined by the Chief Engineer.

3.4.11.1 AIBP funds utilised for clearance of past liability

The Chelabor MI Project (located in KAADC) was included under AIBP (August 2007) for creation of irrigation potential of 1,228 ha. According to the Concept paper, the project was taken up in 2003-04 at an approved (December 2001) estimated cost of Rs.9.74 crore and Rs.3.91 crore was spent (as of March 2003) on the project without creating any irrigation potential. The project had not received any external/domestic assistance and Rs.5.83 crore (Rs.9.74 crore – Rs.3.91 crore) of AIBP fund was required for its completion as per the Concept paper.

Scrutiny of records, however, revealed that the project was taken up for execution in 1988-89 (estimated cost Rs.2.85 crore) for creation of irrigation potential of 1028 ha. The estimate was revised to Rs.9.74 crore due to price escalation and the targeted potential was created by March 2003 after spending Rs.3.91 crore (March 2005). Till March 2008, an amount of Rs.5.85 crore had been spent on the project utilising normal State fund (Rs.2.53 crore), funds of NLCPR (Rs.2.22 crore) and AIBP (Rs.1.10 crore) as per the Register of Works of the executing division (Karbi Anglong Irrigation Division, Diphu). Divisional records also revealed that Rs.1.10 crore was spent for clearance of past liabilities.

It was observed that the Chelabor MI Project was proposed for inclusion under AIBP concealing the fact that the project actually started in 1988-89 and created the targeted irrigation potential of 1028 by March 2003 out of the funds received from the State and NLCPR. Clearly, this project was included under AIBP with the intention of clearing past liabilities. As a result, AIBP funds were not utilised for creation of irrigation potential in uncovered areas.

3.4.11.2 Irregular payment of advance to contractor

According to APWD Manual, an advance payment for work actually executed may be made on the certificate of an officer not below the rank of Sub Divisional Officer to the effect that the quantity of work paid for has actually been done. The expenditure is to be booked under the suspense Head of Account “Miscellaneous Public Work Advances” for watching eventual recovery and to be adjusted within one month.

In two major/medium and one minor irrigation projects, an advance of Rs.3.22 crore was paid (March 2006 to March 2008) by four⁴⁶ divisions to the executing agencies on the basis of certificates by the Sub-Divisional Officers concerned. The expenditure was charged to the projects instead of to 'Miscellaneous Public Work Advances' against the Officers. Out of Rs.3.22 crore, only Rs.29 lakh was adjusted as of July 2008.

3.4.11.3 Unauthorised expenditure

Damugaon Flow Irrigation Scheme was taken up for execution by Barpeta Irrigation Division during 2001-02. Though the State Government did not accord the administrative approval till August 2008, the Division incurred an expenditure of Rs.36 lakh between 2001-02 and 2004-05. Thus, expenditure of Rs. 36 lakh under AIBP towards unapproved scheme was unauthorised.

The CE (Minor Irrigation) stated (July 2008) that the process of administrative approval was under progress. The reply is not tenable as execution of work should follow administrative approval.

3.4.11.4 Delay in land acquisition and Locking up of funds

Champamati Irrigation Project with revised estimated cost of Rs.138.63 crore was included under AIBP in 1996-97. Prior to that, the project was taken up by two⁴⁷ divisions in 1980-81 under State plan. The Divisions spent Rs.72.94 crore till March 2008 under State plan (Rs.35.28 crore) and AIBP (Rs.37.66 crore). Scrutiny of records revealed that out of 478 ha of land required to be acquired for the project, only 176 ha was acquired (March 2008). The balance 302 ha (68.18 *per cent* of requirement) is yet to be acquired by the executing divisions (July 2008). As a result the project could not be completed even 12 years after the project was brought under AIBP.

EE, Champamati Project Division No.1, Kokrajhar paid Rs.33 lakh to the Deputy Commissioner (DC), Kokrajhar between March 2000 and March 2008 (March 2000: Rs.11 lakh, March 2003: Rs.2 lakh, March 2008: Rs.20 lakh) for payment of compensation for land acquired for the project. The amount was not paid by the DC, as land acquisition estimates were not approved by the State Government and Gazette Notification was not issued. The amount was lying in the custody of the DC (July 2008).

The work "Construction of RCC Aqueduct over River Tarang at Chainage 330 Metre of Right Bank Canal-3 with guide bunds" under EE, Champamati Project Division-I was awarded (December 2003) to a contractor at the tendered cost of Rs.1.40 crore. The work was withdrawn (March 2008) due to slow progress and an amount of Rs.0.35 crore was paid to the contractor for the work done. Thereafter the estimate of the work was revised (March 2008) from Rs.1.48 crore to Rs.1.88 crore shifting the Aqueduct towards the east due to unsuitability of soil condition at the original site and revised estimate was submitted for technical sanction (April 2008). Thus, the volume

⁴⁶ Champamati Irrigation projects – E.E. Champamati Canal Division, E.E. Champamati Project Division No. 1 Modernisation of Jamuna Irrigation Project – Jamuna CAD Division (Rs.0.39 crore, 2.26 crore, 0.29 crore respectively)

Habang Irrigation Scheme – E.E., Karbi Anglong Division (Rs.0.28 crore)

⁴⁷ Champamati Project Division No. 1, Kokrajhar and Champamati Canal Division, Dhaligaon.

of work done at the earlier site cannot be put to use resulting in wasteful expenditure of Rs.0.35 crore.

Thus, the work of the project, which commenced in 1980, could not progress and benefit of AIBP could not be passed on to the intended beneficiaries and the expenditure of Rs.72.94 crore failed to achieve the desired objectives of AIBP.

3.4.11.5 Outstanding revenue

According to guidelines, Reforming States⁴⁸ in North Eastern Region will be provided Central assistance in full without any State's share, provided they meet full operation and maintenance cost out of water charges collected. Water rates were revised in March 2000 by the State Government but the amount collected against the demand raised by the Department was very poor. The details of demand raised and amount realised during the period from 1994-95 to 2007-08 are shown in Table-6 below:

Table – 6

(Rupees in crore)

Year	Demand raised	Revenue realized	Demand outstanding
1994-95 to 2002-03	25.04	0.06	24.98
2003-04	2.30	0.03	2.27
2004-05	2.14	0.05	2.09
2005-06	2.46	0.04	2.42
2006-07	3.59	0.02	3.57
2007-08	3.41	0.02	3.39
Total	38.94	0.22	38.72

Against the total demand of Rs.38.94 crore, the realisation was a mere Rs.22 lakh (0.56 per cent). Only Demand Notices were issued and no further effort was made for collection. Thus, the performance of the State in realisation of water rates was dismal.

The Department did not initiate any measures to collect the water charges to meet the operation and maintenance cost. Thus, the Department failed to avail the opportunity to execute the projects with 100 per cent Central assistance due to lack of initiative in realisation of water charges.

3.4.12 Monitoring

3.4.12.1 Monitoring by CWC and State Government

According to the guidelines issued by the GOI, the physical and financial progress of the major/medium projects were to be monitored by the Central Water Commission/ MoWR and Ministry of Programme Implementation with emphasis on quality control. Monitoring visit and submission of status report were to be done by the CWC at least twice a year for the period ending March and September. Minor irrigation projects were to be monitored by a State Government agency independent of the construction agencies and by CWC on a sample basis. During the period 2003-08, the CWC (Monitoring & Appraisal Directorate) carried out 26 visits covering seven major/medium and one minor projects. The details of project-wise monitoring visits excluding minor irrigation projects are shown in Table-7 below:

⁴⁸ States rationalising water rates to meet full O&M cost in course of 5 years.

Table – 7

Name of project (major/medium)	Date of visit				
	2003-04	2004-05	2005-06	2006-07	2007-08
Dhansiri	27/04/2003	26/11/2004	Nil	25/03/2007	Nil
Integrated Irrigation Scheme on Kollang Basin	06/04/2003	17/11/2004 25/02/2005	31/10/2005	Nil	Nil
Champamati	08/05/2003	Nil	Nil	14/03/2007	Nil
Buridehing	Nil	Nil	29/04/2005 22/01/2006	27/03/2007	Nil
Borolia	06/05/2003	30/12/2004	Nil	03/11/2006	09/10/2007
Pohumara	06/05/2003	22/12/2004	Nil	13/03/2007	28/11/2007
Modernization of Jamuna	07/04/2003 29/02/2004	Nil	25/04/2005	Nil	13/09/2007 25/03/2008

Source : Information furnished by the Director, Monitoring and Appraisal Directorate, CWC.

Thus, only 4 projects were visited twice in a year (Jamuna: 2003-04 and 2007-08, IIS on Kollang: 2004-05, Buridihing: 2005-06) and not a single project was visited every year. State Government monitoring mechanism for minor projects independent of construction agency does not exist in the State. Monitoring reports of CWC, however, pointed out that insufficient flow of funds, delay in acquisition of land and law and order situation prevailing in the State were the main reasons for delay in completion of the projects and recommended for regular release of CLA/Grant received from the GOI and State share to the implementing Department to accelerate the progress of works. But follow up action was not taken by the Government/Department in this regard.

The CE stated (July 2008) that a Central Monitoring Cell, headed by an SE, was monitoring the MI projects under AIBP. However, results of monitoring and recommendation made, if any, and action taken there against could not be verified in audit due to non availability of the relevant reports.

Guidelines of the GOI provide for use of remote sensing technology to monitor projects, specially, to gauge the irrigation potential created and the States are required to provide relevant inputs to the GOI from time to time. While three major projects (Dhansiri, Champamati and Bordikarai) were selected for monitoring using remote sensing technology, it was not done. Thus, the irrigation potential actually created under AIBP as of March 2008 remained to be verified.

3.4.13 Evaluation

Performance evaluation of projects including assessment of achievement of desired benefit cost ratio was not conducted by the State Government, CWC or MoWR. However, a study was conducted (covering the period up to September 2004), by an independent agency⁴⁹ engaged by the Ministry of Statistics and Programme Implementation, GOI.

According to the study report submitted (July 2006) by the agency, failure of the State Government to contribute matching share and delayed release of CLA/Grant were the main reasons for delay in completion of projects. The report further stated that the rate of progress of some projects was so poor, that it might take another decade to complete the projects. The report however, rated the implementation of AIBP as

⁴⁹ Sri P.R. Swarup, Faridabad, Haryana

successful, very useful and accelerated the progress of the schemes in the State. The performance of the Programme was not evaluated by the State Government.

3.4.14 Conclusion

The objective of speedy development of irrigation potential and its eventual utilisation for the benefit of the farmers was not achieved to the desired extent in the State, due to inherent deficiencies in selection of schemes, planning, execution and monitoring. In spite of adequate budget provision, funds were not released and thus projects were not completed in time, resulting in cost overrun. Only 40 *per cent* of the major and medium irrigation projects were completed and only 34 *per cent* of the targeted irrigation potential was created. Evaluation of AIBP was not done to ascertain success parameters and utilisation of the potential created in the State.

3.4.15 Recommendations

- The Department should adopt adequate planning process for taking up major/medium projects based on the criteria stipulated by the GOI;
- The State Government should ensure proper selection of minor irrigation projects based on the actual BC Ratio;
- The State Government should ensure regular and timely flow of funds to the implementing Department. CLA/Grant should be released timely;
- Work of the projects should be taken up after acquisition of land required for the project;
- Regular monitoring of the projects should be carried out by an agency independent of the construction agency.