

**Report of the
Comptroller and Auditor General of India
on
Indira Awaas Yojana (IAY) for the year
ended 31 March 2013**

The Report has been laid on the table of the State Legislature Assembly on 04-08-2014

**Government of Assam
*(Report No. 1 of 2014)***

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Preface

Preface

1. This Report of the Comptroller and Auditor General of India contains the results of performance audit of the Indira Awaas Yojana (IAY) in Assam. The Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. The audit was conducted through test-check of the records of the Commissioner of Panchayat and Rural Development and field level implementing agencies *viz.*, District Rural Development Agencies, Development Blocks, Gaon Panchayats, Village Development Committees and Village Committee Development Councils covering the period from 2008 to 2013.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Glossary of abbreviations

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AAP	Annual Action Plan
AGVB	Assam Gramin Vikash Bank
APL	Above Poverty Line
BDO	Block Development Officer
BPL	Below Poverty Line
CEO	Chief Executive Officer
DP	Departmental Proceeding
DRDA	District Rural Development Agency
DWSC	District Water and Sanitation Committee
EO	Extension Officer
GoA	Government of Assam
GoI	Government of India
GP	Gaon Panchayat
GWSC	Gaon Panchayat Water and Sanitation Committee
HH	Household
IBS	Individual Beneficiary Scheme
IEC	Information Education Communication
JE	Junior Engineer
LGV Bank	Lakhimi Gaonlia Vikash Bank
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIS	Monitoring and Information System
MORD	Ministry of Rural Development
MPR	Monthly Progress Report
MSDP	Multi Sectoral Development Programme
NLM	National Level Monitor
P & RD	Panchayat and Rural Development
PD	Project Director
PHE	Public Health Engineering
PRI	Panchayati Raj Institution
PWL	Permanent Waitlist
RGVY	Rajiv Gandhi Gramin Vidyutikaran Yojana
SC	Scheduled Caste
SGRY	Sampoorna Gramin Rojgar Yojana
SIRD	State Institute for Rural Development
ST	Scheduled Tribe
TSC	Total Sanitation Campaign
UC	Utilisation Certificate
VCDC	Village Council Development Committee
VDC	Village Development Council
VMC	Vigilance and Monitoring Committee
VWSC	Village Water and Sanitation Committee
ZP	Zilla Parishad

Executive Summary

Executive Summary

Indira Awaas Yojana (IAY), a flagship programme of Ministry of Rural Development Department (MoRD), Government of India (GoI) aims at helping rural people Below Poverty-Line (BPL) belonging to SCs/STs, freed bonded labourers and non-SC/ST categories in construction of dwelling units and upgradation of existing unserviceable kutcha houses by providing assistance in the form of full grant. The programme was being implemented in the State with effect from 1 January 1996. Besides, a scheme for providing homestead sites to those rural BPL households who neither have agricultural land nor a house site was launched as part of IAY with effect from 24 August 2009. The scheme was being implemented through the Zilla Parishads/DRDAs.

The performance audit of IAY in Assam was aimed at reviewing the efforts of the State Government for implementation of the Scheme and highlighting the areas and issues of concern which need to be addressed for the successful achievement of the objectives of the scheme. Against the total funds of ₹3,973.54 crore available in the State under the scheme during the period of 2008-13, ₹3,836.12 crore (96.54 per cent) was reported to have been spent for providing houses (New Construction) to the beneficiaries. Out of the total 8.95 lakh houses sanctioned during 2008-13, 7.34 lakh houses (82 per cent) were completed during the period.

The performance audit brought out some positive achievements of the State Government relating to implementation of the scheme *viz.*, creation of a cluster of 177 houses during 2012-13 in Nagaon district. It was also noticed during joint survey that the responses of the beneficiaries was favourable indicating that most of the beneficiaries did not face any problem in getting allotment of houses under the scheme.

There were however, certain areas of concern and issues which requires action on the part of the State Government on priority basis. These are summarised as under:

Planning

Indira Awaas Yojana was an ongoing process for meeting the housing needs of the rural poor. MoRD, GoI decided (January 2011) that every state should prepare Annual Plan from 2012-13 *inter-alia* highlighting issues like budget, eradication of shelterlessness in a time-bound manner, access to appropriate technological solutions and skills, convergence, monitoring of houses constructed by the beneficiaries and complaints redressal etc. The State Government, however, did not prepare the Annual Plan for 2012-13 for reasons not on record.

(Paragraph 2.1)

Physical and financial management

Of the total 8.95 lakh houses sanctioned during 2008-13, 7.34 lakh houses were completed during the period. There were instances of short release of both Central as well as State share and issues relating to imposition of cuts, delays in release of funds, irregular utilisation of fund, loss of interest, reporting of inflated expenditure, non-utilisation of interest funds at block level etc., besides other gross financial irregularities like misappropriation of funds and doubtful expenditures.

(Paragraphs 3.1, 3.3.2, 3.3.4, 3.3.5, 3.3.7, 3.3.9 and 3.3.11)

Identification and selection of beneficiaries

There were deficiencies in assessment of housing shortage and preparation of Permanent Wait list (PWL). There were also cases of irregular selection of beneficiaries whose names did not appear in the BPL lists, PWL and approved list of Gram Sabha. Cases of double allotment of houses to a single beneficiary during the same or subsequent years also came to notice.

(Paragraphs 4.1.1, 4.1.2 and 4.1.4)

Construction and quality of houses

There were shortfalls in allotment and construction of houses during 2008-13 with respect to the funds available with the State. Instances of construction of houses by the blocks (instead of releasing funds to the accounts of the beneficiaries), excess allotment of houses and release of funds from block level at reduced rate were also noticed. Cases of non-completion of the houses, non-adoption of disaster resistant technology in the constructions and poor construction also came to notice. Additional amenities like sanitary latrine, electricity and drinking water facilities were also not provided with the houses of the beneficiaries.

(Paragraphs 4.2.1, 4.2.4, 4.2.5, 4.2.6, 4.2.8 and 4.3)

Monitoring and Evaluation

The State Government had not prescribed any norms for inspections to be carried out at different levels. There was deficiency in conducting inspections and maintenance of related inspection records/reports. There were shortfalls in holding of Vigilance and Monitoring Committee meetings at all levels. Besides, deficiency in conducting Social Audit, grievance redressal etc., reflected poor monitoring and evaluation of the programmes at state, district and block levels.

(Paragraphs 5.1.1, 5.2.1, 5.2.3, 5.3.1 and 5.4)

Chapter - 1

Chapter-1 Introduction

1.1 Overview of IAY

With a view to meet the housing needs of the rural poor, Indira Awaas Yojana (IAY) was launched in May 1985 as a sub-scheme of Jawahar Rozgar Yojana. It is being implemented as an independent scheme since 1 January 1996. IAY aims at helping rural people below the poverty line (BPL) belonging to SCs/STs, freed bonded labourers and non-SC/ST categories in construction of dwelling units and upgradation of existing unserviceable kutchha houses by providing assistance in the form of full grant. Since 1995-96, the IAY benefits have been extended to widows or next-of-kin of defence personnel killed in action also. Benefits have also been extended to ex-servicemen and retired members of the paramilitary forces as long as they fulfill the normal eligibility conditions of IAY. Out of the total allocated funds, five *per cent* is reserved for meeting the exigencies arising out of natural calamities and other emergent situations under exceptional circumstances. Three *per cent* of fund is also reserved for the disabled BPL persons in rural areas. Since 2006-07, IAY funds are also being earmarked for minorities.

Under the scheme, the Gram Sabha of each Gaon Panchayat and Village Development Council/Village Council Development Committee (in case of Sixth Scheduled districts) will prepare and approve the list of beneficiaries each year from the IAY waitlist in order of seniority, besides allocating funds and fixing targets. Zilla Parishads (ZPs)/District Rural Development Agencies (DRDAs), on receipt of funds from GoI and State Government, will release the funds to the approved beneficiaries through Blocks/GPs for construction of houses in a staggered manner based on the progress of the construction. The beneficiaries will have complete freedom as to the manner of construction of the house. ZPs/DRDAs shall help the beneficiaries in acquiring raw materials economically and providing technical guidance.

Besides, a scheme for providing homestead sites to rural BPL households having neither agricultural land nor house site was launched (August 2009) as part of IAY. The scheme is being implemented through the ZPs/DRDAs.

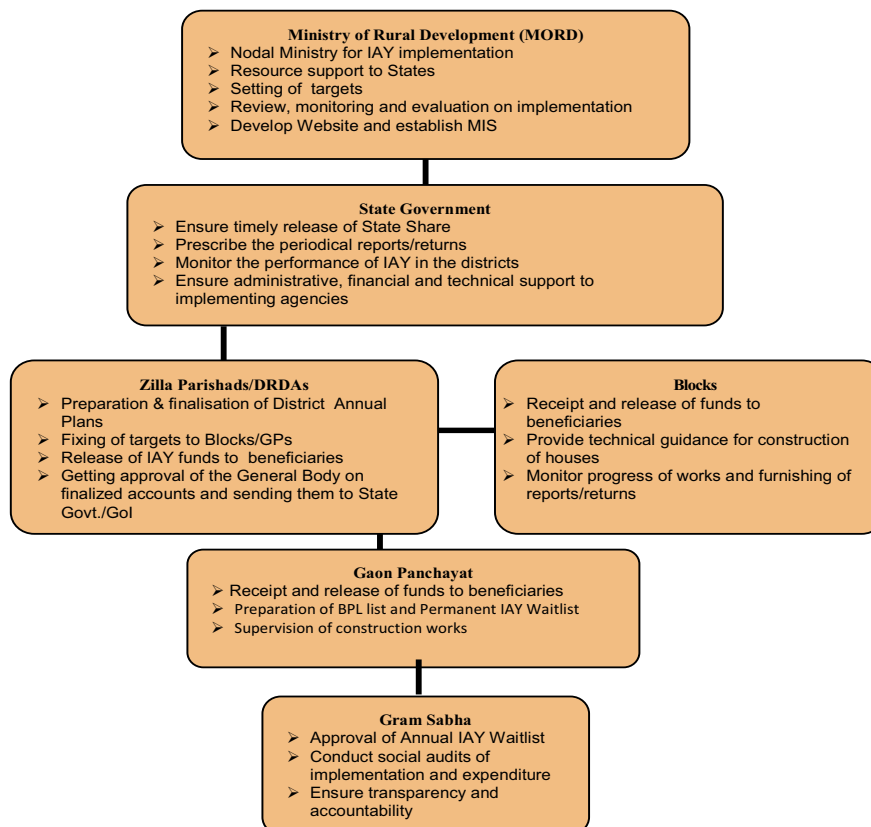
During the course of Performance Audit on the implementation of the Scheme covering the period from 2008-09 to 2012-13, a number of systemic and compliance deficiencies have been noticed which have been discussed in the succeeding chapters.

1.2 Framework of Audit

1.2.1 Organisational Structure

The organisational structure alongwith functions and responsibilities at various levels for implementation of Indira Awaas Yojana (IAY) are shown in Chart 1.

Chart 1: Organisational structure of IAY



1.2.2 Scope of Audit

The Performance audit of IAY was carried out during May to October 2013 and covered the implementation of the Yojana during 2008-13. The review was carried out through detailed scrutiny of records maintained in the office of the Principal Secretary, P&RD Department, GoA; Commissioner, P&RD, Assam, Guwahati; Project Directors (PDs) of 10 out of 27 District Rural Development Agencies (DRDAs), 24 out of 218 Block Development Officers (BDOs) and 93 out of 2,643 Gaon Panchayats/Village Development Committees (VDCs)/Village Council Development Committees (VCDCs). During the course of audit, besides conducting beneficiary survey and physical verification of the houses constructed/upgraded in the selected GPs/VDCs/VCDCs, information collected from DRDAs was also cross examined/verified with the records of the respective Blocks/Gaon Panchayats.

1.2.3 Audit Methodology

The performance audit commenced with an entry conference with the Principal Secretary to the Government of Assam, Panchayat and Rural Development

(P&RD) Department and Commissioner, P&RD, Assam held on 30 April 2013 wherein the audit methodology, scope, objectives and criteria were explained and inputs of the departmental officers obtained. Records of the Principal Secretary, P&RD Department and Commissioner, P & RD, Assam were examined in detail. Besides, information and documents available in the selected Districts (10), Blocks (24) and GPs (93) were also examined in detail. In addition, responses to audit questionnaires during beneficiary survey were analysed. Photographic evidence and physical verification were also taken into consideration to substantiate audit observations. At the conclusion of audit, the findings were discussed in the exit conference (11 November 2013) held with the Principal Secretary, P&RD Department and Commissioner, P & RD, Assam and their views were considered while finalising the Report.

1.2.4 Audit Objectives

The objectives for the Performance Audit were to ascertain whether:

- Planning process for identification and selection of the target groups for the allotment, construction and upgradation of dwelling units were adequate and conformed to the scheme guidelines;
- Physical achievement in terms of number of units constructed and upgraded was in consonance with the planned targets and met the quality and financial parameters set out in the scheme guidelines;
- Allocation and release of funds under IAY were made in an adequate and timely manner;
- Convergence of the IAY activities with other programmes as envisaged was effectively achieved ensuring availability of a complete functional dwelling unit; and
- Mechanism for monitoring and evaluation of the outcomes of the programme was adequate.

1.2.5 Audit Criteria

The criteria for the performance audit were benchmarked against the following sources:

- Guidelines of Indira Awaas Yojana issued by MoRD, GoI;
- Outcome budget of the MoRD, GoI;
- Periodical reports/returns prescribed by the GoA;

- Circulars/instructions issued by the Department of Rural Development, GoI;
- Reports of National Level Monitors available with the Ministry/ State Government;
- Studies conducted by the Planning Commission and various agencies at Central level.

1.2.6 Audit Sampling

All the 27 districts of Assam were stratified into four strata geographically on the basis of expenditure. From the four strata, 10¹ districts (37 *per cent*) were selected by Probability Proportional to Size With Replacement (PPSWR) method. In each district, 20 *per cent* (minimum two) blocks were selected randomly and 30 *per cent* (maximum 10) GPs/VDCs/VCDCs in each block were selected by Simple Random Sampling Without Replacement (SRSWOR) method. Within each selected GP/VDC/VCDC, two villages by SRSWOR method and within each selected GP/VDC/VCDC, six beneficiaries from BPL list in each village (subject to a minimum 12) were selected for detailed check by Systematic Random Sampling (SRS) method.

1.3 Acknowledgement

The office of the Accountant General (Audit), Assam acknowledges the cooperation extended by the department of P&RD, GoA, Commissionerate of P&RD, DRDAs, Block Development Offices (BDOs) and GPs/VDCs/VCDCs during the course of Performance Audit conducted in the respective offices.

¹ (i) Barpeta, (ii) Cachar, (iii) Dibrugarh, (iv) Karbi Anglong, (v) Karimganj, (vi) Kokrajhar, (vii) Morigaon, (viii) Nagaon, (ix) Sivasagar and (x) Sonitpur.

Chapter - 2

Chapter-2 Planning and Capacity Building

2.1 State Annual Plan

The State Annual Plan process for the implementation of IAY scheme revolves around the district. District-wise targets are set annually by the MoRD, GoI based on the funds available. On receipt of sanction/release order from MoRD, the district authorities set the annual physical target of houses to be constructed by the beneficiaries selected out of the permanent wait list (PWL) of BPL families. Indira Awaas Yojana was an ongoing process for meeting the housing needs of the rural poor.

During audit, several shortcomings/irregularities in implementation of the scheme *viz.*, excess/double allotment, instances of allotment outside PWL/BPL list, allotment to different beneficiaries with same family identity number (FID) etc., were noticed. These could have been avoided had there been a comprehensive planning process in place for periodic updation of PWL/BPL list on regular basis.

MoRD, GoI decided (January 2011) that every state should prepare Annual Plan from 2012-13 *inter-alia* highlighting issues like budget, eradication of shelterlessness in a time-bound manner, access to appropriate technological solutions and skills, convergence, monitoring of houses constructed by the beneficiaries and complaints redressal etc. The State Government, however, did not prepare the Annual Plan for 2012-13 for reasons not on record.

2.2 District Annual Plan

The guidelines envisaged preparation of the Annual Action Plan (AAP) at the district level for smooth implementation of the scheme. The AAP is required to be approved by the Zilla Parishad or the Governing Body (GB) of DRDA before commencement of the year. None of the selected districts, however, prepared AAP during 2008-13.

Failure in preparation of the AAPs as well as the State Plan before commencement of the year had affected the smooth and timely implementation of the programme.

On this being pointed out, the Commissioner, P& RD Department, Assam stated in the exit conference held on 11 November 2013 that the Government is attempting to prepare the plan from 2013-14 onwards.

2.3 Training

Guidelines of IAY provided that all the Officers/officials dealing with the IAY at the State, District and Block levels must be trained in various disaster resistant features to be adopted in construction of the IAY houses and they should ensure its compliance during their field visits. In addition, local carpenters and masons should

also be trained for skill upgradation and use of low cost technology and local material.

The Commissioner, P& RD, Assam on the basis of data obtained from State Institute for Rural Development (SIRD), informed that during 2008-12, 20 programmes were conducted where 832 officers and staff including BDOs, JEs, EOs, Chairpersons of Gaon Panchayats and GP Secretaries were imparted training on IAY. There was, however, nothing on record to show that local carpenters and masons were trained in the institute. Also in the 10 test-checked districts, no officers/officials were deployed to participate in the training programme as envisaged in the guidelines for reasons not on record.

Thus, failure of the district authorities to impart training to the officers/officials had frustrated the very objective of familiarising them with various features of disaster resistant houses and skill upgradation of masons and carpenters to use low cost technology and local materials.

2.4 Information, Education and Communication (IEC)

According to the guidelines of IAY, awareness campaign through seminars, workshops, exhibitions etc., is to be organised in the districts and blocks to create awareness among the beneficiaries about the disaster resistant and environment friendly low cost technologies and incentives available for low cost sanitary latrines under Total Sanitation Campaign (TSC) programme. The guidelines also provided that IEC material on TSC should be included in IAY publicity material.

None of the test-checked development blocks and the districts, however, organised any awareness campaign as envisaged in the guidelines leaving the targeted beneficiaries unaware about the incentives available under the scheme for the construction of sanitary latrine under TSC. Thus, the objective of introducing IEC remained largely unachieved.

On being pointed out, the State Government stated (November 2013) that as there was no contingency provision in IAY, there was no specific programme of IEC organised. However, sufficient material had been published through SIRD utilizing DRDA Administration fund. Awareness also generated through Gram Sabhas and by holding weekly 'GP Divas'. No records in this regard were, however, made available in support at any level. The beneficiary surveys conducted also did not corroborate the statement of the Government.

Chapter - 3

Chapter-3 Physical and Financial Management

3.1 Physical Performance

As per the information furnished by the Commissioner, P & RD, Assam, the total physical target for providing new IAY houses to the beneficiaries in the State for the years 2008-09 to 2012-13 was 8,26,580 against which 8,94,880 houses were sanctioned and 7,34,117 houses (82 *per cent*) were completed. The position of year wise houses sanctioned *vis-à-vis* achievement made during 2008-13 is given in **Table-1**.

Table-1
Position of houses sanctioned *vis-à-vis* achievement made

(In numbers)

Year	Physical target	Number of houses sanctioned	Number of houses completed	Percentage of physical achievement
2008-09	1,49,699	1,74,556	1,73,286	99
2009-10	2,40,446	2,04,950	2,04,849	99
2010-11	1,70,849	1,66,354	1,56,777	94
2011-12	1,66,913	1,75,521	1,51,843	86
2012-13	98,673	1,73,499	47,362	27
Total	8,26,580	8,94,880	7,34,117	

Source: Departmental records/information furnished.

The table above shows that the number of houses constructed against the sanctions made during 2008-13 was ranged between 27 and 99 *per cent* i.e., the shortfall ranged between 73 and one *per cent*. Except for the shortfall during 2012-13, which was attributed to late receipt of funds, achievement had been on the higher sides as against the targets set.

However, further scrutiny of records revealed that during 2008-13, MoRD released special packages of ₹1,190.19 lakh (2008-09) and additional funds of ₹56,227.47 lakh², without any set target. Again, short releases were also made by the MoRD due to excess carryover of funds, short release of states' share and non-compliance of conditions imposed etc. Thus, the targets should have been fixed keeping in view the availability of funds with the State during the respective year.

Similarly, in the 10 test-checked districts, altogether 4,50,790 houses were sanctioned during 2008-13, against which 3,72,577 houses (82.65 *per cent*) were completed. The remaining 78,213 houses could not be completed as of March 2013 as shown in **Table- 2**.

² ₹25,548.45 lakh (2008-09) + ₹13,224.15 lakh (2009-10) + ₹8,827.41 lakh (2010-11) + ₹8,627.46 lakh (2011-12) = ₹56,227.47 lakh.

Table- 2

Status of Construction of IAY houses in the test-checked districts (2008-13)

Sl. No.	Name of the districts	No. of Houses sanctioned	No. of houses completed	No. of incomplete houses (percentage)
1.	Karbi Anglong	44,839	33,714	11,125 (24.81)
2.	Cachar	51,354	36,033	15,321 (29.83)
3.	Nagaon	85,738	82,432	3,306 (3.85)
4.	Karimganj	29,006	21,258	7,748 (26.71)
5.	Barpeta	49,301	42,554	6,747 (13.68)
6.	Kokrajhar	35,028	27,571	7,457 (21.29)
7.	Sonitpur	62,473	50,172	12,301 (19.69)
8.	Sivasagar	25,282	18,430	6,852 (27.10)
9.	Morigaon	35,388	32,353	3,035 (8.58)
10.	Dibrugarh	32,381	28,060	4,321 (13.34)
Total		4,50,790	3,72,577 (82.65%)	78,213 (17.35)

Source: Departmental records/information furnished.

The percentage of incomplete houses in 10 test-checked districts ranged between 3.85 and 29.83 per cent of the total houses sanctioned during the aforesaid period.

3.2 Financial Performance

3.2.1 Funding pattern

IAY is a Centrally Sponsored Scheme funded by GOI and State Government. As per scheme, in case of North-Eastern States and Sikkim, funds were being shared by GOI and State Government in the ratio of 75:25 up to October 2008 and thereafter, in the ratio of 90:10. In Assam, the funds were, however, shared by GOI and GOA in the ratio of 75:25 till the release of 1st installment of 2008-09.

For the Homestead Site Scheme, funding is shared by the Centre and the State in the ratio of 50:50.

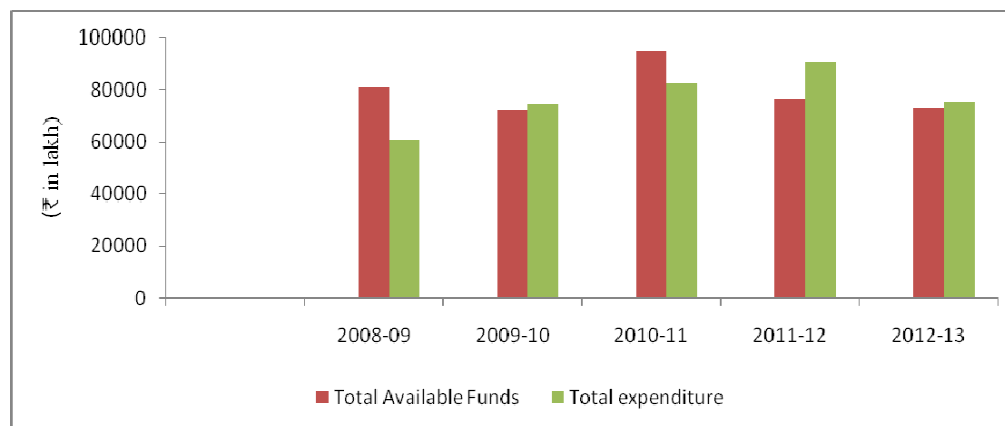
3.2.2 Financial Position

During 2008-13, of the total available fund of ₹3,973.54 crore (including Opening Balance of ₹39.09 crore, Central share of ₹2,921.68 crore, State share of ₹362.32 crore, fund of previous years of ₹565.12 crore and miscellaneous receipts of ₹85.33 crore), ₹3,836.12 crore was spent towards implementation of IAY in the State. Year-wise position is shown in **Table-3** and **Chart 2**.

Table-3
Position of funds available vis-a-vis expenditure incurred during 2008-13

Year	Opening Balance as on 01.04.08	Fund received					Total expenditure	Closing balance
		Central share	State share	Funds of previous years	Misc. receipts	Total Available Funds		
2008-09	3908.79	56178.52	10225.82	9287.14	1576.30	81176.57	61080.57	20096.00
2009-10	20096.00	53679.80	4775.51	11427.28	1882.19	91860.78	74483.45	17377.33
2010-11	17377.33	68577.76	8155.32	16077.53	2159.82	112347.76	82345.98	30001.78
2011-12	30001.78	59400.99	6456.15	8628.68	1938.61	106426.21	90920.83	15505.38
2012-13	15505.38	54330.28	6619.16	11091.36	976.53	88522.71	74781.05	13741.66
Total	3908.79	292167.35	36231.96	56511.99	8533.45		383611.88	13741.66

Source: Departmental records/information furnished.

Chart-2: Position of funds available vis-a-vis expenditure incurred during 2008-13

The above position shows that despite incurring expenditure of 96.54 per cent of the available funds during five years, the physical achievement was 82 per cent only (Para - 3.1 refers). The State Government needs to review the position critically and ascertain the reason of shortfall in achievement of construction of houses under the scheme.

The position of receipt and expenditure of the 10 test-checked districts during 2008-13 is given in **Table-4**.

Table-4
Position of fund available vis-à-vis expenditure incurred by the test-checked districts during 2008-13

Sl. No.	Districts	Opening balance as on 1.04.08	Fund Received				Available fund	Total expenditure incurred	Closing balance
			Central Share	State Share	Funds of previous year	Misc. receipt			
1.	Cachar	68.92	17045.74	2697.30	0.00	431.08	20243.04	20177.70	65.34
2.	Karbi Anglong	170.32	16738.91	2713.14	0.00	346.94	19969.31	19881.28	88.03
3.	Karimganj	18.27	10445.62	1679.20	17.01	91.97	12252.07	11418.60	833.47
4.	Nagaon	27.39	22995.86	1479.08	14893.18	332.12	39727.63	39631.90	95.73
5.	Kokrajhar	74.15	14035.31	1993.14	198.86	1549.41	17850.87	17269.58	581.29
6.	Barpeta	20.07	15251.92	2495.95	3706.03	315.78	21789.75	21771.93	17.82
7.	Sivasagar	3.14	9957.10	1366.53	0.000	16.95	11343.72	11337.68	6.04
8.	Sonitpur	30.67	15771.61	1073.09	6791.37	168.33	23835.07	23617.31	217.76
9.	Dibrugarh	65.50	10954.62	1713.33	0.000	315.31	13048.76	12835.95	212.81
10.	Morigaon	120.16	11660.99	641.80	1638.70	155.62	14217.27	14094.80	122.47
Total		598.59	1,44,857.68	17,852.56	27,245.15	3,723.51	1,94,277.49	1,92,036.73	2,240.76

Source: Departmental records/information furnished.

The table above shows that against the total available fund of ₹1,942.77 crore during 2008-13 in the 10 test-checked districts, expenditure of ₹1,920.37 crore was incurred, leaving a balance of ₹22.41 crore, which remained unutilised as on 31 March 2013.

Significant audit findings towards utilisation of the funds are discussed in the subsequent chapters.

3.3 Release and utilisation of fund

3.3.1 Weightage to housing shortage and poverty ratio for allocation of fund

As per norms of implementation guidelines, inter-district allocation within a State/UT is to be made by giving 75 per cent weightage to housing shortage and 25 per cent weightage to rural SC/ST population of the concerned districts. The targets for the Blocks within a District and for the Village Panchayat within the Blocks will be decided on the same principles. The GoI though released funds to the State accordingly, the State Government had not followed the principle while releasing funds to the implementing agencies.

On being pointed out, the Commissioner, P & RD, Assam stated (September 2013) that the State Government started following the prescribed criteria while allocating funds to the districts only from 2013-14. Reasons for not following the schematic provision prior to 2013-14 were, however, not stated to audit by the department.

3.3.2 Release of Central share to the districts

While there were instances of short releases of Central share to some districts, funds were also released in excess to some other districts against the allocations during 2008-13 as shown in Table-5(A) and 5 (B).

Table-5(A)

Position of short release of Central share to the districts during 2008-13

(₹ in lakh)

Year	Number of districts	Total allocation	Central release	Short release	Remarks
			including additional releases		
2008-09	4	6,288.32	5,876.44	411.88	The 2 nd installment for the year 2012-13 to the remaining six districts was not released due to reasons not on record.
2009-10	14	31,590.44	25,167.47	6,422.97	
2010-11	16	43,185.57	30,814.21	12,371.36	
2011-12	5	11,088.59	6,635.36	4,453.23	
2012-13	21	63,191.41	39,694.19	23,497.22	
Total		1,55,344.33	1,08,187.67	47,156.66	

Source: Departmental records/information furnished.

[District-wise position given in Appendix-1 (A)]

Table-5 (B)

Position of excess release of Central share to the districts during 2008-12

(₹ in lakh)

Year	Number of districts	Total allocation	Central release including additional releases	Excess release
2008-09	23	36,937.35	62,476.19	25,538.84
2009-10	10	27,907.99	36,067.09	8,159.10
2010-11	9	27,534.89	36,362.30	8827.41
2011-12	22	61,768.81	70,133.97	8365.16
Total		1,54,149.04	2,05,039.55	50,890.51

Source: Departmental records/information furnished.

[District-wise position given in Appendix-1 (B)]

The reasons for short releases of central share made to the districts were due to short release of State matching share, excess carryover of funds being unspent, late receipt of proposal and curtailment of fund by MoRD for non-compliance of conditions which adversely affected implementation of the scheme in the State. The reason (s) for excess release to the districts was, however, not on records.

3.3.3 Release of Special Package

There is no schematic provision for sanctioning special packages or allotment of additional fund except for release of five *per cent* of IAY funds to meet the exigencies caused by certain natural calamities like heavy rains, floods, cyclones, earthquakes, fire, etc. The DRDAs are required to upload the monthly financial and physical performance in respect of these special packages separately.

The MoRD, however, released (January 2009) special package of ₹1,190.19 lakh for the six border districts of the State for Rural Housing out of ‘Stimulus Economic Package for Revival of Economies’. The funds were released as 1st installment for new construction /upgradation of kutcha houses without fixing any target. District wise position of release of special package is given in **Table-6**.

Table-6
Release of special/stimulus package

(₹ in lakh)		
Sl. No.	Name of the district	Amount released
1	Bongaigaon	106.03
2	Jorhat	134.04
3	Kokrajhar	182.72
4	Dima Hasao	57.70
5	Nagaon	402.65
6	Sonitpur	307.05
Total		1,190.19

Source: Departmental records/information furnished.

Scrutiny of records relating to special package revealed the following:

(i) PD, DRDA, Nagaon released (June and September 2009) the entire amount of ₹402.65 lakh to 18 Blocks in the district with the target of providing 1,046 houses to the beneficiaries from the waitlists of the Blocks concerned. Scrutiny of records in the four test-checked Development Blocks in the district, however, revealed that a total amount of ₹115.90 lakh was received as released and found to be amalgamated with the normal IAY funds. No separate account was maintained in this regard and as a result, the number of beneficiaries under the special package could not be ascertained. Completion Reports of the houses were also not available with the DRDA and the concerned Blocks as well.

(ii) PD, DRDA, Sonitpur set a target of 797 new houses to beneficiaries selected from the waitlists in 14 Blocks and released ₹3,04,45,400 (out of

₹3,07,05,000) after deducting ₹2,39,100 (@ ₹300 for low cost latrine) and retaining the balance amount of ₹20,500. The deduction and retention of the amounts totaling ₹2.60 lakh out of the special package was not in order in terms of the guidelines.

It was also revealed that though the PD released the funds to the blocks setting a separate target, the blocks did not maintain any separate account to exhibit the number of beneficiaries covered under this Stimulus Package. The funds received were found amalgamated with the regular/normal funds. No separate list of beneficiaries was also maintained in this regard and as a result, the authenticity of the selection of beneficiaries and status of construction of houses could not be ascertained. The expenditure, thus, incurred and achievement made thereagainst by the blocks was also not uploaded separately.

(iii) In Kokrajhar district, fund of ₹182.72 lakh received in March 2009, was retained for nearly one year. Of this, amount of ₹182.49 lakh was released in March 2010 to 10 development blocks with a target for providing 474 houses keeping a balance of ₹0.23 lakh unutilized. The blocks concerned neither did maintain any separate account nor issued separate sanctions in this regard. As a result, the beneficiaries to whom the benefits of the package extended remained unascertained.

The PDs, DRDA, Kokrajhar and Nagaon while accepting the fact of amalgamation of funds and non-maintenance of separate account stated that the houses of the beneficiaries have been completed. The list of the beneficiaries along with completion reports, however, was not submitted and thereby, actual position still remained unascertained. The PD, DRDA, Sonitpur, however, did not furnish any reply about selection of the beneficiaries/providing of houses and unspent amount of ₹2.60 lakh.

3.3.4 Curtailment of fund

As per the guidelines, the MoRD, GoI reserves the right to impose cuts while releasing funds in the event of failure on the part of the State Government to fulfill certain laid down conditions towards utilisation of funds, short release of State share, excess carryover of funds to next year and late submission of proposal etc.

Scrutiny of records relating to the sanctions accorded and funds released by MoRD disclosed that a total amount of ₹28,974.80 lakh was curtailed during 2008-09 to 2011-12 by MoRD for various reasons like short release of State share, excess carryover of funds and late receipt of proposal. However, a partial amount of ₹12,343.56 lakh was restored subsequently leaving the balance of ₹16,631.24 lakh un-recouped. Year-wise position in this regard is given in **Table-7** whereas District-wise position is shown in *Appendix-1(C)*.

Table-7
Curtailment of funds by MoRD

Year	No. of Districts	Reason for imposition of cuts						Recouped	Balance
		Short release of state share	Excess carryover of funds	Misc. (5 per cent natural calamity)	Late receipt of proposal	Special package	Total		
2008-09	3	834.38	867.378	-	-	-	1,701.76	-	1,701.76
2009-10	20	5,366.03	3,076.14	-	-	-	8,442.17	393.50	8,048.67
2010-11	8	2,153.19	2,821.66	29.45	1,175.67	32.23	6,212.20	656.26	5,555.94
2011-12	15	623.07	11,995.60	-	-	-	12,618.67	11,293.80	1,324.87
Total		8,976.67	18,760.78	29.45	1,175.67	32.23	28,974.80	12,343.56	16,631.24

Source: Departmental records/information furnished.

Besides this, MoRD (GoI) did not release 2nd installment of 2010-11 amounting to ₹2,405.755 lakh to the selected Sonitpur district due to failure to effect recovery of ₹24.77 lakh (deducted from the unit cost of houses @ ₹300 and paid to PHE department for providing low cost sanitary latrine for the year 2008-09) from PHE department. The PD, DRDA, Sonitpur, however, recovered ₹12.65 lakh and retained the same instead of releasing to the beneficiaries.

Thus, due to these cuts imposed by MoRD, 4,960 (₹24,05,75,500 ÷ ₹48,500) beneficiaries in Sonitpur district for the year 2010-11 could not be provided with dwelling houses.

3.3.5 Release of State Share

3.3.5.1 Short release of State Share

The guidelines of IAY provided that the State Government shall release its share to the DRDAs within one month from the date of release of Central assistance.

As per the provision, the matching share of the State due for the years 2008-09 to 2012-13 was ₹42,569.70 lakh against the central release of ₹3,40,159.40 lakh. Details are shown in Table-8.

Table-8
Position of releases of States' matching share

Year	Central share released	State share due as per norm	State share for the respective year released during						Excess release (+) Short release (-)
			2008-09	2009-10	2010-11	2011-12	2012-13	Total	
2008-09	68,358.12	12,369.55	3,969.65	8,103.51	324.42	-	-	12,397.58	(+) 28.03
2009-10	66,650.97	7,405.66	-	-	7,405.66	-	-	7,405.66	0
2010-11	71,031.77	7,892.42	-	-	3,781.68	4,110.74	-	7,892.42	0
2011-12	76,769.33	8,529.93	-	-	-	5,848.20	2,823.72	8,671.92	(+) 141.99
2012-13	57,349.21	6,372.14	-	-	-	-	4,303.48	4,303.48	(-) 2,068.66
Total	3,40,159.40	42,569.70	3,969.65	8,103.51	11,511.76	9,958.94	7,127.20	40,671.06	(-) 1,898.64

Source: Departmental records/information furnished.

(Note: The 1st installment of Central release for 2008-09 was ₹21,483.90 lakh and the state share calculated on the sharing pattern of 75:25 between Centre and State)

The table above shows that the State Government released ₹40,671.06 lakh against the due share of ₹42,569.70 lakh. Thus, there was short release of State's matching share of ₹1,898.64 lakh. Reason for the short release of States' matching share by the State Government was not on records.

On this being pointed out, the State Government (P&RD Department) stated (November 2013) that the corresponding States' share had been released in the next financial year but relevant records like sanction order etc., had not been submitted.

3.3.5.2 Delay in release of State Share

The State Government is to release its share to the DRDAs within one month from the date of release of Central release.

Scrutiny revealed that the timeline for release of State share was not adhered to by the State Government as the release of State share for each financial year was spanned over a period of 2-3 years and no State share was released in the year 2009-10 as mentioned in **Table-7** above. This had adversely affected the implementation of the scheme as would be evident from the facts given below:

(a) The unit cost of IAY houses was enhanced from ₹27,500 to ₹38,500 *w.e.f.* 1 April 2008 and the MoRD directed (May 2008) all concerned to release the unit cost for all houses sanctioned on or after 1 April 2008 @ ₹38,500 irrespective of availability of fund in the budgets of current year or previous years.

The State Government belatedly released State Share for 2007-08 to PDs, DRDA, Sivasagar, Nagaon, Kokrajhar and Dibrugarh in April 2008 and December 2008 respectively. The DRDAs, in turn, released the same to 5,037 beneficiaries between August 2008 and March 2009 at enhanced rate of unit cost of ₹38,500 (against ₹27,500) actually effective for the sanctions accorded on or after 1 April 2008. This resulted in extra release of fund of ₹5.54 crore with which additional 2,015 beneficiaries could have been covered under the scheme (as shown in **Table-9**) had the releases been made in time.

Table-9

Statement showing release of unit cost at enhanced rate

Sl. No.	Name of the district	Fund released @ ₹38,500 (the unit cost in 2008-09)		Unit cost in 2007-08 (₹)	Excess release per unit (₹)	Total excess release (₹)	Additional units could had been covered @ ₹27,500
		No. of beneficiaries	Total amount (₹)				
1.	Sivasagar	683	2,62,95,500	27,500	11,000	75,13,000	273
2.	Nagaon	2,104	8,10,04,000	27,500	11,000	2,31,44,000	842
3.	Kokrajhar	1,327	5,10,89,500	27,500	11,000	1,45,97,000	531
4.	Dibrugarh	923	3,55,35,500	27,500	11,000	1,01,53,000	369
Total		5,037				5,54,07,000	2,015

Source: Departmental records/information furnished.

(b) Similarly, unit cost of IAY houses was again enhanced from ₹38,500 to ₹48,500 as per directives (April 2010) of MoRD. The State Government, however, released State Share of 2008-09 (₹30.99 lakh) and 2009-10 (₹424.41 lakh) to PD, DRDA, Sonitpur in January 2011 *i.e.*, after a delay of one to two years and the PD released unit cost to 939 beneficiaries at the enhanced rate of ₹48,500 (instead of ₹38,500).

This had resulted in an extra release of ₹10,000 per beneficiary totaling ₹93,90,000 with which additional 243 (₹93,90,000÷₹38,500) beneficiaries could have been covered from the waitlists of the district under the scheme had the releases been made in time.

The State Government (P&RD Department), in reply stated (November 2013) that due to release of Central share at the fag end of the financial year, the State Government had to release the state share in next financial year. The reply was not tenable as the release of State share for each financial year was spanned over a period of 2-3 years during the period covered by audit as would be evident from **Table-8** above.

3.3.6 Diversion of IAY fund

Scrutiny of cash book, audited annual accounts and other relevant records of seven test-checked districts revealed that a total expenditure of ₹16.41 lakh (as indicated in **Table-10**) was incurred by eight development blocks in five districts for different purposes by diverting the IAY funds which was irregular and delayed the extension of benefits under IAY to another 34 (₹16,41,129÷₹48,500) beneficiaries. The diverted funds were not recouped till the date of Audit (August 2013).

Table-10
Position of diversion of funds

Year	Name of the district	Name of Block	Purpose of utilization/diversion	Amount diverted (₹)
2008-09	Sonitpur	Gabharu	Paid to five beneficiaries as assistance @ ₹25,000 whose houses were damaged by wild elephant/fire.	1,25,000
	Karimganj	Ramkrishnanagar	Transferred to NREGA Account	1,28,500
Patherkandi		Renovation of office building	15,429	
2009-10	Karimganj	Badarpur	Transferred to SGSY Account	4,00,000
		Patherkandi	Renovation of office building	1,57,000
2010-11	Nagaon	Barhampur	Repairing of Old IAY houses	3,45,000
	Barpeta	Bajali	Conducting training on <i>Census</i> subject to reimbursement	24,000
2011-12	Nagaon	Lumding	Transferred to State Rural Housing Scheme (SRHS)	46,200
	Karbi Anglong	Chinthong	Repairing of damaged IAY houses	4,00,000
Total				16,41,129

Source: Departmental records/information furnished.

On this being pointed out, the PDs, DRDA, Barpeta and Karbi Anglong in reply stated (November 2013) that the BDOs of Bajali and Chinthong Development Blocks had recouped the diverted amount of ₹24,000 and ₹4,00,000 in September and October 2013 respectively. The source of fund from where the recoupments were made, however, not mentioned in the reply.

The PD, DRDA, Karimganj, regarding diversion of fund to SGSY stated that the amount actually relates to SGSY but due to oversight credited to IAY account and subsequently transferred to SGSY account and as such, there was no question of diversion. The details of receipt of the fund under SGSY were, however, not furnished though called for. The statement made by the PD also did not corroborate the fact in the audited Annual accounts of the Block. However, reply from the PDs was awaited.

3.3.7 Unauthorised utilisation of fund

Incurring expenditure on contingency, bank charges and administrative & monitoring purposes etc., out of IAY funds is not permissible. Interest funds also cannot be utilized for the said purposes as the same also forms part of the scheme. Such expenditures, if at all, are required to be incurred, shall be met from the available funds under “DRDA Administration”.

However, scrutiny of records revealed that in 80 Development Blocks under 10 test-checked districts, a total expenditure of ₹148.88 lakh was incurred (*Appendix-2*) on contingency/administrative and monitoring purposes during 2008-09 to 2012-13 from IAY funds (as indicated in **Table-11**) disregarding the relevant schematic provision.

Table-11
Irregular expenditure on contingency

Sl. No.	Name of district	Number of blocks involved	Expenditure incurred on contingency/administrative & monitoring (₹ in lakh)
1.	Nagaon	17	27.42
2.	Barpeta	8	8.31
3.	Cachar	8	2.91
4.	Karimganj	7	39.99
5.	Kokrajhar	6	13.84
6.	Sonitpur	12	31.21
7.	Karbi Anglong	1	0.26
8.	Sivasagar	9	11.74
9.	Morigaon	5	6.42
10.	Dibrugarh	7	6.78
Total		80	148.88

Source: Departmental records/information furnished.

Thus, with the said amount of ₹148.88 lakh, minimum 306 (₹1,48,88,000 ÷ ₹48,500) additional beneficiaries from the waitlist could have been covered under the scheme.

On this being pointed, the Commissioner stated (November 2013) that the PDs, DRDA, Barpeta, Karimganj, Cachar, Kokrajhar, Nagaon and Sonitpur were in the process of recoupment of the amounts spent unauthorisedly, while the Amri Development Block under Karbi Anglong had already deposited ₹25,886 to IAY account. The source of funds from where ₹25,886 recouped was, however, not stated and would be awaited.

3.3.8 Format of accounts

As per the Scheme guidelines, the accounts of the scheme shall be maintained in such form and in such a manner as may be prescribed by the State Government.

The State Government had not prescribed any format for maintenance of IAY accounts for any level of implementing agency. As a result, there was no uniformity in the accounts maintained at various levels.

The State Government, in reply, stated (November 2013) that preparation of separate prescribed format for maintenance of IAY accounts was under process.

3.3.9 Discrepancies in accounts - reporting of inflated expenditure

(A) In the test-checked Raha Development Block under Nagaon district, there was a cash balance of ₹48,93,797.75 as per the cash book as on 28 March 2012 and of this, ₹48,93,797 was shown transferred (exhibiting transfer of ₹46,02,797 to 16 GPs account and ₹2,91,000 to a separately maintained account for State Rural Housing Scheme) on 31 March 2012 reducing the cash balance to ₹0.75. Cross verification of records of the GPs concerned, however, revealed that neither any cheque was issued to the bank (with advice slip)/GPs nor the funds were credited to GPs' accounts. The amount of ₹46,02,797 was actually transferred (31 March 2012) to a newly opened account with Punjab National Bank and re-entered in the cash book in April 2013 just to minimize the cash balance during 2012-13.

On this being pointed out in audit, the BDO, Raha Development Block, in reply stated (August 2013) that the same was done to avoid curtailment of fund and there was no misutilisation of fund.

The fact however, remains that reporting of inflated expenditure in March 2012 to avoid fund cut during 2012-13 by the BDO was unauthorized and irregular.

(B) Scrutiny of cash book of BDO, Baghmara Development Block under Sonitpur district revealed that the opening cash balance as on 31 March 2008 was ₹64,18,150 of which ₹64,15,000 was shown transferred to eight GPs of the block on the same day leaving closing cash balance of ₹3,150. The Bank statement of the account operated by the BDO, however, disclosed that the amount was not at all

transferred to the GPs, instead, 10 Call Deposit Receipts (CDR) were prepared for the entire amount of ₹64,15,000 which led to misrepresentation of facts in the cash book as well as minimizing the cash balance and reporting of inflated expenditure.

Cross check of the records of the GPs further revealed that out of the said call deposits, ₹62,88,700 was transferred to the GPs on 15 April 2008 (₹54,00,000), 4 June 2008 (₹5,31,000) and 6 August 2008 (₹3,57,700). The GPs concerned, however, utilised the amounts during April 2008 and October 2009 respectively. The balance ₹1,26,300 (₹64,15,000 - ₹62,88,700) though shown as withdrawn remained unaccounted for. On this being pointed out, no records of utilization of the amount could be produced in audit.

(C) Further, cash book of BDO, Chaiduar Development Block showed transfer (March 2007) of ₹1,09,46,600 to 17 GPs out of the opening balance of ₹1,17,52,077 leaving the closing balance of ₹8,05,477. Bank account operated by the BDO, however, disclosed that no fund was transferred to 17 GPs and instead, two CDRs worth ₹1,09,46,600 were prepared by issuing cheques³. Subsequently, on the expiry of the ongoing financial year, ₹117,52,077 was released to the 17 GPs during 20 April 2008 to 10 September 2008, which were utilised by the GPs between April 2008 to June 2009.

Thus, it would be evident from the cases discussed above that the expenditures exhibited in the respective cash books at the end of the year were inflated to minimise cash balances to avoid excess carryover of funds and consequent fund cut by MoRD.

On this being pointed out, the Commissioner, P&RD, Assam while accepting the audit observations stated (November 2013) that the BDOs were instructed not to repeat the same in future. As regards non-accountal of ₹1,26,300 in respect of Baghmara Development Block, the Commissioner stated that the amount was actually released to five natural calamity victims subject to recoupment of this amount from Government under Natural Calamity. The amount, however, remained unrecouped despite elapse of nearly five years.

3.3.10 Irregular expenditure under natural calamities

As per guidelines, five *per cent* of the total allocated funds under IAY is to be kept apart to meet the exigencies arising out of natural calamities and other emergent situations like riot, arson, fire, rehabilitation under exceptional circumstances etc. The expenditure on this count is to be met from the resources of District authority/DRDA or from districts IAY fund. The Central Share of expenditure so incurred would be reimbursed by MoRD.

³ Cheque No. 659960 dated 27.03.2008 of ₹45,51,000 and Cheque No. 659961 dated 27.03.2008 of ₹63,95,600.

(A) Scrutiny of records revealed that the PD, DRDA, Nagaon released IAY fund of ₹85.85 lakh during 2012-13 to BDO, Laokhowa Development Block for providing IAY houses to 177 victims (@ ₹48,500) of natural calamities (flood erosion) including 114 beneficiaries without BPL ID. This was done as per the instruction received from P&RD Commissionerate to this effect that no BPL ID is required in such cases, which was in contravention to the schematic provision. Thus, expenditure of ₹55.29 lakh incurred to extend the benefit to 114 non-BPL households was irregular and unauthorised as only BPL households are eligible to get benefit under IAY.

Further, the PD released ₹66.45 lakh⁴ meant for natural calamity during 2012-13 to three Development Blocks for providing 137 houses to storm affected victims without ascertaining the authenticity of occurrence of the natural calamities. Even certificate from the DC concerned regarding non-involvement of any other fund for this purpose, as required under the rules, was also available on records.

Thus, utilisation of funds without requisite authentication was not in order in terms of the provision of the guidelines of the scheme.

The claim for re-imburement of the amounts was submitted to State Government/MoRD in July 2013 only. The same had not yet been received (September 2013).

(B) In the test-checked Morigaon district, the BDO, Moirabari Development Block submitted (November 2009) a proposal for release of an estimated amount of ₹10.61 lakh for repairing of 95 old IAY houses constructed during 2003-04 and 2004-05 respectively. The PD, DRDA, Morigaon, released ₹16.61 lakh out of the available fund of ₹50 lakh kept under Natural Calamity head of account for the year 2008-09. The BDO, Moirabari, however, utilised (January 2010) ₹15.95 lakh only for repairing works in respect of 138 beneficiaries (against the proposal of 95) without making refund of the balance amount of ₹0.66 lakh as of date (October 2013).

This not only resulted in excess release of fund to the extent of ₹six lakh to the Block but also led to irregular and unauthorised release of ₹16.61 lakh towards repair works from Natural Calamity fund without following the conditions of release of natural calamity fund.

⁴ **Position of fund released under natural calamities**

Date of release	Cheque no. & date	Name of the BDOs	Number of victims and rate	Amount released (₹)
06.09.2012	072596 dt 06.09.12	BDO, Bajiagaon Dev. Block	70 nos @ ₹48,500	33,95,000
19.12.2012	072597 dt 19.12.12	BDO, Barhampur Dev. Block	22 nos @ ₹48,500	10,67,000
19.12.2012	072598 dt 19.12.12	BDO, Jugijan Dev. Block	45 nos @ ₹48,500	21,82,500
Total				66,44,500

Source: Departmental records/information furnished.

(C) GoI in September 2009, sanctioned and released the 2nd and final installment of Central Assistance of ₹18.75 lakh under Natural Calamity fund provision of IAY for the year 2009-10 to the PD, DRDA, Dibrugarh. State Government also released its State share of ₹6.25 lakh in December, 2010. The PD, out of the amount of ₹25 lakh, irregularly released (February 2011) ₹24.05 lakh to 50 regular IAY beneficiaries under four development blocks (Khowang, Barbaruah, Lahowal and Panitola) of the district instead of its release to riot/natural calamity victims. The records/information on the proposal (indicating date of occurrence of the incidents and the details of the beneficiaries affected) submitted by PD, if any, in support of release of fund for the purpose and the basis of release of the same by GoI/State Government was not furnished, though called for in audit.

3.3.11 Misappropriation of funds/doubtful expenditures

Scrutiny of records of PD, DRDA, Barpeta revealed that the BDO, Mandia Development Block under Barpeta district withdrew ₹1.09 crore (allocated and shown as released against 283 IAY houses) by issuing 12 self cheques during the period September 2009 and February 2010 and misappropriated the entire amount as the amount was neither accounted for in the cash book nor released to the respective beneficiaries. As per the records, it was further revealed that the same BDO already misappropriated an amount of ₹66.32 lakh during March 2008 and September 2009 while the BDO was in Jaleswar Development Block prior to joining Mandia Block. The case was under investigation with the State CID. The BDO however, expired in December 2012 leaving no scope of recovery of the aforesaid amounts.

Further, scrutiny of records at Government/Commissionerate level and in the test-checked districts revealed 13 more cases of misappropriation/suspected misappropriation of IAY funds amounting to ₹259.67 lakh by the BDOs, JEs and GP Secretaries as per the details mentioned in *Appendices – 3 and 4*.

3.3.12 Transfer of funds to beneficiaries

3.3.12.1 Short release of unit cost/assistance to beneficiaries

(A) Scrutiny of records revealed that PDs, DRDA, Nagaon, Barpeta and Sonitpur sanctioned and released (June to September 2008) unit cost of IAY houses to each beneficiaries @ ₹27,500 disregarding the directives of MoRD, GOI which enhanced the unit cost to ₹38,500 *w.e.f.* 1 April 2008 despite receiving both Central and State Share for 2007-08 in the month of March and April 2008 respectively. This had resulted in short release of ₹11,000 to each beneficiary totaling ₹8.51 crore to 7,734 beneficiaries as indicated in **Table- 12**.

Table- 12

Short release of unit assistance to beneficiaries

Sl. No.	Name of the districts	Amount of Central share received (₹)	Amount of Central share released (₹)	Amount of State share released (₹)	Number of beneficiaries to whom released	Short release @ ₹11,000 per beneficiary (₹)
1	Nagaon	10,04,46,600	10,04,30,000	-	3,652	4,01,72,000
2	Barpeta	9,48,56,000	6,99,87,500	-	2,545	2,79,95,000
3	Sonitpur	3,35,22,000	3,25,43,500	97,24,000	1,537	1,69,07,000
Total					7,734	8,50,74,000

Source: Departmental records/information furnished.

(B) PDs, DRDA, Barpeta, Morigaon and Sonitpur failed to comply with the directives of MoRD to release the unit cost of IAY houses at an enhanced rate of ₹48,500 w.e.f. 1 April 2010 and instead, sanctioned and released (between April 2010 and January 2011) the unit cost @ ₹38,500 resulting short release of ₹10,000 per beneficiary aggregating ₹8.27 crore to 8,269 beneficiaries as detailed in Table-13.

Table- 13

Short release of unit assistance to beneficiaries

Sl. No.	Name of the districts	Amount of Central share received (₹)	Amount of State share received (₹)	Amount of Central/State share released (₹)	Number of beneficiaries to which released	Short release @ ₹10,000 per beneficiary (₹)
1	Barpeta	12,63,76,900	-	12,63,57,000	3,282	3,28,20,000
2	Sonitpur	17,25,60,700	-	17,42,51,000 (including interest of ₹16,93,000)	4,526	4,52,60,000
3	Morigaon	-	2,78,33,000	1,77,48,500	461	46,10,000
Total					8,269	8,26,90,000

Source: Departmental records/information furnished.

(C) During 2013-14, PD, DRDA, Barpeta did not release the unit cost of IAY houses to the beneficiaries at the enhanced rate of ₹75,000 effective from 1 April 2013. Instead, PD sanctioned and released (May 2013) unit cost at the pre-revised rate of ₹48,500, resulting in short release of ₹26,500 per beneficiary aggregating ₹2.95 crore to 1,115 beneficiaries. Details are shown in Appendix-5.

Thus, the short release of funds towards unit cost totaling ₹19.73 crore (A+B+C) not only deprived the beneficiaries from getting due financial assistance to cope up with the rising market price, but also forced them to construct sub-standard houses.

The PDs, DRDA, Barpeta, Nagaon and Sonitpur (November 2013) stated that as the beneficiaries were selected and approved during previous years, the funds were released at the approved rate of previous year. The reply was not tenable as the sanctions were accorded in the following years.

The Principal Secretary, GoA, P & RD Department in the exit conference held in November 2013 assured to examine the matter and take appropriate action in this regard.

3.3.12.2 Funds released to ghost beneficiaries

Scrutiny of cash book of the BDOs of Howraghat and Bokajan Development Blocks under Karbi Anglong district revealed that ₹53.75 lakh in respect of 137 beneficiaries for the years 2009-10, 2011-12 and 2012-13 and ₹24.06 lakh in respect of 79 beneficiaries for the years 2008-09, 2009-10 and 2011-12 respectively were transferred to beneficiaries' individual account.

Cross check of the Advice Slips prepared by the Blocks and sent to the Bank having the individual accounts, however, disclosed that the said amounts were actually transferred to 68 and 39 bank accounts respectively (against 137 and 79). The difference in number of bank accounts with that of the beneficiaries was found to be due to exhibition of irregular transfer of financial assistance of two or more beneficiaries having single bank account in many cases. The whereabouts of the funds shown released in respect of the remaining 69 and 40 ghost accounts involving ₹28.11 lakh and ₹12.06 lakh respectively were neither available on records nor stated to audit and therefore probabilities of misappropriation of funds to the extent of ₹40.17 lakh could not be ruled out. The detailed position in this regard is given in *Appendices - 6 and 7*.

The BDO, Howraghat while accepting the audit observations did not clearly mention the whereabouts of the double payment shown to have been released and recovery thereof.

Further, the BDO, Bokajan while accepting the audit observation stated (November 2013) that an amount of ₹4.43 lakh (released against 19 beneficiaries), lying so far with the bank, had been received back and credited (November 2013) to IAY account. As regards remaining 21 cases, it was stated that a fresh set of 21 beneficiaries has been selected by the Village Development Councils (VDCs) and houses will be provided to them on recovery of the amounts from the bank.

3.3.12.3 Funds released in one instalment

As per guidelines, payment should be made to the beneficiary in a staggered manner depending on the progress of the work.

Scrutiny of records of nine test-checked development Blocks under five test-checked districts, however, disclosed that the provision of the guidelines was not adhered to by the concerned Blocks and funds totaling ₹2,740.76 lakh in respect of 5,793 beneficiaries was released in one installment leaving no bindings on the part of beneficiaries to complete the constructions within the prescribed time frame. Block-wise position of release of funds in single installment is given in **Table- 14**.

Table- 14

Position of release of funds to beneficiaries in one installment

Sl. No.	Name of districts (Number of Blocks involved)	Year(s) of sanction	Number of beneficiaries	Total amount released with different rates/houses (₹)
1	Nagaon (1)	2008-09 to 2011-12	597	2,84,84,400
2	Barpeta (2)	2008-09 to 2011-12	117	34,22,500
3	Sonitpur (3)	2009-10 to 2011-12	1,604	7,73,89,600
4	Sivasagar (1)	2010-11 to 2011-12	2,159	10,46,98,300
5	Dibrugarh (2)	2008-09 to 2011-12	1,316	6,00,81,200
Total			5,793	27,40,76,000

Source: Departmental records/information furnished.

The State Government, however, instructed to all concerned in March 2012 to release the funds to the beneficiaries in three installments from 2012-13 only.

3.3.12.4 Delay in release of funds

(A) District to implementing blocks

The Director, P & RD, Assam instructed (November 2008) all DRDAs to release funds to GP accounts directly within 15 days from the date of receipt from GoI/GoA to avoid delay. The system could not be adopted in Karbi Anglong district as there is no PRI system in the district and funds had to be released to the beneficiaries through the blocks. On scrutiny of the cash book and bank pass book of PD, DRDA, Karbi Anglong, it was noticed that release of funds to the blocks were delayed for periods ranging from eight to 199 days (details shown in *Appendix-8*).

Further, the PDs of seven selected districts (Nagaon, Barpeta, Sonitpur, Cachar, Kokrajhar, Sivasagar and Morigaon) released funds to the respective blocks during 2008-13 with delays ranging from 3 to 212 days (details shown in *Appendix-9*) contrary to the instruction.

(B) Block to beneficiaries

As per instruction of the Director, P&RD, the funds received in the GP/Block should be released to the beneficiaries within seven days.

Scrutiny of records maintained by two test-checked blocks namely Bokajan and Howraghat Development Blocks under Karbi Anglong district revealed that release of funds to beneficiaries during 2008-13 were delayed for periods ranging between 14 to 526 days (*Appendix-10*) and 15 to 233 days (*Appendix-11*) respectively.

Similarly, the test-checked Silchar and Palonghat Development Block under Cachar district, Patharkandi Development Block under Karimganj district, Demow Development Block under Sivasagar district, Moirabari Development Block under Morigaon district and Tengakhat and Khowang Development Block under

Dibrugarh district, released funds to beneficiaries with delays ranging from 11 to 377 days. Details have been shown in **Appendix-12**.

The position above indicated abnormal delays in releasing funds both at district and Block levels resulting in delay in constructing dwelling house in addition to accumulation of unutilised funds. As a result, there was fund cut imposed by MoRD to the extent of ₹1,559.84 lakh and ₹2,470.71 lakh during 2010-11 and 2011-12 respectively to Karbi Anglong, ₹2,609.29 lakh to Nagaon district during 2011-12 and ₹1,914.31 lakh to Cachar district during 2011-12 in granting funds under the scheme.

On this being pointed out, the Commissioner, P & RD, Assam stated (November 2013) that delay was unavoidable as it takes substantial time to get the list of the beneficiaries from Gram Sabha, fixing target, opening of bank accounts of the beneficiaries coupled with the problems of frequent bandhs in Karbi Anglong and Kokrajhar districts. The PDs concerned, however, assured for avoiding delays in future.

3.3.13 Differential Rate of Interest (DRI) loan and Credit-cum-subsidy

3.3.13.1 DRI Loan

The Reserve Bank of India issued (June 2007) instructions to all the Nationalized Banks to disburse loans to IAY beneficiaries under Differential Rate of Interest (DRI) scheme. Under the IAY scheme, an IAY beneficiary can borrow up to ₹20,000 from any Nationalized Bank at the rate of four *per cent* interest per annum to top up the unit assistance under IAY. Through liaisoning with Nationalized Banks in the district, DRDA should render all possible assistance to IAY beneficiaries in procuring the top-up loans under DRI.

In the 10 test-checked districts, no steps were taken at district or Block level to encourage the BPL households to avail of the benefit of taking such low interest loan from banks under the scheme. Thus, the benefit provided under DRI scheme remained unavailed of by the beneficiaries.

On being pointed out, the Commissioner, P& RD Department stated in the exit conference (November 2013) that the banks ask for guarantee and as the BPL families have nothing to give as guarantee; the benefit of the scheme could not be availed of. Audit, however, did not find any records of taking up the matter with the higher authorities as well as with the banks in the test-checked districts for extending benefit to the beneficiaries.

3.3.13.2 Credit-cum-subsidy

Upto 20 *per cent* of the total funds can be utilized by DRDAs for upgradation of existing kutchha houses and towards the subsidy for construction of houses with

credit-cum-subsidy facility from Banks/Financial Institutions to beneficiaries subject to certain conditions. It will be the responsibility of the State Governments/DRDAs concerned to coordinate with the financial institutions to make available the credit facility to those beneficiaries who are interested.

In the 10 test-checked districts, none of the BPL households availed of the benefit of the credit cum subsidy facility extended under the scheme. No records in support of any efforts made by the concerned authorities to encourage the households through Information Education Communication (IEC) to avail the facility provided under the scheme were available at any level.

The Commissioner, P& RD Department in the exit conference (November 2013) stated that the problem of non-implementation of the subsidy scheme is attributable to the banks only. The reply was not tenable as the matter was not taken up with the banks at all by the department.

3.3.14 Other Points

3.3.14.1 Houses sanctioned but fund not released

In six, one and four development blocks under the test-checked Cachar, Sivasagar and Dibrugarh districts, a total of 5,108⁵, 160⁶ and 3739⁷ IAY houses (new construction) respectively were sanctioned during 2008-09 to 2012-13 by the DRDAs but no fund for the construction of the same were released due to reasons of non-matching of family ID, non-opening of bank accounts of the beneficiaries etc.

Again, in 19 cases under Demow Development Block of Sivasagar district, fund amounting to ₹9.21 lakh sanctioned against the houses for the year 2010-11 was not released by the bank. The PD, DRDA lodged (May 2012) an FIR against the bank (SBI, Demow). Outcome of Police investigation was still awaited (October 2013).

This not only resulted in non-achievement of the target but also deprived the selected beneficiaries from having dwelling units under the scheme.

The PD, DRDA, Sivasagar, in respect of non release of funds to 19 beneficiaries stated (October 2013) that the entire fund had now been released to the beneficiaries during 2013-14. The facts could not be verified in audit as the details regarding dates of receipt of funds from bank and subsequent release to beneficiaries were not made available to audit.

⁵ Cachar : Tapang (863) + Binnakandi (747) + Katigorah (1,296) + Rajabazar (972) + Silchar (571) + Udharbond (659) = 5,108.

⁶ Sivasagar : Demow (160).

⁷ Dibrugarh : Panitola (837) + Tengakhat (2,238) + Lahowal (255) + Barbaruah (409) = 3,739.

3.3.14.2 Irregular release of unspent balance under IAY Upgradation scheme

As per the guidelines, only Kutcha and unserviceable houses of the selected beneficiaries were to be taken up for upgradation with the one-time assistance @ ₹10,000 per beneficiary only.

Scrutiny of the records revealed that PD, DRDA, Morigaon released (November 2008 and February 2009) ₹102.71 lakh (including unspent balance of ₹88.75 lakh) to four blocks⁸ involving 895 beneficiaries as per the list submitted by the blocks. Details are given in **Table 15**.

Table- 15

Position of release of unspent balance under IAY Upgradation Scheme

Sl. No.	Name of the blocks	Sanction Order No. and date	No. of beneficiaries involved	Cheque No.	Amount released (₹)
1.	Mayong	DRDA (M)-102/IAY/Acct/2005-06/	123	0948601	7,93,500
				0948602	7,93,500
2.	Laharighat	DRDA (M)-102/IAY/Acct/2005-06/	220	0948605	12,72,500
				094606	12,72,500
		DRDA (M)-102/IAY/Acct/2007-08/1871 dt. 17.02.09	268	663551	32,06,000
3.	Bhurbandha	DRDA (M)-102/IAY/Acct/Pt-II/2007-08/1157 dt. 17.11.08	180	0984603 0948604	8,27,000 8,27,000
4.	Kapili	DRDA (M)-102/IAY/Acct/Pt-II/2007-08/1160 dt. 17.11.08	104	0948607 0948608	6,39,500 6,39,500
Total			895		1,02,71,000

Source: Departmental records/information furnished.

Scrutiny revealed that the funds were released to the blocks simply on the basis of the lists of half done houses submitted by the blocks without ascertaining whether these beneficiaries belong to BPL households and included in the BPL lists/Permanent Wait lists (PWL) and also without ensuring whether they were previously given the assistance under IAY Upgradation scheme.

Thus, release of ₹102.71 lakh without ascertaining the admissibility and observing the terms of IAY upgradation scheme was irregular and appeared to have been done only to reduce the unspent balance held by the district to avoid fund cut by GoI.

On this being pointed out, the PD, DRDA, Morigaon stated that the funds were released for repairing of the flood affected damaged houses on the basis of approval accorded by the General Body of DRDA. The fact, however, remains that IAY funds could not be utilized for the repairing of houses when there was housing shortage and beneficiaries were waiting to get their dwelling units. If these 895 beneficiaries were actually affected by the flood, natural calamity funds should have been utilized observing the formalities, which was not the case.

⁸ Bhurbandha Development Block, Laharighat Development Block, Kapili Development Block and Mayong Development Block.

3.3.14.3 Irregular parking/retention of fund

In the test-checked Barpeta district, a total amount of ₹1,911.78 lakh was released to six Development Blocks between July 2008 and July 2010 for the construction of 5,079 IAY houses. The concerned Development Blocks failed to utilise the full amounts released and retained substantial unutilized amount (₹142.48 lakh) for periods ranging from 233 to 1,519 days before refunding the same to the district office stating their inability to utilise the funds due to non-availability of SC/ST category BPL families under the blocks. The details are shown in *Appendix-13(A)*.

Similarly, an amount of ₹713.65 lakh earmarked for 529 SC/ST beneficiaries, was released to Silchar Development Block under Cachar district during 2008-09 to 2010-11 and ₹1,133.51 lakh, earmarked for 1,078 SC/ST beneficiaries was released to Joypur and Panitola development block under Dibrugarh district during 2009-10 and 2010-11. The funds so released were not utilised to the extent of ₹219.37 lakh and ₹477.03 lakh respectively due to non-availability of said category of beneficiaries and was kept in the bank account for 250 to 1,048 days before being refunded to the DRDAs concerned in January 2012 and May 2011 respectively as detailed in *Appendix-13(B)*.

Thus, funds were released without ascertaining the details of SC/ST BPL category families and as a result, IAY funds to the tune of ₹838.88⁹ lakh remained unutilised for years affecting the programme adversely.

The department while accepting the fact stated during the exit conference held in November 2013 that as per the latest guidelines the number of beneficiaries related to SC and ST are interchangeable and therefore such problems would be resolved soon.

3.3.14.4 Interest on IAY funds

(A) Loss of interest due to parking of funds in current account

Para 7 of Chapter-1 of Accounting Procedure for District Rural Development Agencies/Societies (as amended in 2001) prescribes that funds received both from Central and State Governments should be kept in the Savings Bank Accounts only. Para 4.7 of IAY guidelines also stipulates that IAY funds (both Central & State Share) shall be kept in an exclusive and separate Savings Bank account and the interest earned thereon shall form part of the scheme.

Scrutiny of records revealed that the PD, DRDA, Barpeta kept substantial funds in the pool Current bank account¹⁰ and IAY Programme Current bank account¹¹

⁹ ₹142.48 + ₹219.37 + ₹477.03.

¹⁰ Account operated with SBI, Barpeta.

¹¹ Account operated with SBI, Barpeta.

respectively during 2008-13 in violation of stipulated norms of keeping the funds (received from GoI) in savings bank account and thereby, sustained loss of interest to the tune of ₹32.61 lakh and ₹77.70 lakh respectively.

Thus, due to non-adherence to the prescribed accounting procedure, the State/district sustained loss of interest of ₹110.31 lakh (₹32.61 lakh + ₹77.70 lakh), which could have facilitated allotment of another 240 IAY houses as shown in *Appendices - 14 and 15*.

The PD, DRDA, Barpeta while accepting the observation stated that ignorance was the cause of keeping the funds in Current accounts. Although the current accounts have been closed and new saving accounts opened, loss on account of interest had deprived extension of housing facilities to the potential 240 beneficiaries.

(B) Loss due to non-crediting of interest in IAY programme account by bank

In Kokrajhar district, scrutiny revealed that GoI released (March 2012) ₹69.72 lakh and ₹88.63 lakh being 1st installment of 2011-12 and additional central assistance for 2011-12 respectively and credited the same to pool account of DRDA (with SBI) on 31 March 2012. While, as per the pool Account, the said amounts were transferred to Programme account¹² maintained with Assam Gramin Vikash Bank (AGVB) on the same day, the AGVB showed the said amounts credited on 1 June 2012. As a result, delay of two months in crediting the funds in the Programme account was caused and DRDA sustained loss on account of interest to the tune of ₹1,05,564 (calculated at the rate of four *per cent* p. a. on savings account for two months). The whereabouts of the said amount during the intervening period of two months could not be ascertained inviting suspicion of temporary misappropriation.

The PD, DRDA, Kokrajhar while accepting the audit observation stated that the interest amount for two months was transferred to IAY account with AGVB from pool account with SBI on 31 October 2013. However, no documentary evidence in support of the statement was furnished to audit.

(C) Non-transfer of interest amount from Pool account to IAY account

As per the Accounting Procedure of DRDAs and IAY scheme guidelines, the funds received from GoI should be transferred to IAY Programme account immediately. The interest earned on IAY funds forms part of the scheme and should be utilized for the scheme purpose.

¹² Account with AGVB.

In eight out of 10 test-checked districts, there were delays in transfer of funds to the IAY accounts from pool account and consequently, a total amount of interest of ₹411.64 lakh was earned in the pool account during 2008-09 to 2012-13. Of this, only one district (Nagaon) transferred interest amount of ₹71.27 lakh to the Programme account although others did not transfer the interest amount of ₹340.37 lakh although the funds were transferred belatedly ranging from three to 400 days. The district wise position of delays in transfer of funds and retention of interest amounts are shown in **Table- 16**.

Table- 16**Position of non-transfer of interest amount by the districts in programme account****(₹ in lakh)**

Sl. No.	Name of the districts	Total funds received in pool account during 2008-13	Delay in transfer to IAY account (days)	Amount of interest earned but not transferred to IAY account	Remarks
1.	Karbi Anglong	16,738.905	9 to 267	56.57	-
2.	Nagaon	33,432.467	3 to 223	36.91	Out of total interest of ₹1,08,18,126 ₹71,27,000 was transferred.
3.	Cachar	17,045.74	15 to 137	94.12	-
4.	Karimganj	5,409.304	6 to 400	31.17	Position pertaining to 2008-09 to 2010-11
5.	Sonitpur	20,381.992	5 to 131	63.72	-
6.	Sivasagar	9,000.57	10 to 111	22.61	-
7.	Morigaon	5,276.00	6 to 44	05.07	
8.	Dibrugarh	10,973.371	5 to 85	32.73	
Total				342.90	

Source: Departmental records/information furnished.

(Calculated at simple interest of 3.5 per cent per annum on the IAY funds for the year 2008-09 to 2010-11 and @ 4 per cent per annum for the year 2011-12 to 2012-13. Details are shown in Appendix-16)

Thus, due to non-transfer of interest amounting to ₹342.90 lakh, a minimum of 707 (₹3,42,90,446 ÷ ₹48,500) beneficiary/households could not be targeted for providing IAY houses under the programme.

On this being pointed out, the PD, DRDA, Karbi Anglong stated (November 2013) that an interest amount of ₹27.59 lakh for the period 2008-11 already transferred to programme account in May 2013. However, no supporting document was appended as a proof. The PDs of other concerned DRDA stated that the transfer of the interest amount to programme accounts was in process.

(D) Non-utilisation of interest earned

According to scheme guidelines, the interest amount accrued on the deposits of the IAY funds shall be treated as part of the IAY resources and shall be utilised towards construction of IAY houses under the scheme.

In 101 Development Blocks under the 10 test-checked districts, interest of ₹2,501.40 lakh was earned out of the deposits of IAY funds during 2008-13, of which, ₹762.84 lakh was spent leaving a balance of ₹1,738.56 lakh unspent with the blocks for different periods during 2008-13. Details are shown in **Table- 17**.

Table- 17
Position of unutilized interest amount

Sl. No.	Name of the districts	Number of blocks involved	Amount of interest earned (₹)	Interest utilized (₹)	Unutilised interest (₹)
1.	Karbi Anglong	10	1,80,77,884	4,25,886	1,76,51,998
2.	Cachar	15	3,16,00,960	64,27,912 ¹³	2,51,73,048
3.	Nagaon	16	7,66,79,087	3,01,38,688	4,65,40,399
4.	Barpeta	11	3,30,71,760	83,65,050	2,47,06,710
5.	Sonitpur	11	1,68,37,636	95,24,299	73,13,337
6.	Kokrajhar	11	1,66,26,129	23,93,470	1,42,32,659
7.	Sivasagar	9	64,06,299	20,18,700	43,87,599
8.	Karimganj	7	2,14,53,878	1,11,88,052	1,02,65,826
9.	Morigaon	4	61,79,716	33,20,251	28,59,465
10.	Dibrugarh	7	23206195	2481769	20724426
Total		101	25,01,39,544	7,62,84,077	17,38,55,467

Source: Departmental records/information furnished.

The PDs concerned while accepting the audit observation stated that the BDOs had been instructed to utilize the interest amount by providing IAY houses to the beneficiaries.

(E) Irregular utilisation of interest fund by DRDA/blocks

(i) As per guidelines, GoI keeps five *per cent* of the total allocation of a year for providing houses to natural calamity victims and States may get reimbursement of the same on submission of claim after observing the formalities. In no case, interest fund be utilized as assistance against natural calamity victims.

Scrutiny of records of the PD, DRDA, Sonitpur and BDO, Balipara, however, revealed that contrary to the provision, during 2012-13, the BDO, without the approval of the PD, DRDA on the direction/recommendation of the then hon'ble Deputy Speaker/MLA Rangapara LAC/MLA Sootea LAC, released an amount of ₹2.30 lakh out of IAY interest fund as assistance @ ₹5,000 to 46 persons (under six GPs of the Block) affected by the natural calamities.

Similarly, the BDO, Kachugaon Development Block under Kokrajhar district released (February 2013) ₹nine lakh out of interest of ₹9.54 lakh earned on IAY funds as assistance to 20 riot affected beneficiaries @ ₹45,000 each in cash through the JE concerned for construction of their houses without obtaining any approval of the competent authority. Further, no claim for reimbursement of the amount spent had been preferred (October 2013) on GoI.

¹³ Of this, ₹11.90 lakh was returned by Tapang Block to PD, DRDA, Cachar.

The PDs, DRDA, Sonitpur and Kokrajhar stated (November 2013) that the beneficiaries to whom funds were provided were natural calamity/riot victims and funds would be recouped as soon as the funds under five *per cent* IAY are received from the Government.

(ii) The BDOs of three development blocks (Silchar, Sonai and Salchapra) under the test-checked Cachar district, utilised interest amount of ₹51.43 lakh¹⁴ earned on IAY funds, towards construction of IAY houses during 2008-12. The details regarding number of beneficiaries selected and provided with IAY houses in respect of Sonai and Salchapra Blocks were not found on records. No approval of the Gram Sabha for selection of the beneficiaries was obtained. The completion reports (with photographs) of the houses constructed *etc.*, if any, was also not furnished. In respect of Silchar Block, however, the amount was shown as utilised against 73 IAY houses without maintaining any records of execution. Thus, possibility of misutilisation of funds amounting to ₹51.43 lakh shown as spent by the blocks could not be ruled out.

The PD, DRDA, Cachar accepted the audit observation and stated that the BDOs concerned were served show cause notice in the matter. Further outcome in this regard would be awaited.

(iii) Scrutiny also revealed that five Development Blocks under DRDA, Karimganj utilised ₹62.20 lakh¹⁵ out of interest of ₹130.20 lakh earned on IAY funds during 2008-13, towards construction of 171 IAY houses without any approval of the PD, DRDA as well as from the Gram Sabhas.

Similarly, Nazira and Laokhowa Development Blocks under Sivasagar district utilised interest of ₹2.91 lakh and ₹0.38 lakh respectively towards new construction and repairing of six and eight IAY houses respectively during 2011-12 and 2010-11 respectively without obtaining approval either from the respective Gram Sabhas or from the PD, DRDA.

¹⁴ ₹51.43lakh = ₹35.41 lakh (Silchar Block) + ₹8.16 lakh (Sonai Block) + ₹7.86 lakh (Salchapra Block).

¹⁵ 1. Patherkandi (₹7.78 lakh), 2. Badarpur (₹16.65 lakh), 3. South Karimganj (₹24.08 lakh), 4. R. K. Nagar (₹10.40 lakh) and 5. North Karimganj (₹3.29 lakh).

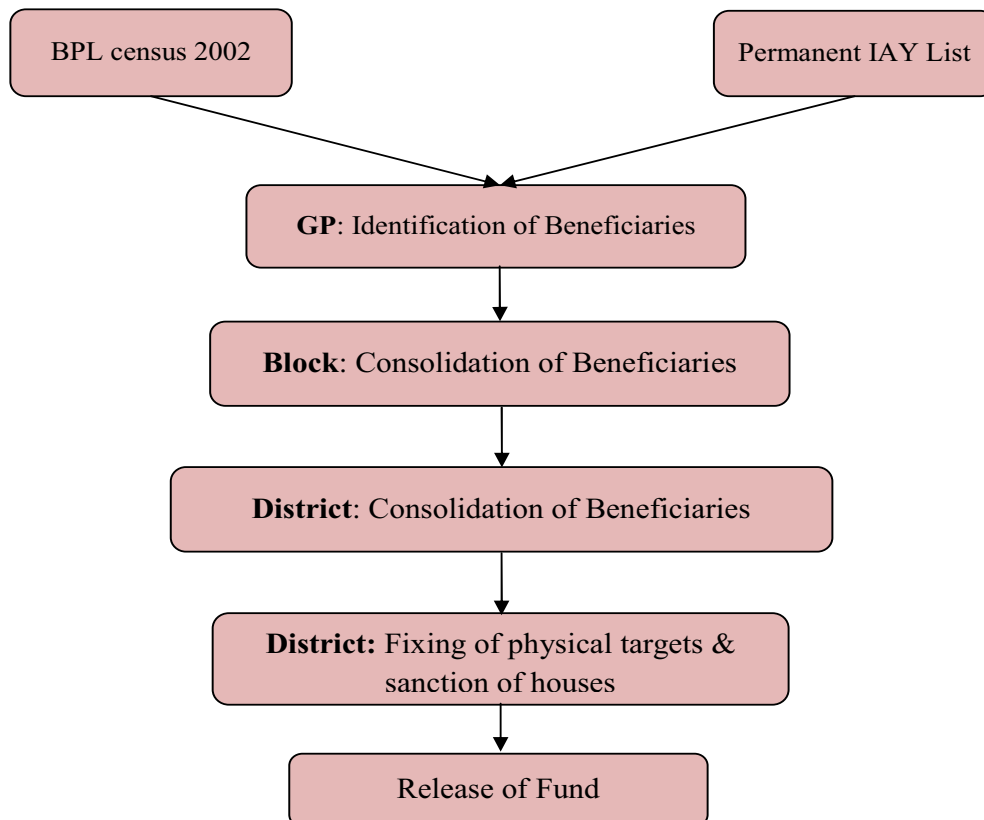
Chapter - 4

Chapter-4 Implementation

4.1 Identification of beneficiaries

- IAY guidelines prescribes that the District Panchayat/Zilla Panchayat/District Rural Development Agencies (DRDAs) on the basis of allocations made and targets fixed by MoRD, GOI shall decide the number of houses to be constructed/upgraded Panchayat-wise under IAY during a particular financial year;
- all the villages in a district/block may be divided into three groups and each group of villages may be provided funds every year;
- there should be permanent IAY Waitlists prepared out of the BPL lists in the order of seniority;
- the Gaon Panchayats may draw out the list of shelterless families from the BPL List;
- at any given time, there would be two IAY Waitlists for reference, one for SC/ST families and the other for non-SC/ST families; and
- selection of beneficiaries by the Gram Sabha shall be final.

Chart-3: Process of selection of beneficiaries



4.1.1 Assessment of housing shortage

As per Census Report 2001, there was an overall shortage of 22,41,230 housing units in the State. The State Government assessed a shortage of 15,51,324 housing units as on 1 April 2008 after allotment of 6,89,906 houses during 2001-08. During 2008-13, 8,94,880 more houses were provided reducing the shortage to 6,56,444.

However, as per BPL Census 2002, the total BPL households in the State was 18,72,809 and considering all the BPL households as homeless, the housing shortage in the State as on 1 April 2013 would be 2,88,023 [18,72,809 – (6,89,906 + 8,94,880)] only.

Thus, the assessment of shortage of 6,56,444 houses made by the State Government as on 1 April 2013 was not factually correct and needs reconciliation.

The assessment of housing shortage made and houses provided to the beneficiaries by the 10 test-checked districts during 2008-13 are given in **Table- 18**.

Table- 18
Assessment of housing shortage made by the 10 test-checked districts

Sl. No.	Name of the districts	Housing shortage (as per Census Report 2001) as on 01.04.2008	Houses provided during 2008-13	Housing shortage as on 01.04.2013
1.	Karbi Anglong	18,051	44,807	26,756 (excess)
2.	Nagaon	2,30,473	81,683	1,48,790
3.	Barpeta	89,800	53,073	36,727
4.	Sonitpur	1,77,315	62,464	1,14,851
5.	Cachar	1,06,292	52,724	53,568
6.	Karimganj	41,456	29,006	12,450
7.	Kokrajhar	83,445	39,599	43,846
8.	Sivasagar	68,465	25,282	43,183
9.	Dibrugarh	65,444	32,381	33,063
10.	Morigaon	75,344	26,705	48,639

Source: Departmental records/information furnished.

From the table above, it would be seen that housing shortage as on 1 April 2013 in respect of only nine test-checked districts (except Karbi Anglong) was 5,35,117 which was not correct in view of total housing shortage of 6,56,444 in the State as a whole (27 districts). Hence, the position of housing shortage needs to be reviewed and reconciled by the State Government with the records of the DRDAs. Again, in Karbi Anglong district, 26,756 houses were provided in excess of actual shortage of houses assessed on 1 April 2008 which indicated that these houses were provided to the persons from outside BPL lists in violation of basic objective of the scheme.

The Commissioner, P&RD Department while accepting the audit observation stated (November 2013) that the reasons for assessment of more housing shortage than the total BPL household which would be looked into.

4.1.2 Preparation of Permanent Waitlist (PWL)

As per the guidelines and the instructions issued by MoRD, Permanent Wait lists (PWL) are to be prepared by Gram Sabhas from the lists of BPL Census, 2002.

The Government of Assam, P&RD Department in 2006-07 instructed the PDs of DRDAs to prepare new PWLs, deleting the names of APL persons and including BPL persons left out in the BPL list 2002. Out of 10 test-checked districts, new PWL were found prepared in 2006-07 in the seven¹⁶ districts and forwarded to the Government/Directorate for approval. But no approval to the said new lists was accorded (October 2013) for reasons not on record. The districts, however, have been using the said unapproved lists for the purpose of allotment of houses to the beneficiaries under IAY.

The PDs, DRDA, Cachar and Sivasagar stated that PWLs were duly approved in the Gram Sabhas. But no records showing presence of any Government representative in the Sabhas justifying scrutiny of the lists at higher level to see whether genuine beneficiaries were included in the lists, was made available and therefore, genuineness of the PWLs could not be ascertained in audit.

4.1.3 Non-preparation of separate waitlist for SC/ST and non-SC/ST families

The Permanent IAY Waitlists is prepared out of the BPL lists in order of seniority. A separate list of SC/ST families in the order of their ranks required to be derived from the larger IAY list so that the process of allotment of 60 *per cent* of houses under the scheme is facilitated. Thus, at any given time, there should be two IAY Waitlists for reference, one for SC/ST families and the other for non-SC/ST families. Scrutiny of records revealed the following irregularities in this regard:

(i) In the test-checked district of Karbi Anglong and Dibrugarh, the category of BPL families from the BPL lists or from the PWL could not be ascertained in the absence of any indication in the lists in this regard. Selection of beneficiaries was, however, made from one permanent waitlist prepared for all categories of BPL families (SC, ST, Non-SC/ST and Minority).

(ii) In Sonitpur district, only 12 GPs under Sootea Development Block prepared two separate Wait Lists of SC/ST and non-SC/ST families. The remaining 136 GPs under 13 Development Blocks of the district had not prepared separate

¹⁶ (i) Barpeta; (ii) Cachar; (iii) Karimganj; (iv) Kokrajhar; (v) Nagaon; (vi) Sivasagar and (vii) Sonitpur.

lists and had not availed of the facility provided under the guidelines with regard to category-wise selection of beneficiaries.

(iii) Similarly, in none of the test-checked 43¹⁷ GPs/VDCs under Cachar, Karimganj, Kokrajhar and Morigaon districts, separate lists as required was found maintained.

Thus, non-preparation of separate waitlists for SC/ST and non SC/ST beneficiary not only violated the provision of the guidelines, but also made it difficult for apportionment of beneficiaries for selection in respect of both the categories.

The PDs concerned while accepting the audit comment stated that the BDOs were instructed to maintain separate waitlists for SC/ST and non SC/ST categories.

4.1.4 Allotment of houses

4.1.4.1 Excess/irregular allotment of IAY houses

Scrutiny of beneficiary lists and PWLs revealed the following irregular and excess allotment of houses.

- As per the BPL Census, 2002, there were 51,980 BPL families/households in all the 11 Blocks under Karbi Anglong district.

Scrutiny of records, however, disclosed that during 2003-13, fund for construction of 79,605 IAY houses were allotted/sanctioned and released to these blocks for execution. This resulted in excess allotment of 27,625 houses (79,605 - 51,980) over the total recorded BPL households/families in these blocks involving expenditure of ₹62.16 crore (taking the prevailing unit cost of IAY house as ₹22,500 for the year 2003-04). The position of block-wise number of BPL households in the district (as per BPL Census) and houses allotted during 2003-13 is given in *Appendix-17*.

This excess allotment of 27,625 IAY houses did not include beneficiary of other category like widow or kin to defence personnel/para-military forces killed in action.

- BPL list of 17 blocks under three (out of 10) test-checked districts namely Barpeta, Karbi Anglong and Morigaon disclosed that 2,511 beneficiaries were selected and provided IAY houses during 2008-13 from outside the BPL lists.
- Permanent Wait lists of 32 blocks under five (Karbi Anglong, Nagaon, Barpeta, Sonitpur and Morigaon) test-checked districts disclosed that 10,978 beneficiaries were selected and provided IAY houses from outside the PWLs

¹⁷ (i) Cachar: 12 GPs, (ii) Karimganj: 8 GPs, (iii) Kokrajhar: 11 GPs and (iv) Morigaon: 12 GPs.

during 2008-13 involving irregular expenditure of ₹41.14 crore as shown in *Appendix-18*.

Beside these, allotment of 1,915¹⁸ houses to beneficiaries under four (Karimganj, Kokrajhar, Sivasagar and Dibrugarh) other test-checked districts from outside the PWLs were also came to notice.

These indicated possibilities of allotment of IAY houses to APL households besides, multiple allotments of houses to single beneficiaries.

The PD, DRDA, Karbi Anglong while accepting the audit observation stated (September 2013) that the district started allotment of houses to the beneficiaries from PWL prepared based on BPL lists only from 2009-10. The other district authorities, however, assured to look into the matter.

Further, the Commissioner, P & RD during exit conference held in November 2013 stated to take appropriate action in regard to allotment of houses from outside the BPL lists and PWLs.

4.1.4.2 Double sanction and release of fund

Scrutiny of approved/sanctioned beneficiaries list and records relating to release of funds to the beneficiaries during 2008-13 disclosed that in 567 cases under the test-checked Karbi Anglong, Nagaon, Barpeta, Sonitpur and Morigaon district, the name of single beneficiary with identical BPL Family Identification Number (FID No.) etc., appeared twice either in the same or subsequent year and in all such cases payments were also made. This had resulted in double allotment of houses to the single beneficiaries with consequent double payments to the tune of ₹219.76 lakh. The details are shown in *Appendix-19*.

On this being pointed out, the BDO, Dolonghat under Nagaon district in reply stated (July 2013) that an amount of ₹71,600 was recovered through bank from the unspent amounts lying with these beneficiaries' account and deposited into IAY account.

Similarly, 87 cases of double allotment of houses in Debitola (52) and Kachugaon (35) development blocks under Kokrajhar district also came to notice.

4.1.4.3 Sanction and release of fund to a single beneficiary both under IAY and MsDP

During 2008-13, in 79 cases, the beneficiaries under 12 development blocks¹⁹ of three test-checked districts (Nagaon, Barpeta and Morigaon) allotted houses under

¹⁸ (i) Karimganj (Dullavchera: 225 & Patherkandi: 103), (ii) Kokrajhar (Debitola: 477 & Kachugaon: 334), (iii) Sivasagar (Demow: 349 & Amguri: 229) and (iv) Dibrugarh (Khowang: 198).

¹⁹ Paschim Kaliabor (3), Dolonghat (1) and Jugijan (2); Bhawanipur (2), Mandia (7), Chenga (1), Ruposi (4) and Sarukhetri (1); Bhurbhanda (4), Moirabari (20) and Lahorighat (7); and Mayong (27).

Multi-sectoral Development Programme (MsDP) were again allotted houses under IAY in the same or subsequent year using same family ID. Again, in 89 cases, the beneficiaries under 10 development blocks²⁰ of the said districts allotted houses under IAY were again allotted houses under MsDP in the same or subsequent year. This had resulted in irregular and unauthorised double allotment of 168 houses involving unauthorised expenditure of ₹71.70 lakh as shown in **Appendix-20**.

4.1.4.4 Use of single ID against multiple BPL households

(A) BPL ID

For identification of a BPL household, only one ID number is required to be used. Use of same BPL ID against two or more beneficiaries may lead to allotment of houses to non-BPL families with consequent deprivation of allotment to the genuine beneficiary.

Scrutiny of approved beneficiary lists revealed that in two out of 10 test-checked districts of Karbi Anglong and Barpeta, 951 BPL ID was used against 1,918 beneficiaries for selection and providing IAY houses during 2008-13. The details in this regard are given in **Table – 19(A)**.

Table – 19(A)

Position of Number of BPL ID used against Number of beneficiaries

Sl. No.	Name of the districts	Name of the blocks	Number of BPL ID used	Number of beneficiaries against which IDs used
1.	Karbi Anglong	Howraghat	68	137
		Bokajan	66	132
2.	Barpeta	Bajali	50	102
		Barpeta	52	109
		Bhawanipur	107	220
		Chakchaka	21	42
		Chenga	35	70
		Gomafulbari	42	84
		Mandia	135	271
		Pakabetbari	22	44
		Ruposi	54	108
		Sarukhetri	28	57
3.	Morigaon	Bhurbandha	50	100
		Mayong	100	200
		Laharighat	73	146
		Moirabari	48	96
Total			951	1,918

Source: Departmental records/information furnished.

Thus, possibilities of allotment of houses to 967 (1,918 - 951) non-BPL families could not be ruled out.

²⁰ Dolonghat (1), Paschim Kaliabor (7), Raha (1), Mandia (11), Pakabetbari (1), Ruposi (2), Sarukhetri (2), Laharighat (45), Mayong (12) and Moirabari (7).

(B) Waitlist ID

Scrutiny of approved beneficiary lists revealed that in two out of 10 test-checked districts of Nagaon and Sonitpur 1,083 Wait listed IDs were used against 2,235 beneficiaries for selection and providing IAY houses. The details in this regard are given in **Table– 19(B)**.

Table– 19(B)**Position of Number of Permanent Wait List IDs used against multiple beneficiaries**

Sl. No.	Name of the districts	Name of the blocks	Number of PWL IDs used	Number of beneficiaries against which IDs used
1.	Nagaon	Paschim Kaliabor	142	282
		Jugijan	498	1,031
		Dolonghat	187	391
2.	Sonitpur	Chaiduar	32	64
		Baghmara	224	467
Total			1,083	2,235

Source: Departmental records/information furnished.

Thus, in both the cases altogether 2,119 [(1,918 + 2,235) – (951 + 1,083)] beneficiaries were selected irregularly and allotted the houses under the scheme to ghost beneficiaries.

4.1.4.5 Duplication in BPL list/PWL

In six test-checked Development Blocks under Karimganj (Dullavchera and Patharkandi), Sivasagar (Demow and Amguri) and Dibrugarh districts (Khowang and Tengakhat) scrutiny revealed that the names and addresses of 2,400 households²¹ appeared twice in the BPL lists. In all such cases different BPL serial numbers were allotted and thus, the number of BPL households in the BPL lists was inflated to that extent. Further, the name and address of beneficiaries in 308²² cases appeared twice in the PWL. In all such cases different Wait List serial numbers were allotted and thus, the number of beneficiaries in the PWL was also inflated to that extent.

On this being pointed out, the PD, DRDA, Karimganj and Sivasagar accepted the audit observation and stated that corrective measures were being taken to avoid allotment of more than one house to single beneficiary.

4.1.4.6 Allotment of houses to unapproved beneficiaries

As per IAY Guidelines, the Gram Sabha will select the beneficiaries from the list of eligible BPL households from the permanent IAY Wait list, in tune with the overall target set.

²¹ Demow (1311), Amguri (825), Dullavchera (164), Patharkandi (72), Khowang (10) and Tengakhat (18).

²² Dullavchera (117), Patharkandi (12), Demow (73), Amguri (6), Khowang (11) and Tengakhat (89).

Scrutiny of records in five GPs under the test-checked Chaiduar Development Block of Sonitpur district revealed that, houses allotted to 1,297 beneficiaries were not selected by Gram Sabha but by Block, PRIs and MLAs in contravention to the provision of the guidelines as indicated in **Table- 20**.

Table- 20

Selection of beneficiaries by authorities other than Gram Sabha

Name of the GP	Number of beneficiaries allotted houses during 2008-09 to 2012-13	Selected/Recommended by			
		Block	GP Secretary & President	GP President only	MLA and Members of political parties
Amtola	326	79	235	1	11
Helem	92	51	38	3	0
Missamari	306	173	77	47	9
Rangalial	289	126	53	104	6
Takowbari	284	78	113	77	16
Total	1,297	507	516	232	42

Source: Departmental records/information furnished.

Similarly, in five GPs under the test-checked Jugijan Development Block of Nagaon district, 86 beneficiaries were selected and allotted houses without the approval of the Gram Sabha.

In Howraghat Development Block under Karbi Anglong district, names of two beneficiaries to whom funds released during 2009-10 were not included in the list of beneficiaries approved by the VDC (Howraghat).

In Borkhola Development Block under Cachar district, the PD, DRDA released (August 2011) ₹277.42 lakh against the target for construction of 572 IAY houses for the year 2011-12. Of this, an amount of ₹34.70 lakh was released (in two installments) to 72 beneficiaries selected by local MLA (Borkhola Constituency) arbitrarily without approval of Gram Sabha.

In all the aforesaid cases, selection of beneficiaries by authorities other than the Gram Sabha was thus, irregular and violative to the scheme guideline.

4.1.4.7 Allotment of houses to APL families

During beneficiary survey (May-October 2013) of the households of test-checked 33 GPs under 16 Development Blocks of 10²³ districts, it was revealed that IAY houses were allotted to 84 families of APL category. This indicated that household surveys for preparation of Permanent Wait List were not conducted properly.

4.1.4.8 Allotment of houses to female members

As per scheme guidelines, allotment of dwelling units should be in the name of female member of the beneficiary household. Alternatively, it can be allotted in the

²³ (i) Barpeta, (ii) Cachar, (iii) Dibrugarh, (iv) Karbi Anglong, (v) Karimganj, (vi) Kokrajhar, (vii) Morigaon, (viii) Nagaon, (ix) Sivasagar and (x) Sonitpur.

name of both husband and wife. However, if there is no eligible female member in the family available or alive, house can also be allotted to the male member of deserving BPL families.

Scrutiny revealed that in the test-checked development blocks of Howraghat and Bokajan under Karbi Anglong district, houses were allotted in the name of 102 and 380 female members of households out of total allotment of 3,960 and 3,330 houses to the beneficiaries respectively in these blocks. Block-wise and year-wise position in this regard is given in **Table- 21**.

Table- 21
Position of less allotment of houses to female members

Name of the blocks	Year of allotment	Number of beneficiaries to which houses allotted	Number of female allottee (percentage)	Number of male allottee (percentage)	Number of female adult members available in the families of male allottee
Howraghat	2009-10	1,480	95 (6.42)	1,385 (93.58)	775
	2010-11	200	6 (3.00)	194 (97.00)	154
	2011-12	221	0 (0.00)	221 (100.00)	55
	2012-13	2,059	1(0.04)	2,058 (99.96)	646
Total		3,960	102 (2.58)	3,858 (97.42)	1,630
Bokajan	2009-10	1,360	180 (13.24)	1,180 (86.76)	520
	2010-11	691	89 (12.88)	602 (87.12)	541
	2011-12	686	48 (6.99)	638 (93.01)	563
	2012-13	593	63 (10.62)	530 (89.38)	496
Total		3,330	380 (11.41)	2,950 (88.59)	2,120

Source: Departmental records/information furnished.

This indicated that the provision of the guidelines regarding allotment of dwelling units in the name of female member of the beneficiary household was not adhered to strictly while allotting the IAY houses as in substantial number of cases where dwelling units were allotted in the name of male members, female adult members were available in the families in both the blocks above.

The position of the remaining blocks of the test-checked districts could not be ascertained due to non-availability of family details in the BPL Lists/PWLs.

4.1.4.9 Allotment of houses by implementing agencies (Block)

(A) Scrutiny of records of the PD, DRDA, Sonitpur and BDO, Baghmara Development Block under Sonitpur district revealed that during 2010-11, an amount of ₹3.70 crore was released to the block with the target of providing 806 houses to the beneficiaries of 2009-10 (208) and 2010-11 (598) respectively. The BDO, Baghmara Development Block, however, selected and released the funds to 847 beneficiaries (without obtaining any approval of the PD, DRDA) thereby resulting in excess selection and allotment of 41 houses. Due to excess selection of beneficiaries, payments had to be made at reduced rates of ₹40,000 and ₹38,200 (instead of ₹48,500) to 209 and 50 beneficiaries respectively. It was further revealed that the names of 162 beneficiaries (out of 259 to whom funds released at

reduced rate) and 21 beneficiaries (out of excess 41) respectively were not reflected in the PWL.

It was also revealed that as per the direction of DC, Sonitpur, the PD and EE, DRDA, Sonitpur carried out (March 2013) an inspection in respect of eight beneficiaries only but certified that the houses of 259 beneficiaries have been completed or in the stage of completion. Test-check of records of the block, however, depicted release of balance fund to 22 beneficiaries only for completion of the constructions. Thus, the matter needs to be looked into by higher authorities for ascertaining the actual position.

(B) Similarly, PD, DRDA, Cachar released ₹307.49 lakh to BDO, Borkhola Development Block in December 2012 for construction of 634 IAY houses (@ ₹48,500) against the target of 1,409 Units during 2012-13 with a direction to release fund @ ₹16,000 per house as 1st installment. The BDO, Borkhola Development Block, accordingly, released ₹225.44 lakh to 1,409 beneficiaries (@ ₹16,000). Scrutiny revealed that the 2nd installment was not released to any of the beneficiaries and as a result, all the houses remained incomplete as on October 2013. It was further noticed that 802 out of the total 1,409 beneficiaries were from the list approved by the Gram Sabha and the remaining 607 beneficiaries were not part of the said approved list. The Accountant of the Block was, however, placed under suspension by the Commissioner, P & RD, Assam, Guwahati in May 2013 for the irregularities committed in this regard.

The Commissioner, P & RD Department, Assam in reply stated (November 2013) that the departmental proceedings had been initiated against the Accountant and the same is under process.

4.1.5 Preparation of Inventory

As per IAY guidelines, the implementing agencies are required to prepare a complete inventory of houses constructed/ upgraded under IAY showing date of commencement and completion, name of the village and Block in which the house is located; occupation and category of beneficiaries alongwith other relevant particulars.

Scrutiny, however, revealed that the inventory of houses was not prepared though total 64,919 IAY houses were reported to have been constructed during 2008-13 in 24 test-checked Development Blocks under 10 test-checked districts and thereby the details of houses constructed could not be verified in Audit.

The concerned PDs while accepting the observation stated that all the BDOs had been instructed to maintain the Inventory henceforth.

4.1.6 Selection of beneficiaries under Homestead scheme

Scrutiny of records revealed that the Commissioner, P & RD, Assam submitted (February 2009) a proposal for providing fund of ₹100 lakh during 2008-09 for acquiring land in respect of 1,000 BPL families for the purpose of allotment of homestead sites being a part of the scheme launched in August 2009. No fund was, however, released against the proposal as of October 2013.

4.2 Construction of houses and quality

The objective of the Indira Awaas Yojana is primarily to help in construction/upgradation of dwelling units of rural BPL households by providing lump sum financial assistance. The scheme also stipulates certain conditions on construction of houses such as:

- Constructions should be in the main habitations and not in flood prone areas
- Constructions should be done as per GoI's norms
- Constructions should be completed within two years
- Houses constructed should be provided with sanitary latrine and smokeless Chullah besides additional amenities like electricity, drinking and cooking water *etc.*

4.2.1 Status of the construction

During 2008-13, 8,94,880 IAY houses were sanctioned in the State, of which, 7,34,117 (82 *per cent*) houses were completed. Of the remaining 1,60,763 incomplete houses, 10,948 houses pertaining to the period of 2008-11 remained incomplete even after expiry of the stipulated period of two years.

In the 10 test-checked districts, altogether 4,50,790 houses were sanctioned during 2008-13, against which 3,72,577 houses (82.65 *per cent*) were completed. The remaining 78,213 houses could not be completed (Table 2 refers) as of March 2013.

4.2.2 Location of the construction

During field visits/joint physical verification, all the houses (1,114 numbers) of the beneficiaries verified in the test-checked districts were found constructed on the individual plot of land of the beneficiaries. However, physical inspection also revealed that 152 IAY houses under Silchar (8), Kalain (48), Patherkandi (48), and Demow (48) blocks were constructed on the banks of river in low lying and flood prone areas in contravention to the provision of the scheme.

4.2.3 Cluster approach

As regards location of IAY houses, it was envisaged in the guidelines to go for cluster approach within a habitation for construction. Scrutiny of records revealed that 177 IAY houses were constructed in a cluster under Lawkhowa Development

Block of Nagaon district which was in line with the schematic provision/guidelines.



IAY Cluster houses constructed during 2012-13 under Lawkhowa Development Block, Nagaon District, Assam (15 June 2013)

4.2.4 Construction of houses by Blocks/Construction Committees

As per the guidelines, the funds should be released to the beneficiaries' account for the construction of houses and they will have complete freedom as to the manner of construction of the house. The district/block authority can only help the beneficiaries in acquiring raw material at controlled rates, if they so desire or a request is made in this regard. The MoRD also reiterated (May 2008) the provision of the guidelines and asked to intimate all implementing agencies to release the funds to the beneficiaries' account henceforth to avoid leakages/diversion of funds.

(A) Test-check of records of Howraghat Development Block under Karbi Anglong district, however, disclosed that during 2008-09, no fund was released to the accounts of 1,045 selected beneficiaries. Instead, the block had arranged construction of houses and spent ₹3.11 crore during 2008-09 (₹2.80 crore), 2009-10 (₹0.21 crore) and 2010-11 (₹0.10 crore) respectively towards procurement of materials and engagement of labourers for the constructions of the houses disregarding the provision of the guidelines and instruction of the MoRD. It was further noticed that no formalities like calling of quotations/inviting tenders etc., were done for procurement of such bulk quantity of materials.

On this being pointed out, the BDO, Howraghat, in reply, stated (August 2013) that the constructions had to be done at block level due to the reason of late receipt of guidelines and non-opening of accounts of the beneficiaries. The reply was not tenable as no other block of Karbi Anglong had constructed houses at their level during the period covered by audit.

(B) Similarly, in three development blocks under the test-checked Sivasagar district, a total amount of ₹52.29²⁴ lakh was spent during 2008-09 to 2012-13 towards procurement of materials. No records of procurement and utilisation of the materials *viz.*, supply order, voucher, delivery challans, Stock Register etc., were furnished to audit. Even, the list of beneficiaries against which the materials were procured and utilised could not be furnished. In the absence of the above

²⁴ (i) Sonari (₹44.65 lakh), (ii) Gaurisagar (₹7.43 lakh) and (iii) Amri (₹0.21 lakh).

mentioned essential records, the possibility of misutilisation of funds to the extent of ₹52.29 lakh could not be ruled out.

The PD, DRDA, Sivasagar while accepting the observation stated that quality materials were used in the constructions and no complaints were received regarding non completion. The reply was not acceptable as the statements were not duly supported with the records in this regard.

(C) Scrutiny revealed that the BDOs of Nazira and Demow Development Blocks under the test-checked Sivasagar district and Gabharu Development Blocks under Sonitpur District released ₹63.91 lakh, ₹143.99 lakh and ₹7.26 lakh respectively during 2008-09 to the Construction Committees of 20, 20 and eight Gaon Panchayats respectively in contravention to the provision of the guidelines. As regards utilisation of the said funds, no records particularly the sanction/release orders, number and the list of beneficiaries etc., were available at the Block headquarters. The concerned GP secretaries also could not produce the records when called for. Bank passbook(s); cash book, stock register of materials and completion certificates etc., in support of actual utilisation of the amounts could also not be shown to audit. In absence of any records in this regard, the possibilities of misutilisation of said funds could not be ruled out.

The PD, DRDA, Sonitpur stated that the fund of 2007-08 released to the Construction Committee during 2008-09 as per prevailing practice and funds were utilised genuinely. Reply was not tenable as there was neither any provision in the guidelines for releasing funds to other bodies/organizations/NGOs than the beneficiaries nor any evidences in support of his claim could be produced to audit. As regards DRDA, Sivasagar, though the PD stated that the funds actually reached to the accounts of the beneficiaries through Construction Committee, no documents as a proof of the statement could be furnished.

4.2.5 Construction of disaster resistant houses

As per the guidelines, the houses to be constructed under IAY should have minimum level of disaster resistant technology to be able to withstand minor earthquakes, cyclone, floods etc. For this, the staff responsible for the supervision of works is required to be imparted training on cost effective disaster resistant and environment friendly technologies developed by various institutions.

The State Government had neither identified any such institutions for imparting training on disaster resistant technologies to the responsible officers/staff nor any record in this regard was made available in the 10 test-checked districts. Records relating to awareness created among the beneficiaries about the disaster resistant and environment friendly technology through seminars etc., at the district and block level were also not available. Thus, the objective of construction of disaster resistant houses remained unfulfilled.

4.2.6 Poor construction of houses

As per the guidelines, efforts should be made to ensure that the IAY house is a pucca one with permanent walls and permanent roofing. The permanent nature of the walls and roofing shall be determined in such a manner that the house:

- is able to withstand the weather conditions of the place throughout the year;
- should have minimum level of disaster resistant technology to be able to withstand minor earthquakes, cyclone, floods etc.;
- walls are plastered at least externally. It is also desirable that the house should have a verandah, adequate space for pursuing livelihood activities, a stair case to go to the top of the house and rain water harvesting system.

Check on 277 Completion Reports of IAY houses (furnished by the concerned JEs alongwith the photographs) under eight²⁵ development blocks of four districts (Karbi Anglong, Nagaon, Barpeta and Sonitpur) disclosed that minimum quality specification as envisaged in the implementation guidelines were not adhered to for the construction of the houses and thereby, the constructed houses rendered as unspecified/sub standard.

The number and details of nature of substandard constructions are given in **Table- 22**.

Table- 22
Details of substandard construction

Name of the district/ Block	Nature of substandard construction							
	Walls constructed with Bamboo/ Tarza	Having no plinth height at all	Non utilization of RCC post	Non provision of Verandah	Walls not plastered	Bamboo wall plastered with mud	Without Stair case	No Water harvesting system
Karbi Anglong								
Bokajan	78	78	78	-	78	-	78	78
Nagaon								
Jugijan	-	-	-	7	7	-	7	7
Barpeta								
Bajali	22	6	-	22	-	22	22	22
Gobardhana	14	14	-	14	-	-	14	14
Sonitpur								
Gabharu	3	-	-	36	33	-	36	36
Baghmara	47	-	-	23	16	27	47	47
Choiduar	27	-	-	-	-	-	48	48
Morigaon								
Moirabari	-	-	-	25	25	-	25	25
Total	191	98	78	127	159	49	277	277

Source: Departmental records/information furnished.

²⁵(i) Bokajan, (ii) Jugijan, (iii) Bajali, (iv) Gobardhana, (v) Gabharu, (vi) Baghmara, (vii) Chaiduar and (viii) Moirabari.



Substandard constructions (as per completion report dated 14 August 2013)
Name of Beneficiary: Babu Bey of Village: Name of Beneficiary: Bindu Bashi Shil of
Maising Timung, Sarupathar Village Development Brahmaputra Chapori village under Jorabari
Committee under Bokajan Development Block. G.P, Baghmara Development Block, Nagaon
Completed during 2009-10

4.2.7 Quality Inspection

The PD, DRDA, Karbi Anglong and staff while conducting inspection/enquiry found that:

- Erection of posts in respect of construction of houses of 14 beneficiaries under Longsomepi Block was done without foundation.
- Construction of all the houses under Haru Matikhola area of Rongkhang Block constructed during 2011-12 was poor. There was no plinth of the houses, doors and windows were made with low quality wood. The quality of iron trusses used for roofing was also poor.
- Construction of houses of four beneficiaries under Socheng Development Block was poor as there were no *chowkaths* for the windows but wooden windows were fitted with bamboo walls. The bamboo walls were also not satisfactorily built and as such, the beneficiaries were reluctant to stay in such type of house constructed by the Block authority.

The above position indicated that the approved specifications were not adhered to while constructing the houses by the Block authority.

In the remaining test-checked districts no such quality inspection was found to have been carried out by the authorities concerned.

4.2.8 Other points

4.2.8.1 Non-commencement of constructions

(A) Scrutiny of records of the BDO, Bokajan Development Block revealed that an amount of ₹19,68,000 was released (March/April 2012) and credited to the

respective bank accounts of 41 beneficiaries (@ ₹48,000 each) for the year 2011-12 under Bokajan Constituency but no fund was found withdrawn by the respective beneficiaries as of May 2013. It could not be ascertained as to whether the beneficiaries were aware of the fact of the credit of their due financial assistance into respective bank accounts as no intimation was issued to them from the Block level. Any steps taken for the construction of houses of the beneficiaries from Block level were also not on record. The details of beneficiary wise release of funds are indicated in *Appendix-21*.

(B) Similarly, a total 9,667 and 9,829 IAY houses were sanctioned for allotment to the beneficiaries during 2008-12 under Kachugaon and Kokrajhar Development Blocks respectively of Kokrajhar district, of which, 767 and 1,907 beneficiaries respectively had not started the construction work though funds to the tune of ₹344.40 lakh and ₹771.60 lakh respectively (being 100 *per cent* assistance) had already been released to them. The reasons for failure to commence the construction works by the beneficiaries were not available on record.

Thus, IAY fund of ₹442.58 lakh²⁶, though released to the beneficiaries, remained unutilized as of October 2013 and was fraught with the risk of misutilisation/leakages of funds.

On this being pointed out, the Commissioner, P& RD Department stated in the exit conference held on 11 November 2013 that the construction works could not be commenced due to the fact that the beneficiaries (affected by communal riot) were largely in relief camp. The reply was not tenable as the communal riot occurred in 2012-13.

Thus, non-construction of houses by the beneficiaries despite releasing funds to them was indicative of lack of effective monitoring on the part of the Block authorities besides failing to achieve the intended objective of the scheme.

4.2.8.2 Non-completion of constructions

Para-5.10 of IAY Guidelines stipulates that completion of a dwelling unit in no case should take more than two years. Scrutiny, however, revealed the following irregularities towards non-completion of works:

(A) In Behali Development Block under the test-checked Sonitpur district, 403 IAY houses sanctioned during 2011-12 remained incomplete on account of a litigation pending in the Hon'ble Gauhati High Court on irregular selection of beneficiaries. It was observed that ₹195.45 lakh (403 beneficiaries @ ₹48,500) was released by the DRDA to the Block, which, in turn, released (November 2011) ₹192.23 lakh to 403 beneficiaries (@ ₹47,700).

²⁶ (A) ₹19.68 lakh + (B) ₹422.90 = ₹442.58 lakh.

Similarly, in the test-checked Silchar Development Block under Cachar district, 738 houses sanctioned during 2009-10, remained incomplete due to court cases though a total amount of ₹142.07 lakh, being the 1st installment, was released to 738 beneficiaries (@ ₹19,250).

The Commissioner, in respect of non-completion of 403 houses under Sonitpur, stated (November 2013) that the Hon'ble High Court had passed an order to take necessary action in this regard at Government level. Accordingly, the PD, DRDA, Sonitpur enquired the matter and submitted (October 2013) the report to Government. The outcome in this regard was awaited (November 2013).

(B) In the test-checked Kachugaon Development Block under Kokrajhar district, funds amounting to ₹5.78 lakh though released to 12 beneficiaries (@₹48,200 per house) during 2010-11, but the houses were not completed by the beneficiaries as of March 2013. The reasons for non-completion of works were not on record.

4.3 Additional amenities

As per the guidelines, some basic amenities like sanitary latrine, smokeless chullah, drinking water facility, electricity and insurance policies are to be provided to the IAY houses/ beneficiaries. The status of amenities provided is discussed in the following paragraphs.

4.3.1 Convergence with TSC - Sanitary latrines

4.3.1.1 Irregular deduction from unit assistance for low cost latrine

IAY guidelines provide for convergence of activities and funds are provided under the Total Sanitation Campaign (TSC) for providing sanitary latrines in the IAY houses. Department of Rural Development (DRD) and Department of Drinking Water and Sanitation (DDWS), GOI jointly issued (18 May 2011) instruction to all States/UTs for necessary convergence and dovetailing of funds under TSC with IAY. On receipt of information of sanctioning IAY houses, the concerned authority will simultaneously sanction funds for construction of toilet. DDWS implements TSC under which BPL beneficiaries are provided incentive of ₹2,200 (for plain areas) and ₹2,700 (for hilly and difficult areas) for the construction of sanitary latrine. Hence, there remains no scope of deducting any amount from the unit cost of construction of IAY house for construction of sanitary latrine.

Scrutiny of records of the BDOs of 56 Development Blocks under the test-checked Karbi Anglong, Sonitpur, Barpeta, Karimganj, Cachar, Morigaon, Kokrajhar, Sivasagar and Dibrugarh districts, however, revealed that a total amount of ₹128.44 lakh was deducted from 41,824 beneficiaries @ ₹300 and ₹800 for the years 2011-12 and 2012-13 respectively for the construction of latrines by other

agencies in contravention of instructions issued in this regard by MoRD and DDWS in May 2011. Out of ₹128.44 lakh so deducted, only ₹40.33 lakh was released to PHE department for construction of low cost latrine and the balance ₹88.11 lakh retained with the Blocks. The details are given in **Table- 23**.

Table- 23

Irregular deduction of contribution amount for construction of low cost sanitary latrine

Sl. No.	Name of the districts (Number of Blocks involved)	Amount deducted (In ₹)						Amount released to PHE (In ₹)	Amount retained by the block (In ₹)
		2011-12		2012-13		Total			
		Number	Amount (In ₹)	Number	Amount (In ₹)	Number	Amount (In ₹)		
1.	Karbi Anglong (10)	5,695	16,70,980	1,410	4,22,900	7,105	20,93,880	16,45,180	4,48,700
2.	Barpeta (3)	1,576	4,72,800	761	2,28,300	2,337	7,01,100	-	7,01,100
3.	Sonitpur (3)	1,532	4,59,700	1,422	4,26,600	2,954	8,86,300	-	8,86,300
4.	Karimganj (2)	1,549	7,99,200	-	-	1,549	7,99,200	-	7,99,200
5.	Cachar (14)	7686	23,05,800	4,206	12,61,800	11,892	35,67,600	-	35,67,600
6.	Morigaon (3)	4,134	12,40,200	-	-	4,134	12,40,200	-	12,40,200
7.	Dibrugarh (4)	1,099	3,29,700	547	1,64,100	1,646	4,93,800	4,93,800	-
8.	Kokrajhar (8)	3991	11,97,300	999	2,99,700	4,990	14,97,000	4,28,100	10,68,900
9.	Sivasagar (9)	2774	8,32,200	2,443	7,32,900	5,217	15,65,100	14,66,100	99,000
Total		30,036	93,07,880	11,788	35,36,300	41,824	128,44,180	40,33,180	88,11,000

Source: Departmental records/information furnished.

As regards providing low cost latrine to the houses of the IAY beneficiaries either by the PHE Department or by the Blocks through NGOs is concerned, no record was available with the concerned Blocks and thereby construction of low cost latrine in respect of above mentioned IAY houses could not be ascertained in audit.

4.3.1.2 Parking of deducted amount of contributions for low cost latrine

(i) Scrutiny of records and the information furnished by PD, DRDA, Karbi Anglong revealed that during 2008-09 and 2010-11, the BDOs of the 11 development blocks under Karbi Anglong district, while releasing the fund to the beneficiary account, deducted ₹67.78 lakh from 22,593 beneficiaries (@ ₹300 each) and released ₹50.74 lakh to PHE Department from time to time for the construction of latrine. Scrutiny, however, revealed that no sanitary latrine was provided to any of the houses of the beneficiaries despite receipt of deducted amount by PHE.

Again, the BDOs, Amri and Lumbajong Development Blocks under the same district reported utilisation of ₹2.27 lakh and ₹2.98 lakh (deducted from 755 and 992 beneficiaries for the year 2008-09) respectively at their level towards construction of latrine. But no records of providing sanitary latrine to the houses of the beneficiaries could be made available. Thus, the construction of latrines remained doubtful.

(ii) All the 18 BDOs of the Development Blocks under Nagaon district deposited ₹46.65 lakh being the beneficiaries' share/ contribution for construction of sanitary latrine to the CEO, Zilla Parishad, Nagaon during 2008-09 and 2009-10. The CEO, in turn, released the said amount alongwith ₹23.10 lakh earned by way

of interest totaling ₹69.75 lakh to the Executive Engineer (PHE) and ₹1.30 lakh to Member Secretaries, Gaon Panchayat Water and Sanitation Committee (GWSC) of different GPs for the construction/providing sanitary latrine to the houses of the IAY beneficiaries.

According to the information furnished by the Executive Engineer-cum-Member Secretary, GWSC, ₹16.76 lakh was utilised by way of transfer of funds to GWSCs under different GPs. Non-utilisation of the balance amount of ₹52.99 lakh was attributed to non-receipt of beneficiary list and discrepancies in BPL ID.

(iii) Scrutiny of records & information furnished by the 33 Development Blocks under five test-checked districts (Cachar, Karimganj, Kokrajhar, Sivasagar and Dibrugarh) also revealed that during the period from 2008-09 to 2010-11, the blocks deducted ₹149.64 lakh from 49,249 beneficiaries @ ₹300 and ₹800 respectively for the provision of low cost latrine of which ₹35.58 lakh was deposited to PHE department retaining the balance amount of ₹114.06 lakh in the bank accounts of the blocks concerned till date (October 2013). District and Block wise position is given in **Table- 24**.

Table- 24

Retention of the amount deducted on account of construction of low cost latrine

Sl. No.	Name of the districts	No. of blocks involved	No. of beneficiaries from whom deducted	Amount deducted from beneficiaries during 2008-11 (₹)	Amount released to PHE (₹)	Amount retained by the block (₹)
1.	Cachar	15	28,439	85,31,700	-	85,31,700
2.	Karimganj	5	7,365	23,98,500 ²⁷	4,22,700	19,75,800
3.	Kokrajhar	8	10,212	30,63,600	23,12,700	7,50,900
4.	Dibrugarh	4	2,739	8,21,700	6,74,100	1,47,600
5.	Sivasagar	1	494	1,48,200	1,48,200	-
	Total	33	49,249	1,49,63,700	35,57,700	1,14,06,000

Source: Departmental records/information furnished.

On being pointed out, the PDs concerned while accepting the audit observation stated that the BDOs concerned had been directed to release the deducted amount to beneficiaries' account but did not furnish any reason for deduction of the amount in violation of provision of the guidelines.

4.3.1.3 Non-utilisation of incentives

In the test-checked Jugijan and Raha Development Blocks of Nagaon District, a total amount of ₹30.13 lakh being incentives under TSC in respect of 1,018 beneficiaries of three GPs was received by the blocks from PD, DRDA, Nagaon during July and August 2012 for the construction of sanitary latrine. Scrutiny revealed that these funds were kept (June - July 2013) in separate bank accounts by the Blocks without utilisation for the purpose.

²⁷ Includes ₹3,02,400 being deducted @ ₹800 against 378 houses by R. K. Nagar Block.

The PD, DRDA, Nagaon, in reply, stated (November 2013) that the Raha Development Block had already completed the construction of 625 out of 916 sanitary latrines. This needs to be verified by the competent authority.

4.3.2 Insurance policies to IAY beneficiaries

Life Insurance Corporation (LIC) of India has Insurance Policies called 'Janshree Bima' for rural BPL families and 'Aam Aadmi Bima' for the benefit of rural landless families. The DRDAs for the purpose, are required to furnish the particulars of all the willing IAY beneficiaries every month to the respective Nodal Agency implementing the 'Janshree Bima' and 'Aam Aadmi Bima' in the district so that all willing IAY beneficiaries could be covered under these insurance policies.

In all the 10 test-checked districts, none of the beneficiaries were covered under any of the above Insurance policy. Thus, the beneficiaries were deprived of the additional benefits extended under the scheme.

The PDs of all the test-checked districts accepted the audit comments and stated that steps would be undertaken for the coverage of the beneficiaries under Bima Yojana.

Chapter - 5

Chapter-5 Monitoring and Evaluation

5.1 Maintenance of records/data

Maintenance of basic records/data like Beneficiary List, PWL, BPL Register, Cash book(s) and preparation of periodical reports/returns is the prime requirement to keep watch over the progress of implementation of the scheme and formulate/determine corrective measure/further course of action accordingly. The position of maintenance of basic records at various levels is discussed in the succeeding paragraphs.

5.1.1 Non-maintenance of records

5.1.1.1 Complaint Register

In the test-checked 93 GPs/VDCs/VCDCs under 22 Blocks (out of 24 Blocks except Gobardhana Block under Barpeta and Moirabari Block under Morigaon district) of 10 DRDAs, the Complaint Register in respect of IAY, as required, was not maintained. As a result, the status of complaints received and disposed off, could not be ascertained in Audit.

5.1.1.2 Database of beneficiaries

In none of the test-checked 24 development blocks (under the 10 test-checked districts), the database of the IAY beneficiaries in electronic format with inbuilt system of updating the data had not been prepared till March 2013 as required under the instruction of MoRD, GoI.

5.1.1.3 Cash book in respect of Master/TT/Pool account

Master/TT/Pool accounts opened with the banks by the DRDAs are meant for the transaction of all Rural Development programme of GoI. In all the 10 test-checked districts, the DRDAs did not maintain programme wise Cash books for recording transactions of the programme funds separately. As a result, the receipt and transfer of funds in respect of a particular programme at any point of time, could not be ascertained in audit. Further, the amount of interest component accrued on the deposits of a particular programme and their utilisation/transfer to the programme accounts also remained unascertainable.

5.1.1.4 Register of BPL lists and Waitlist

In all the 24 test-checked development blocks, the BPL lists and PWL were kept in electronic form (soft copy). The hard copy of the same in the form of a register had not been maintained for the purpose of correction and deletion of ineligible beneficiaries periodically.

On this being pointed out in audit, the PDs concerned stated that all records/registers will henceforth be maintained as suggested by audit.

5.1.2 Other discrepancies in maintenance of records

5.1.2.1 Non-matching of BPL ID of beneficiaries

In seven development blocks under the test-checked district of Cachar, construction of 2,429 IAY houses for the year 2012-13 were not taken up by the concerned Blocks due to non-matching of BPL ID of the selected beneficiaries given in the Website with that of the Wait Lists. The fund amounting to ₹589.03 lakh released to the blocks was, thus, lying unutilised. Block-wise position is given in **Table- 25**.

Table- 25
Position of non-allotment of houses

(₹ in lakh)			
Sl. No.	Name of Block	IAY houses not taken up for construction	Amount released (being 50 per cent of estimated amount)
1.	Silchar	28	6.79
2.	Binnakandi	415	100.64
3.	Lakhipur	185	44.86
4.	Udharbond	492	119.31
5.	Katigorah	299	72.51
6.	Borjalenga	577	139.92
7.	Sonai	433	105.00
Total		2,429	589.03

Source: Departmental records/information furnished.

Thus, due to non-reconciliation of discrepancy between two sets of records, 2,429 beneficiaries could not avail the facility under IAY despite availability of funds (October 2013).

On this being pointed out, the PD, DRDA, Cachar in reply stated (November 2013) that a fresh list of beneficiaries duly approved by Gram Sabha was prepared and fund had been released to the beneficiaries. The date of fresh selection/release of funds and status of construction of houses was, however, not furnished and are awaited.

5.1.2.2 Discrepancy of figures in MPR and basic records

In the test-checked Cachar district, there were discrepancies of figures, reported to Government through Monthly Progress Report (MPR) relating to number of houses sanctioned and completed with that of the basic records maintained at district level, were noticed as brought out in **Table- 26**.

Table- 26
Discrepancy of figures of MPR and basic records

(Figures in numbers)

Year	Sanction of IAY houses		Discrepancy in number of sanction of IAY houses reported {less(-); excess(+)}	Completion of Houses		Discrepancy in number of construction of IAY houses reported {less(-); excess(+)}
	As per basic records	As per MPR submitted to Government		As per basic records	As per MPR submitted to Government	
2009-10	15,978	12,635	(-) 3,343	6,786	6,786	-
2010-11	6,675	8,978	(+) 2,303	6,675	7,125	(+) 450
2011-12	9,903	8,771	(-) 1,132	4,821	4,097	(-) 724
2012-13	10,515	9,691	(-) 824	46	3,731	(+) 3,685

Source: Departmental records/information furnished.

The above mentioned discrepancy of figures between MPR and basic records indicated that records were not maintained with due diligence and care, as a result, authenticity of the data provided remained doubtful.

The PD, DRDA, Cachar, in reply, stated that Central allocation was shown in the MPR while in the basic records the actual houses sanctioned were shown. The reply was not tenable as both the sets of figures should match on the date of submission of MPR to Government and variation, if any, need be explained.

5.1.2.3 Maintenance of multiple accounts

As per the Accounting Procedure of DRDAs/Societies prescribed by MoRD, multiplicity of Bank Accounts for one scheme is not permissible.

Scrutiny of records of 12²⁸ test-checked Development Blocks under Sonitpur, Nagaon, Cachar, Kokrajhar, Sivasagar, Morigaon and Dibrugarh district, however, revealed that the Blocks had been maintaining multiple accounts (ranging from three to nine) with different banks for transaction of IAY funds in contravention of the provision of the prescribed Accounting Procedure.

Test-checked Cachar, Kokrajhar and Sivasagar DRDAs had also been irregularly maintaining three bank accounts each in connection with implementation of the IAY Scheme.

On being pointed out, the PDs, DRDA, Cachar, Kokrajhar and Sivasagar while accepting the audit observation, intimated that concerned blocks were now maintaining only one account. Further, the PDs, DRDA, Nagaon and Sonitpur stated that the BDOs of all development blocks had been instructed to maintain only one account in respect of the implementation of the scheme in the blocks.

²⁸ (i) Baghmara (3), (ii) Gabharu (5), (iii) Jugijan (9), (iv) Kalain (4), (v) Silchar (3), (vi) Debitola (3) (vii) Amguri (3), (viii) Demow (3), (ix) Moirabari (3), (x) Laharighat (5), (xi) Tengakhat (5) and (xii) Khowang (5).

5.2 Monitoring

IAY Guidelines prescribe that the officers dealing with the IAY Scheme at the State, district, sub-division and Block levels are required to monitor closely all aspects of the IAY through frequent visits to work sites. A schedule of inspection which prescribes a minimum number of field visits for each supervisory level functionary from the State level to the Block level is required to be drawn up and strictly adhered to. In this regard, the State Government is required to prescribe the periodical reports/ returns through which it could monitor the performance of IAY in the districts and also get appropriate reports and returns prescribed, to be collected by the Zilla Parishads/DRDAs. The monitoring of the programme at the State level will be the responsibility of State Level Vigilance and Monitoring Committee (VMC) for Rural Development Programmes. A representative or nominee of the MoRD, GOI should invariably be invited to participate in the meetings of the Committee.

5.2.1 State level monitoring

MoRD had not prescribed any schedule of inspection to be carried out by the officers at different level in respect of IAY. The State Government also failed to prescribe any schedule for carrying out field inspections for close monitoring of the implementation of the scheme. It was, however, informed that 177 inspections were carried out during 2008-13 from State level although no supporting records in this regard could be produced to audit in the test-checked development blocks and districts where inspections of the constructions were stated to have been carried out regularly.

5.2.2 National Level Monitors (NLM)

5.2.2.1 Enquiry

The MoRD on receipt (September 2010) of a complaint from a resident of Taralungso under Rongkhang Development Block of Karbi Anglong district regarding misappropriation of funds and non construction of IAY houses of 100 selected beneficiaries pertaining to 2003-08 under the Block of Karbi Anglong district, deputed one officer²⁹ for conducting an enquiry into the matter. Although the enquiry was completed (December 2010) more than two years back, the report was, however, not received (May 2013) in the State/District so far.

5.2.2.2 Regular monitoring

Although the Commissioner, P&RD stated that NLM appointed by MoRD have visited the State/Districts to monitor the implementation of IAY in the State, the

²⁹ Sri S. K. Santra, NLM.

date(s) of visits, observations made and corrective measures taken by the State Government, if any, were not made available to Audit.

In the test-checked Karbi Anglong, Nagaon and Morigaon districts, it was, however, revealed that six NLMs visited the districts for regular monitoring of the rural development programmes/schemes in the State during 2008-13. Out of six visits, inspection report was submitted by only one NLM (in respect of Nagaon district) with observation on discrepancy between BPL & PWL figures on implementation of TSC with the recommendations for ensuring maximum coverage for sanitary latrine and creating awareness for hygiene practice through Information Education Communication (IEC) campaign. Non-submission of report in respect of the other field visits rendered the exercise of monitoring futile/ineffective.

5.2.3 Vigilance and Monitoring Committee (VMC) meetings

The IAY Guidelines stipulate that VMC meetings at State and District levels should be held at least once in every quarter. The guidelines also provide that in case the first meeting is not held in the first quarter (April to June), a special meeting of the Committee be held on a convenient day fixed by the Member Secretary during July or August of the financial year. Scrutiny of records revealed the status of VMC meetings at various levels as given in the succeeding paragraphs.

(A) State level

The first State Level Vigilance and Monitoring Committee (SLVMC) meeting in the State was held on 16 July 2003 subsequent to the constitution of the Committee vide Government notification dated 15 May 2003. As per the said notification, a member from MoRD is required to be present in each meeting. During last five years (2008-13), only two meetings were held on 9 December 2011 and 29 October 2012 respectively against the target of 20 meetings. Further, no representative from MoRD had attended these meetings.

The Commissioner, P& RD Department in the exit conference held on 11 November 2013 stated that Vigilance and Monitoring Committee meetings were held every year at State level but due to poor maintenance of records, the minutes of the meetings could not be shown to Audit. Thus, the monitoring mechanism and its impact in the State could not be ascertained in audit due to non-production of proceedings of meetings.

(B) District level

As per order dated 26 August 2009 and 6 July 2010 of MoRD, GoI, District Level Vigilance and Monitoring Committee (DLVMC) meetings for monitoring of

implementation of rural development programmes should be held at least once in a quarter (*i.e.* four meetings in a year).

There were, however, shortfalls in organising DLVMC meetings in the districts as indicated in **Table- 27**.

Table- 27

Shortfall in DLVMC meetings

Name of the districts	No. of meetings to be held during 2008-09 to 2012-13	No. of Meetings held	Shortfall
Nagaon	20	4	16
Barpeta	20	10	10
Sonitpur	20	8	12
Cachar	20	8	12
Karbi Anglong	20	11	9
Sivasagar	20	9	11
Morigaon	20	14	6
Dibrugarh	20	10	10

Source: Departmental records/information furnished.

As per the information furnished by DRDAs of Karimganj and Kokrajhar, no DLVMC was ever held in these two districts during 2008-13.

This indicated lack of monitoring through DLVMC meetings of the scheme at district level. MoRD also expressed (4 April 2012) its concerns to DC, Barpeta, over the shortfall in holding DLVMC meetings.

On this being pointed out, only the PD, DRDA, Nagaon replied and stated that meetings could not be held for the reason of pre-occupation of the chairman/members. The reply was however, not tenable as special meeting of the Committee could be held on any convenient day fixed by the Member Secretary in the next/subsequent quarter during the financial year.

(C) Block level

GoA vide Notification dated 13 November 2006 constituted Block Level Vigilance and Monitoring Committee (BLVMC) to be chaired by the MLA of respective Block for smooth and effective implementation of rural development schemes.

Scrutiny of records and information furnished by the 11 test-checked Development Blocks under five districts disclosed that the number of BLVMC meetings held was far below the norms fixed in this regard. Block wise shortfall in holding BLVMC meetings have been brought out in **Table- 28**.

Table- 28
Shortfall in convening BLVMC meetings

Name of the districts	Name of the blocks	Number of meetings to be held during 2008-13 (4 meetings per year)	Number of meeting held	Shortfall
Nagaon	Paschim Kaliabor	20	10	10
	Jugijan	20	7	13
Barpeta	Bajali	20	7	13
	Gobardhana	20	2	18
Sonitpur	Gabharu	20	11	9
	Baghmara	20	5	15
	Chaiduar	20	3	17
Morigaon	Moirabari	20	4	16
	Laharighat	20	4	16
Dibrugarh	Khowang	20	10	10
	Tengakhat	20	6	14

Source: Departmental records/information furnished.

Records also revealed that in none of the BLVMC meetings, representative from Government level/respective DRDAs was present.

The PDs, DRDA, Barpeta, Karbi Anglong and Nagaon while accepting the observation stated that the BDOs had been instructed to hold meetings regularly.

5.3 Evaluation

5.3.1 Grievance Redressal

The scheme has online system of Redressal of public grievances, detailed in the software developed by National Informatics Centre (NIC) for IAY (Awaassoft), which outlines the flow of grievance/ complaint. The system allows every stakeholder to lodge Grievance and to track the subsequent response(s). Complaints will move on automatically to next higher level after every 30 days, if not attended.

Scrutiny revealed that the software for IAY (Awaassoft) had not been fully developed in the State/districts till March 2013. Thus, the opportunity given to citizens to lodge grievances/complaints and redressal thereof could not be availed.

5.3.1.1 Non-disposal of Grievances

(A) The PD, DRDA, Barpeta on receipt (6 June 2011) of complaints from 23 citizens of Amrikhowa village regarding malpractices by the concerned GP President, Ward Members and the JE under 12, Pub Sarukhetri GP of Sarukhetri Development Block, asked the GP President to attend his office on 14 June 2011. Further action taken, if any, with regard to the alleged malpractices was, however, not available on records.

(B) Eighteen complaints were lodged between November 2009 and August 2011 by the citizens/beneficiaries of Gobardhana Block regarding malpractices, supply of inferior quality of materials by JE, misappropriation of funds, non-receipt of fund despite allotment etc., as detailed in **Appendix-22**. Follow up action on the grievances taken, if any, was not available on records.

On this being pointed out, the BDO, Gobardhana Development Block in reply simply stated that all the grievances were disposed off. The date of disposal, records relating to disposal of the cases and punitive action taken against the defaulters was, however, not furnished as a proof of remedial/follow up action taken by the Block.

(C) In the test-checked Cachar district, 14 complaints of irregular allotment of IAY houses, rejection of list of beneficiaries without observing norms & guidelines and illegal withdrawal of fund amounting to ₹72,000 by GP Secretary of Ramnagar Tarapur GP were received at DRDA level during 2008-13. Of these, seven cases have so far been disposed of and the balance seven cases including the case of illegal withdrawal, remained unsettled.

The PD, DRDA, Cachar while accepting the audit observation stated that the concerned BDOs had been asked to conduct enquiry of the cases for their disposal.

(D) In the test-checked Karimganj district, 30 numbers of complaints lodged during 2008-13 regarding non-conducting Gram Sabhas, illegal selection of IAY beneficiaries etc. These complaints were not redressed by the authorities.

The PD, DRDA, Karimganj stated that the concerned blocks were being instructed to dispose of the pending cases.

(E) In the test-checked Morigaon district, the PRI members and the households of Pavakati Gaon Panchayat under Mayong Development Block lodged a complaint with PD, DRDA, Morigaon in May 2011 regarding fraudulent withdrawal of ₹15.81 lakh (out of the total fund of ₹24.38 lakh released against 51 beneficiaries for the year 2010-11) by the husband of the GP President in connivance with the JE of the Block and forced supply of inferior quality of materials to the beneficiaries. The PD instructed (17 August 2011) the BDO, Mayong to conduct an enquiry into the matter and submit the report by 28 August 2011. It was however, not on record as to whether any enquiry was conducted by the BDO as no report was received in the DRDA.

The above position indicated that the grievances of the public largely remained unaddressed indicating a weak and inefficient grievance redressal system in place regarding implementation of the scheme.

5.3.1.2 Delay in disposal of Grievances

In March 2009, PD, DRDA, Barpeta released ₹35.81 lakh to the Gobardhana Development Block for onward release to 91 approved beneficiaries under Khairabari GP. The BDO in turn, released the entire fund to the GP, of which, ₹25.79 lakh was released to 76 beneficiaries during October 2009 and February 2010. The balance of ₹10.02 lakh remained unreleased due to receipt of some complaints from different villagers regarding double allotment of houses. The House Committee constituted in June 2010 by the BLVMC investigated the matter and submitted a status report in July 2011 after a delay of more than a year. The GP, however, released ₹4.57 lakh subsequently out of the balance ₹10.02 lakh being the 2nd installment to the genuine beneficiaries during May 2012 and July 2013, leaving the balance of ₹5.45 lakh (₹10,01,250 minus ₹4,56,500) lying with the GP as there was no scope of further utilisation of the amount.

Scrutiny of the report and relevant records of the Block and GP in this regard disclosed that:

- (i) Nine beneficiaries who had already received IAY houses during 2002-03 were again given assistance during 2008-09 leading to double allotment of nine houses involving expenditure of ₹3.33 lakh. No steps were found to have been taken for recovery of the said amount.
- (ii) Eight beneficiaries to whom a total amount of ₹two lakh was released as 1st installment (@ ₹25,000) were, however, not been released the 2nd installment resulting in non-completion of their houses as of July 2013. The reasons for non-release of the fund were not on records.
- (iii) One beneficiary whose name did not appear in the approved list of 91 beneficiaries was also released ₹37,350 without approval of the competent authority.

Thus, the delayed disposal of the grievances of the public not only resulted in delayed completion of the IAY houses, but also resulted in blocking up of ₹5.45 lakh for more than four years affecting the implementation of the scheme adversely.

5.3.1.3 Irregular disposal of Grievances

In the Moirabari Development Block under Morigaon district, 12 complaint cases lodged against JEs/EOs were disposed of during the period 2009-10 to 2011-12 by the JEs/EOs themselves unauthorisedly, instead by the PD or any other higher authority. Thus, complaint redressal by the authority, party to it, was irregular.

5.4 Social Audit

As per the minutes of the Workshop of Rural Development Programmes held on 17 and 18 May 2010 with the Project Directors of DRDAs, the concept of Social Audit in IAY was decided to be introduced. It was also decided that the Social Audit team constituted for MGNREGA be given the responsibility for Social Audit of IAY in the same Gram Sabha where Social Audit of MGNREGA was undertaken.

It was however, revealed that in the VDCs/VCDCs/GPs under nine out of the 10 test-checked districts (except Barpeta), Social Audit on implementation and expenditure in respect of IAY was never conducted till March 2013.

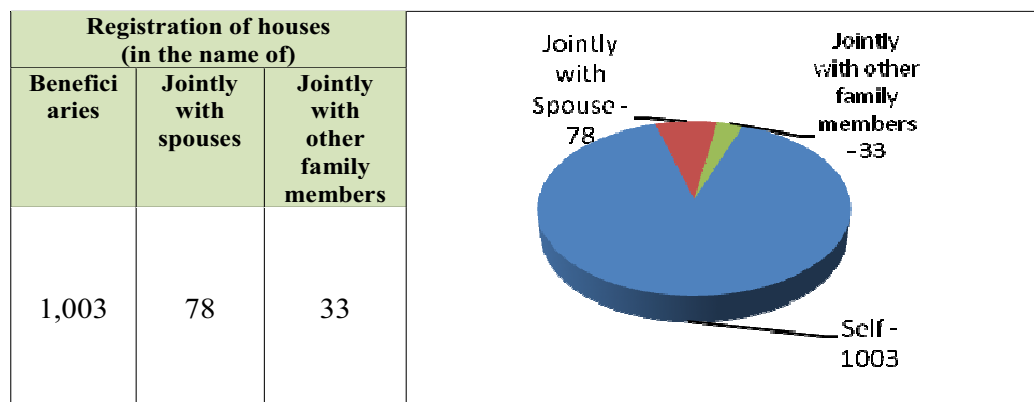
Chapter - 6

Chapter-6 Physical Inspection

During the course of Performance Audit on IAY, the audit team along with the JEs and GP Secretaries/Gram Sevaks visited the houses of 1,114 beneficiaries under 93 GPs/VDCs/VCDCs of 24 development blocks of 10 selected districts during May to October 2013 to ascertain the status of construction of the IAY houses, awareness among the targeted category about the scheme, ownership of lands, problems faced by the beneficiaries in getting allocation of IAY house, additional amenities, receipt of funds etc. The beneficiaries surveyed were selected by Systematic Random Sampling (SRS) Method and consisted of 256 SC, 224 ST, 198 OBC, 272 minorities and 164 other communities. Further, out of 1,114 beneficiaries, 28 were physically and mentally challenged.

6.1 Status of the beneficiaries surveyed

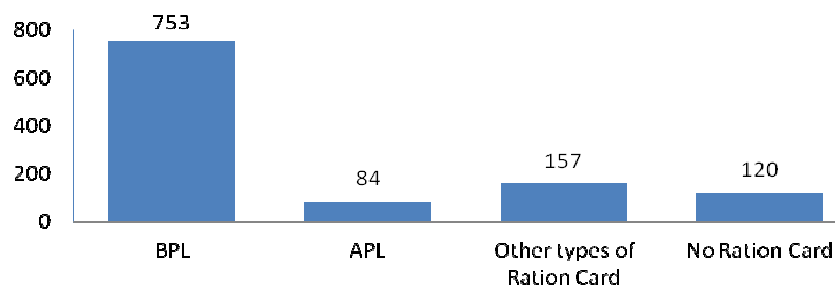
- Of the total beneficiaries surveyed, 663 were male and 451 were female. While 960 of them married 130 were widows, two divorcees and 22 unmarried.
- Ownership of land was in the name of beneficiaries in 1,003 cases, in 78 cases jointly with spouses and in remaining 33 cases, it was joint with other family members.



Source: Joint Physical Verification

- 1,095 beneficiaries resided in Kutcha houses prior to getting IAY houses while 10 resided in semi pucca and nine in pucca houses.
- 753 and 157 beneficiaries were having BPL and other type³⁰ of Ration Cards; while 120 were without any Ration Card and 84 (7.54 per cent) were having APL Ration Cards. This pointed towards improper identification and selection of beneficiaries.

³⁰ Mukhya Mantrir Annya Yojana, Antodya Anna Yojana etc.



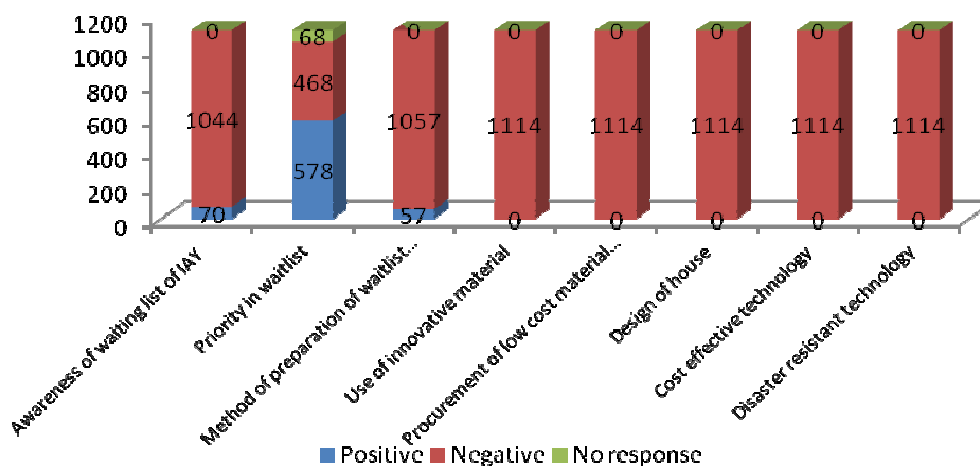
6.2 Awareness level

The IAY Awareness level of the beneficiaries surveyed was very poor as would be evident from **Table- 29**.

Table- 29
Awareness level of the beneficiaries surveyed

Information	Positive	Negative	No response	Awareness level (In per cent)
Wait list of IAY	70	1,044	0	6
Priority in waitlist	578	468	68	52
Method of preparation of Wait list by Gram Sabha	57	1,057	0	5
Use of innovative material in the constructions	0	1,114	-	0
Procurement of low cost material for constructions	0	1,114	-	0
Design of the house	0	1,114	-	0
Cost effective technology	0	1,114	-	0
Disaster resistant technology	0	1,114	-	0

Source: Joint Physical Verification.



6.3 About constructions

- All the houses of 1,114 beneficiaries surveyed were new constructions.
- Out of 1,114 houses, 891 were completed, 209 ongoing, five abandoned and nine yet to be started. However, as per official record, construction of 987 houses was completed and 127 were under progress. This indicated discrepancies between ground reality and reported data which was factually incorrect.
- 988 beneficiaries (90 *per cent*) stated that they were given full freedom of constructing their houses.
- 455 beneficiaries (41 *per cent*) engaged themselves in the constructions, while in case of 124 houses, wage labourers were engaged and in 521 cases, both daily wage labourers and family members were engaged in constructions activity. Out of 124 daily wage labourers, 37 were engaged by Block Office.

Abandoned Houses



Abandoned house of Shri Babul Das of Kanakpur I village under Kanakpur GP, Silchar Block in Cachar district (3 June 2013)



Abandoned house of Shri Kishore Bauri of New Ghungoor village under Ghungoor GP, Silchar Block in Cachar district (2 June 2013)

Beneficiaries constructed Kutcha houses



House of Paratima Narzary of Ballimari-II village under Ballimari VCDC, Kachugaon Block in Kokrajhar (14 July 2013)



House of Smt. Makoni Hazarika of Ahompathar vill under Gohainpukhari GP, Demow Block in Sivasagar (9 August 2013)

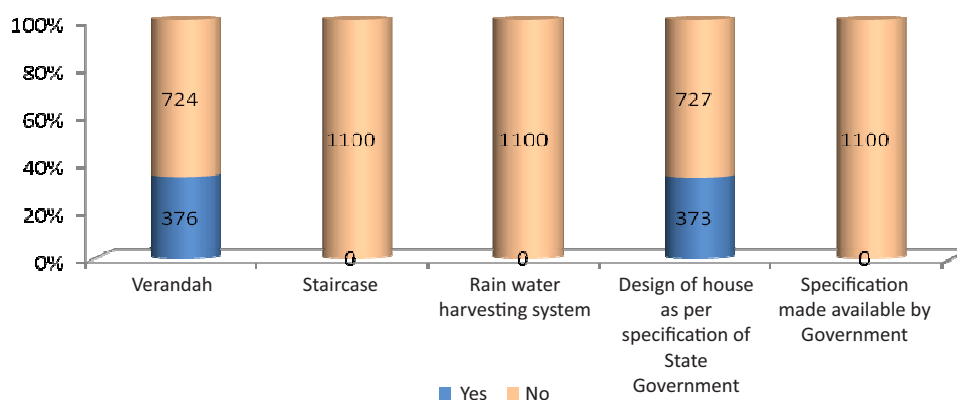
6.4 Type/Design of houses

A total of 727 out of the 1,114 surveyed beneficiaries (14 were incomplete/abandoned) informed that no model specification for the construction of the houses was provided by the Government. Facilities available, design adopted in the houses of the beneficiaries as indicated, are brought out in **Table- 30**.

Table-30
Type/Design of houses

Sl. No.	Information	Yes	No	Positive impact (per cent)
1.	Verandah	376	724	34
2.	Staircase	0	1100	0
3.	Rain water harvesting system	0	1100	0
4.	Design as per specification of the State Government	373	727	34
5.	Specification made available by Government	0	1100	0

Source: Joint Physical Verification.



6.5 Problem faced by the beneficiaries

The Table- 31 below shows that the beneficiaries did not face much problem in getting houses under IAY. This indicated positive impact of the scheme as under:

Table-31
Problems faced by beneficiaries

Sl. No.	Information	Yes	No	Positive impact (per cent)
1.	Problem faced in getting assistance under the scheme	68	1,046	94
2.	Frequent visit/repeated applications required	67	1,047	94
3.	Delay in receipt of payments	32	1,082	97
4.	Other problems	4	1,110	99

Source: Joint Physical Verification.

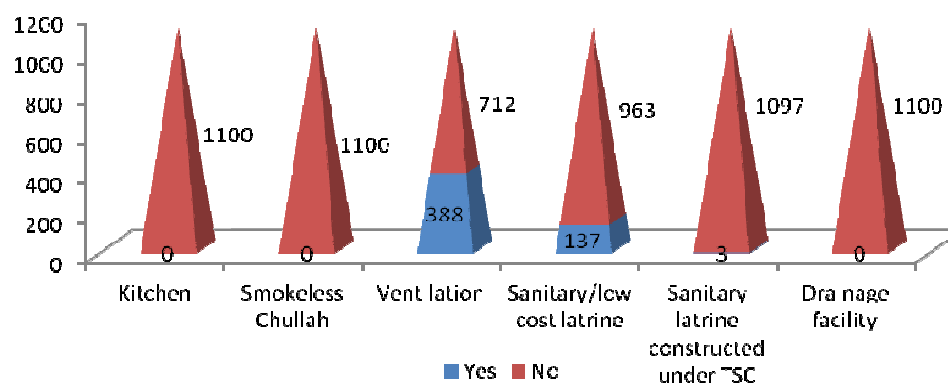
6.6 Amenities provided/available in IAY houses

The position of amenities provided to the IAY beneficiaries is given in Table- 32.

Table-32
Amenities provided to the beneficiaries

Sl. No.	Facilities	Yes	No	Positive impact (per cent)
1.	Kitchen	0	1100	0
2.	Smokeless Chullah	0	1100	0
3.	Ventilation	388	712	35
4.	Sanitary/low cost latrine	137	963	12
5.	Sanitary latrine constructed under TSC	3	1097	0.26
6.	Drainage facility	0	1100	0

Source: Joint Physical Verification.



6.7 Drinking water facilities

All the 1,114 beneficiaries were using different sources for collection of drinking water. Of these, 311 beneficiaries were not having the sources in their premises and had to travel upto an average distance ranging from 30 to 200 metre to fetch water. Details are given in **Table- 33**.

Table-33
Availability of Drinking water

Sl. No.	Drinking water Sources	Number of beneficiaries depending	Average distance of source of water (in metre)	Number of beneficiaries not having the sources in their premises
1.	River	15	200	15
2.	Well	267	180	65
3.	Tube well	640	150	57
4.	Pipe water within premises	21	30	3
5.	Other	157	135	157
Total		1,100		297

Source: Joint Physical Verification.

6.8 Convergence

None of the beneficiaries surveyed could avail of the benefit of NRWSP scheme for drinking water facilities while only in three cases, sanitary latrines were

constructed in IAY houses under TSC. However, the position of beneficiaries surveyed having electricity connection is given in **Table- 34**.

Table-34
Convergence with other schemes

Sl. No.	Information	Number. of beneficiaries having facilities (Own arrangement)	Number of electric connection under RGGVY scheme
1.	Electricity	496	113
2.	Use of electric meter	477	113

Source: *Joint Physical Verification.*

6.9 Other information

- 590 beneficiaries in respect of completed houses admitted that inspections were carried out by the departmental officers while 510 voiced negative opinion. The remaining beneficiaries whose houses were lying incomplete/abandoned, offered no comments. The maximum number of inspections carried out in respect of a house was three.
- In 1,100 houses inspected/surveyed, no IAY logo was found fitted in 1,067 (97 *per cent*) houses. Six beneficiaries did not have any idea of the logo.

Chapter - 7

Chapter-7 Conclusion and Recommendations

7.1 Conclusion

The Indira Awaas Yojana, a centrally sponsored scheme aimed at eradication of shelterlessness BPL households and also to provide houses to minorities, physically handicapped, kin of defence personnel killed in action and victims of natural calamities, riots etc. was to be implemented in the State through proper survey, assessment of housing shortage, proper planning, adequate financial management, transparency in allotment of houses and proper monitoring and construction of houses.

The performance audit of the scheme revealed that the State Government had neither framed any guidelines/developed any evaluation system nor conducted any evaluation studies by engaging any third party. As a result, the State Government was neither aware of the shortfalls/bottlenecks in the implementation nor was in a position to assess the impact of the implementation of the scheme.

It was also noticed that major policy decisions like planning and monitoring was left unaddressed at State apex level which failed to meet at regular intervals as envisaged in the scheme guidelines. There were shortfalls of meetings at the District and Block levels too. During the last five years (2008-09 to 2012-13) though 8.95 lakh IAY houses were sanctioned, only 7.34 lakh (82 *per cent*) IAY houses could be completed due to improper and ineffective planning by DRDAs for eradication of shelterlessness BPL household in a time bound manner. Out of the total funds of ₹3,973.54 crore during 2008-13, ₹3,836.12 crore was spent towards implementation of the scheme in the state.

Non-compliance with the provisions of guidelines and instructions of MoRD with regard to utilization of funds led to short release of central funds to the tune of ₹16,631.24 lakh during 2008-13 due to delay in submission of proposals, excess carryover of funds and short release of states' matching share etc., causing delay in providing houses to wait listed beneficiaries.

The data regarding assessment of housing shortage of BPL households available at State level did not match with the data available with the districts. In the test-checked Karbi Anglong district, excess allotment of 27,625 houses were made during 2003-04 to 2012-13 involving extra expenditure of ₹62.16 crore due to improper assessment of housing shortage.

The provision of the guidelines was not strictly adhered to while preparing the BPL lists and PWLs. There were duplications of names and BPL IDs in the lists and inclusion of persons in the PWLs from outside the BPL lists. PWLs of 32 Development Blocks under five test-checked districts (Karbi Anglong, Nagaon, Barpeta, Sonitpur and Morigaon) disclosed selection of 10,978 beneficiaries from

outside the PWLs and providing houses to them incurring irregular expenditure to the extent of ₹41.14 crore.

The provision of the guidelines with regard to allotment of houses was also not followed strictly. There were cases of providing of double houses to a single household depriving the genuine beneficiaries in the wait list. In 567 cases under the test-checked Karbi Anglong, Nagaon, Barpeta, Sonitpur and Morigaon districts, the name of single beneficiary with identical BPL Family Identification Number (FID No.) etc., appeared twice either in the same or subsequent years and in all such cases payments were also made resulting in double allotment of houses to the single beneficiaries with consequent double payments to the tune of ₹2.20 crore. There were also cases of allotment of houses to a single beneficiary both under IAY and MsDP. In 168 cases under three test-checked districts (Nagaon, Barpeta and Morigaon), the beneficiaries allotted houses under Multi-sectoral Development Programme (MsDP)/IAY were again allotted houses under IAY/MsDP in the same or subsequent year using same family ID resulting in irregular and unauthorised double allotment of 168 houses involving unauthorised expenditure of ₹71.70 lakh.

Operational deficiencies at District, Block and GP level not only led to delay in release and non utilisation of funds optimally but also led to misutilisation/misappropriation of huge funds, loss of interest and non-utilisation of interest funds. Performance audit revealed 14 confirmed cases of misappropriation/suspected misappropriation of IAY funds amounting to ₹4.35 crore. Due to non-adherence to the prescribed accounting procedure and keeping of funds in current account in one district, the State/district sustained loss on account of interest amounting to ₹110.31 lakh. Interest of ₹17.39 crore earned out of deposits of IAY funds by 101 blocks under 10 test-checked districts as required were not utilised against the programme but retained in hand by the respective offices.

Poor monitoring of the implementation of the scheme at all levels resulted in delay/non-completion of the works.

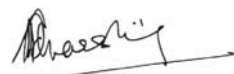
In sum, the scheme suffered to a great extent due to ineffective and inefficient implementation on account of the factors discussed in the Report.

7.2 Recommendations

The Government may consider to:

- review the permanent waitlist and exclude the beneficiaries not belonging to the BPL category from the waitlist;
- ensure selection of beneficiaries in the Gram Sabha only from permanent waitlist;
- ensure proper maintenance of records at Block and GP levels to ensure that cases of misappropriation/misutilisation of funds do not recur;

- utilise the available funds (including the interest earned) optimally to provide shelter to all the BPL households in the State;
- make people in rural areas aware about the provisions of the scheme through wider publicity;
- ensure regular meetings of Vigilance and Monitoring Committee as prescribed by MoRD for achieving the objectives of the scheme; and
- establish proper monitoring mechanism which would not only ensure redressal of grievances but also initiate the system for transparent Social Audit.



(C. H. Kharshiing)
Accountant General (Audit), Assam

Guwahati
The

Countersigned



(Shashi Kant Sharma)
Comptroller and Auditor General of India

New Delhi
The

Appendices

Appendix-1 (A)

[Reference: Paragraph 3.3.2 Table-5(A)]

Short release of Central share to the districts than the allocations

(₹ in lakh)

Sl. No.	Name of the districts	Central Allocation	Central release	Short release
1	2	3	4	5
2008-09				
1	Chirang	849.28	789.80	411.88
2	Kamrup	2033.75	1891.33	
3	Karimganj	1613.08	1528.61	
4	Lakhimpur	1792.21	1666.70	
Sub-Total		6,288.32	5,876.44	
2009-10				
1	Chirang	1275.41	637.70	6,422.97
2	Golaghat	2120.70	1969.55	
3	Hailakandi	1406.42	703.21	
4	Jorhat	1828.26	1706.52	
5	Kamrup (M)	580.94	290.47	
6	Karbi Anglong	3671.39	3426.87	
7	Karimganj	2422.47	2399.96	
8	Kokrajhar	2492.34	1906.37	
9	Lakhimpur	2691.48	1345.74	
10	Morigaon	2504.91	2338.12	
11	Nalbari	1605.26	802.63	
12	Sonitpur	4188.20	3819.71	
13	Tinsukia	2061.21	1192.26	
14	Udalguri	2741.45	2628.36	
Sub-Total		31,590.44	25,167.47	
2010-11				
1	Cachar	3918.91	2008.107	12,371.36
2	Chirang	1465.23	1425.115	
3	Dhubri	3137.25	1568.625	
4	Dibrugarh	2393.32	2374.570	
5	Golaghat	2436.31	2376.46	
6	Jorhat	2100.35	1654.37	
7	Kamrup (M)	667.40	660.525	
8	Karbi Anglong	4217.78	2657.938	
9	Karimganj	2782.99	1391.495	
10	Kokrajhar	2863.26	2236.550	
11	Lakhimpur	3092.03	2703.418	
12	Morigaon	2877.70	2858.950	
13	Dima Hasao	904.12	452.060	
14	Sonitpur	4811.51	2405.755	
15	Tinsukia	2367.96	1183.980	
16	Udalguri	3149.45	2856.290	
Sub-Total		43,185.57	30,814.21	
2011-12				
1	Bongaigaon	1623.17	811.585	4,453.23
2	Dhemaji	2840.82	2154.757	
3	Kamrup	3427.91	1713.960	
4	Dima Hasao	883.29	798.362	
5	Tinsukia	2313.40	1156.700	
Sub-Total		11,088.59	6,635.36	

(Appendix-1(A) continued.....)

1	2	3	4	5
2012-13				
1	Baksa	3881.850	2622.437	23,497.22
2	Bongaion	1793.320	896.660	
3	Cachar	4229.930	2114.965	
4	Chirang	1581.520	1018.395	
5	Darrang	2417.270	1291.635	
6	Dhemaji	3138.600	3092.596	
7	Dhubri	3386.240	2996.722	
8	Goalpara	2601.900	2275.781	
9	Golaghat	2629.670	1314.835	
10	Hailakandi	1743.960	1598.960	
11	Jorhat	2267.040	1133.520	
12	Kamrup	3787.230	1893.615	
13	Kamrup (M)	720.370	360.185	
14	Karbi Anglong	4552.510	2276.255	
15	Karimganj	3003.860	2004.906	
16	Lakhimpur	3337.430	1668.715	
17	Dima Hasao	975.880	958.517	
18	Sonitpur	5193.370	2596.685	
19	Tinsukia	2555.890	1756.390	
20	Dibrugarh	2583.27	2417.27	
21	Nagaon	6810.300	3405.150	
Sub-Total		63,191.41	39,694.19	
Grand Total				47,156.66

Source: Departmental records/information furnished.

Appendix-1 (B)
{Reference: Paragraph 3.3.2 Table-5(B)}
Statement showing the DRDA wise excess release of Central share
under IAY during the year 2008-2012

(₹ in lakh)

Sl. No.	Name of DRDA	Central allocation	Total Central share released	Excess release of Central Share
1	2	3	4	5
2008-09				
1	Baska	2,084.56	3,192.10	1,107.54
2	Barpeta	2,042.45	3,160.98	1,118.53
3	Bongaigaon	963.02	2,028.50	1,065.48
4	Cachar	2,271.48	3,506.69	1,235.21
5	Darrang	1,298.08	2,008.95	710.87
6	Dhemaji	1,685.43	2,311.16	625.73
7	Dhubri	1,818.42	3,630.10	1,811.68
8	Dibrugarh	1,387.22	2,146.91	759.69
9	Goalpara	1,397.23	2,162.40	765.17
10	Golaghat	1,412.14	1,947.76	535.62
11	Hailakandi	936.51	1,269.52	333.01
12	Jorhat	1,217.41	2,564.35	1,346.94
13	Kamrup(Metro)	386.84	537.85	151.01
14	Karbi Anglong	2,444.72	3,783.53	1,338.81
15	Kokrajhar	1,659.61	3,495.80	1,836.19
16	Morigaon	1,667.98	2,177.93	509.95
17	Dima Hasao	524.05	1,103.86	579.81
18	Nagaon	3,657.11	7,703.34	4,046.23
19	Nalbari	1,068.91	1,650.30	581.39
20	Sivasagar	1,027.32	1,488.94	461.62
21	Sonitpur	2,788.85	5,874.43	3,085.58
22	Tinsukia	1,372.52	2,739.96	1,367.44
23	Udalguri	1,825.49	1,990.81	165.32
Total		36,937.35	62,476.19	25,538.84
2009-10				
1	Baska	3,130.52	4,420.34	1,289.82
2	Barpeta	3,067.28	4,126.86	1,059.58
3	Bongaigaon	1,446.23	1,945.78	499.55
4	Cachar	3,411.24	4,816.73	1,405.49
5	Darrang	1,949.41	2,752.60	803.19
6	Dhubri	2,730.84	3,173.48	442.64
7	Dibrugarh	2,083.28	2,493.73	410.45
8	Kamrup	3,054.22	3,797.82	743.60
9	Nagaon	5,492.18	6,464.04	971.86
10	Sivasagar	1,542.79	2,075.71	532.92
Total		27,907.99	36,067.09	8,159.10

(Appendix-1(B) continued....)

1	2	3	4	5
2010-11				
1	Baska	3,596.41	4,749.38	1,152.97
2	Barpeta	3,523.77	4,653.46	1,129.69
3	Bongaigaon	1,661.46	2,194.11	532.65
4	Dhemaji	2,907.82	3,840.04	932.22
5	Goalpara	2,410.58	3,183.39	772.81
6	Kamrup	3,508.76	4,633.63	1,124.87
7	Nagaon	6,309.54	8,332.32	2,022.78
8	Nalbari	1,844.16	2,435.38	591.22
9	Sivasagar	1,772.39	2,340.60	568.21
Total		27,534.89	36,362.30	8,827.41
2011-12				
1	Baska	3,513.55	3,917.37	403.82
2	Barpeta	3,442.58	3,838.46	395.88
3	Cachar	3,828.61	4,317.27	488.66
4	Chirang	1,431.47	1,595.94	164.47
5	Darrang	2,187.93	2,439.39	251.46
6	Dhubri	3,064.96	3,635.51	570.55
7	Dibrugarh	2,338.18	2,607.00	268.82
8	Goalpara	2,355.04	2,625.69	270.65
9	Golaghat	2,380.18	2,763.03	382.85
10	Hailakandi	1,578.50	1,690.02	111.52
11	Jorhat	2,051.95	2,506.02	454.07
12	Kamrup(M)	652.02	727.85	75.83
13	K-Anlong	4,120.60	4,594.31	473.71
14	Karimganj	2,718.86	3,031.37	312.51
15	Kokrajhar	2,797.29	3,118.97	321.68
16	Lakhimpur	3,020.79	3,234.25	213.46
17	Morigaon	2,811.40	3,134.56	323.16
18	Nagaon	6,164.16	7,527.63	1,363.47
19	Nalbari	1,801.67	2,008.74	207.07
20	Sivasagar	1,731.55	2,039.83	308.28
21	Sonitpur	4,700.64	5,350.20	649.56
22	Udalguri	3,076.88	3,430.58	353.70
Total		61,768.81	70,133.97	8,365.16
Grand Total		1,54,149.04	2,05,039.55	50,890.51

Source: Departmental records/information furnished.

Appendix-1(C)
(Reference: Paragraph 3.3.4)
Curtailment of funds by MoRD

(₹ in lakh)

Sl. No.	Year	Name of the district	Deductions made					Restoration made	Balance	
			Short release of State share	Excess carryover of funds	Misc. (5% natural calamity)	Late receipt of proposal	Special package			Total
1	2008-09	Kamrup (M)	-	60.838	-	-	-	60.838	0	60.838
2		Karimganj	-	806.54	-	-	-	806.54	0	806.54
3		Udalguri	834.38	-	-	-	-	834.38	0	834.38
Sub-Total			834.38	867.378	0	0	0	1701.758	0	1701.758
1	2009-10	Barpeta	204.189	-	-	-	-	204.189	0	204.189
2		Bongaigaon	96.319	-	-	-	-	96.319	0	96.319
3		Chirang	637.705	-	-	-	-	637.705	0	637.705
4		Dhubri	682.515	-	-	-	-	682.515	0	682.515
5		Dibrugarh	447.888	-	-	-	-	447.888	0	447.888
6		Goalpara	0.035	-	-	-	-	0.035	0	0.035
7		Goalghat	151.147	-	-	-	-	151.147	0	151.147
8		Hailakandi	703.21	-	-	-	-	703.21	0	703.21
9		Jorhat	121.738	-	-	-	-	121.738	0	121.738
10		Kamrup	514.791	-	-	-	-	514.791	0	514.791
11		Kamrup (M)	290.47	-	-	-	-	290.47	0	290.47
12		Karbi Anglong	244.518	-	-	-	-	244.518	0	244.518
13		Karimganj	22.503	-	-	-	-	22.503	0	22.503
14		Kokrajhar	585.967	-	-	-	-	585.967	-	585.967
15		Morigaon	166.795	-	-	-	-	166.795	-	166.795
16		Dima Hassao	393.5	-	-	-	-	393.5	393.50	-
17		Sivasagar	102.737	-	-	-	-	102.737	0	102.737
18		Sonitpur	-	2094.1	-	-	-	2094.1	0	2094.1
19		Tinsukia	-	868.95	-	-	-	868.95	0	868.95
20		Udalguri	-	113.09	-	-	-	113.09	0	113.09
Sub-Total			5366.027	3076.14	0	0	8442.167	393.50	8048.667	
1	2010-11	Cachar	702.901	-	-	1175.673	32.225	1910.799	0	1910.799
2		Golaghat	-	59.852	-	-	-	59.852	0	59.852
3		Jorhat	445.982	-	-	-	-	445.982	0	445.982
4		Kamrup (M)	6.875	-	-	-	-	6.875	0	6.875
5		Karbi Anglong	-	1559.842	-	-	-	1559.842	0	1559.842
6		Lakhimpur	-	359.159	29.453	-	-	388.612	0	388.612
7		Nalbari	656.26	-	-	-	-	656.26	656.26	-
8		Tinsukia	341.171	842.809	-	-	-	1183.98	0	1183.98
Sub-Total			2153.189	2821.662	29.453	1175.673	32.225	6212.202	656.26	5555.942
1	2011-12	Cachar	-	1914.305	-	-	-	1914.305	1,914.31	-
2		Chirang	21.778	118.455	-	-	-	140.233	140.23	-
3		Darrang	69.453	-	-	-	-	69.453	69.45	-
4		Dibrugarh	73.449	-	-	-	-	73.449	73.45	-
5		Goalpara	-	1177.52	-	-	-	1177.52	-	1,177.52
6		Hailakandi	-	173.561	-	-	-	173.561	173.56	-
7		Kamrup (M)	13.878	296.409	-	-	-	310.287	310.29	-
8		Karbi Anglong	-	2470.712	-	-	-	2470.712	2,470.71	-
9		Kokrajhar	47.304	-	-	-	-	47.304	47.30	-
10		Lakhimpur	180.269	2043.065	-	-	-	2223.334	2,223.33	-
11		Dima Hassao	-	147.353	-	-	-	147.353	-	147.35
12		Nagaon	-	2609.29	-	-	-	2609.29	2,609.29	-
13		Nalbari	107.672	234.083	-	-	-	341.755	341.76	-
14		Sonitpur	-	810.851	-	-	-	810.851	810.85	-
15		Udalguri	109.268	-	-	-	-	109.268	109.27	-
Sub-Total			623.071	11995.604	0	0	12618.675	11293.802	1324.873	
Grand Total			8976.667	18760.78	29.453	1175.673	32.225	28974.800	12343.562	16631.240

Source: Departmental records/information furnished.

Appendix-2

(Reference: Paragraph 3.3.7)

Statement showing expenditure incurred by the blocks under non-permissible items during 2008-09 to 2011-12

Sl. No.	Name of Blocks	Contingency/Bank Charges/Misc. Expenditure.							Total	Administrative & Monitoring							Grand Total (In ₹)
		2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	2012-13		2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Karbi Anglong																	
1	Amri	25,886	--	--	--	--	25,886	--	--	--	--	--	--	25,886			
Sub total		25,886					25,886										
Nagaon																	
1	Paschim Kaliabor	6,000	1,46,164	4,393	30,534	--	1,87,091	--	--	--	--	--	--	--			
2	Bataadraba	30,000	--	--	--	--	30,000	--	--	--	--	--	--	--			
3	Juria	4,500	99,596	--	--	--	1,04,096	--	--	1,12,022	--	--	--	1,12,022			
4	Bajagaon	3,510	8,592	--	10,900	--	23,002	--	--	--	--	--	--	--			
5	Lawkhowa	25,000	20,000	--	94,783	--	1,39,783	--	--	--	60,000	--	--	60,000			
6	Kaliabor	2,952	1,12,497	14,500	38,376	--	1,68,325	--	--	--	--	--	--	--			
7	Pakhimoria	35,943	--	--	--	--	35,943	--	--	--	--	--	--	--			
8	Barhampur	--	2,42,750	--	--	--	2,42,750	--	--	--	95,594	--	--	95,594			
9	Raha	--	1,89,202	3,06,530	49,139	--	5,44,871	--	--	--	--	--	--	--			
10	Odali	--	78,010	92,160	42,056	--	2,12,226	--	--	25,606	--	--	--	25,606			
11	Khgarjan	--	2,34,100	--	--	--	2,34,100	--	--	2,58,002	--	--	--	2,58,002			
12	Dolonghat	--	--	73,783	--	--	73,783	--	--	--	--	--	--	--			
13	Rupahihat	--	--	16,700	66,592	--	83,292	--	--	--	--	--	--	--			
15	Dhalpukhuri	--	--	--	15,748	--	15,748	--	--	--	--	--	--	--			
16	Kathiatoli	--	--	--	--	--	--	--	--	36,660	--	--	--	36,660			
17	Lumding	--	--	--	--	--	--	--	--	59,593	--	--	--	59,593			
Sub total		1,07,905	11,30,911	5,08,066	3,48,128	--	20,95,010	--	--	4,91,883	1,55,594	--	--	6,47,477			
Barpeta																	
1	Bhabanipur	13000	78000	--	12000	--	103000	20000	--	--	--	--	--	20000			
2	Chakchaka	125362	--	--	--	--	125362	--	--	--	--	--	--	--			
3	Ruposi	18000	--	--	--	--	18000	--	--	--	--	--	--	--			
4	Bajali	8000	84900	--	--	--	92900	--	10000	--	--	--	--	10000			
5	Pakabharbari	--	88000	47263	--	--	135263	--	4700	--	--	--	--	4700			
6	Barpeta	30000	28000	--	--	--	58000	--	--	--	--	--	--	--			
7	Mandia	--	--	--	52680	38880	91560	--	--	--	--	--	--	--			
8	Chenga	10600	67720	--	94280	--	172600	--	--	--	--	--	--	--			
Sub total		204962	346620	47,263	158960	38,880	796685	20000	14700	--	--	--	--	34700			
														8,31,385			

(Appendix-2 continued....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Sonitpur														
1	Bihaguri	35000	257173	283688	169176	145000	890037	--	10800	8250	7000	--	26050	
2	Naduar	26300	28932	--	--	--	55232	--	--	--	--	--	--	
3	Rangapara	69049	43430	--	--	--	112479	--	--	--	--	--	--	
4	Sootea	14700	116414	137915	--	40000	309029	--	--	--	--	--	--	
5	Gabharu	14597	25000	--	--	29359	68956	--	--	--	--	--	--	
6	Dhekiajuli	257235	95089	50000	--	--	402324	--	--	--	50000	18200	68200	31,21,012
7	Bali para	--	--	--	117325	144976	262301	--	--	--	--	111500	111500	
8	Borsola	16500	68830	--	10920	13322	109572	--	--	15000	--	--	15000	
9	Biswanath	197778	69142	89500	19252	13320	388992	--	--	--	--	--	--	
10	Baghmara	--	22460	26500	17400	--	66360	--	--	--	--	--	--	
11	Sakomatha	19200	50000	--	--	--	69200	--	--	--	--	--	--	
12	Choiduar	30792	126488	8500	--	--	165780	--	--	--	--	--	--	
Sub total		6,81,151	9,02,958	5,96,103	3,34,073	3,85,977	29,00,262	--	10800	23250	57000	129700	220750	
Cachar														
1	Binnakandi	-	45,400	--	-	-	45,400	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Borkhola	-	42,428	-	-	-	42,428	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Borjalenga	-	6,610	--	--	--	6,610	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Narsingpur	-	50,000	-	-	-	50000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Sonai	-	22,000	-	-	-	22000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6	Rajabazar	-	90,052	-	-	-	90052	Nil	Nil	Nil	Nil	Nil	Nil	Nil
7	Palonghat	-	-	10,360	17400	-	10360	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8	Udharbond	-	-	23,642	-	-	23642	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub total		-	2,56,490	34,002	-	-	2,90,492	Nil	Nil	Nil	Nil	Nil	Nil	2,90,492
Kokrajhar														
1	Kachugaon	245519	48367	-	-	-	293886	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Hatidhura	96300	241532	-	-	-	337832	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Bilasipara	-	30000	63800	-	-	93800	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Golokganj	-	5000	-	-	-	5000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Devtola	-	-	100000	30000	373800	503800	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6	Gossaigaon	-	-	150000	-	-	150000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub Total		341819	324899	313800	30000	373800	1384318	Nil	Nil	Nil	Nil	Nil	Nil	13,84,318
Morigaon														
1	Kapili	-	-	-	-	48000	48000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Mayong	-	40000	-	-	-	40000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Moirabari	-	-	77000	150000	-	227000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Lahorighat	18000	-	-	-	-	18000	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Bhurbandha	6190	78510	77298	28450	-	190448	2850	47200	62000	6600	0	118650	
Sub Total		24,190	1,18,510	1,54,298	1,78,450	48,000	5,23,448	2,850	47,200	62,000	6,600	0	1,18,650	6,42,098

(Appendix-2 continued....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Sivasagar														
1	Nazira	6941	11838	4114	3160	8255	34308	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Sapekhati	-	24558	186454	90888	7377	309277	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Demow	13781	39943	427	31458	-	85609	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Lakwa		126				126	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Amguri	23014	33231	29947	1775		87967	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6	Gourisagar	2030	6517	31860	32094	38342	110843	Nil	Nil	Nil	Nil	Nil	Nil	Nil
7	Sivasagar	85788	78806	73447	7290	6684	252015	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8	Sonari	25040	25696	93446	4545	45698	194425	Nil	Nil	Nil	Nil	Nil	Nil	Nil
9	Paschim Abhoipur	361	30750	28151	21390	17990	98642	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Sub Total	156955	251465	447846	192600	124346	1173212	Nil	Nil	Nil	Nil	Nil	Nil	11,73,212
Karimganj														
1	North Karimganj	4510	208566	264079	113983	98840	689978	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Badarpur	-	-	-	-	-	-	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Patherkandi	37200	153836	281614	339992	89780	902422	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Ramkrishnanagar	-	5680	39860	98400	93160	237100	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Lowairpoa	30000	186800	75000	99760	283000	674560	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6	South Karimganj	20000	263335	333700	492000	234000	1343035	Nil	Nil	Nil	Nil	Nil	Nil	Nil
7	Dullav cherra	-	45525	71500	35000	-	152025	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Sub Total	91,710	8,63,742	10,65,753	11,79,135	7,98,780	39,99,120	Nil	Nil	Nil	Nil	Nil	Nil	39,99,120
Dibrugarh														
1	Khowang	45000	0	28100	34690	10480	118270	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2	Tengakhat	0	70000	0	16000	24350	110350	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3	Borbaruah	37061	28802	340	0	0	66203	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4	Panitola	38049	670	6667	0	0	45386	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5	Lahoal	43741	10156	10100	03620	5134	72751	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6	Tingkhong	0	14000	63963	92109	20068	190140	Nil	Nil	Nil	Nil	Nil	Nil	Nil
7	Joypur	2737	8870	43090	0	20427	75124	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Sub Total	1,66,588	1,32,498	1,52,260	1,46,419	80,459	6,78,224	Nil	Nil	Nil	Nil	Nil	Nil	1,48,88,234
Grand Total														1,48,88,234

Source: Departmental records/information furnished.

Appendix-3
(Reference: Paragraph 3.3.11)
Misappropriation/Suspected misappropriation of IAY funds

(₹ in lakh)

Sl. No.	Name of the Districts	Name of the Blocks	Amount withdrawn/ released	Amount utilised	Amount misappropriated/ suspected to be misappropriated	Remarks
1	2	3	4	5	6	7
1.	Goalpara	Balijana	24.38	12.78	11.60	The JE of the Block, out of the released amount of ₹24.38 lakh for providing houses to 51 beneficiaries for the year 2011-12, paid only ₹12.78 lakh to them. The JE was held responsible for the misappropriated amount and Departmental Proceeding was initiated at Government level without any out come so far (May 2013).
2.	Karbi Anglong	Howraghat	-	-	28.86	The PD, DRDA in an enquiry made in respect of houses sanctioned between 2007-10 found that (a) 60 IAY houses were not at all constructed (besides incomplete construction of 21 houses), (b) payments were made to 12 ghost beneficiaries and (c) double allotment of houses made to 15 beneficiaries resulting in misappropriation of funds to the extent of ₹28.86 lakh ³¹ . The PD stated (November 2013) that action will be taken after completion of scrutiny of enquiry report.
3.	Nagaon	Kathiatali	30.07	14.62	15.45	The amount was released to the JE of the block for construction of 64 IAY houses in three GPs during 2008-12. The BDO assessed the amount of misappropriation and lodged FIR with the Police. The JE was absconding. Police investigation report was also awaited (June 2013). The Commissioner stated (November 2013) that the JE was placed under suspension by Government and DP is being initiated against him.
4.	Barpeta	Gumafulbari	4.37	-	4.37	The amount released to Azad GP (against 9 beneficiaries @ ₹48,500 for the year 2010-11) was withdrawn during the period between February and October 2011 by the GP President and the GP Secretary but the same were neither reached to the beneficiaries for construction of their houses nor were accounted for in the cashbook of the GP. An FIR was lodged (December 2012) with Barpeta Police station against the GP President and the GP Secretary for fraudulent withdrawal of funds. The result of Police investigation was awaited (July 2013).
5.	Kamrup	Chayani Barduar	21.25	-	21.25	The BDO, Chayani Barduar Development Block on field verification found that none of the 56 houses (against which ₹14 lakh released in March 2008) was constructed by the Secretary of Rajapara GP. He was arrested on the basis of an FIR lodged followed by an enquiry report. The CEO, Zilla Parishad while framing (August 2009) draft charges against him pointed out misappropriation of another amount of ₹7.25 lakh released against 29 houses for the year 2006-07.
6.	Karbi Anglong	Bokajan	-	-	13.98 ³²	The PD, DRDA, Karbi Anglong and the BDO, Bokajan Dev. Block conducted an enquiry into construction of 90 houses sanctioned during 2009-10 and found 26 houses not at all constructed, 7 beneficiaries allotted double houses in 2009-10 (2) and 2010-11 (5) and 2 beneficiaries could not be traced. The then JE of the block was held responsible for the irregularities and misappropriation of the IAY funds. The matter though reported (December 2012) to the Government/ KAAC, Diphu, no action was initiated against the erring JE so far (May 2013).
7.	Karbi Anglong	Longsompi	-	-	5.30	The PD, DRDA, Karbi Anglong conducted (February 2013) an enquiry on fraudulent withdrawal of fund from bank in respect of 23 beneficiaries for the year 2011-12 and found that the photographs of seven beneficiaries (of this, two were Government servants) were not matching with that of original beneficiaries. The PD also found four others as Government servants. This led to fraudulent withdrawal and misappropriation of fund of ₹5.30 lakh (11 cases @ ₹48,200).

³¹ Houses not constructed=[(13x27500)+(16x27500)+(30x38500)+(1x48500)] = ₹20,01,000
Beneficiary not found =[(9x27500)+(3x38500)] = ₹3,63,000
Double allotment to same beneficiaries=[(5x27500)+(10x38500)] = ₹5,22,500
₹28,86,500

³² ₹13.98 lakh= (26 houses @₹38,500 not constructed + 2 @₹38,500 double sanction + 5 @ ₹48,500 double sanction + 2 @ ₹38,500 not found).

Audit Report on Indira Awaas Yojana for the year ended 31 March 2013

(Appendix-3 continued.....)

1	2	3	4	5	6	7
8.	Karbi Anglong	Lumbajong	-	-	3.85	The PD, DRDA, Karbi Anglong carried out an enquiry (December 2012 and February 2013) in respect of 16 cases and found that 8 houses sanctioned during 2009-10 were not at all constructed, two beneficiaries were not traceable and houses of two beneficiaries remained incomplete leading to suspected misappropriation of funds amounting to ₹3.85,000 (10 cases @ ₹38,500).
9.	Karbi Anglong	Rongkhang	-	-	25.15	An FIR was lodged (September 2010) against Six JEs regarding misappropriation of funds in respect of houses sanctioned during 2003-09. Police investigation report was awaited (May 2013). The verification report of six Village Headman (appended with FIR), however, disclosed that 100 number of houses were shown allotted to non-existent beneficiaries resulting in suspected misappropriation of ₹25.15 lakh. The details of findings of the Village Headmen are shown in Appendix-4 . The cases were also investigated by NLM without submission of any report.
10.	Cachar	Silchar	-	-	63.53	The BDO, Silchar Dev. Block and Joint Director of Commissionerate of P & RD conducted (June to August 2012) an enquiry in respect of 327 houses sanctioned during 2005-06 and found that 165 houses were not in existence and 86 houses were in incomplete stage and observed that the then BDO in connivance with the JE of the Block misappropriated IAY funds of ₹63.53 lakh. The Commissioner, P&RD, Assam while removing the BDO from service, ordered for recovery of 50 per cent of misappropriated amount from each of the BDO and JE. No amount was found recovered so far (May 2013). The Commissioner, P&RD, Assam stated (November 2013) that the matter is now subjudice under the Hon'ble court.
11.	Karimganj	North Karimganj	8.30	1.24	7.06	The Secretary of Purahuria Gaon Panchayat withdrew ₹8.30 lakh in January 2010 from bank out of the fund released against 33 beneficiaries for the years 2005-06 and 2006-07. The concerned BDO on the basis of allegations, conducted (May 2010) an enquiry and found that only ₹1.24 lakh was paid to 23 beneficiaries. The Concerned GP Secretary was placed under suspension by the Commissioner, P & RD, Assam in June 2010. Outcome of the departmental proceedings was awaited. The Commissioner, P&RD, Assam stated (November 2013) that the matter is now subjudice under the Hon'ble court.
12.	Sivasagar	DRDA	-	-	3.01	There was a cash balance of ₹4,45,127 as on 31 March 2009 as per cash book of PD, DRDA, Sivasagar but as per the bank account (No. 5170 with Overseas bank), the balance was only ₹1,44,074. The bank intimated that out of the discrepancy of ₹3,01,053, ₹2,90,000 was withdrawn through 16 cheques during 2001-02. The PD, DRDA denied issue of such cheques and lodged (in 2005) an FIR against the bank with intimation to Commissioner, P & RD, Assam. The PD also guessed involvement of outside element in the matter. The outcome of police investigation was awaiting (August 2013).
13.	Morigaon	Moirabari	56.26	-	56.26	The GP Secretary instead of depositing the amount of ₹56.26 lakh (received from DRDA against 116 beneficiaries of Borbori (35) and Datialbari (81) GP) to the concerned joint accounts of GP President and GP Secretary, deposited the entire amount in two newly opened accounts with LGV Bank, Morigaon and with LGV Bank, Jagiroad and subsequently withdrew and misappropriated the entire amount in connivance with bank officials. The SP, Morigaon requested (March 2012) the DC, Morigaon to transfer the case to an independent agency because of his inadequate staff. No step was found taken at Government level for transferring the case to other agency as of date (October 2013). This not only delayed the coverage of 116 beneficiaries from the Wait lists but also delayed settlement of the case and recovery of the amount.
Total					259.67	

Source: Departmental records/information furnished.

Appendix-4

{Reference: Paragraph 3.3.11 (Appendix-3, Sl.9)}

Details of fake beneficiaries as per the findings of the Village Headmen

Sl No.	Name of Village Headman	Name of the Village	No. of fake beneficiaries found to which IAY house shown provided	Year	Amount involved (₹)
1.	Kharsing Bey	Angpong Bey, Bhellapara	12	2004-05	270000
2.	Babu Rongphar	5-Rongkhang	8	2006-07	220000
3.	Babu Rongphar	Podumpukhuri, Langhan	9	2006-07	247500
4.	J. Terang	Chitunglangso, Dongkamukam	4	2003-04	90000
5.	Chandra Tokbi	Arsong Centre, 8-Hamren MAC Constituency	2 6 1 10	2003-04 2004-05 2006-07 2007-08	45000 135000 27500 275000
6.	Harsing Bey	Langmimso Centre	5	2003-04	112500
7.	Julius Terang	5-Rongkhang KAAC Constituency	1	2006-07	27500
8.	Bajong Teron Joysing Bey Chandrasing Teron	Thongja Centre Dera Arlok Centre Derajuri Centre	1 3 4 4	2003-04 2004-05 2006-07 2007-08	22500 67500 110000 110000
9.	Monsing Ronghang	Sersenot Village, 6-Bithung Rengthama MAC	4 4 4	2004-05 2005-06 2006-07	90000 90000 110000
10.	Borsing Tokbi	Sitoi Adong, 6-Bithung Rengthama MAC	2 3 3	2003-04 2004-05 2006-07	45000 67500 82500
11.	There Bey	There Bey (Kekang)	1 4 5	2004-05 2006-07 2007-08	22500 110000 137500
Total			100		25,15,000

Source: Departmental records/information furnished.

Appendix-5

[Reference: Paragraph 3.3.12.1(c)]

Statement showing short release of assistance/cost of IAY houses to beneficiaries in 2013-14 against Central Share Additional fund for 2011-12

Year	Date of sanction	Sanction Order No.	Cheque No.	Cheque Date	Date of remittance	Amount remitted (₹)	Date of remittance to Telegraphic Transfer to pool SBI A/c, Barpeta Branch	Remittance to IAY SB A/C of Assam Gramin Vikash Bank, Barpeta Branch	Date of release to blocks	Delay in release to blocks from pool account (In days)	Name of blocks	Cheque No.	Amount released @ ₹48,500 per beneficiary (₹)	No. of beneficiaries
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2011-12	30-03-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st instt.	163334	31-03-12	31-03-12	1,09,07,000	31-03-12	08-05-12	18-05-13	403 to 413	Chenga	141448	40,74,000	84
	30-03-12	J-12013/2/2011-RH (A/C)-35-Assam-1st instt.	163327	31-03-12	31-03-12	85,81,000	31-03-12	08-05-12			Barpeta		21,82,500	45
	30-03-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st instt.	163335	31-03-12	03-04-12	48,48,000	10-04-12	28-05-12			Gumah-phulbari		34,43,500	71
	31-03-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving	163349	31-03-12	03-04-12	30,38,000	10-04-12	28-05-12			Paka-betbari		64,02,000	132
	31-03-12	J-11060/14/2011-RH(A/C)-2-Assam-Saving	163353	31-03-12	04-04-12	1,22,14,000	10-04-12	28-05-12			Sarukhetri		36,37,500	75
		Out of refund from Blocks and GPs				90,81,800					Mandia		1,60,05,000	330
	09-04-2012 & 04-12-2012	State Share 2011-12				54,07,700					Gobardhana		18,91,500	39
											Bhabanipur		33,95,000	70
											Chak Chaka		34,92,000	72
											Rupasi		75,66,000	156
											Bejali		19,88,500	41
Total						5,40,77,500							5,40,77,500	1,115

Short release of fund @ ₹26,500 (75,000-48,500) x 1,115 beneficiaries = ₹2,95,47,500.

Source: Departmental records/information furnished.

Appendix-6
(Reference: Paragraph 3.3.12.2)
Details of beneficiaries having different BPL ID bearing same Account No. in Howrah Development Block of Karbi Anglong district

Sl. No.	Account No.	Year	BPL ID No.	Name of Beneficiary	Name of the Father/Husband	Address	Amount (₹)	Amount actually deposited (₹)
1	2	3	4	5	6	7	8	9
1	10952	2009-10	912	Shri Surush Dusad	Lt. Ram Dusad	Bastiplong	37,700	37,700
	10952	2009-10	3225	Shri Jebon Dusad	Lt. Misrilal Dusad	Matikhola Gaon	37,700	
2	12872	2009-10	NA	Shri Ram Ratan Horijon	S/o Lt. Mukhlal Horijon	Hidibonglong Nayadanga Gaon	37,700	37,700
	12872	2009-10	NA	Shri Charan Keot	S/o Lt. Matia Keot	Tilai Danga Gaon	37,700	
3	12908	2009-10	14108	Shri Sankar Alda	S/o Sri Madhu Alda	Jamuguri Munda Gaon	37,700	37,700
	12908	2009-10	NA	Shri Sankar Alda	S/o Sri Modhu Alda	Jamuguri Munda Gaon	37,700	
4	12915	2009-10	14091	Smt. Muthuri Munda	W/o Lt. Moneswar Munda	Jamuguri Munda Gaon	37,700	37,700
	12915	2009-10	NA	Smt Muthuri Munda	S/o Lt. Moneswar Munda	Jamuguri Munda Gaon	37,700	
5	12919	2009-10	NA	Shri Guna Alda	S/o Sri Gombol Alda	Jamuguri Munda Gaon	37,700	37,700
	12919	2009-10	14103	Shri Guna Alda	S/o Gombol Alda	Jamuguri Munda Gaon	37,700	
6	12952	2009-10	2916	Shri Hukam Sing Kramsa	S/o Naikai Kramsa	On Teron Gaon	37,700	37,700
	12952	2009-10	NA	Shri Hukuram Bey	S/o. Kania Bey	Pongve Kro Gaon	37,700	
7	13120	2009-10	901	Shri Bihari Sah	Hindanand Sah	Basatiplong	37,700	37,700
	13120	2009-10	NA	Shri Sri Kutai Ram Das	S/o Lt. Nupur ram Das	Chanpur	37,700	
8	13250	2009-10	18375	Shri Dipak Basumatary	Lt. Tulen	Belgaon	37,700	37,700
	13250	2009-10	666	Shri Nikhil Nath	S/o Lt. Raman nath	Samaguri Bazar No.1	37,700	
9	1356	2009-10	3233	Shri Monilal Dusad	S/o Ram Dusad	Matikhula	37,700	37,700
	1356	2009-10	910	Shri Monilal Dusad	Lt. Sahadev Dusad	Bastiplong	37,700	
10	1691	2009-10	3191	Shri Atul Dusad	S/o Jamuna Dusad	Matikhula	37,700	37,700
	1691	2009-10	940	Shri Dipak Thakur	S/o Ramdaria Thakur	Basatiplong	37,700	
11	2254	2009-10	4189	Smt. Sukuni Gour	W/o Bhaadu Gour	Belgaon	37,700	37,700
	2254	2009-10	17380	Shri Borsing Ronghang	Lt. Jangfong Ronghang	Sarthe Rongphar	37,700	
12	26032029805	2012-13	10890	Shri Rensing Rongpi	Lt. Khai Rongpi	Men Rongpi	47,700	37,700
	26032029805	2012-13	10895	Sing Engti (Smt. Aghumi Hansepi)	Lt. Harsing engti (Lt. Sing Engti)	Men Rongpi	47,700	
13	26033060470	2012-13	18254	Shri Sarsing Engti	Lt. Singnot Engti	Sarpo Engti Gaon	47,700	37,700
	26033060470	2012-13	18765	Shri Sarsing Engti (Longsing Engti)	Lt. Singnot Engti	Sarpo Engti Gaon	47,700	
14	26041046309	2012-13	3447	Shri Raghu Keot	Lt. Mohabir keot	Nayadanga Gaon	47,700	37,700
	26041046309	2012-13	3451	Shri Ganeshia Gowala	Lt. Barun Gowala	Nayadanga Gaon	47,700	
15	4737	2009-10	5368	Shri Bijoy Kajor	Lt. Lourentlus Kujor	Bonglong Gaon	37,700	37,700
	4737	2009-10	5368	Shri Bijoy Kajor	S/o Lourentthus Kajor	Bonglong Gaon	37,700	

(Appendix-6 continued....)

1	2	3	4	5	6	7	8	9
16	4738	2009-10	5356	Shri Kostimimus Tirkki	S/o Matri Tirkki	Bonglong Gaon	37,700	37,700
	4738	2009-10	5356	Shri Kostimimus Tirkki	Lt. Matri Tirkki	Bonglong Gaon	37,700	
	4739	2009-10	5378	Shri Pulikar Tirkki	S/o Martin Tirkki	Bonglong Gaon	37,700	
17	4739	2009-10	5378	Shri Pulikar Tirkki	Lt. Martin Tirkki	Bonglong Gaon	37,700	37,700
	4739	2012-13	2191	Shri Rajkumar Basumatary	Lt. Seben Basumatary	Padum Pukhri Gaon	47,700	
18	4740	2009-10	5375	Shri Esder Kerketa	Gebrel Kerketa	Bonglong Gaon	37,700	37,700
	4740	2009-10	5375	Shri Esdor Kerketa	S/o Binoy (Gebrel) Kerketa	Bonglong Gaon	37,700	
	4741	2009-10	5345	Shri Jonsing Hanse	Lt. Chandra Hanse	Thoisoo Timung Gaon	37,700	37,700
	4741	2009-10	5345	Shri Jonsing Hanse	S/o Chandra Hanse	Thoisoo Timung Gaon	37,700	
20	4742	2009-10	5350	Shri Kamar Timung	Kania Timung	Thoisoo Timung Gaon	37,700	37,700
	4742	2009-10	5350	Shri Kamar Timung	S/o Kania Timung	Thoisoo Timung Gaon	37,700	
	4743	2009-10	5344	Shri Babu Tokbi	Lt. Kabong Tokbi	Thoisoo Timung Gaon	37,700	37,700
21	4743	2009-10	5344	Shri Babu Tokbi	S/o Kabong Tokbi	Thoisoo Timung Gaon	37,700	
	4744	2009-10	5331	Shri Biswa Timung	Kania Timung	Thoisoo Timung Gaon	37,700	37,700
	4744	2009-10	5331	Shri Biswa Timung	S/o Kania Timung	Thoisoo Timung Gaon	37,700	
	4745	2009-10	5353	Shri Khora Hanse	S/o Chandra Hanse	Thoisoo Timung Gaon	37,700	37,700
23	4745	2009-10	5353	Shri Khora Hanse	Lt. Chandra Hanse	Thoisoo Timung Gaon	37,700	
	4746	2009-10	5342	Shri Sundar Tokbi	Lt. Kabong Tokbi	Thoisoo Timung Gaon	37,700	37,700
24	4746	2009-10	5342	Shri Sundar Tokbi	S/o Kabong Tokbi	Thoisoo Timung Gaon	37,700	
	4747	2009-10	5352	Shri Borsing Tisso	S/o Haru Tisso	Thoisoo Timung Gaon	37,700	37,700
25	4747	2009-10	5352	Shri Borsing Tisso	Lt. Huru Tisso	Thoisoo Timung Gaon	37,700	
	4748	2009-10	5236	Shri Bhuto Mardi	S/o Boju Mardi	Horinapar Maji Gaon	37,700	37,700
26	4748	2009-10	5236	Shri Bhuto Mardi	Boju Mardi	Horinapar Maji Gaon	37,700	
	4749	2009-10	5376	Shri Mansal Kerketa	Gebrel Kerketa	Bonglong Gaon	37,700	37,700
27	4749	2009-10	5376	Shri Mansal Kerketa	S/o Binoy (Gebrel) Kerketa	Bonglong Gaon	37,700	
	5441	2009-10	7691	Shri Jotlial Mazumder	Lt. Upendra Mazumder	Ghanabasti	37,700	37,700
28	5441	2009-10	7747	Shri Motlial Mazumder	S/o Lt. Mohendra Mazumder	Ghono Basti	37,700	
	5442	2009-10	7690	Shri Joydev Mazumder	Lt. Robindra Mazumder	Ghanabasti	37,700	37,700
29	5442	2009-10	7763	Shri Sukhlal Mazumder	S/o Lt. Pran hari mazumder	Ghono Basti	37,700	
	5443	2009-10	8318	Shri Ranjeet Das	S/o Lt. Nikunja Das	No.1 Kalibari	37,700	37,700
30	5443	2009-10	7765	Shri Jadv Ch. Mazumder	Lt. Dinesh Mazumder	Ghanabasti	37,700	
	5444	2009-10	7721	Shri Ronjit Das	Bhagrath Das	Ghanabasti	37,700	37,700
31	5444	2009-10	7746	Shri Nityalal Das	S/o s/o Lt. Kamal kr. Das	Ghono Basti	37,700	
	5445	2009-10	7729	Shri Swapan Sarkar	S/o Lt. Sukumar Askar	Ghono Basti	37,700	37,700
32	5445	2009-10	7735	Shri Haradhan Mazumder	Haripot Mazumder	Ghanabasti	37,700	
	5446	2009-10	7773	Shri Makhan Mazumder	Lt. Dolaram Mazumder	Ghanabasti	37,700	37,700
33	5446	2009-10	7696	Shri Ashish Mazumder	S/o Lt. Raj Mohan Mazumder	Ghono Basti	37,700	

(Appendix-6 continued...)

1	2	3	4	5	6	7	8	9
34	5447	2009-10	8310	Shri Ranjeet Das	S/o Lt. Indra Kr. Das	No. 1 Kailibari	37,700	37,700
	5447	2009-10	7757	Shri Priatal Mazumder	Lt. Bisitra Mazumder	Ghanabasti	37,700	37,700
	6392	2009-10	10450	Shri Misika Baruah	S/o Gandhi Baruah	Pamgaon	37,700	37,700
	6392	2009-10	18109	Shri Bitupan Baruah	Lt. Gorkali Baruah	Pam Gaon	37,700	37,700
	6800	2009-10	18717	Smt. Binita Borah	Guna Ram Borah	Phuloni Gaon	37,700	37,700
	6800	2009-10	1044	Smt. Binita Bora	W/o Jaghat Bora	West Pamgaon	37,700	37,700
	6888	2009-10	18129	Shri Reng Hansa	Kong	Kuma Bey Gaon	37,700	37,700
	6888	2009-10	12355	Smt. Brismoty Uzir	W/o Lt. Melu	Karkok Bilashpuri	37,700	37,700
	6889	2009-10	18128	Shri Didhasing Teron	Lt. Ling Dok	Kuma Bey Gaon	37,700	37,700
	6889	2009-10	103387	Shri Nihang Ronphar	S/o Lt. Rongbong	Langruk Rongphar	37,700	37,700
	6890	2009-10	2514	Shri Kangbura Rongphar	Lt. Kartut Engri	Kuma Bey Gaon	37,700	37,700
	6890	2009-10	14762	Shri Borsing Engri	S/o Lt. Longki	Sarthe Rongphar Gaon	37,700	37,700
	6900	2009-10	12331	Shri Bishu Uzir	S/o Lt. Manuram Uzir	Karkok Bilashpuri	37,700	37,700
	6900	2009-10	4753	Smt. Sirabala Das	W/o Lt. Trailakya Das	Udharjan	37,700	37,700
	6962	2009-10	18363	Smt. Minu Baglary	Bobra Baglary	Khejor Gaon	37,700	37,700
	6962	2009-10	4802	Shri Narayan Das	S/o Lt. Hirral Das	Rongkut Udharjan	37,700	37,700
	6973	2009-10	4820	Shri Uttam Das	S/o Lt. Omir Das	Udharjan	37,700	37,700
	6973	2009-10	18049	Shri Pallap Basumatary	Thebu Basumatary	Karaguri	37,700	37,700
	6975	2009-10	4808	Shri Jugesh Das	S/o Ashini Das	Rongkut Udharjan	37,700	37,700
	6975	2009-10	2996	Shri Bongra Narzary	Mangal Narzary	Godabari Gaon	37,700	37,700
	6976	2009-10	4817	Shri Jyoti Das	S/o Ashini Das	Rongkut Udharjan	37,700	37,700
	6976	2009-10	3006	Shri Rontong Basumatary	Jyotish Basumatary	Godabari Gaon	37,700	37,700
	6978	2009-10	2998	Shri Probit Basumatary	Ranjit Basumatary	Godabari Gaon	37,700	37,700
	6978	2009-10	4814	Shri Harihar Das	S/o Lt. Chayarjan Das	Rongkut Udharjan	37,700	37,700
	6997	2009-10	182	Shri Mongalsing Kro	S/o Lt. Biren	Sukum Tokbi Gaon	37,700	37,700
	6997	2009-10	12465	Shri Sukhleswar Basumatary	Bisa Kt. Basumatary	Simulati Gaon	37,700	37,700
	6999	2009-10	6650	Smt. Anamai Swargiary	Kula Sing Sargiary	Luttumari	37,700	37,700
	6999	2009-10	10893	Smt. Nem Teronpi	C/o Mohari Rongpi	Men Rongpi	37,700	37,700
	7000	2009-10	6636	Smt. Kaste Basumatary	Mebla Basumatary	Luttumari	37,700	37,700
	7000	2009-10	10400	Shri Babu Engri	S/o Lt. Kha Engri	Chandra Sing Timung	37,700	37,700
	7001	2009-10	122	Shri Joysing Ronghang	S/o Lt. Babu Ronghang	Sukum Tokbi Gaon	37,700	37,700
	7001	2009-10	18176	Shri Mothiram Khaqlary	Lt. Gohin	Simulati Gaon	37,700	37,700
	7003	2009-10	10382	Shri Khayasing Teron	S/o Thenkusing Teron	Langruk Rongphar	37,700	37,700
	7003	2009-10	6639	Shri Naren Khaqlary	Moneswar Khaqlary	Luttumari	37,700	37,700
	7005	2009-10	18137	Smt. Janamoti Basumatary	Subash Basumatary	East Silpukhuri	37,700	37,700
	7005	2009-10	10405	Shri Borsing Timung	S/o Lt. Kania Timung	Chandra Sing Timung	37,700	37,700
	7006	2009-10	6642	Shri Doyaram Basumatary	Konak Basumatary	Luttumari	37,700	37,700
	7006	2009-10	10299	Shri Fankri Teron	S/o Kaniya Teron	Lokbok Rongpi	37,700	37,700

(Appendix-6 continued....)

1	2	3	4	5	6	7	8	9
53	7011	2009-10	9738	Smt. Banre Beypi	W/o	Bini Engi	37,700	37,700
	7011	2009-10	18122	Shri Mohanta Daimary	Salam	Phakhrithari	37,700	37,700
54	7455	2009-10	6369	Shri Phulmati Devi	W/o	Sampather	37,700	37,700
	7455	2009-10	4735	Shri Kanak Debnath	S/o Lt. Dayal hari	Udharjan	37,700	37,700
	7456	2009-10	4816	Shri Nimai Das	S/o Lt. Sachindra	Udharjan	37,700	37,700
55	7456	2009-10	6415	Shri Biswanath Chouhan	S/o Sita Ram Chouhan	Sampather	37,700	37,700
	7457	2009-10	184	Shri Akhil Mandal	S/o Prasanna Mandal	Wachet Tokbi	37,700	37,700
56	7457	2009-10	13329	Shri Longsing Terang	S/o Lt. Langtuk Terang	Kramsa Gaon	37,700	37,700
	7469	2009-10	12353	Shri Babul Namo Das	S/o Lt. Hiru Namo Das	2 No. Reng Reng Jharoni	37,700	37,700
57	7469	2009-10	11405	Shri Borsing Engi	S/o Bura Engi	Dakhin Phonglopet	37,700	37,700
	7470	2009-10	11398	Shri Guve Thapa	S/o Ramu Thapa	Dakhin Phonglopet	37,700	37,700
58	7470	2009-10	11961	Smt Promila Das	W/o Lt. Aisharam Das	Wachet Tokbi	37,700	37,700
	7471	2009-10	5489	Shri Hemai Phangocho	S/o Long Phangocho	Dakhin Phonglopet	37,700	37,700
59	7471	2009-10	11199	Shri Udhir Das	S/o Lt. Arjun Das	2 No. Reng Reng Jharoni	37,700	37,700
	915	2009-10	4188	Shri Pit. Sing Gour	S/o Gumi Ram Gour	Belgaon	37,700	37,700
60	915	2012-13	18702	Shri Lakhi Hazarika (Deepak Hazarika)	Lt. Bogi Ram	Phuloni Gaon	47,700	37,700
61	98000267046	2009-10	17764	Shri Bhodreswar Mech	Nagadhna	Mechpara	37,700	37,700
	98000267046	2009-10	15145	Shri Sunimai Kro	Lt. Bongmai Kro	Dengao	37,700	37,700
62	98000274508	2011-12	18316	Smt. Radhika Karma	Lt. Swoma Dangil	Taupura Munda	47,700	37,700
	98000274508	2009-10	18332	Smt. Radhika Sawaiya	Londu Chawaiya	Taupura Munda	37,700	37,700
63	98000337402	2011-12	4857	Shri Ranjit Basumotary	Lt. Gunia Basumotary	Padumpukhuri	47,700	37,700
	98000337402	2011-12	18172	Shri Biren Daimary	Lt. Tarun Daimary	Simuliati	47,700	37,700
64	98000882685	2012-13	17145	Shri Khair Sing Engi	92- Lt. Khaya Engi	Saret Terang Gaon	47,700	37,700
	98000882685	2012-13	17149	Shri Khor Sing Terang	80- Lt. Kania Terang	Saret Terang Gaon	47,700	37,700
65	98000916728	2012-13	13511	Shri Babu Terang	Lt. Kanai Terang	Sikari Hanse	47,700	37,700
	98000916728	2012-13	17837	Shri Babu Terang	Lt. Birang	Basa Rongphar Gaon	47,700	37,700
	98000916762	2012-13	13514	Shri Baburam Terang	Lt. Langtuk Terang	Sikari Hanse	47,700	37,700
66	98000916762	2012-13	18657	Shri Babu Ram Kramsa	Angjok Kramsa	Uttar Phonglongpet Sikari Hanse	47,700	37,700
67	98000920291	2012-13	5535	Shri Rajkumar Chohan	Lt. Rambhacan Chohan	Pub Sil Puta	47,700	37,700
	98000920291	2012-13	16774	Shri Rajkumar Chouhan	24- Rambhacan	Pub - Silputa	47,700	37,700
	98001209957	2012-13	14921	Shri Rana Kemprai	Lt. Hemandra Kemprai	Pub-Gojalipar	47,700	37,700
68	98001209957	2012-13	14912	Shri Harendra Roy	Lt. Guluk Roy	Pub-Gojalipar	47,700	37,700
Total							53,74,900	25,63,600

Difference of ₹53,74,900 and ₹25,63,600 = ₹28,11,300

Note: The fund was found credited in the account of first beneficiary shown in column no.5 of the list in all the cases.

Source: Departmental records/information furnished.

Appendix-7

(Reference: Paragraph 3.3.12.2)

Details of payment shown to one account number against two or more individual beneficiaries in Bokajan Development Block of Karbi Anglong district

Sl. No.	Account No.	ID No.	Year	Name of Beneficiary	Name of Father/Husband	Address	Amount Paid (₹)	Cheque No. and date	Amount actually deposited (₹)
1	2	3	4	5	6	7	8	9	10
1	1327	NA	2008-09	Shri Lunse Killing	NA	NA	30000	0505545 dt. 26-08-2009	-
	1327	NA	2008-09	Shri Lunse Killing	NA	NA	30000	0505545 dt. 26-08-2009	30,000
2	4048	NA	2009-10	Shri Sushil Baghuwar	S/o Phoku	Purna Hanse	30000	686003 dt. 25-03-2010	-
	4048	NA	2008-09	Shri Alina Kerketa	NA	NA	30000	686001 dt. 25-03-2010	30,000
3	4056	NA	2008-09	Shri Saphena Belung	NA	NA	30000	686001 dt. 25-03-2010	-
	4056	NA	2009-10	Shri Sara Teron	S/o Lt Lunse	Purana Hanse	30000	686003 dt. 25-03-2010	30,000
4	4061	NA	2008-09	Shri Noah Lakra	NA	NA	30000	686001 dt. 25-03-2010	-
	4061	NA	2009-10	Shri Welson Terang	S/o Riso Terang	Jaliram Terang	30000	686003 dt. 25-03-2010	30,000
5	4065	NA	2009-10	Shri Kon Terang	S/o Sarthe Terang	Jaliram Terang	30000	686003 dt. 25-03-2010	-
	4065	NA	2008-09	Shri Jibon Singnar	NA	NA	30000	686001 dt. 25-03-2010	30,000
6	5186	746	2009-10	Shri Desoi Teron	S/o Thang Teron	Kolonsing Kramsa	30000	Ch. No. nil dt. nil	-
	5186	746	2009-10	Shri Mekgiling Sangma	S/o Lt Dhorush (Dhouning)	Weddingson Marak	30000	Ch. No. nil dt. nil	30,000
7	5439	216	2009-10	Shri Kania Engti	S/o Lt Hori Engti	Chiri Adong (Sarso Engti)	30000	686024 dt. 07-11-2010	-
	5439	12722	2009-10	Shri Sukuru Urang	S/o Lt Batan Urang	Mangra Urang	30000	686022 dt. 19-08-2010	30,000
8	5440	1089	2009-10	Shri Ram Bd. Tamang	S/o Lt Bhim Bd Tamang	Mon Bd. Tamang	30000	686022 dt. 19-08-2010	-
	5440	12722	2009-10	Shri Sukuru Urang	S/o Lt Batan Urang	Mangra Urang	30000	686024 dt. 07-11-2010	30,000
9	5441	11238	2009-10	Shri Kharka Bd. Rai	S/o Lt Jogot Rai	Upper Hatokajan	30000	686022 dt. 19-08-2010	-
	5441	1089	2009-10	Shri Ram Bd. Tamang	S/o Lt Bhim Bd Tamang	Mon Bd. Tamang	30000	686024 dt. 07-11-2010	30,000
10	5442	1152	2009-10	Shri Kaham Killingpi	W/o Lt Biren Rongpi	Sarthe Robgpi	30000	686022 dt. 19-08-2010	-
	5442	11238	2009-10	Shri Kharka Bd. Rai	S/o Lt Jogot Rai	Upper Hatokajan	30000	686024 dt. 07-11-2010	30,000
11	5443	931	2009-10	Shri Ram Bd. Thapa	S/o Lt Tek Bd Thapa	Bhalujan (Mon Bd) Tamang	30000	686022 dt. 19-08-2010	-
	5443	1152	2009-10	Shri Kaham Killingpi	W/o Lt Biren Rongpi	Sarthe Robgpi	30000	686024 dt. 07-11-2010	30,000
12	5444	931	2009-10	Shri Ram Bd. Thapa	S/o Lt Tek Bd Thapa	Bhalujan (Mon Bd) Tamang	30000	686024 dt. 07-11-2010	-
	5444	11075	2009-10	Shri Bimol Soi	S/o Nindos Soi	Upper Hatokajan	30000	686022 dt. 19-08-2010	30,000
13	5445	11075	2009-10	Shri Bimol Soi	S/o Nindos Soi	Upper Hatokajan	30000	686024 dt. 07-11-2010	-
	5445	896	2009-10	Shri Rajen Guwala	S/o Janakheal	Bhalujan (Mon Bd. Tamang)	30000	686022 dt. 19-08-2010	30,000
14	5445	896	2009-10	Shri Rajen Guwala	S/o Janakheal	Bhalujan (Mon Bd. Tamang)	30000	686024 dt. 07-11-2010	30,000
	5446	13472	2009-10	Shri Suren Teron	S/o Sar Teron	Langtuk Kramsa	30000	686024 dt. 07-11-2010	-
	5446	885	2009-10	Shri Longkam Hanse	S/o Lt Sar Hanse	Durgeswar Singnar	30000	686022 dt. 19-08-2010	30,000

(Appendix-7 continued....)

1	2	3	4	5	6	7	8	9	10
15	5447	885	2009-10	Shri Longkam Hanse	S/o Lt Sar Hanse	Durgeswar Singnar	30000	686024 dt. 07-11-2010	-
	5447	3776	2009-10	Shri Hemari Singnar	S/o Lt Bajing Singnar	Longbi Hanse Dillai	30000	686022 dt.	30,000
16	5448	872	2009-10	Shri Kakrung Rongpipi	W/o Langrik Timung	Durgeswar Singnar	30000	686022 dt. 19-08-2010	-
	5448	3776	2009-10	Shri Hemari Singnar	S/o Lt Bajing Singnar	Longbi Hanse Dillai	30000	686024 dt. 07-11-2010	30,000
17	5449	195	2009-10	Shri Kasang Teronpi	W/o Lt Kathar Engti	Chiri Adong(Sarso Engti)	30000	686022 dt. 19-08-2010	-
	5449	872	2009-10	Shri Kakrung Rongpipi	W/o Langrik Timung	Durgeswar Singnar	30000	686024 dt. 07-11-2010	30,000
18	5450	195	2009-10	Shri Kasang Teronpi	W/o Lt Kathar Engti	Chiri Adong(Sarso Engti)	30000	686024 dt. 07-11-2010	-
	5450	202	2009-10	Shri Hemari Engti	S/o Lt Kania Engti	Sarso Engti	30000	686022 dt. 19-08-2010	30,000
19	5451	202	2009-10	Shri Hemari Engti	S/o Lt Kania Engti	Sarso Engti	30000	686024 dt. 07-11-2010	-
	5451	216	2009-10	Shri Kania Engti	S/oLt Hori Engti	Chiri Adong (Sarso Engti)	30000	686022 dt. 19-08-2010	30,000
20	5461	862	2009-10	Shri Sona Singnar	S/o Bokaram Singnar	Durgeswar Singnar	30000	686022 dt. 19-08-2010	-
	5461	8807	2009-10	Shri Gopal Murmu	S/o Lt Mangal Murmu	Chingthong Teron	30000	686024 dt. 07-11-2010	30,000
21	5462	862	2009-10	Shri Sona Singnar	S/o Bokaram Singnar	Durgeswar Singnar	30000	686024 dt. 07-11-2010	-
	5462	372	2009-10	Shri Gopal Chetry	S/o Lt Prem Bd Chetry	Diliram Chetry	30000	686022 dt. 19-08-2010	30,000
22	5463	663	2009-10	Shri Anil Rabha	S/o Lt Bhairam Rabha	Weddingsson Marak	30000	686022 dt. 19-08-2010	-
	5463	372	2009-10	Shri Gopal Chetry	S/o Lt Prem Bd Chetry	Diliram Chetry	30000	686024 dt. 07-11-2010	30,000
23	5464	663	2009-10	Shri Anil Rabha	S/o Lt Bhairam Rabha	Weddingsson Marak	30000	686024 dt. 07-11-2010	-
	5464	13249	2009-10	Shri Sammen Kathar	Lt Thekong Kathar	Sarthe Teron No.1	30000	686022 dt. 19-08-2010	30,000
24	5465	13249	2009-10	Shri Sammen Kathar	Lt Thekong Kathar	Sarthe Teron No.1	30000	686024 dt. 07-11-2010	-
	5465	913	2009-10	Shri Monsing Teron	S/o Lt Khoi Teron	Monsing Teron	30000	686022 dt. 19-08-2010	30,000
25	5466	913	2009-10	Shri Monsing Teron	S/o Lt Khoi Teron	Monsing Teron	30000	686024 dt. 07-11-2010	-
	5466	259	2009-10	Shri Sundor Ronghang	S/o Lt Khon Ronghang	Longboi Hanse Dillai	30000	686022 dt. 19-08-2010	30,000
26	5467	259	2009-10	Shri Sundor Ronghang	S/o Lt Khon Ronghang	Longboi Hanse Dillai	30000	686024 dt. 07-11-2010	-
	5467	261	2009-10	Shri Kolom Timung	S/o Lt Men Timung	Ji Adong	30000	686022 dt. 19-08-2010	30,000
27	5468	261	2009-10	Shri Kolom Timung	S/o Lt Men Timung	Ji Adong	30000	686024 dt. 07-11-2010	-
	5468	590	2009-10	Shri Desoi Timung	S/o Lt Kania Timung	Monsing Teron	30000	686022 dt. 19-08-2010	30,000
28	5469	11153	2009-10	Shri Budheswar Munda	S/o Lt Sam Munda	Upper Hatokajan	30000	686022 dt. 19-08-2010	-
	5469	590	2009-10	Shri Desoi Timung	S/o Lt Kania Timung	Monsing Teron	30000	686024 dt. 07-11-2010	30,000
29	5470	11081	2009-10	Shri Jemson Kujur	S/o Elia Kujur	Upper Hatokajan	30000	686022 dt. 19-08-2010	-
	5470	11153	2009-10	Shri Budheswar Munda	S/o Lt Sam Munda	Upper Hatokajan	30000	686024 dt. 07-11-2010	30,000
30	5471	13472	2009-10	Shri Suren Teron	S/o Sar Teron	Langtuk Kramsa	30000	686024 dt. 19-08-2010	-
	5471	11081	2009-10	Shri Jemson Kujur	S/o Elia Kujur	Upper Hatokajan	30000	686024 dt. 07-11-2010	30,000
31	5472	13382	2009-10	Shri Rajesh Kramsa	S/o Lt Langtuk Kramsa	Langtuk Kramsa	30000	686024 dt. 07-11-2010	-
	5472	13382	2009-10	Shri Rajesh Kramsa	S/o Lt Langtuk Kramsa	Langtuk Kramsa	30000	686022 dt. 19-08-2010	30,000

(Appendix-7 continued....)

1	2	3	4	5	6	7	8	9	10
32	5473	11119	2009-10	Shri Naprejer Mough	S/o Jaseph Mough	Upper Hatokajian	30000	686022 dt. 19-08-2010	-
	5473	11119	2009-10	Shri Naprejer Mough	S/o Jaseph Mough	Upper Hatokajian	30000	686024 dt. 07-11-2010	30,000
33	5474	11985	2009-10	Shri Biju Dhonuwar	S/o Lt Alai Dhonuwar	Naharjan (Dhon Sing Engleng)	30000	686022 dt. 19-08-2010	-
	5474	11985	2009-10	Shri Biju Dhonuwar	S/o Lt Alai Dhonuwar	-do-	30000	686024 dt. 07-11-2010	30,000
34	5475	170	2009-10	Shri Longki Taro	S/o Lt Sarso Taro	Sikari Kathar	30000	686024 dt. 07-11-2010	-
	5475	170	2009-10	Shri Longki Taro	S/o Lt Sarso Taro	-do-	30000	686022 dt. 19-08-2010	30,000
35	5477	1021	2009-10	Shri Lorence Bey	S/o Lt Sarthe Bey	Monsing Teron	30000	686024 dt. 07-11-2010	-
	5477	8787	2009-10	Shri Bhado Murmu	S/o Lt Mungla Murmu	Chinghong Teron	30000	686022 dt. 19-08-2010	30,000
36	5478	11121	2009-10	Shri Robat Nagh	S/o Lt Birson Nagh	Upper Hatokajian	30000	686022 dt. 19-08-2010	-
	5478	8787	2009-10	Shri Bhado Murmu	S/o Lt Mungla Murmu	Chinghong Teron	30000	686024 dt. 07-11-2010	30,000
37	5479	11121	2009-10	Shri Robat Nagh	S/o Lt Birson Nagh	Upper Hatokajian	30000	686024 dt. 07-11-2010	-
	5479	12706	2009-10	Shri Chumu Koya	S/o Lt Ena Koya	Mangra Urang	30000	686022 dt. 19-08-2010	30,000
38	5480	8807	2009-10	Shri Gopal Murmu	S/o Lt Mangal Murmu	Chinghong Teron	30000	686022 dt. 19-08-2010	-
	5480	12706	2009-10	Shri Chumu Koya	S/o Lt Ena Koya	Mangra Urang	30000	686024 dt. 07-11-2010	30,000
39	98000530835	3179	2011-12	Shri Rajen Bey	Kangbura Bey	Natun Sehiyang	48000	686104 dt. 22-03-2012	-
	98000530835	29	2011-12	Shri Biren Sing Teron	Lt. Lumjong	Rongdo Gaon No.1 Mohkhuti	48000	686104 dt. 22-03-2012	30,000
Total							24,06,000		12,00,000
Difference: ₹24,06,000 - ₹12,00,000 = ₹12,06,000									

Note: The fund was found credited in the account of first beneficiary shown in column No. 5 of the list in all the cases.

Source: Departmental records/information furnished.

Appendix-8

{Reference: Paragraph 3.3.12.4(A)}

**Statement showing delay in release of fund from DRDA to Blocks
(Reference: Cash book and IAY Bank Pass book of DRDA Karbi Anglong)**

Date of receipt	Amount received (₹)	Due date of release	Release to Blocks		Delay in release (in days)
			Date of release	Amount released (₹)	
1	2	3	4	5	6
2008-09					
30-05-2008	4,07,45,300	14-06-2008	29-07-2008	5,03,96,500	45
17-06-2008	85,25,000	02-07-2008			27
25-07-2008	8,14,90,700	09-08-2008	26-08-2008	7,97,72,000	17
		09-08-2008	26-08-2008	11,55,000	17
12-12-2008	4,96,37,000	27-12-2008	13-02-2009	7,20,72,000	48
21-01-2009	2,24,51,000	05-02-2009	13-02-2009		8
2009-10					
27-05-2009	11,72,89,100	11-06-2009	08-10-2009	11,72,71,000	119
12-06-2009	14,68,55,600	27-06-2009	10-12-2009	15,91,20,500	166
10-12-2009	3,67,13,900	25-12-2009	04-03-2010	24,55,53,000	69
2010-11					
28-05-2010	10,54,44,500	12-06-2010	09-06-2010	21,08,78,000	-
01-07-2010	10,54,44,500	16-07-2010	09-10-2010		85
11-01-2011	27,17,000	26-01-2011	18-02-2011	6,42,14,000	23
-	3,80,76,000	26-01-2011	18-02-2011		23
-	2,34,32,000	26-01-2011	18-02-2011		23
2011-12					
18-08-2011	7,26,46,200	02-09-2011	20-01-2012	72,75,000	140
		02-09-2011	23-01-2012	89,24,000	143
		02-09-2011	25-01-2012	49,95,500	145
		02-09-2011	31-01-2012	62,08,000	151
		02-09-2011	17-02-2012	92,15,000	168
		02-09-2011	17-02-2012	25,22,100	168
		02-09-2011	20-02-2012	64,02,000	171
		02-09-2011	21-02-2012	38,31,500	172
		02-09-2011	22-02-2012	1,44,53,000	173
		02-09-2011	03-03-2012	37,34,500	183
02-09-2011	19-03-2012	63,05,000	199		
2012-13					
10-04-2012	22,93,44,900	25-04-2012	28-06-2012	1,77,51,000	64
		25-04-2012	01-08-2012	1,90,12,000	98
		25-04-2012	24-08-2012	70,32,500	121
		25-04-2012	04-09-2012	1,51,80,500	132
		25-04-2012	05-09-2012	73,23,500	133
		25-04-2012	05-09-2012	54,80,500	133
		25-04-2012	11-09-2012	89,24,000	139
		25-04-2012	03-10-2012	9,84,500	161
		25-04-2012	03-10-2012	7,95,88,500	161
		25-04-2012	05-10-2012	52,38,000	163
		25-04-2012	05-10-2012	1,12,03,500	163
		25-04-2012	05-10-2012	1,11,55,000	163
		25-04-2012	05-10-2012	33,46,500	163
		25-04-2012	12-10-2012	4,21,46,500	170
23-04-2012	1,46,19,000	08-05-2012	12-10-2012	21,43,700	157
		08-05-2012	15-11-2012	83,90,500	191

Source: Departmental records/information furnished.

Appendix-9

{Reference: Paragraph 3.3.12.4(A)}

Statement showing delay in release of fund from DRDA to Blocks

Date of receipt	Amount received (In ₹)	Due date of release	Release to Blocks/GPs		Delay in release (In days)
			Date of release	Amount released (In ₹)	
1	2	3	4	5	6
Nagaon					
23-04-2008	6,09,51,800	08-05-2008	23-10-2008	6,09,45,500	168
18-08-2008	12,19,03,700	02-09-2008	27-11-2008	12,18,91,000	86
17-03-2009	4,02,65,000	01-04-2009	23-06-2009	6,91,07,500	83
17-03-2009	3,65,71,100	01-04-2009	23-06-2009		83
14-05-2009	16,40,80,400	29-05-2009	14-09-2009	42,93,13,500	108
14-05-2009	64,61,300	29-05-2009	14-09-2009		108
14-05-2009	21,96,87,200	29-05-2009	14-09-2009		108
14-09-2009	5,49,21,800	29-09-2009	24-09-2009	5,49,01,000	-
05-12-2009	8,85,79,000	20-12-2009	23-02-2010	8,85,49,500	65
20-02-2010	14,55,07,600	07-03-2010	23-03-2010	14,54,91,500	16
23-04-2010	22,62,86,800	08-05-2010	22-05-2010	21,92,57,500	14
30-06-2010	31,54,77,000	15-07-2010	20-08-2010	31,54,44,000	36
07-01-2011	4,06,400	22-01-2011	27-01-2011	7,20,71,000	5
07-01-2011	7,18,23,000	22-01-2011	27-01-2011		5
17-01-2011	3,50,53,000	01-02-2011	09-02-2011	33,44,56,000	8
19-01-2011	31,54,77,000	03-02-2011	09-02-2011		6
19-01-2011	-	03-02-2011	03-03-2011	65,96,000	28
27-05-2011	40,18,11,400	11-06-2011	18-06-2011	40,17,74,000	7
27-05-2011	-	11-06-2011	06-09-2011	2,91,000	87
31-10-2011	5,36,00,000	15-11-2011	08-12-2011	5,35,92,500	23
30-12-2011	10,86,74,100	14-01-2012	03-01-2012	10,86,40,000	-
31-12-2011	39,28,000	15-01-2012	01-02-2012	3,81,69,500	17
31-12-2011	3,42,45,300	15-01-2012	01-02-2012		17
14-03-2012	71,27,000	29-03-2012	22-03-2012	70,81,000	-
31-03-2012	35,19,677	15-04-2012	22-06-2012	42,23,86,500	68
07-04-2012	39,55,25,300	22-04-2012	22-06-2012		61
21-04-2012	2,18,69,000	06-05-2012	22-06-2012		47
22-05-2012	54,40,000	06-06-2012	22-06-2012		16
28-05-2012	2,17,20,300	12-06-2012	22-06-2012		10
06-06-2012	34,05,15,000	21-06-2012	05-07-2012	32,34,46,500	14
06-12-2012	4,93,95,000	21-12-2012	19-03-2013	11,87,28,000	88
06-12-2012	3,78,35,000	21-12-2012	19-03-2013		88
Barpeta					
08-04-2008	9,48,56,000	23-04-2008	19-06-2008	47,30,000	57
08-04-2008	-	23-04-2008	10-07-2008	9,01,17,500	78
28-04-2008	3,40,40,800	13-05-2008	03-10-2008	10,20,63,500	143
25-06-2008	6,80,81,700	10-07-2008	03-10-2008		85
01-12-2008	5,39,68,000	16-12-2008	18-02-2009	55,05,500	64
01-12-2008		16-12-2008	19-02-2009	1,67,09,000	65
01-12-2008		16-12-2008	20-02-2009	2,20,88,000	66
06-01-2009	1,87,57,000	21-01-2009	21-02-2009	1,74,02,000	31
16-02-2009	8,78,19,000	03-03-2009	28-03-2009	16,56,27,000	25
04-03-2009	10,21,23,000	19-03-2009	28-03-2009		9
04-03-2009	2,04,24,500	19-03-2009	31-03-2009	4,26,97,500	12
27-03-2009	12,26,91,200	11-04-2009	20-07-2009	11,65,39,500	100
26-11-2009	3,67,90,000	11-12-2009	26-02-2010	19,03,82,500	77
11-02-2010	13,39,07,500	26-02-2010	26-02-2010		0
12-04-2010	12,73,77,900	27-04-2010	08-07-2010	12,63,57,000	72

(Appendix-9 continued...)

1	2	3	4	5	6
18-05-2010	8,80,94,300	02-06-2010	20-08-2010	17,61,52,000	79
08-06-2010	8,89,41,200	23-06-2010	20-08-2010		58
11-01-2011	17,61,88,500	26-01-2011	15-02-2011	17,61,52,000	20
26-04-2011	11,29,68,600	11-05-2011	17-06-2011	11,29,56,500	37
16-06-2011	17,21,29,000	01-07-2011	13-09-2011	17,21,26,500	74
18-01-2012	17,21,29,000	02-02-2012	04-03-2012	17,21,26,500	31
27-01-2012	2,12,73,400	11-02-2012	19-06-2012	2,81,300	129
27-01-2012	-	11-02-2012	22-06-2012	49,47,000	132
27-01-2012	-	11-02-2012	27-06-2012	64,02,000	137
27-01-2012	-	11-02-2012	07-07-2012	29,10,000	147
09-04-2012	1,91,25,400	24-04-2012	17-07-2012	72,75,000	84
07-05-2012	1,94,88,000	22-05-2012	13-08-2012	1,31,92,000	83
25-05-2012	2,00,99,600	09-06-2012	02-08-2012	2,39,59,000	54
Sonitpur					
09-04-2008	3,35,22,000	24-04-2008	20-06-2008	4,18,06,400	57
27-05-2008	97,24,000	11-06-2008	20-06-2008		9
17-04-2008	4,64,80,800	02-05-2008	20-06-2008	4,51,14,200	49
31-03-2009	13,00,52,300	15-04-2009	29-07-2009	12,90,01,400	105
27-04-2009	16,75,28,000	12-05-2009	29-07-2009	16,70,86,800	78
27-04-2009	4,18,82,000	12-05-2009	27-11-2009	4,15,61,600	199
27-11-2009	6,75,49,000	12-12-2009	06-02-2010	6,33,32,500	56
04-05-2010	12,02,87,800	19-05-2010	28-09-2010	12,02,80,000	132
14-06-2010	12,02,87,700	29-06-2010	25-10-2010	12,02,80,000	118
13-01-2011	7,22,71,000	28-01-2011	25-02-2011	7,22,65,000	28
12-08-2011	23,50,32,000	27-08-2011	09-09-2011	23,50,31,000	13
09-04-2012	7,55,09,000	24-04-2012	11-06-2012	12,48,87,500	48
11-05-2012	4,93,94,800	26-05-2012	11-06-2012		16
04-07-2012	25,96,68,500	19-07-2012	15-11-2012	25,96,68,500	119
Cachar					
26-05-2008	7,39,78,000	10-06-2008	25-07-2008	6,57,20,000	45
30-06-2010	9,79,73,000	15-07-2010	04-10-2010	9,79,73,000	81
11-01-2011	9,79,73,000	26-01-2011	09-02-2011	9,71,73,000	14
29-06-2012	19,14,30,000	14-07-2012	18-07-2012	19,31,27,000	4
29-06-2012	21,14,96,000	14-07-2012	21-09-2012	15,37,93,500	69
29-06-2012	4,88,66,000	14-07-2012	12-12-2012	3,99,64,000	151
Kokrajhar					
25-07-2008	5,53,20,300	09-08-2008	19-09-2008	3,24,10,000	41
25-07-2008	-	09-08-2008	25-09-2008	16,80,000	47
25-07-2008	-	09-08-2008	26-11-2008	37,10,000	109
25-07-2008	-	09-08-2008	15-12-2008	34,63,000	128
25-07-2008	-	09-08-2008	22-12-2008	18,48,000	135
25-07-2008	-	09-08-2008	24-12-2008	21,67,000	137
25-07-2008	-	09-08-2008	16-02-2009	15,41,000	191
25-07-2008	-	09-08-2008	09-03-2009	74,31,000	212
04-03-2010	6,60,20,300	19-03-2010	27-03-2010	6,59,91,000	8
13-05-2010	7,15,81,500	28-05-2010	17-08-2010	2,95,30,000	81
19-06-2010	7,15,81,500	04-07-2010	18-01-2011	6,54,77,000	198
18-01-2011	3,89,33,000	02-02-2011	02-05-2011	59,56,000	89
18-01-2011	-	02-02-2011	24-05-2011	73,54,000	111
18-01-2011	-	02-02-2011	25-05-2011	16,49,000	112
18-01-2011	-	02-02-2011	11-08-2011	70,84,000	190
24-01-2011	8,04,92,000	08-02-2011	11-02-2011	54,79,000	3
24-01-2011	-	08-02-2011	26-02-2011	7,18,78,000	18
16-05-2012	1,97,73,500	31-05-2012	06-06-2012	73,73,000	6
16-05-2012	-	31-05-2012	12-06-2012	1,39,69,000	12

(Appendix-9 continued....)

1	2	3	4	5	6
16-05-2012	-	31-05-2012	27-06-2012	35,41,000	27
Sivasagar					
04-08-2008	2,70,18,000	19-08-2008	09-09-2008	4,26,85,000	21
04-08-2008	-	19-08-2008	18-02-2009	2,24,07,100	183
07-02-2009	94,35,000	22-02-2009	20-03-2009	94,13,400	26
13-05-2009	18,15,000	28-05-2009	03-06-2009	18,09,500	6
13-05-2009	6,17,12,000	28-05-2009	23-06-2009	1,34,36,500	26
13-05-2009	-	28-05-2009	24-06-2009	1,65,55,00	27
13-05-2009	-	28-05-2009	30-06-2009	2,27,15,000	33
13-05-2009	-	28-05-2009	04-07-2009	89,70,500	37
08-12-2009	1,73,82,000	23-12-2009	02-01-2010	20,79,000	10
08-12-2009	-	23-12-2009	05-01-2010	1,52,84,500	13
20-04-2010	6,35,66,000	05-05-2010	19-05-2010	6,35,35,000	14
25-06-2010	8,86,20,000	10-07-2010	30-07-2010	8,86,09,500	20
17-04-2012	2,81,64,000	02-05-2012	14-05-2012	1,85,26,500	12
17-04-2012	-	02-05-2012	14-09-2012	96,03,000	135
06-12-2012	1,40,53,000	21-12-2012	30-03-2013	139	99
Morigaon					
09-05-2008	2,77,99,700	24-05-2008	17-07-2008	2,50,25,000	54
21-07-2008	5,55,99,300	05-08-2008	18-10-2008	5,33,61,000	74
10-12-2008	3,30,15,000	25-12-2008	13-02-2009	2,20,00,000	50
12-01-2009	1,53,18,000	27-01-2009	16-02-2009	2,85,00,000	20
06-04-2009	29,46,900	21-04-2009	14-08-2009	10,31,41,000	115
06-05-2009	10,01,96,400	21-05-2009	14-08-2009		85
10-05-2010	7,19,42,500	25-05-2010	07-09-2010	13,99,71,000	105
19-06-2010	7,19,42,500	04-07-2010	07-09-2010		65
10-05-2011	14,05,71,000	25-05-2011	03-11-2011	13,55,09,000	162
22-06-2012	15,53,05,000	07-07-2012	26-09-2012	12,84,16,000	81

Source: Departmental records/information furnished.

Appendix-10

{Reference: Paragraph 3.3.12.4(B)}

**Delay in release of fund from Bokajan Development Block
(Karbi Anglong district) to beneficiaries**

Date of receipt	Amount received (In ₹)	Date of release	Amount released to beneficiaries (In ₹)	Due date of release	Delay (In days)
05-08-2008	58,90,500	20-08-2009	54,00,000	12-08-2008	373
03-09-2008	1,03,95,000	26-08-2009	59,70,000	10-09-2008	350
		02-09-2009	47,70,000	10-09-2008	357
31-12-2008	2,44,138	07-10-2009	6,90,000	07-01-2009	273
		24-10-2009	1,50,000	07-01-2009	290
		23-12-2009	2,40,000	07-01-2009	350
		23-03-2010	84,90,000	07-01-2009	440
		25-03-2010	24,00,000	07-01-2009	442
18-02-2009	84,70,000	26-03-2010	10,80,000	25-02-2009	394
		29-03-2010	2,40,000	25-02-2009	397
18-02-2009	23,915	05-08-2010	71,40,000	25-02-2009	526
14-08-2009	1,15,50,000	25-03-2010	17,40,000	21-08-2009	216
		26-03-2010	17,40,000	21-08-2009	217
25-10-2009	1,57,85,000	29-03-2010	1,85,70,000	01-11-2009	148
		03-11-2010	51,90,000	01-11-2009	367
16-03-2010	2,50,25,000	30-11-2010	16,50,000	23-03-2010	252
		17-12-2010	30,000	23-03-2010	269
		03-02-2011	25,50,000	23-03-2010	317
		09-02-2011	10,50,000	23-03-2010	323
		11-03-2011	6,30,000	23-03-2010	353
03-11-2010	2,58,50,500	27-07-2011	30,17,800	23-03-2010	491
		27-07-2011	21,60,000	10-11-2010	259
		10-08-2011	12,00,000	10-11-2010	273
		06-09-2011	46,56,000	10-11-2010	300
		13-09-2011	3,84,000	10-11-2010	307
28-02-2011	76,65,348	19-09-2011	1,71,84,000	10-11-2010	313
		19-09-2011	22,08,000	07-03-2011	196
		26-09-2011	8,64,000	07-03-2011	203
		27-09-2011	12,96,000	07-03-2011	204
06-09-2011	2,28,92,000	06-03-2012	2,12,16,000	13-09-2011	175
18-01-2012	72,75,000	23-03-2012	65,28,000	25-01-2012	58
06-03-2012	13,93,344	27-03-2012	12,00,000	13-03-2012	14
		31-03-2012	7,76,000	13-03-2012	18
31-03-2012	31,09,219	30-07-2012	4,75,000	07-04-2012	114
		30-07-2012	96,000	07-04-2012	114
		06-08-2012	4,85,000	07-04-2012	121
		28-08-2012	4,12,250	07-04-2012	143
		11-10-2012	1,94,000	07-04-2012	187
15-10-2012	1,41,62,000	20-12-2012	20,64,000	22-10-2012	59
		24-12-2012	45,28,000	22-10-2012	63
		31-12-2012	13,28,000	22-10-2012	70
		28-01-2013	3,52,000	22-10-2012	98
		22-02-2013	15,04,000	22-10-2012	123

Source: Departmental records/information furnished.

Appendix-11
{Reference: Paragraph 3.3.12.4(B)}

Delay in release of fund from Howraghat Development Block to beneficiaries
(Ref: cash book & advice slips)

Date of receipt	Amount received (₹)	Date of release	Amount released to beneficiaries (₹)	Due Date	Delay (In days)
28-08-2008	1,08,57,000	27-10-2008	7,45,092	04-09-2008	53
		10-11-2008	60,000	04-09-2008	67
		21-11-2008	4,34,600	04-09-2008	78
		03-12-2008	1,16,000	04-09-2008	90
		13-12-2008	1,54,000	04-09-2008	100
18-09-2010	74,69,000	29-03-2011	40,54,500	25-09-2010	185
		30-03-2011	45,31,500	25-09-2010	186
08-03-2011	22,31,000	30-03-2011	9,54,000	15-03-2011	15
		17-10-2011	5,72,400	15-03-2011	216
		03-11-2011	7,63,200	15-03-2011	233
17-09-2011	65,96,000	03-11-2011	11,44,800	24-09-2011	40
		11-11-2011	7,15,500	24-09-2011	48
		07-12-2011	29,57,400	24-09-2011	74
		29-02-2012	23,13,600	24-09-2011	158
08-10-2012	7,95,88,500	06-12-2012	99,36,000	15-10-2012	52
		14-12-2012	18,56,000	15-10-2012	60
		31-12-2012	34,72,000	15-10-2012	77
		16-01-2013	15,68,000	15-10-2012	93
		30-01-2013	12,48,000	15-10-2012	107
		22-02-2013	15,04,000	15-10-2012	130
		02-03-2013	25,60,000	15-10-2012	138
		12-03-2013	61,12,000	15-10-2012	148
		20-03-2013	40,49,000	15-10-2012	156
		21-03-2013	3,13,000	15-10-2012	157
25-03-2013	26,39,000	15-10-2012	161		

Source: Departmental records/information furnished.

Appendix-12

{Reference: Paragraph 3.3.12.4(B)}

Statement showing delay in release of fund to beneficiaries from Block

Date of receipt	Amount received (₹ in lakh)	Date of release	Amount released to beneficiaries (₹ in lakh)	Due date of release	Delay in release to beneficiaries (In days)
Silchar					
24-07-2009	160.55	30-10-2009	55.83	31-07-2009	91
12-10-2009	51.4	05-11-2009	16.49	19-10-2009	17
Palonghat					
08-04-2011	68.39	16-06-2011	33.35	15-04-2011	62
24-09-2012	78.09	16-03-2013	37.60	01-10-2012	166
Patharkandi					
01-10-2010	73.14	20-10-2011	2.18	08-10-2010	377
01-10-2010		18-07-2011	5.39	08-10-2010	283
08-10-2010	49.14	30-06-2011	85.85	15-10-2010	258
04-11-2011	68.39	22-12-2011	68.39	11-11-2011	41
Demow					
26-08-2008	70.46	19-03-2009	70.46	02-09-2008	198
09-09-2008	4.62	19-03-2009	4.62	16-09-2008	184
24-06-2009	90.09	20-03-2010	90.09	01-07-2009	262
13-10-2009	9.00	20-03-2010	9.00	20-10-2009	151
13-10-2009	9.00	20-03-2010	9.00	20-10-2009	151
13-10-2009	9.00	20-03-2010	9.00	20-10-2009	151
13-10-2009	8.42	20-03-2010	8.42	20-10-2009	151
06-01-2010	9.90	20-03-2010	9.90	13-01-2010	66
06-01-2010	9.19	20-03-2010	9.19	13-01-2010	66
06-01-2010	9.90	20-03-2010	9.90	13-01-2010	66
06-01-2010	9.90	20-03-2010	9.90	13-01-2010	66
06-01-2010	149.77	20-03-2010	149.77	13-01-2010	66
03-02-2011	198.37	24-02-2011	198.37	10-02-2011	14
03-02-2011	54.81	24-02-2011	54.81	10-02-2011	14
Moirabari					
16-11-2011	262.39	04-12-2011	14.46	23-11-2011	11
16-11-2011	247.93	14-12-2011	40.73	23-11-2011	21
16-11-2011	207.20	20-12-2011	1.50	23-11-2011	27
16-11-2011	205.70	12-01-2012	57.60	23-11-2011	50
16-11-2011	148.10	10-02-2012	33.74	23-11-2011	79
16-11-2011	114.36	02-03-2012	54.23	23-11-2011	100
16-11-2011	60.13	12-03-2012	44.10	23-11-2011	110
02-03-2012	244.93	22-03-2012	229.43	09-03-2012	13

Source: Departmental records/information furnished.

Appendix-13 (A)
(Reference: Paragraph 3.3.14.3)

Statement showing details of refunds by Blocks/GPs to DRDA in Barpeta District

Sl. No.	Name of Block	No. of GP	Fund pertaining to the year/share	Sanction by DRDA			Refund by block/GP			Delay (In days)			
				CB Page No	Cheque/ Draft No.	Cheque date	Amount (In ₹)	No. of beneficiary	Date		Amount (In ₹)	No. of beneficiary	Reason
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Bajali	1	Ph-II 2007-08	7	6732	10-07-2008	68,20,000	248	06-03-2012	1,92,500	5	Non availability of SC/ST in the permanent wait list of the GP	1,335
2	Bajali	2	Ph-I 2008-09	11	5218	03-10-2008	1,10,88,000	288	15-01-2011	7,69,500	15	Non availability of SC/ST in the permanent wait list of the GP	834
3	Bajali	7	Ph-I 2008-09	11	5218	03-10-2008	1,10,88,000	288	05-01-2011	18,48,000	48	Non availability of SC/ST in the permanent wait list of the GP	824
4	Bajali	7	State Share 2007-08	17	279786	18-02-2009	40,42,500	147	05-01-2011	6,54,500	17	Non availability of SC/ST in the permanent wait list of the GP	686
5	Bajali	1	Additional & Ph-II 2008-09	37	16841	12-03-2009	17,71,000	46	31-10-2009	8,08,500	21	Non availability of ST household against target of 21 ST beneficiaries	233
6	Bajali	7	Additional 2008-09	37	16841	12-03-2009	1,25,89,500	327	05-01-2011	6,16,000	16	Non availability of SC/ST in the permanent wait list of the GP	664
7	Bajali	7	Ph-II 2008-09	37	16841	12-03-2009	1,25,89,500	327	05-01-2011	4,23,500	11	Non availability of SC/ST in the permanent wait list of the GP	664
8	Bajali	1	Ph-II 2008-09	38	552684	28-03-2009	11,93,500	31	15-01-2011	10,01,000	26	Non availability of SC in the permanent wait list of the GP	658
9	Bajali	3	Ph-I 2009-10	50	16856	07-09-2009	13,09,000	34	29-01-2011	15,43,000	51	Non availability of SC/ST in the permanent wait list of the GP	509
10	Bajali	3	Balance 2009-10	60	26461	26-02-2010	59,67,500	155	29-01-2011	4,23,500	11	Non availability of SC/ST in the permanent wait list of the GP	337
11	Bajali	1	Additional 2009-10	70	27472	08-07-2010	55,05,500	143	06-03-2012	2,69,500	7	Non availability of SC/ST in the permanent wait list of the GP	607
Sub-Total							7,39,64,000	2,034			228		
1	Barpeta	1	Ph-II 2009-10	60	26452	26-02-2010	97,40,500	253	17-06-2011	11,55,000	30	Non availability of SC/ST in the permanent wait list of the GP	476
Sub-Total							97,40,500	253			30		-

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(Appendix-13(A) continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Bhabanipur	1	08-Sep	11	1422	03-10-2008	1,34,75,000	350	03-06-2010	8,47,000	22	Non availability of SC/ST in the permanent wait list of the GP	608
2	Bhabanipur	2	Ph-I 2009-10	47	279808	20-07-2009	91,24,500	237	01-02-2011	8,08,500	21	Non availability of SC in the permanent wait list of the GP	561
			Sub-Total				2,25,99,500	587		16,55,500	43		
1	Chak chaka	1	Phase-II 2008-09	37	16838	12-03-2009	37,27,000	97	23-03-2010	8,85,500	23	Non availability of SC in the permanent wait list of the GP	376
2	Chak chaka	1	Additional 2008-09	40	2090	31-03-2009	33,49,500	87	21-02-2011	2,69,500	7	Non availability of SC in the permanent wait list of the GP	692
3	Chak chaka	1	Ph-11 2008-09	40	002088 -91	31-03-2009	65,06,500	169	15-06-2010	1,92,500	5	Non availability of SC/ST in the permanent wait list of the GP	441
			Sub-Total				1,35,83,000	353		13,47,500	35		
1	Gobardhana	1	SS 2008-09 Addl 2008-09	23	682089	20-02-2009	40,04,000	104	30-09-2010	6,54,500	17	Non availability of SC in the permanent wait list of the GP	587
			Sub-Total				40,04,000	104		6,54,500	17		
1	Mandia	1	Ph-II 2007-08	7	1216	10-07-2008	1,31,17,500	341	06-09-2012	1,54,000	4	Non availability of SC in the permanent wait list of the GP	1,519
2	Mandia	1	Ph-I 2008-09	10	5213	03-10-2008	1,86,34,000	484	23-06-2011	1,54,000	4	Non availability of SC in the permanent wait list of the GP	993
3	Mandia	1	Additional 2009-10	70	26467	08-07-2010	3,55,35,500	923	11-08-2011	5,77,500	15	Non availability of SC in the permanent wait list of the GP	399
			Sub-Total				6,72,87,000	1,748		8,85,500	23		
			Grand total				19,11,78,000	5,079		1,42,47,500	376		

Source: Departmental records/information furnished.

Appendix-13 (B)

(Reference: Paragraph 3.3.14.3)

Statement showing irregular parking/retention of fund against exhausted category

Name of District	Year	Name of development block	Fund received from DRDA (₹ in Lakh)	Period of receipt from DRDA	Amount refunded (₹ in lakh)	Date of refund	No. of SC/ST beneficiaries against which fund refunded	Period of delay (in days) (counting after last receipt of fund)
Cachar	2008-09	Silchar	221.375	9.7.08 to 9.3.09	19.635	21.01.12	51	1,048
	2009-10	-Do-	337.26	24.7.09 to 4.3.10	123.585	21.01.12	321	688
	2010-11	-Do-	155.01	29.9.10 to 3.1.11	76.145	21.01.12	157	383
Total			713.645		219.365		529	0
Dibrugarh	2009-10	Joypur	358.435	21.07.09 to 30.3.10	164.78	26.05.11	428	422
		Panitola	194.04	23.07.09 to 30.3.10	11.55	31.05.11	30	427
	2010-11	Joypur	401.095	1.7.10 to 23.09.10	267.235	31.05.11	551	250
		Panitola	179.935	27.7.10 to 6.9.10	33.465	26.05.11	69	262
Total			1,133.505		477.03		1,078	
Grand Total			1,847.15		696.395		1,607	

Source: Departmental records/information furnished.

Appendix-14
{Reference: Paragraph 3.3.14.4(A)}

Delay in transfer of funds from Telegraphic Transfer account to IAY account of DRDA, Barpeta from 1-04-2008 to 31-03-2013

Sl. No.	Year	Sanction order No. and date	Cheque No.	Cheque Date	Date of remittance	Amount remitted (₹ in lakh)	Date of remittance to pool Current account with SBI, Barpeta	Remittance to IAY Current account with SBI, Barpeta and SB accounts with AGVB, Barpeta	Delay in remittance to the IAY account	Interest accrued @ 3.5% P.A	Total loss of IAY fund		Unit cost	No. of beneficiaries deprived
											Year	Amount (₹)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	2008-09	G-20011/1/2008-RH(A/C)-3.INTT.688(PT) 18-02-2009	116473	20-02-2009	21-02-2009	878.19	26-02-2009	07-03-2009	9	75,789				
2	2008-09	G-20011/1/2008-RH(A/C)751 27-02-2009	116488	03-03-2009	04-03-2009	204.25	04-03-2009	12-03-2009	8	15,668				
3	2008-09	J-11060/12/2008-RH(A/C)925 25-03-2009	143104	30-03-2009	31-03-2009	36.09	31-03-2009	08-04-2009	8	2,769				
4	2008-09	J-12013/1/2008-RH(A/C)-BARPETA-735 27-03-2009	116488	03-03-2009	04-03-2009	1021.225	04-03-2009	12-03-2009	8	78,341				
5	2008-09	J-12013/1/2009RH(A/c) 01/Assam (Part of 1st Instt) 2-04-2009	143178	24-04-2009	27-04-2009	1226.912	27-04-2009	05-05-2009	8	94,119				
6	2008-09	J-12013/1/2009 RH(A/C) Assam 09 (Balance 1st) 11-08-2009	143340	24-08-2009	25-08-2009	306.728	25-08-2009	11-09-2009	17	50,001	2008-09	3,16,687	38500	8
7	2009-10	J-12013/1/2009 RH(A/C) 3distt. 15(2 nd instt) 21-01-2010	143734	02-02-2010	03-02-2010	1329.451	03-02-2010	26-02-2010	23	2,93,208				
8	2009-10	J-12012/1/2009-RH(A/C)31 ASSAM 30-03-2010	143842	31-03-2010	03-04-2010	1263.769	05-04-2010	16-04-2010	11	1,33,302	2009-10	4,26,510	38500	11
9	2010-11	J-12025/1/2010-RH(A/c)-Assam(part of 1 st instt) 12-04-2010	143885	03-05-2010	04-05-2010	880.943	04-05-2010	24-05-2010	20	1,68,948				
10	2010-11	J-12025/1/2010-RH (A/C)- 3-Assam (balance 1 st) 21-05-2010	156923	11-06-2010	12-06-2010	880.942	14-06-2010	17-06-2010	3	25,342				

(Appendix-14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
11	2010-11	J-12013/1/2010-RH(A/C) 09(2 nd) 30-12-2010	157132	31-12-2010	04-01-2011	1761.885	06-01-2011	11-01-2011	5	84,474				
12	2010-11	J-12013/1/2010-RH(A/c)-19-Assam-Additional Cen 29-03-2011	157240	30-03-2011	30-03-2011	1129.686	31-03-2011	10-05-2011	40	4,33,304	2010-11	7,12,068	48500	15
13	2011-12	J-12011/1/2011-RH/2/B 15-04-2011	157278	27-04-2011	28-04-2011	771.48	28-04-2011	17-06-2011	50	3,69,888				
14	2011-12	J-12011/1/2011-RH(A/C)-2/A-ASSAM 15-04-2011	157278	27-04-2011	28-04-2011	342.88	28-04-2011	17-06-2011	50	1,64,395				
15	2011-12	J-12011/1/2011-RH(A/C)-2-ASSAM 15-04-2011	157294	20-05-2011	21-05-2011	606.93	27-05-2011	17-06-2011	21	1,22,217				
16	2011-12	J-12013/1/2011-RH(A/c)-Barpeta-7B-2 nd instt. 28-12-2011	163078	31-12-2011	03-01-2012	771.482	07-01-2012	18-01-2012	11	93,001				
17	2011-12	J-12013/1/2011-RH(A/c)-Barpeta-7A-2 nd instt. 28-12-2011	163078	31-12-2011	03-01-2012	342.881	07-01-2012	18-01-2012	11	41,334				
18	2011-12	J-12013/2/2011-RH(A/c)-Barpeta-7-2 nd instt. 28-12-2011	163067	01-01-2012	02-01-2012	606.927	07-01-2012	18-01-2012	11	73,164				
19	2011-12	J-12013/2/2011-RH(A/C)-35B-Assam-1 st instt 30-03-2012	163334	31-03-2012	31-03-2012	109.07	31-03-2012	08-05-2012	38	45,421				
20	2011-12	J-12013/2/2011-RH(A/C)-35A-Assam-1 st instt 30-03-2012	163335	31-03-2012	03-04-2012	48.48	10-04-2012	28-05-2012	48	25,502				
21	2011-12	J-12013/2/2011-RH(A/C)-35-Assam-1 st instt 30-03-2012	163327	31-03-2012	31-03-2012	85.81	31-03-2012	08-05-2012	38	35,735				
22	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving 31-03-2012	163349	31-03-2012	03-04-2012	30.38	10-04-2012	28-05-2012	48	15,981				

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(Appendix-14 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
23	2011-12	J-11060/14/2011-RH(A/C)- 2-Assam-Saving 31-03-2012	163353	31-03-2012	04-04-2012	122.14	10-04-2012	28-05-2012	48	64,249	2011-12	10,50,887	48500	22		
24	2012-13	J-12011/2/2012-RH (A/C)- Vol-II - 3/A- Assam 12-06-2012	220612	22-06-2012	22-06-2012	464.399	25-06-2012	16-07-2012	21	1,06,875						
25	2012-13	J-12011/2/2012-RH (A/C)- Vol-II - 3(III) 12-06-2012	RTGS	-	30-06-2012	809.94	30-06-2012	16-07-2012	16	1,42,017						
26	2012-13	J-12011/2/2012-RH (A/C)- Vol-II - 3/B- Assam 12-06-2012	RTGS	-	30-06-2012	627.376	30-06-2012	16-07-2012	16	1,10,006						
27	2012-13	J-12013/1/2012-RH(A/C)- Barpeta-17-2 nd instt 30-03-2013	RTGS	-	31-03-2013	809.938	31-03-2013	19-04-2013	19	1,68,645						
28	2012-13	J-12013/1/2012-RH(A/C)- Barpeta-17/A-2 nd instt 30-03-2013	RTGS	-	31-03-2013	464.398	31-03-2013	19-04-2013	19	96,697						
29	2012-13	J-12013/1/2012-RH(A/C)- Barpeta-17/B-2 nd instt 30-03-2013	RTGS	-	31-03-2013	627.374	31-03-2013	19-04-2013	19	1,30,631	2012-13	7,54,871	48500	15		
Total											18561.96			32,61,023		71

Note: Savings interest @ 4% w.e.f. 11-05-2011

Source: Departmental records/information furnished.

Appendix-15
{Reference: Paragraph 3.3.14.4(A)}
Statement showing details of loss of interest due to keeping of IAY scheme fund in Current Accounts instead of mandated Saving Accounts
(SBI Barpeta Branch Current Account)

Date	Opening balance	Amount received	Total available fund on date	Date of disbursement	Amount disbursed	Balance amount	Balance amount retained in the account (no. of days)	Interest accruable	Total loss of IAY fund			Unit cost	No. of beneficiaries deprived
									Year	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	
17-09-08	0	92,69,000	92,69,000	17-09-2008	2,70,120	89,98,880	0	-					
10-10-08	89,98,880	-	89,98,880	10-10-2008	2,12,364	87,86,516	23	19,847					
16-10-08	87,86,516	2,70,120	90,56,636	-	-	90,56,636	6	5,055					
29-12-08	90,56,636	5,39,68,000	6,30,24,636	-	-	6,30,24,636	74	64,265					
09-01-09	6,30,24,636	-	6,30,24,636	09-01-2009	100	6,30,24,536	11	66,478					
17-02-09	6,30,24,536	-	6,30,24,536	17-02-2009	7,70,000	6,22,54,536	39	2,35,694					
18-02-09	6,22,54,536	-	6,22,54,536	18-02-2009	2,23,68,500	3,98,86,036	1	5,970					
20-02-09	3,98,86,036	-	3,98,86,036	20-02-2009	1,55,54,000	2,43,32,036	2	7,649					
21-02-09	2,43,32,036	-	2,43,32,036	21-02-2009	2,20,99,000	22,33,036	1	2,333					
13-03-09	22,33,036	-	22,33,036	13-03-2009	550	22,32,486	20	4,283	2008-09	4,11,574	38,500	11	
08-04-09	22,32,486	32,08,500	54,40,986	-	-	54,40,986	26	5,566					
05-05-09	54,40,986	12,33,03,464	12,87,44,450	-	-	12,87,44,450	27	14,087					
10-08-09	12,87,44,450	-	12,87,44,450	10-08-2009	6,05,22,000	6,82,22,450	97	11,97,500					
17-08-09	6,82,22,450	-	6,82,22,450	17-08-2009	3,64,98,000	3,17,24,450	7	45,793					
29-08-09	3,17,24,450	-	3,17,24,450	29-08-2009	1,52,46,000	1,64,78,450	12	36,505					
07-09-09	1,64,78,450	-	1,64,78,450	07-09-2009	42,73,500	1,22,04,950	9	14,221					
23-09-09	1,22,04,950	-	1,22,04,950	23-09-2009	27,72,000	94,32,950	16	18,725					
08-10-09	94,32,950	-	94,32,950	08-10-2009	44,27,500	50,05,450	15	13,568					
31-10-09	50,05,450	-	50,05,450	31-10-2009	23,48,500	26,56,950	23	11,039					
12-03-10	26,56,950	-	26,56,950	12-03-2010	550	26,56,400	132	33,630	2009-10	13,90,635	38,500	36	
17-06-10	26,56,400	8,80,94,200	9,07,50,600	10-07-2010	-	9,07,50,600	97	24,708					
10-07-10	9,07,50,600	16,55,500	9,24,06,100	23-09-2010	-	9,24,06,100	23	2,00,149					
23-09-10	9,24,06,100	-	9,24,06,100	25-09-2010	4,57,55,500	4,66,70,600	75	6,64,564					
25-09-10	4,66,70,600	-	4,66,70,600	28-09-2010	69,84,000	3,96,86,600	2	8,951					
28-09-10	3,96,86,600	-	3,96,86,600	05-10-2010	1,17,85,500	2,79,01,100	3	11,417					

(Appendix-15 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13
05-10-10	2,79,01,100	-	2,79,01,100	12-10-2010	79,54,000	1,99,47,100	7	18,728				
12-10-10	1,99,47,100	-	1,99,47,100	11-12-2010	55,29,000	1,44,18,100	7	13,389				
11-12-10	1,44,18,100	6,54,500	1,50,72,600	11-12-2010	2,352	1,50,70,248	60	82,953				
10-01-11	1,50,70,248	4,81,19,000	6,31,89,248	11-01-2011	-	6,31,89,248	30	43,353				
11-01-11	6,31,89,248	17,61,88,500	23,93,77,748	12-01-2011	-	23,93,77,748	1	6,059				
12-01-11	23,93,77,748	96,837	23,94,74,585	-	-	23,94,74,585	1	22,954				
19-01-11	23,94,74,585	35,42,000	24,30,16,585	19-01-2011	150	24,30,16,435	7	1,60,743				
22-01-11	24,30,16,435	-	24,30,16,435	22-01-2011	63	24,30,16,372	3	69,909				
29-01-11	24,30,16,372	1,95,77,000	26,25,93,372	-	-	26,25,93,372	7	1,63,121				
05-02-11	26,25,93,372		26,25,93,372	05-02-2011	48,50,000	25,77,43,372	7	1,76,261				
07-02-11	25,77,43,372	19,64,038	25,97,07,410	07-02-2011	79,54,050	25,17,53,360	2	49,430				
08-02-11	25,17,53,360	-	25,17,53,360	08-02-2011	3,22,04,000	21,95,49,360	1	24,141				
09-02-11	21,95,49,360	-	21,95,49,360	09-02-2011	47,53,000	21,47,96,360	1	21,053				
12-02-11	21,47,96,360	-	21,47,96,360	12-02-2011	90,69,500	20,57,26,860	3	61,791				
14-02-11	20,57,26,860	-	20,57,26,860	14-02-2011	32,98,000	20,24,28,860	2	39,454				
16-02-11	20,24,28,860	-	20,24,28,860	16-02-2011	69,84,000	19,54,44,860	2	38,822				
22-02-11	19,54,44,860	-	19,54,44,860	22-02-2011	1,20,28,000	18,34,16,860	6	1,12,448				
25-02-11	18,34,16,860	-	18,34,16,860	25-02-2011	3,31,25,500	15,02,91,360	3	52,764				
28-02-11	15,02,91,360	-	15,02,91,360	28-02-2011	1,39,68,000	13,63,23,360	3	43,235				
04-03-11	13,63,23,360	-	13,63,23,360	04-03-2011	5,61,63,000	8,01,60,360	4	52,288				
05-03-11	8,01,60,360	-	8,01,60,360	05-03-2011	2,37,65,000	5,63,95,360	1	7,687				
08-03-11	5,63,95,360	-	5,63,95,360	08-03-2011	1,11,55,000	4,52,40,360	3	16,223				
10-03-11	4,52,40,360	-	4,52,40,360	10-03-2011	1,40,65,000	3,11,75,360	2	8,676				
12-03-11	3,11,75,360	-	3,11,75,360	12-03-2011	550	3,11,74,810	2	5,979				
18-03-11	3,11,74,810	-	3,11,74,810	18-03-2011	1,18,82,500	1,92,92,310	6	17,936				
25-03-11	1,92,92,310	8,85,500	2,01,77,810	25-03-2011	150	2,01,77,660	7	12,950	2010-11	22,32,135	48,500	46
17-06-11	2,01,77,660	17,21,29,000	19,23,06,660	-	-	19,23,06,660	84	1,62,527				
14-09-11	19,23,06,660	-	19,23,06,660	14-09-2011	78,08,500	18,44,98,160	89	18,75,649				
15-09-11	18,44,98,160	-	18,44,98,160	15-09-2011	6,62,99,500	11,81,98,660	1	20,219				
17-09-11	11,81,98,660	-	11,81,98,660	17-09-2011	6,06,73,500	5,75,25,160	2	25,907				
19-09-11	5,75,25,160	-	5,75,25,160	19-09-2011	2,04,67,000	3,70,58,160	2	12,608				
27-09-11	3,70,58,160	-	3,70,58,160	27-09-2011	1,09,12,500	2,61,45,660	8	32,489				
28-09-11	2,61,45,660	-	2,61,45,660	28-09-2011	59,65,500	2,01,80,160	1	2,865				

(Appendix-15 continued.....)

1	2	3	4	5	6	7	8	9	10	11	12	13
09-11-11	2,01,80,160	2,99,80,000	5,01,60,160	-	-	5,01,60,160	42	92,884				
18-01-12	5,01,60,160	17,21,29,000	22,22,89,160	-	-	22,22,89,160	70	3,84,790				
21-01-12	22,22,89,160	-	22,22,89,160	21-01-2012	1,85,75,500	20,37,13,660	3	73,081				
24-01-12	20,37,13,660	-	20,37,13,660	24-01-2012	64,02,000	19,73,11,660	3	66,974				
25-01-12	19,73,11,660	-	19,73,11,660	25-01-2012	41,22,500	19,31,89,160	1	21,623				
30-01-12	19,31,89,160	-	19,31,89,160	30-01-2012	1,09,12,500	18,22,76,660	5	1,05,857				
02-02-12	18,22,76,660	-	18,22,76,660	02-02-2012	37,34,500	17,85,42,160	3	59,927				
07-02-12	17,85,42,160	-	17,85,42,160	07-02-2012	21,82,500	17,63,59,660	5	97,831				
21-02-12	17,63,59,660	-	17,63,59,660	21-02-2012	18,43,000	17,45,16,660	14	2,70,579				
07-03-12	17,45,16,660	-	17,45,16,660	07-03-2012	6,90,15,500	10,55,01,160	15	2,86,877				
12-03-12	10,55,01,160	-	10,55,01,160	12-03-2012	550	10,55,00,610	5	57,809				
13-03-12	10,55,00,610	-	10,55,00,610	13-03-2012	2,43,47,000	8,11,53,610	1	11,562				
14-03-12	8,11,53,610	-	8,11,53,610	14-03-2012	2,29,40,500	5,82,13,110	1	8,894				
15-03-12	5,82,13,110	-	5,82,13,110	15-03-2012	1,21,25,000	4,60,88,110	1	6,380				
16-03-12	4,60,88,110	-	4,60,88,110	16-03-2012	78,57,000	3,82,31,110	1	5,051				
17-03-12	3,82,31,110	-	3,82,31,110	17-03-2012	1,34,34,500	2,47,96,610	1	4,190				
19-03-12	2,47,96,610	-	2,47,96,610	19-03-2012	2,24,07,000	23,89,610	2	5,435	2011-12	36,92,007	48,500	76
27-04-12	23,89,610	-	23,89,610	27-04-2012	900	23,88,710	39	10,213				
25-08-12	23,88,710	-	23,88,710	25-08-2012	19,40,000	4,48,710	120	31,413				
24-09-12	4,48,710	-	4,48,710	24-09-2012	4,36,500	12,210	30	1,475				
12-03-13	12,210	-	12,210	12-03-2013	550	11,660	169	226				
13-03-13	11,660	2,238	13,898	31-03-2013	-	13,898	18	23	2012-13	43,351	48,500	0
Total		89,57,67,397						77,69,702		77,69,702		169

Note: Savings interest @ 4% w.e.f. 11-05-2011.

Source: Departmental records/information furnished.

Appendix-16

[Reference: Paragraph 3.3.14.4(C) Table-16]

Statement showing the position of delay in transfer of funds from Telegraphic Transfer account to IAY account of DRDA, Cachar, Cachar, Dibrugarh, Karbi Anglong, Karimganj, Morigaon, Nagaon, Sivasagar and Sonitpur during the period from 01-04-2008 to 31-03-2013

Sl. No.	Year	Sanction Order No. and date	Cheque No.	Cheque Date	Remittance Date	Remitted Amount (₹ in lakh)	Date of Remittance to Telegraphic Transfer Account	Remittance to IAY A/c	Delay in remittance to the IAY a/c in days	Interest accrued @ 3.5% P.A (in ₹)
1	2	3	4	5	6	7	8	9	10	11
DRDA, Cachar										
1	2008-09	J-12013/1/2008-RH(A/C)/02 04-04-2008	-	-	-	378.58	21-04-2008	12-05-2008	21	76,235
2	2008-09	G-2001/1/2008-RH(A/C)(pt-ID)-661 (Additional Central Assistance to border districts-Assam 10-02-2009)	-	-	-	32.23	19-02-2009	05-06-2009	106	32,755
3	2008-09	G-2001/1/2008-RH(A/C)-649-Additional Allocation (Pt-IV) Assam 10-02-2009	-	-	-	227.15	19-02-2009	05-06-2009	106	2,30,882
4	2008-09	J-12013/1/2008RH(A/C)Cachar 449(2 nd) 13-01-2009	-	-	-	1,094.77	29-01-2009	23-02-2009	25	2,62,445
5	2008-09	J-12013/1/2008-RH(A/C)/105 13-06-2008	-	-	-	757.16	25-06-2008	28-07-2008	33	2,39,594
6	2008-09	J-11060/12/2008-RH(A/C)-(pt)925 4th Installment Assam 24-03-2009	-	-	-	40.13	31-03-2009	05-06-2009	66	25,399
7	2008-09	J-12013/1/2007-RH(A/C)/Restoration/641 25-03-2008	-	-	-	156.36	08-04-2008	12-05-2008	34	50,977
8	2008-09	G-2001/1/2008-RH(A/C)-3rd installment (pt)570 Assam 30-01-2009	-	-	-	976.67	12-02-2009	05-06-2009	113	10,58,282
9	2008-09	J-12013/1/2007-RH(A/C)/699 31-03-2008	-	-	-	125.63	08-04-2008	12-05-2008	34	40,960
10	2009-10	J-12013/1/2009-RH(A/C)/01 02-04-2009	-	-	-	1,364.50	27-04-2009	06-07-2009	70	9,15,895
11	2009-10	J-12013/1/2009-RH(A/C)/09 11-08-2009	-	-	-	341.12	25-08-2009	09-09-2009	15	49,066
12	2009-10	J-12013/1/2009-RH(A/C)3 Distt- 12(2nd instt.) 19-01-2010	-	-	-	1,705.62	03-02-2010	20-02-2010	17	2,78,039
13	2009-10	J-12012/1/2009-RH(A/c 11 Districts 31 (out of Saving) 26-03-2010	-	-	-	1,405.49	31-03-2010	12-05-2010	42	5,66,045

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
14	2010-11	J-12025/1/2010-RH(A/C)-1-1Assam (pt 1st inst) 12-04-2010	-	-	-	979.73	04-05-2010	30-06-2010	57	5,35,495
15	2010-11	J-12027/1/2010 RH(A/C) Cachar 18(2nd instt.) 21-03-2011	-	-	-	48.65	28-03-2011	12-08-2011	137	73,043
16	2011-12	J-12013/1/2010-RH(A/C)-07 CACHAR- Assam (Balance of 1st instt) 29-12-2010	-	-	-	979.73	11-01-2011	11-01-2011	0	-
17	2011-12	J-12011/1/2011-RH(A/C)-2-Assam(1st Inst) 15-04-2011	-	-	-	674.98	21-05-2011	12-08-2011	83	6,13,957
18	2011-12	J-12011/1/2011-RH(A/C)-2/A-Assam(1st inst) 15-04-2011	-	-	-	381.33	28-04-2011	12-08-2011	106	4,42,970
19	2011-12	J-12011/1/2011-RH(A/C)-2/A-Assam(1st inst) 15-04-2011	-	-	-	857.99	28-04-2011	12-08-2011	106	9,96,681
20	2011-12	J-12013/1/2011-RH(A/C)-Cachar-37(B)-(Resto. 1 of 2nd instt.) 30-03-2012	-	-	-	857.99	31-03-2012	29-06-2012	90	8,46,238
21	2011-12	J-12013/2/2011-RH(A/C)-35-1st inst.-ASSAM- Additional 30-03-2012	-	-	-	172.30	31-03-2012	29-06-2012	90	1,69,942
22	2011-12	J-12013/1/2011-RH (A/c)-Cachar-37-(Resto. 1 of 2nd instt.) 30-03-2012	-	-	-	674.98	31-03-2012	29-06-2012	90	6,65,738
23	2011-12	J-12013/2/2011-RH(A/C)-35(B)-1st inst.- ASSAM-Additional 30-03-2012	-	-	-	219.02	31-03-2012	29-06-2012	90	2,16,017
24	2011-12	J-12013/1/2011-RH (A/C)-Cachar-37(A)-(Resto. 1 of 2nd instt.) 30-03-2012	-	-	-	381.33	31-03-2012	29-06-2012	90	3,76,106
25	2012-13	J-12013/2/2011-RH(A/C)-35(A)-1st inst.- ASSAM-Additional 30-03-2012	-	-	-	97.34	03-04-2012	29-06-2012	87	92,807
26	2012-13	J-12011/2/2012-RH(A/C)-2-Assam (1st inst) 25-05-2012	-	-	-	900.76	05-06-2012	29-06-2012	24	2,36,913
27	2012-13	J-12011/2/2012-RH(A/C)-2/A-Assam (1st inst) 25-05-2012	-	-	-	697.73	05-06-2012	29-06-2012	24	1,83,512
28	2012-13	J-12011/2/2012-RH(A/C)-2/B-Assam(1st inst) 25-05-2012	-	-	-	516.47	05-06-2012	29-06-2012	24	1,35,840
Sub total						17,045.74				94,11,833
DRDA, Karimganj										
1	2008-09	J-12013/1/2008-RH(A/C)/02 04-04-2008	-	-	-	268.85	18-04-2008	04-06-2008	47	1,21,165

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
2	2008-09	J-12013/1/2008-RH(A/C)/ASSAM/32 19-05-2008	-	-	-	537.69	11-06-2008	23-10-2008	134	6,90,899
3	2008-09	G-20011/1/2008-RH(A/C)-3-IN.TT.688(PT)	-	-	-	693.57	07-03-2009	14-03-2009	7	46,555
4	2008-09		-	-	-	89.24	09-04-2008	13-05-2009	399	3,41,423
5	2009-10	J--11060/12/2008-RH(A/C)/925	-	-	-	28.50	22-04-2009	22-03-2010	334	91,275
6	2009-10	J-12013/1/2009-RH(A/C)/13 13-01-2010	-	-	-	1,211.24	22-01-2010	29-01-2010	7	81,302
7	2010-11	J-12013/1/2009-RH(A/C) Karimganj 26 (2nd instt.) 22-03-2010	-	-	-	1,188.73	29-03-2010	10-04-2010	12	1,36,785
8	2010-11	J-12025/1/2010-RH(A/C)-1-Assam(Part 1st instt) 12-04-2010	-	-	-	695.75	04-05-2010	21-09-2010	140	9,34,018
9	2010-11	J-12025/1/2010-RH(A/C)-3-Assam(balance 1st instt) 21-05-2010	-	-	-	695.75	12-06-2010	21-09-2010	101	6,73,826
Sub total							5,409.30			31,17,248
DRDA, Sivasagar										
1	2008-09	J-12013/1/2007-RH(A/C)/699 31-03-2008	-	-	-	56.81	15-04-2008	05-08-2008	112	61,013
2	2008-09	J-12013/1/2007-RH(A/C)/Restoration/641 25-03-2008	-	-	-	42.15	15-04-2008	05-08-2008	112	45,267
3	2008-09	J-12013/1/2008-RH(A/C)/155/Assam 25-06-2008	-	-	-	342.44	07-07-2008	12-08-2008	36	1,18,212
4	2008-09	J-12013/1/2008-RH(A/C)/02 04-04-2008	-	-	-	171.22	19-04-2008	05-08-2008	108	1,77,318
5	2008-09	J-12013/1/2008-RH(A/c)-ASAM(3 DISTRICT)- 404-(2nd instt.) 30-12-2008	-	-	-	412.69	15-01-2009	02-03-2009	46	1,82,037
6	2008-09	G-20011/1/2008-RH(A/c)-3rd installment(pt)570 Assam 30-01-2009	-	-	-	441.71	12-02-2009	07-03-2009	23	97,418
7		G-20011/1/2008-RH(A/c)-(Pt-II)-649/AS	-	-	-	102.73	19-02-2009	12-03-2009	21	20,687
8	2009-10	J-11060/12/2008-RH(A/c)-(pt)925 4th inst Assam 24-03-2009	-	-	-	18.15	31-03-2009	01-06-2009	62	10,791
9	2009-10	J-12013/1/2009-RH(A/C)/01 02-04-2009	-	-	-	617.12	28-04-2009	18-05-2009	20	1,18,351

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
10	2009-10	J-12013/1/2009-RH(A/C)/09 11-08-2009	-	-	-	154.28	25-08-2009	16-09-2009	22	32,547
11	2009-10	J-12013/1/2009-RH (A/c)3 Distt-18 (2nd instt.) 12-02-2009	-	-	-	668.66	19-02-2010	01-03-2010	10	64,118
12	2010-11	J-12012/1/2009-RH(A/c 11 Districts 31 (out of Saving) 26-03-2010	-	-	-	635.66	05-04-2010	23-04-2010	18	1,09,716
13	2010-11	J-12025/1/2010-RH(A/C)-1-Assam (part 1st instt) 12-04-2010	-	-	-	443.10	04-05-2010	04-06-2010	31	1,31,715
14	2010-11	J-12025/1/2010-RH(a/C)-3-Assam (bal 1st instt) 21-05-2010	-	-	-	43.10	14-06-2010	08-07-2010	24	9,918
15	2010-11	-	-	-	-	400.00	14-06-2010	09-07-2010	25	95,890
16	2010-11	J-12027/1/2010-RH(A/c) 4 District-13 (2nd instt.) 30-12-2010	-	-	-	886.20	04-01-2011	17-01-2011	13	1,10,471
17	2011-12	J-12013/1/2010-RH(A/c)-19-assam-Additional Central Assistance (out of saving) 29-03-2011	-	-	-	568.21	29-03-2011	13-04-2011	15	81,729
18	2011-12	J-12013/1/2011-RH(A/C)-SIBSAGAR 4/A	-	-	-	172.46	28-04-2011	20-05-2011	22	41,579
19	2011-12	J-12012/1/2011-RH(A/C)-2/B-assam(1st inst) 15-04-2011	-	-	-	388.04	28-04-2011	20-05-2011	22	93,555
20	2011-12	J-12011/1/2011-RH(A/C)-2-Assam(1st inst) 15-04-2011	-	-	-	305.27	21-05-2011	17-06-2011	27	90,327
21	2011-12	-	-	-	-	172.46	02-01-2012	25-01-2012	23	43,470
22	2011-12	J-12013/1/2011-RH(A/C)-SIBSAGAR-4	-	-	-	305.27	02-01-2012	25-01-2012	23	76,946
23	2011-12	J-12013/1/2011-RH(A/C)-SIBSAGAR-4/B	-	-	-	388.04	02-01-2012	25-01-2012	23	97,807
24	2012-13	J-12013/3/2011-RH(A/C)-35-ASSAM	-	-	-	81.65	31-03-2012	02-05-2012	32	28,633
25	2012-13	J-12013/1/2011-RH(A/C)-35/B-ASSAM	-	-	-	103.79	31-03-2012	02-05-2012	32	36,397
26	2012-13	J-12013/2/2011-RH(A/C)-35(A)-1st inst.- ASSAM-Additional 30-03-2012	-	-	-	46.13	03-04-2012	08-06-2012	66	33,364
27	2012-13	J-11060/14/2011-RH(A/C)-2-Assam-Additional Central Assistance-(out of saving) 31-03-2012	-	-	-	15.28	03-04-2012	28-05-2012	55	9,210
28	2012-13	J-11060/14/2011-RH(A/C)-2-Assam-Additional Central Assistance-(out of saving) 31-03-2012	-	-	-	61.43	04-04-2012	08-06-2012	65	43,758
29	2012-13	J-12011/2/2012-RH(A/C)-Vol.II-3-Assam(1st inst.) 12-06-2012	-	-	-	407.39	22-06-2012	11-07-2012	19	84,826

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
30	2012-13	J-12011/2/2012-RH(A/C)-Vol.II-3/B-Assam(1st inst.) 12-06-2012	-	-	-	315.56	22-06-2012	11-07-2012	19	65,705
31	2012-13	J-12011/2/2012-RH (a/C)-Vol.II-3/A-Assam(1st inst.) 12-06-2012	-	-	-	233.59	22-06-2012	11-07-2012	19	48,637
Sub total						9,000.57				22,61,412
DRDA, Karbi Anglong										
1.	2008-09	J-11060/12/2008-RH(A/C)925 25-03-2009	143104	30-03-2009	31-03-2009	43.19	31-03-2009	23-12-2009	267	1,10,578
2.	2008-09	G-20011/1/2008-RH(A/c)(Pt-II)-649/AS 12-02-2009	116466	18-02-2009	19-02-2009	244.47	21-02-2009	17-08-2009	177	4,14,929
3.	2008-09	G-20011/1/2008-RH(A/C)622/ASSAM 10-02-2009	116448	13-02-2009	14-02-2009	1,051.15	14-02-2009	27-05-2009	102	10,28,111
4.	2008-09	J-12013/1/2008 RH(A/C)Karbi Anglong 424(2 nd) 06-01-2009	116845	22-01-2009	23-01-2009	1,222.36	24-01-2009	20-02-2009	27	3,16,474
5.	2008-09	F.No.J-12013/1/2008-RH(A/C)/155/Assam (Bal) 25-06-2008	116582	30-06-2008	04-07-2008	814.91	05-07-2008	25-07-2008	20	1,56,284
6.	2008-09	No.J-12013/1/2008-RH(A/C)/02 04-04-2008	116507	15-04-2008	17-04-2008	407.45	25-04-2008	30-05-2008	35	1,36,747
7.	2009-10	J/12013/1/2009/RH/11 31-12-2009	143704	31-12-2009	02-01-2010	1,591.18	04-01-2010	13-01-2010	9	1,37,321
8.	2009-10	J-12013/1/2009 RH(A/C)Assam 09(Balance 1st) 11-08-2009	143340	24-08-2009	25-08-2009	367.14	26-08-2009	12-10-2009	47	1,65,464
9.	2009-10	J-12013/1/2009RH(A/c)01/Assam(Part of 1 st inst) 02-04-2009	143178	24-04-2009	27-04-2009	1,468.56	30-04-2009	12-06-2009	43	6,05,528
10.	2010-11	J-12013/1/2010 RH(A/C) Karbi Anglong 17 (2nd) 08-02-2011	157182	22-02-2011	23-02-2011	549.05	23-02-2011	29-03-2011	34	1,79,005
11.	2010-11	J-12025/1/2010-RH (A/C)- 3-Assam (balance 1 st 21-05-2010	156923	11-06-2010	12-06-2010	1,054.45	15-06-2010	01-07-2010	16	1,61,778
12.	2010-11	J-12025/1/2010-RH(A/c)-Assam(part of 1st inst) 12-04-2010	143885	03-05-2010	04-05-2010	1,054.45	04-05-2010	28-05-2010	24	2,42,667
13.	2011-12	J-11060/14/2011-RH(A/C)-2-Assam-Saving 31-03-2012	163353	31-03-2012	04-04-2012	146.19	04-04-2012	23-04-2012	19	30,440

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
14.	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving 31-03-2012	163349	31-03-2012	03-04-2012	36.37	03-04-2012	14-05-2012	41	16,342
15.	2011-12	J-12013/2/2011-RH (A/C)-35-Assam-1st instt 30-03-2012	163327	31-03-2012	31-03-2012	102.66	31-03-2012	10-04-2012	10	11,250
16.	2011-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st instt 30-03-2012	163335	31-03-2012	03-04-2012	58.00	03-04-2012	14-05-2012	41	26,060
17.	2011-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st instt 30-03-2012	163334	31-03-2012	31-03-2012	130.49	31-03-2012	10-04-2012	10	14,300
18.	2011-12	J-12013/1/2011-RH(A/e)-Karbi Ang-33B Res2nd inst. 29-03-2012	163319	30-03-2012	31-03-2012	923.43	31-03-2012	10-04-2012	10	1,01,197
19.	2011-12	J-12013/1/2011-RH(A/e)-Karbi Anlog-33 Res 2 inst. 29-03-2012	163318	30-03-2012	31-03-2012	726.46	31-03-2012	10-04-2012	10	79,612
20.	2011-12	J-12013/1/2011-RH(A/e)-Karbi Anlog-33ARest 2 inst. 29-03-2012	163318	30-03-2012	31-03-2012	410.41	31-03-2012	10-04-2012	10	44,977
21.	2011-12	J-12011/1/2011-RH(A/C)-2-ASSAM 15-04-2011	157294	20-05-2011	21-05-2011	726.46	24-05-2011	18-08-2011	86	6,84,664
22.	2011-12	J-12011/1/2011-RH(A/C)-2/A-ASSAM 15-04-2011	157278	27-04-2011	28-04-2011	410.41	29-04-2011	26-05-2011	27	1,21,436
23.	2011-12	J-12011/1/2011-RH/2/B 15-04-2011	157278	27-04-2011	28-04-2011	923.43	29-04-2011	26-05-2011	27	2,73,234
24.	2012-13	J-12011/2/2012-RH (A/C) - 2- Assam (1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	969.46	05-06-2012	29-06-2012	24	2,54,980
25.	2012-13	J-12011/2/2012-RH (A/C) - 2/A- Assam (1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	750.94	05-06-2012	29-06-2012	24	1,97,507
26.	2012-13	J-12011/2/2012-RH (A/C)- 2/B- Assam(1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	555.86	05-06-2012	29-06-2012	24	1,46,199
Sub Total:						16,738.91			0	56,57,084
DRDA, Nagaon										
27.	2008-09	No.J-12013/1/2008-RH(A/C)/02 04-04-2008	116507	15-04-2008	17-04-2008	609.52	17-04-2008	24-04-2008	7	40,913
28.	2008-09	J-12013/1/2008-RH(A/C)12INagaon/bal. Ist 19-06-2008	116570	26-06-2008	28-06-2008	1,219.04	28-06-2008	19-08-2008	52	6,07,849
29.	2008-09	No.J-12013/1/2008-RH(A/C)-ASSAM(3DIS,- 487(2ND.) 19-01-2009	116850	27-01-2009	28-01-2009	1,828.56	28-01-2009	20-02-2009	23	4,03,284

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
30.	2008-09	G-20011/1/2008-RH(A/C)570/3 INST/PT/ASS 02-02-2009	116446	10-02-2009	11-02-2009	1,572.45	11-02-2009	03-03-2009	20	3,01,566
31.	2008-09	G-20011/1/2008-RH(A/c)(Pt-II)-649/AS 12-02-2009	116466	18-02-2009	19-02-2009	365.71	19-02-2009	21-03-2009	30	1,05,204
32.	2008-09	G-20011/1/2008-RH(A/C)754/6 DRDA -AS 27-02-2009	116482	27-02-2009	28-02-2009	402.65	28-02-2009	19-03-2009	19	73,360
33.	2008-09	J-11060/12/2008RRH(A/C)925/4th instt./Assam 24-03-2009	143104	30-03-2009	31-03-2009	1,640.80	31-03-2009	19-05-2009	49	7,70,953
34.	2008-09	J-11060/12/2008-RH(A/C)925 25-03-2009	116488	03-03-2009	04-03-2009	64.61	31-03-2009	19-05-2009	49	30,358
35.	2009-10	J-12013/1/2009RH(A/c)01/Assam(Part of 1st Instt) 02-04-2009	143178	24-04-2009	27-04-2009	2,196.87	27-04-2009	19-05-2009	22	4,63,450
36.	2009-10	J-12013/1/2009 RH(A/C)Assam 09(Balance 1st 11-08-2009	143340	24-08-2009	25-08-2009	549.22	25-08-2009	15-09-2009	21	1,10,596
37.	2009-10	J/12013/1/2009/RH/12 31-12-2009	143704	31-12-2009	02-01-2010	1,455.08	02-01-2010	25-02-2010	54	7,53,450
38.	2009-10	J-12012/1/2009-RH(A/C)31 ASSAM 30-03-2010	143842	31-03-2010	03-04-2010	2,262.87	05-04-2010	24-04-2010	19	4,12,276
39.	2010-11	J-12025/1/2010-RH(A/c)-Assam(part of 1st instt) 12-04-2010	143885	03-05-2010	04-05-2010	1,577.39	04-05-2010	24-06-2010	51	7,71,406
40.	2010-11	J-12025/1/2010-RH (A/C)- 3-Assam (bal 1 st 21-05-2010	156923	11-06-2010	12-06-2010	1,577.39	14-06-2010	20-06-2010	6	90,754
41.	2010-11	J-12023/1/2010-RH(A/C)4 DISTRICT 12 30-12-2010	157133	31-12-2010	04-01-2011	3,154.77	04-01-2011	20-01-2011	16	4,84,020
42.	2010-11	J-12013/1/2010-RH (A/c) -19 - Assam- Additional Cen 29-03-2011	157240	30-03-2011	30-03-2011	2,022.78	31-03-2011	30-05-2011	60	13,30,044
43.	2011-12	J-12011/1/2011-RH/2/B 15-04-2011	157278	27-04-2011	28-04-2011	1,381.39	28-04-2011	30-05-2011	32	4,84,433
44.	2011-12	J-12011/1/2011-RH(A/C)-2/A-ASSAM 15-04-2011	157278	27-04-2011	28-04-2011	613.95	28-04-2011	30-05-2011	32	2,15,303
45.	2011-12	J-12011/1/2011-RH(A/C)-2-ASSAM 15-04-2011	157294	20-05-2011	21-05-2011	1,086.74	21-05-2011	30-12-2011	223	26,55,814
46.	2011-12	J-12013/1/2011-RH(A/C)-Nagaon-32BResto. of 2 instt. 29-03-2012	163320	31-03-2012	31-03-2012	1,381.39	31-03-2012	09-04-2012	9	1,36,246

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
47.	2011-12	J-12013/1/2011-RH(A/C)-Nagaon-32AResto. of 2 instt. 29-03-2012	163319	30-03-2012	31-03-2012	613.95	31-03-2012	09-04-2012	9	60,554
48.	2011-12	J-12013/1/2011-RH(A/C)-Nagaon-32-Resto. of 2 instt. 29-03-2012	163319	30-03-2012	31-03-2012	1,086.74	31-03-2012	09-04-2012	9	1,07,186
49.	2011-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st instt 30-03-2012	163334	31-03-2012	31-03-2012	488.71	31-03-2012	09-04-2012	9	48,202
50.	2011-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st instt 30-03-2012	163335	31-03-2012	03-04-2012	217.20	03-04-2012	29-05-2012	56	1,33,295
51.	2011-12	J-12013/2/2011-RH (A/C)-35-Assam-1st instt 30-03-2012	163327	31-03-2012	31-03-2012	384.47	31-03-2012	09-04-2012	9	37,920
52.	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving 31-03-2012	163349	31-03-2012	03-04-2012	54.40	03-04-2012	23-05-2012	50	29,808
53.	2011-12	J-11060/14/2011-RH(A/C)-2-Assam-Saving 31-03-2012	163353	31-03-2012	04-04-2012	218.69	03-04-2012	23-04-2012	20	47,932
54.	2012-13	J-12011/2/2012-RH (A/C) - 2/B- Assam (1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	831.54	05-06-2012	08-06-2012	3	27,338
55.	2012-13	J-12011/2/2012-RH (A/C) - 2/A- Assam (1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	1,123.36	05-06-2012	08-06-2012	3	36,932
56.	2012-13	J-12011/2/2012-RH (A/C) - 2- Assam (1st instt) 25-05-2012	163383	05-06-2012	05-06-2012	1,450.25	05-06-2012	08-06-2012	3	47,680
Sub total						33,432.47				36,91,126
DRDA, Sonitpur										
57.	2007-08	No.J-12013/1/2007-RH(A/C)/699 01-03-2008	116410	31-03-2008	08-04-2008	154.24	09-04-2008	24-06-2008	76	1,12,405
58.	2007-08	No.J-12013/1/2007-RH (A/C)/Assam/ Resto 25-03-2008	116410	31-03-2008	08-04-2008	180.98	09-04-2008	24-06-2008	76	1,31,892
59.	2008-09	No.J-12013/1/2008-RH(A/C)/02 04-04-2008	116507	15-04-2008	17-04-2008	464.81	17-04-2008	24-06-2008	68	3,03,082
60.	2008-09	F.No.J-12013/1/2008-RH(A/C)/155/Assam(Bal) 25-06-2008	116582	30-06-2008	04-07-2008	929.62	04-07-2008	09-07-2008	5	44,571
61.	2008-09	G-20011/1/2008-RH(A/C)-3.INTT.688(PT) 18-02-2009	116473	20-02-2009	21-02-2009	1,199.12	23-02-2009	04-03-2009	9	1,03,486
62.	2008-09	NO.J-12013/1/2008-RH(A/C)-SONITPUR-714 27-02-2009	116482	27-02-2009	28-02-2009	1,394.43	28-02-2009	31-03-2009	31	4,14,507

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
63.	2008-09	G-20011/1/2008-RH(A/C)/754/6 DRDA -AS 27-02-2009	116482	27-02-2009	28-02-2009	307.05	28-02-2009	31-03-2009	31	91,274
64.	2008-09	G-20011/1/2008-RH(A/C)/751 27-02-2009	116488	03-03-2009	04-03-2009	278.89	04-03-2009	31-03-2009	27	72,206
65.	2008-09	J-12013/1/2008(A/C) 909(Pt) Assam 23-03-2009	143104	30-03-2009	31-03-2009	1,251.25	31-03-2009	05-05-2009	35	4,19,940
66.	2008-09	J-11060/12/2008-RH(A/C)/925 25-03-2009	143104	30-03-2009	31-03-2009	49.27	31-03-2009	05-05-2009	35	16,536
67.	2009-10	J-12013/1/2009RH(A/c)01/Assam(Pt of 1st Instt) 02-04-2009	143178	24-04-2009	27-04-2009	1,675.28	27-04-2009	12-06-2009	46	7,38,959
68.	2009-10	J-12013/1/2009 RH(A/C)Assam 09(Balance Ist) 11-08-2009	143340	24-08-2009	25-08-2009	418.82	26-08-2009	17-09-2009	22	88,354
69.	2009-10	J-12012/1/2009-RH(A/C)31 ASSAM 30-03-2010	143842	31-03-2010	03-04-2010	1,725.61	05-04-2010	23-04-2010	18	2,97,844
70.	2010-11	J-12025/1/2010-RH(A/c)-Assam(pt of 1st instt) 12-04-2010	143885	03-05-2010	04-05-2010	1,202.88	04-05-2010	10-06-2010	37	4,26,775
71.	2010-11	J-12025/1/2010-RH (A/C)- 3-Assam (bal 1 st) 21-05-2010	156923	11-06-2010	12-06-2010	1,202.88	14-06-2010	23-10-2010	131	15,11,011
72.	2011-12	J-12013/1/2011-RH(A/C)-4-Assam (1st instt.) 01-08-2011	157356	03-08-2011	04-08-2011	828.72	04-08-2011	13-08-2011	9	81,737
73.	2011-12	J-12013/1/2011-RH(A/C)-4/A-Assam (1st instt.) 01-08-2011	157356	03-08-2011	04-08-2011	468.18	04-08-2011	13-08-2011	9	46,177
74.	2011-12	J-12013/1/2011-RH(A/C)-4/B-Assam (1st instt) 01-08-2011	157356	03-08-2011	04-08-2011	1,053.41	04-08-2011	13-08-2011	9	1,03,898
75.	2011-12	J-12013/1/2011-RH(A/c)-Sonitpur-10-2nd instt. 28-12-2011	163063	31-12-2011	02-01-2012	617.35	02-01-2012	25-01-2012	23	1,55,606
76.	2011-12	J-12013/1/2011-RH(A/c)-Sonitpur-10A-2nd instt. 28-12-2011	163066	01-01-2012	02-01-2012	348.77	02-01-2012	25-01-2012	23	87,909
77.	2011-12	J-12013/1/2011-RH(A/c)-Sonitpur-10B-2nd instt. 28-12-2011	163066	01-01-2012	02-01-2012	784.73	02-01-2012	25-01-2012	23	1,97,794
78.	2011-12	J-12013/1/2011-RH(A/C)-Sonitpur-29 -Resto. 2 instt. 17-03-2012	163261	22-03-2012	22-03-2012	211.38	22-03-2012	02-05-2012	41	94,974
79.	2011-12	J-12013/1/2011-RH(A/C)-Sonitpur-29 BResto. 2 instt. 17-03-2012	163261	22-03-2012	22-03-2012	268.69	22-03-2012	02-05-2012	41	1,20,724

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
80.	2011-12	J-12013/1/2011-RH(A/C)-Sonitpur-29A Resto. 2 instt. 17-03-2012	163261	22-03-2012	22-03-2012	119.42	22-03-2012	02-05-2012	41	53,655
81.	2011-12	J-12013/2/2011-RH (A/C)-35-Assam-1st instt 30-03-2012	163327	31-03-2012	31-03-2012	155.60	31-03-2012	02-05-2012	32	54,567
82.	2011-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st instt 30-03-2012	163335	31-03-2012	03-04-2012	87.91	03-04-2012	15-05-2012	42	40,463
83.	2011-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st instt 30-03-2012	163334	31-03-2012	31-03-2012	197.79	31-03-2012	15-05-2012	45	97,540
84.	2011-12	J-11060/14/2011-RH(A/C)-2-Assam-Saving 31-03-2012	163353	31-03-2012	04-04-2012	166.77	04-04-2012	15-05-2012	41	74,932
85.	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving 31-03-2012	163349	31-03-2012	03-04-2012	41.48	03-04-2012	15-05-2012	42	19,092
86.	2012-13	J-12011/2/2012-RH (A/C)-Vol.-II - 3- Assam 12-06-2012	220612	22-06-2012	22-06-2012	1,105.93	22-06-2012	05-07-2012	13	1,57,557
87.	2012-13	J-12011/2/2012-RH (A/C)-Vol.-II - 3/A- Assam 12-06-2012	220612	22-06-2012	22-06-2012	634.11	22-06-2012	05-07-2012	13	90,339
88.	2012-13	J-12011/2/2012-RH (A/C)-Vol.-II - 3/B- Assam 12-06-2012	220612	22-06-2012	22-06-2012	856.65	22-06-2012	05-07-2012	13	1,22,043
Sub-total						20,381.99			0	63,71,849
DRDA, Morigaon										
89	2008-09	No.J-12013/1/2008-RH(A/C)--ASSAM(3 DIS.)-404(2ND) 30-12-2008	116831	13-01-2009	14-01-2009	430.49	17-01-2009	06-02-2009	20	82,560
90	2008-09	G-20011/1/2008-RH(A/c)(Pt-II)-649/AS 12-02-2009	116466	18-02-2009	19-02-2009	166.80	26-02-2009	14-03-2009	16	25,591
91	2009-10	J-12025/1/2010-RH (A/C)- 3-Assam (balance 1 st 21-05-2010	156923	11-06-2010	12-06-2010	719.43	15-06-2010	21-06-2010	6	41,392
92	2010-11	J-12023/1/2010-RH(A/C)4 DISTRICT 30-12-2010	157133	31-12-2010	04-01-2011	1,420.10	10-01-2011	18-01-2011	8	1,08,939
93	2011-12	J-12011/1/2011-RH(A/C)-2/A-ASSAM 15-04-2011	157278	27-04-2011	28-04-2011	280.02	03-05-2011	10-05-2011	7	18,796
94	2011-12	J-12011/1/2011-RH/2/B 15-04-2011	157278	27-04-2011	28-04-2011	630.04	03-05-2011	10-05-2011	7	42,290
95	2011-12	J-12013/1/2011-RH(A/c)-Morigaon-11-2nd instt. 31-12-2011	163093	18-01-2012	19-01-2012	495.65	23-01-2012	01-02-2012	9	48,886

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
96	2011-12	J-12013/1/2011-RH(A/c)-Morigaon-11A-2nd instt. 31-12-2011	163099	19-01-2012	20-01-2012	280.02	23-01-2012	01-02-2012	9	27,618
97	2011-12	J-12013/1/2011-RH(A/c)-Morigaon-11B-2nd instt. 31-12-2011	163093	18-01-2012	19-01-2012	630.04	23-01-2012	01-02-2012	9	62,140
98	2011-12	J-12013/2/2011-RH (A/C)-35-Assam-1st instt 30-03-2012	163327	31-03-2012	31-03-2012	70.03	31-03-2012	11-04-2012	11	8,442
99	2011-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st instt 30-03-2012	163334	31-03-2012	31-03-2012	89.02	31-03-2012	11-04-2012	11	10,731
100	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving 31-03-2012	163349	31-03-2012	03-04-2012	24.81	07-04-2012	21-05-2012	44	11,963
101	2011-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st instt 30-03-2012	163335	31-03-2012	03-04-2012	39.56	11-04-2012	21-05-2012	40	17,341
Sub-Total						5,276.00				5,06,689
DRDA, Dibrugarh										
102	2008-09	No.J-12013/1/2007-RH(A/C)/699				76.76	08-04-2008	24-04-2008	16	11,777
103	2008-09	No.J-12013/1/2007-RH (A/C)/ Assam/ Restoration/641				47.01	08-04-2008	24-04-2008	16	7,212
104	2008-09	No.J-12013/1/2008-RH(A/C)/02				231.20	17-04-2008	25-04-2008	8	17,736
105	2008-09	J-12013/1/2008-RH(A/C)/ ASSAM/32				462.41	30-05-2008	05-06-2008	6	26,604
106	2008-09	No.J-12013/1/2008-RH(A/C)-684- DIBRUGARH (2&3 ins.)				1,290.07	21-02-2009	20-03-2009	27	3,34,004
107	2008-09	G-20011/1/2008-RH(A/C)/751				138.72	04-03-2009	11-04-2009	38	50,548
108	2009-10	J-12013/1/2009RH(A/c)01/Assam (Part of 1st Instt)				833.31	27-04-2009	01-06-2009	35	2,79,673
109	2008-09	J-11060/12/2008RH(A/C)925/4th instt./Assam				24.51	31-03-2009	23-06-2009	84	19,741
110	2009-10	J-12013/1/2009 RH(A/C)Assam 09(Balance 1st)				208.33	25-08-2009	23-09-2009	29	57,932
111	2009-10	H-11018/7/2005 RH A/C Assam/10				18.75	18-09-2009	04-11-2009	47	8,450
112	2009-10	J-12013/1/2009 RH(A/C) 3dist. 15(2nd instt)				593.75	03-02-2010	22-03-2010	47	2,67,595
113	2010-11	J-12012/1/2009-RH(A/C)3 ASSAM				858.35	05-04-2010	08-05-2010	33	2,71,613
114	2010-11	J-12025/1/2010-RH(A/c)-Assam(pt of 1st instt)				598.33	04-05-2010	18-05-2010	14	80,324
115	2010-11	J-12025/1/2010-RH (A/C)- 3-Assam (bal 1 st)				598.33	12-06-2010	06-07-2010	24	1,37,698
116	2010-11	J-12013/1/2010RH(A/C) 4 district 10 (2nd instt)				1,177.91	04-01-2011	17-02-2011	44	4,96,981
117	2011-12	J-12011/1/2011-RH(A/C)-2-ASSAM				412.22	21-05-2011	18-06-2011	28	1,26,490
118	2011-12	J-12011/1/2011-RH/2/B				523.99	28-04-2011	18-06-2011	51	2,92,858

(Appendix-16 continued.....)

1	2	3	4	5	6	7	8	9	10	11
119	2011-12	J-12011/1/2011-RH(A/C)-2/A-ASSAM				232.88	28-04-2011	18-06-2011	51	1,30,159
120	2011-12	J-12013/1/2011-RH(A/c)-Dibrugarh-12-2nd inst				386.32	19-01-2012	28-01-2012	9	38,103
121	2011-12	J-12013/1/2011-RH(A/c)-Dibrugarh-12A-2 inst				218.25	19-01-2012	28-01-2012	7	16,743
122	2011-12	J-12013/1/2011-RH(A/c)-Dibrugarh-12B-2 inst				491.07	19-01-2012	28-01-2012	9	48,434
123	2011-12	J-2013/1/2012-RH(A/c)-Dibrugarh-22-resto.2nd inst.				25.90	03-01-2012	29-03-2012	86	24,408
124	2011-12	J-2013/1/2012-RH(A/c)-Dibrugarh-22Aresto.2nd inst.				14.63	03-01-2012	29-03-2012	86	13,789
125	2011-12	J-2013/1/2012-RH(A/c)-Dibrugarh-22Bresto.2nd inst.				32.92	03-01-2012	29-03-2012	86	31,026
126	2011-12	J-11060/14/2011-RH(A/C)-2-Assam-Saving				82.96	04-04-2012	10-05-2012	36	32,729
127	2011-12	J-11060/14/2011-RH(A/C)-2A-Assam-Saving				20.64	03-04-2012	10-05-2012	37	8,369
128	2011-12	J-12013/2/2011-RH (A/C)-35-Assam-1st inst				58.26	31-03-2012	10-05-2012	40	25,536
129	2011-12	J-12013/2/2011-RH (A/C)-35A-Assam-1st inst				32.91	03-04-2012	10-05-2012	37	13,345
130	2011-12	J-12013/2/2011-RH (A/C)-35B-Assam-1st inst				74.05	31-03-2012	10-05-2012	40	32,460
131	2012-13	J-12011/2/2012-RH (A/C) - 1 - Assam - 1st inst				514.76	17-05-2012	14-06-2012	28	1,57,953
132	2012-13	J-12011/2/2012-RH (A/C) - 1/A - Assam - 1st inst				295.15	17-05-2012	14-06-2012	28	90,566
133	2012-13	J-12011/2/2012-RH (A/C) - 1/B - Assam - 1st inst				398.73	17-05-2012	14-06-2012	28	1,22,349
Sub-Total						10,973.37				32,73,205
Grand total						1,18,258.35				3,42,90,446

Note: Savings interest @ 4% w.e.f. 11-05-2011

Source: Departmental records/information furnished.

Appendix-17

(Reference Para – 4.1.4.1)

Position of excess allotment of IAY houses

Sl. No.	Name of the blocks	Number of BPL families/households (as per BPL census 2002)	Number of houses allotted			Excess allotment made
			From 2003-04 to 2007-08	From 2008-09 to 2012-13	Total	
1	Amri	3,408	3,527	2,583	6,110	2,702
2	Bokajan	5,083	3,140	4,313	7,453	2,370
3	Chinthong	3,265	2,723	3,355	6,078	2,813
4	Howraghat	5,607	4,707	5,005	9,712	4,105
5	Longsomepi	4,552	2,958	3,960	6,918	2,366
6	Lumbajong	6,121	3,506	5,071	8,577	2,456
7	Nilip	3,819	2,352	4,477	6,829	3,010
8	Rongmongwe	3,636	2,716	3,465	6,181	2,545
9	Rongkhang	8,950	3,851	6,658	10,509	1,559
10	Samelangso	5,043	2,982	3,670	6,652	1,609
11	Socheng	2,496	1,467	3,119	4,586	2,090
Total		51,980	33,929	45,676	79,605	27,625

Source: Departmental records/information furnished.

Appendix-18

[Reference Para – 4.1.4.1]

Position of beneficiaries selected from outside the PWL

Sl. No.	Name of the district	Name of the block	Number of beneficiaries to whom houses were provided during 2008-13	Number of beneficiaries whose names did not appear in the PWL	Amount of irregular expenditure (In ₹)
1	Karbi Anglong	Howraghat	5005	2,839	12,41,61,500
		Bokajan	4313	1,241	4,79,78,500
2	Nagaon	Paschim Kaliabor	2804	180	81,20,000
		Jugijan	4936	148	50,96,300
		Dolonghat	5986	176	69,26,000
		Raha	8785	227	92,73,100
3	Barpeta	Bajali	2218	14	5,40,020
		Barpeta	2247	32	13,04,950
		Bhabanipur	3468	09	3,29,000
		Mandia	12574	13	5,08,000
		Ruposi	5501	20	8,26,400
		Gobardhana	2040	08	2,99,000
		Chakchaka	3017	45	17,70,000
		Chenga	3613	49	18,74,200
		Gumafulbari	3238	11	3,77,000
		Pakabetbari	6346	18	7,01,500
		Sarukhetri	3010	66	25,56,900
4	Sonitpur	Baghmara	4108	2,005	6,85,40,250
		Balipara	6867	543	1,80,04,400
		Behali	6015	181	64,80,250
		Biswanath	2231	11	2,69,000
		Choiduar	4679	341	89,31,586
		Dekhiajuli	6680	194	74,02,300
		Gabharu	1863	617	2,62,44,500
		Naduar	4145	714	2,24,42,450
		Pub Chaiduar	7079	336	85,65,520
		Rangapara	1609	226	66,38,342
		Sakomatha	3134	430	1,39,41,584
5	Morigaon	Bhurbandha	5679	96	33,69,000
		Laharighat	8216	114	47,29,000
		Mayong	12999	41	18,38,500
		Moirabari	3876	33	13,70,500
Total			1,58,281	10,978	41,14,09,552

Source: Departmental records/information furnished.

Appendix - 19
(Reference Para – 4.1.4.2)

Position of double allotment of house to single beneficiary

Sl. No.	Name of the districts	Name of the blocks	No. of beneficiaries to whom double allotment / payment given	Amount paid (₹)	Remarks
1	Karbi Anglong	Howraghat	33	12,74,100	The subsequent payments made have been taken for calculation of double payment. The payments could not be located in Beneficiary's bank account.
		Bokajan	50	14,82,250	
2	Nagaon	Paschim Kaliabor	10	2,38,100	The subsequent payments made have been taken for calculation of double payment. Subsequent payment made actually to the beneficiaries needed to be verified with bank accounts
		Jugijan	21	8,54,400	-do-
		Dolonghat	04	1,93,700	-do-
		Raha	03	1,25,200	-do-
3	Barpeta	Barpeta	1	38,500	-do-
		Bhawnipur	6	2,15,500	-do-
		Chakchaka	1	38,500	-do-
		Chenga	5	2,01,000	-do-
		Gomafulbari	9	3,85,000	-do-
		Mandia	41	17,59,000	-do-
		Pakabetbari	2	54,500	-do-
		Ruposi	9	4,05,600	-do-
4	Sonitpur	Baghmara	20	7,43,180	-do-
		Balipara	10	4,26,100	-do-
		Behali	46	16,15,600	-do-
		Borchola	28	10,68,900	-do-
		Bihaguri	36	14,29,000	-do-
		Biswanath	16	5,75,040	-do-
		Chaiduar	23	7,72,640	-do-
		Dekhiajuli	29	10,80,000	-do-
		Gabharu	16	6,78,500	-do-
		Naduar	5	2,14,600	-do-
		Pub Chaiduar	69	27,91,576	-do-
		Rangapara	12	4,39,872	-do-
		Sakomatha	5	1,95,224	-do-
		Sootea	3	1,22,900	-do-
5	Morigaon	Bhurbandha	2	62,500	-do-
		Laharighat	13	16,97,200	-do-
		Mayong	35	6,03,500	-do-
		Moirabari	4	1,94,000	-do-
Total			567	2,19,75,682	

Source: Departmental records/information furnished.

Appendix-20

[Reference: Paragraph 4.1.4.3]

Statement showing allotment of houses under both MSDP and IAY schemes to the same beneficiary

Sl No	Name of District	No. of Development Blocks	No. of beneficiaries	1 st allotment	2 nd allotment
				(₹)	
Scheme				MSDP	IAY
1.	Nagaon	3	6	1,60,700	2,02,500
2.	Barpeta	5	15	5,76,500	6,22,400
3.	Morigaon	4	58	25,43,000	24,70,000
Sub total (A)		12	79	32,80,200	32,94,900
Scheme				IAY	MsDP
1.	Nagaon	3	9	1,79,500	2,01,500
2.	Barpeta	4	16	6,08,700	5,79,500
3.	Morigaon	3	64	24,64,000	30,94,000
Sub total (B)		10	89	32,52,200	38,75,000
2nd allotment taken as unauthorised= (A) ₹32,94,900 + (B) ₹38,75,000 = ₹71,69,900					

Source: Departmental records/information furnished.

Appendix-21

[Reference: Paragraph 4.2.8.1(A)]

Statement showing non-utilisation of fund transferred to the accounts of the beneficiaries for the year 2011-12

Sl. No.	Name of the beneficiaries	Bank A/C No.	Name of village	Date of transfer/ credit into account	Amount transferred/ credited (In ₹)
1	Prem Bahadur Lama	2783	Sorihajan	12.04.12	48,000
2	Suren Bhogot	2784	Sorihajan	30.03.12	48,000
3	Sibo Chandra Mahato	2785	Sorihajan	30.03.12	48,000
4	Bindu Mahato	2786	Kathalguri	12.04.12	48,000
5	Domonti Medhi	2797	Nepalipatty	12.10.11	48,000
6	Sambhu Mahato	2826	Paisa Engti Gaon	30.03.12	48,000
7	Jai Prakash Shah	2827	Sorihajan	30.03.12	48,000
8	Mun Basumatary	2942	Mora Kordoiguri	30.03.12	48,000
9	Sintamoni Bhumiz	2948	Kordoiguri	30.03.12	48,000
10	Hemeswar Mech	2954	Mora Kordoiguri	12.04.12	48,000
11	Jonsil Marak	2955	Mora Kordoiguri	31.03.12	48,000
12	Manju Singh	2957	Kordoiguri	30.03.12	48,000
13	Kanmai Mech	2958	Kordoiguri	12.04.12	48,000
14	Ganesh Ghatowar	2959	Kordoiguri	30.03.12	48,000
15	Promet Boro	2960	Mora Kordoiguri	12.04.12	48,000
16	Bhuben Mech	2961	Mora Kordoiguri	12.04.12	48,000
17	Sanjib Mech	2962	Mora Kordoiguri	12.04.12	48,000
18	Kono Mech	2965	Mora Kordoiguri	30.03.12	48,000
19	Boloram Mech	2966	Mora Kordoiguri	30.03.12	48,000
20	Zapush Mahato	2972	Kathalguri	30.03.12	48,000
21	Sivji Shah	2980	Paisa Engti Gaon	30.03.12	48,000
22	Rabindra Shah	2981	Kathalguri	30.03.12	48,000
23	Puna Das Panika	2985	Paisa Engti Gaon	30.03.12	48,000
24	Shiv Kumar Shah	2987	Paisa Engti Gaon	30.03.12	48,000
25	Babul Boido	3021	Dilowjan No.1	30.03.12	48,000
26	Mori Boido	3022	Dilowjan No.1	30.03.12	48,000
27	Khitendra Boido	3023	Dilowjan No.1	30.03.12	48,000
28	Khires Boido	3024	Dilowjan No.1	30.03.12	48,000
29	Bires Boido	3025	Dilowjan No.1	30.03.12	48,000
30	Phanidhar Bora	3026	Dilowjan No.1	30.03.12	48,000
31	Reneri Bora	3027	Dilowjan No.2	30.03.12	48,000
32	Elawoti Shyam	3032	Barpathar Shyam Gaon	12.04.12	48,000
33	Chiyong Shyam	3035	Barpathar Shyam Gaon	12.04.12	48,000
34	Roton Roy	3040	Kushgaon	12.04.12	48,000
35	Bhobin Roy	3041	Kushgaon	12.04.12	48,000
36	Robin Sangma	3042	Kushgaon	12.04.12	48,000
37	Hori Soron Roy	3043	Kushgaon	12.04.12	48,000
38	Willington Marak	3047	Mora Kordoiguri	12.04.12	48,000
39	Adhika Ghatowar	3050	Mora Kordoiguri	30.03.12	48,000
40	Albina Dey	3052	Majgaon	30.03.12	48,000
41	Phuleswar Mech	3053	Balipathar No.3	12.04.12	48,000
Total					19,68,000

Source: Departmental records/information furnished.

Appendix-22
[Reference: Paragraph 5.3.1.1(B)]

Statement showing numbers of grievance received but not redressed under Gobardhana Block of Barpeta District

Sl. No.	Date of lodging complaint	Name of the beneficiary	Father's/ husband's name	Name of village	Name of GP/Block	Family ID No.	Share and year	Amount sanctioned (in ₹)	Nature of complaint
1	01-08-11	Mohir Uddin Pramanik	Galu Pramanik	Domini	Gobardhana	293	Phase-I 09-10	38,500	Amount of ₹38,500 was withdrawn by Jiban Krishna Sinha, Member but not received by beneficiary
2	24-09-10	Biswajit Khatriya	S/o. Kanailal Khatriya	Satboinirtup	Paschim Howly	1	2008-09-Ph-II Additional & State Share	38,350	Out of 1 st instalment of ₹26,000 the beneficiary received ₹23,438 from the JE
3	31-08-10	Gosta Khatriya	S/o. Harendra Khatriya	Satboinirtup	Paschim Howly	15226		38,350	Out of 1 st instalment of ₹26,000 the beneficiary received ₹12,000 from the JE. In reply, the JE stated that he purchased materials for the balance amount but the beneficiary did not turn up to receive the materials.
4	17-08-10	Sandhya Khatriya	W/o. santi Bala khatriya	Satboinirtup	Paschim Howly	15299	2008-09-Ph-II Additional & State Share	38,350	The full amount was withdrawn by the JE. JE supplied inferior quality GCI sheets and other materials for which the beneficiary complained.
5	17-08-10	Khaki Bala Khatriya	W/o. Jadu khatriya	Satboinirtup	Paschim Howly	15293		38,350	
6	07-06-10	Abdul jallil	S/o. Jayen Uddin	Halapakhuri	NA	13923	NA	38,500	The house allotted to Muktar Ali instead of original beneficiary
7	23-02-10	Nakul Mondal	S/O Bimal Mondal	Khairabari	Khairabari	1294	State Share 2007-08	38,500	The amount was withdrawn by the President and GP Secretary. The Beneficiary did not receive any amount.
8	23-02-10	Shefali Sutradhar	W/O Sunil Sutradhar	Khairabari	Khairabari	1619	Received in 2008-09	38,500	
9	23-02-10	Sontosh Mondal	S/O Robi Mondal	Khairabari	Khairabari	1647		38,500	
10	07-11-09	Kalpana Barman	Pramod Barman	Khairabari	Khairabari	NA	NA	37,350	Discrepancy in allotment
11	07-11-09	Hazrat Ali	Rajab Ali	Monipur	Khairabari	NA	NA	NA	Non release of fund despite approval
12	05-01-10	Mamota Biswas	Rabi Charan Biswas	Khairabari	Khairabari	NA	NA	NA	Double allotment
13	05-02-10	Malek Khatun	Rakmat Ali	Uttar Athiabari	Khairabari	NA	NA	NA	Non allotment of house
14	17-08-10	Chandra Khastriya	Purneo Khastriya	Satboinirtup	Paschim Howly	NA	NA	NA	Against JE
15	11-08-10	Jafer Ali	Mohiuddin Mondal	Ghandipara	Uttar Howly	24683	2008-09-Ph-II Additional & State Share	38,350	Misappropriation of fund
16	31-08-10	Ranjit Khastriya	Madan Khastriya	Satboinirtup	Paschim Howly	15194		38,530	Misappropriation of fund
17	01-08-11	Jafer Ali	Mohiruddin Pramanik	Doroni	Khairabari	NA	NA	NA	Misappropriation
18	01-08-11	Anowar Hussain	NA	Doroni	Khairabari	NA	NA	NA	Misappropriation

Source: Departmental records/information furnished.

NA: Not Available