

COMMITTEE ON PUBLIC ACCOUNTS
(2003 - 2006)

HUNDRED AND FOURTH REPORT
ELEVENTH ASSEMBLY



REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS
ON THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA (CIVIL)
FOR THE YEAR 1995-96 RELATING TO
P & RD DEPARTMENT,
GOVERNMENT OF ASSAM.

Presented before the House on 8th February, 2006

Assam Legislative Assembly Secretariat,
Dispur, Guwahati-6.

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COMPOSITION OF THE COMMITTEE
(2003 - 2006)

CHAIRPERSON :

1. Smti. Pramila Rani Brahma

MEMBERS :

2. Shri Dilip Kumar Saikia
3. Dr. Zoi Nath Sarmah
4. Shri Gautom Bora
5. Shri Ajit Singh
6. Shri Bidyasing Engleng
7. Shri Dilder Rezza.
8. Shri Gopinath Das
9. Shri Dharamsing Teron
10. Shri Biswajit Daimary
11. Shri Bimolangshu Roy
12. Shri Chandan Kumar Sarkar
13. Shri Sarat Saikia

SECRETARIAT :

1. Shri G. P. Das, Secretary.
2. Shri S. Deka, Joint Secretary.
3. Shri B. Basumatary, Deputy Secretary.
4. Shri K. Rahman, Committee Officer.

PREFATORY REMARKS

I, Smti. Pramila Rani Brahma, Chairperson, Committee on Public Accounts having been authorised to submit the Report on their behalf, present this Hundred and Fourth Report of the Committee on Public Accounts on the Audit paras contained in the Report of the Comptroller and Auditor General of India (Civil) for the year 1995-96 pertaining to the Panchayat & Rural Development Department, Government of Assam.

2. The Report of the Comptroller and Auditor General of India (Civil) for the year 1995-96 was laid to the House on 8th April, 1997.

3. The Report as mentioned above relating to the Panchayat & Rural Development Department was considered by the Sub-Committee 'B' of the Committee on Public Accounts under the Convenorship of Shri Dilip Kumar Saikia, MLA (as at Annexure 1) in their sitting held on 7-10-2005. The Sub-Committee also adopted the draft Report in their meeting held on 3-1-2006 for the consideration and approval by the main Committee.

4. The Committee has considered the Draft Report and finalised in their sitting held on 6-1-2006 for presentation before the House.

5. The Committee places on records their appreciation to the Sub-Committee 'B' for their strenuous works for obtaining various records, information and clarification pertaining to the Audit paras relating to P & RD Department. The Committee also wishes thanks to the Departmental witness for their co-operation. The Committee also appreciates the Principal A.G. (Audit), Assam and his Junior Officers for their valuable assistance. The Committee also pleased to offer thanks to the Secretary, Assam Legislative Assembly with his officers and Staff of the Committee on Public Accounts Branch for their valuable services rendered to the Committee.

6. The Committee earnestly hopes that the Government would implement the recommendations made in the Report.

Dispur :
The 6th January, 2006

SMTI. PRAMILA RANI BRAHMA,
Chairperson.

CHAPTER - I

Panchayat and Rural Development Department**Unutilised fund**

(Audit sub-para 6.1.6 (C)/CAG (Civil)/1995-96)

1.1. The audit has pointed out that funds disbursed to 5 DRDAs and 33 blocks in 5 districts test checked were not utilised by them to the extent shown below :

Name of District	Total amount released during 1993-94 to 1995-96	Total unutilised balance at the end of March, 1996 with			Percentage of unutilised balance with ref. to fund released.
		DRDA	Blocks	Total	
		(in lakhs of rupees)			
Karbi Anlong	1270.00	318.53	96.67	415.20	33
Sonitpur	352.50	65.09	51.13	116.22	33
Dibrugarh	867.50	173.42	112.86	286.28	33
Nagaon	697.50	54.12	122.32	176.44	22
Lakhimpur	970.00	11.42	163.98	175.40	18

Thus it could be seen that of the funds released during 1993-94 to 1995-96 to 5 districts test checked funds ranging between Rs.116.22 lakhs and Rs.415.20 lakhs remained unutilised even as on 31 March, 1996. The percentage of unutilised funds varied between 18 and 33.

1.2 The Department in their written reply has stated that Karbi Anglong : In reply Project Director, DRDA, Karbi Anlong stated that unutilized fund under EAS for the period for 93-94 to 1995-96 has been utilized during the subsequent years as per provision for spillover of works. Dibrugarh : (i) Most of the allocated fund generally released by the Government in the month of February and March. Hence, the starting of works are delayed as other formalities like procurement of materials, estimating and sanctioning of estimates etc. are to be done prior to actual execution of works. (ii) Dibrugarh district, a tea belt area of Upper Assam is a very high rainfall area. Hence, earthworks can only be taken-up in the first part of winter season of the year. From April to October/November, loaded vehicles with materials cannot be taken to remote rural areas due to poor road conditions where works are taken-up. Therefore, funds could not be utilised. The balance funds have been utilized in subsequent years. Efforts are being made to utilize funds within the stipulated time. Nagaon : Project Director, DRDA, Nagaon stated that although the EAS

programme was started from the year 1994-95, 1st installment of EAS fund of Rs.108.00 lakhs was received on 31.03.95. Another installment for Rs.27.00 lakhs was received on 31.05.95. Thus total fund received by DRDA, Nagaon was Rs.697.50 lakhs. But execution of the EAS programme actually started in Nagaon district from 1995-96 with fund for 1994-95 and 1995-96. As the programme was a new one, the work could not be started speedily. Moreover, due to heavy flood execution of works was hampered. Thus, a total fund of Rs.176.44 lakhs remained unspent at the close of the financial year 1995-96. However, the balance amount has been spent in the subsequent years. Utmost care has also been taken for full utilization of the fund in each year. Sonitpur : Project Director, DRDA, Sonitpur stated that total unutilized balance at the end of March, 1999 with DRDA and blocks under DRDA, Sonitpur was 116.22 lakhs. This was due to the following facts : (i) An amount of Rs.88.57 lakhs received by DRDA on 26.03.96 under 1995-96. Since there was very little left for the closer of the financial year, most of the amount released to the Blocks could not be utilized by the blocks in such short time of hardly 4-5 days. (ii) Since the main EAS Account of DRDA, Sonitpur is operated by Pragjyotish Gaolia Bank, Tezpur the amount of Rs.88.57 lakhs received on 26.03.96 was immediately credited to the EAS account at P.G.B., Tezpur. There was a general strike of employees in P.G.B., Tezpur from 29th to 31st March, 1996 as a result of which the cheques sent up by outlying branches were not cleared by P.G.B., Tezpur from 29th to 31st March, 1996. The initial fund requiring clearance during this period from the Bank remained unutilized as per record. Lakhimpur : Project Director, DRDA, Lakhimpur stated that although unutilized fund during that year is higher, steps were taken to reduce the unutilized amount from subsequent years. However, it may be mentioned that the 2nd installment of 1995-96 was received by the DRDA on 20.03.96. As such Cash at Bank appears higher.

OBSERVATIONS/RECOMMENDATIONS

1.3 This para was discussed by the erstwhile Committee and the Committee satisfied on the action taken by the department for utilization of fund as released and decided to drop the para. But for want of time the erstwhile Committee could not present the report before the House. The Committee, considering the decision of the erstwhile committee, pleased to drop the para.

Diversion of fund

(Audit Sub-para 6.1.6 (d)/CAG (Civil)/1995-96)

1.4. The audit has pointed out that in the following 2 cases EAS funds amounting to Rs.109.38 lakhs was diverted to JRY works : (i) In January, 1996, the Project Director, DRDA, Lakhimpur purchased tube well materials worth Rs.5.99 lakhs for Jawahar Rojgar Yojana (JRY) works and ordered for meeting the expenditure from EAS funds as funds for JRY was exhausted. On being pointed out, the Agency stated (May 1996) that the amount would be adjusted during 1995-96. An advance payment of Rs.103.39 lakhs being the cost of 332 MT GCI sheet to be utilised on various JRY works was made (February, 1996) by the DRDA Karbi Anglong to a Guwahati firm by diverting the entire amount from EAS account. The amount so diverted was awaiting refund/adjustment (March 1996).

1.5. The Department in their written reply has stated that (i) Lakhimpur : Project Director, DRDA, Lakhimpur stated that the diverted fund from EAS to JRY is being adjusted vide sanction order No.NL/DRDA/ACCTT/23/95-96/70 dated 02.02.96. (ii) Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that he had utilized fund from EAS programme in view of urgent payment to be made in respect of certain ongoing scheme of JRY programme specially the cost of GCI sheet which has been recorded during the subsequent year. Hence, there is no question of diversion of fund as the amount was adjusted on 07.06.96 as per Cash Book and ledger folio-III.

OBSERVATIONS/RECOMMENDATIONS

1.6 This para was discussed by the erstwhile Committee and made spot visit to the scheme and satisfied in implementation of the schemes by the department and decided to drop the para. But for want of time, the report could not present before the House. Now, the Committee, considering the decision of the erstwhile Committee, has decided to drop the para.

Irregular Booking of expenditure

(Audit Sub-para 6.1.6 (e)/CAG (Civil)/1995-96)

1.7. The audit has pointed out that in the following cases advance made to suppliers and school committees for supply of materials and for construction of school buildings were booked as final expenditure without obtaining supplies or utilisation certificates.

Name of District	No. of cases	Period of advance	Amount of advance	To whom advance
(Rupees in lakhs)				
Sonitpur	7	17 January, 1996 to 25 March, 1996	129.33	Suppliers
- do -	102	11 March, 1996 to 30 March, 1996	50.28	School Committee
Nagaon	4	20 March, 1996 to 30 March, 1996	25.83	Suppliers

			205.44	

Treatment of advance as final expenditure was irregular. Materials against advance payment of Rs. 155.16 lakhs had not been received till date of audit (May 1996) excepting materials worth Rs. 17.45 lakhs received in Nagaon District during February May 1996. Utilisation certificate in respect of the advance payment made to the school committee had also not been received (May 1996).

1.8 The Department by their written reply has stated that Nagaon : Project Director, DRDA, Nagaon stated that during the period from 09.02.96 to 30.03.96 Rs. 25.83 lakhs was paid to different suppliers as advance payment and accordingly the amounts were booked in the account of the Agency as advances and not as final expenditure. Subsequently, the amounts were adjusted on 31.03.96 and 31.03.97. The detailed particulars are as follows :

Name of advance payment	To whom paid	Amount of advance	Date of adjustment to final Account
09.02.96	MCCI	167640.00	31.03.96
20.03.96	TISCO	244000.00	31.03.97
20.03.96	TISCO	226000.00	31.03.97
20.03.96	MCCL	391160.00	31.03.97
29.03.96	MCCL	754380.00	31.03.97
30.03.96	KRL	716240.00	31.03.97
30.03.96	Rhino	84240.00	31.03.97
Total		2583660.00	

Sonitpur : Project Director, DRDA, Sonitpur stated that during the period from 17th January to 25th March, 1996 DRDA, Sonitpur purchased various materials amounting to Rs. 129.33 lakhs initially on proforma bills. As per terms and condition of the manufacturing units DRDA is required to make advance payment on proforma bills for supply of various materials specially cements, GCI sheets and MS rod. On receipt of payments, the manufacturers deliver the materials to the DRDA and on receipt of entire materials the proforma bills finally regularized later on though it could not be done during the financial year itself. As records advances made to local Committee etc. then Deputy Commissioner and Chairman, DRDA, Sonitpur directed that most of the approved scheme should be executed through local Committees. As per order of the Chairman, DRDA, Sonitpur funds were released to the various Committees who on their part have submitted vouchers etc. to the blocks. However, some of the Committees are yet to submit their accounts. Necessary instructions have been issued to the blocks to collect all the accounts from these Committees immediately. A.G. has been moved for taking necessary action against the defaulting officers after receipt of final report from blocks.

OBSERVATIONS/RECOMMENDATIONS

1.9. The Committee has come to consensus with the decision of the erstwhile Committee and decided to drop the para.

Rush of expenditure
(Audit Sub-para 6.1.6(f)/CAG (Civil)/1995-96)

1.10. The audit has pointed out that in 18 block test-check in 4 districts expenditure in the month of March was significantly higher compared with the expenditure of proceeding 11 months.

Name of District	Year	Number of blocks involved	Expenditure during the year	Expenditure upto February	Expenditure during March (4 - 5)	percentage of expenditure in March in relation to annual expenditure
Lakhimpur	1994-95	3	155.19	42.21	112.98	73
- do -	1995-96	1	76.72	20.56	56.16	73
Sonitpur	1995-96	3	120.36	71.09	49.27	41
Nagaon	1995-96	7	509.30	297.80	211.50	42
Dibrugarh	1995-96	4	212.38	126.91	85.47	40

The Block Development Officers failed to furnish the reason for rush of expenditure in the month of March. However, it could be seen from sub para (b) that the State Government had released the funds belatedly.

1.11. The Department by their written reply has stated that Dibrugarh : Project Director, DRDA, Dibrugarh stated that expenditure in the month of March is higher than the proceeding 11 months is due to (i) Late receipt of allocated fund, which comes generally in February/March. (ii) After receipt of fund approved and estimation of works, procurement of materials etc. take place in February/March. Hence, expenditure goes up in these months. (iii) March is the driest month, so workload is usually higher in February/March. Accordingly payment disbursed in these months is also higher. Nagaon : Project Director, DRDA, Nagaon stated that the EAS was introduced in 1994-95 in Nagaon district. 1st installment of Rs.108.00 lakhs for 1994-95 was received on 31.03.95, while 2nd installment of fund for 1994-95 was received on 31.05.95. Moreover, out of Rs.562.50 lakhs of fund for 1995-96 Rs.250.00 lakhs was received during February, 1996 only. The EAS scheme was introduced in this district 1994-95, but works actually started from 1995-96. The EAS was completely a new one and therefore, there was delay in processing the schemes in 1995-96 for both the years 1994-95 and 1995-96 with new guidelines. Therefore, there was rush of expenditure during the last part of 1995-96. The point is noted to avoid rush of expenditure in future. Sonitpur : Project Director, DRDA, Sonitpur stated that the DRDA, Sonitpur had

to released an amount of Rs.49.27 lakhs during March, 1996 to different blocks. This was due to late receipt of fund from the State Govt. Lakhimpur : Amounts are received from Govt. late in the month of March pending payments are to be made so as to reduce the carry over fund to the next financial year. During 1995-96 we received fund under 2nd installment of EAS on 20.03.96 for which expenditure was higher in the month of March as compared to the expenditure of proceeding 11 months

OBSERVATIONS/RECOMMENDATIONS

1.12. The erstwhile Committee had discussed the matter and satisfied with the submission of the departmental representatives and decided to drop the para. The Committee also pleased to drop the para considering the decision of the erstwhile Committee.

Fund lodged in deposit

(Audit Sub-para 6.1.6(g)/CAG (Civil)/1995-96)

1.13. The audit has pointed out that the instance of State Government order (between November, 1995 and January 1996) in the following cases EAS funds to the tune of Rs. 765 lakhs were withdrawn from the Saving Bank (SB) accounts and kept in Revenue Deposit for brief periods resulting in loss of the interest to the extent of Rs. 1.28 lakhs. This was done to improve the ways and means position of the State. Besides, a bank draft amounting to Rs. 12 lakhs received in the DRDA, Karbi Anglong on 21 October, 1994 and reported to have been misplaced was ultimately deposited in the Bank account on 12 September, 1995 after revalidation. This resulted in loss of interest amounting of Rs.0.54 lakh.

1.14. The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that the observation of A.G.'s Audit has been noted for future guidance.

OBSERVATIONS/RECOMMENDATIONS

1.15. The Committee pleased to drop the para considering the views of the erstwhile Committee with a stricture that such lapses should not be recurred in future.

Losses, mis-appropriation etc.
(Audit Sub-para 6.1.6(h)/CAG (Civil)/1995-96)

1.16. The Audit has pointed out that an amount of Rs. 5.27 lakhs was released between January and March 1995 to Jalah Development Block under DRDA Barpeta for construction of 10 Lower Primary Schools and 1 Sanskrit School. The amount was deposited in to SB account of the Block. In May, 1995, the DC, Barpeta reported to the Government that out of Rs.5.27 lakhs, Rs.4.96 lakhs was withdrawn (March-May, 1995) from the SB account by the BDO but the same was not accounted for in the cash book nor any payments made to the school committee. The BDO was placed under suspension (June 1995). Further developments were awaited (March 1996). (ii) A cheque bearing No.113889 dated 28 March 1995 for Rs.0.30 lakh issued to the BDO Khowang Development Block by the Project Director, DRDA, Dibrugarh was neither accounted for in the EAS cash book of the Block nor credited in the bank account. The cheque in question was not revalidated and encashed but the expenditure was booked to EAS funds by the Project Director.

1.17. The Department by their written reply has stated that (i) Barpeta : It is true that out of the released amount of Rs.5.27 lakhs, Smti Labanya Bora, the then BDO of Jalah Development Block had withdrawn an amount of Rs.4.96 lakhs from the Saving Bank Account of the Block. Regarding the receipt and payment of the withdrawn amount, the concerning BDO made no entries in the Cash Book. Consequently Smti. Labanya Bora was placed under suspension and Government took necessary departmental action against her. Govt. has taken necessary action against Smti. Labanya Bora the then BDO, Jalah Dev. Block, Barpeta by imposing the following penalties vide the Govt. Notification No.PDB.105/95/395, dated 15.05.2000. (1) Stoppage of 2 (two) increments with cumulative effect. (2) Recovery of an amount of Rs. 4,72,907/- (Rupees four lakhs seventy two thousand nine hundred seven) only from the pay of the officer. (3) Suspension period will be treated as on duty for all purposes limiting the pay & allowances to subsistence allowances already drawn. Dibrugarh : Project Director, DRDA, Dibrugarh stated that as per reconciliation statement submitted by the Chartered Accountant and non-drawal certificate against cheque No.113889 dated 28.03.95 of Rs.30,000.00 (Rupees thirty thousand) only the cheque in question was already debited in the Cash Book of DRDA.

OBSERVATIONS/RECOMMENDATIONS

1.18. The erstwhile Committee was discussed the para and satisfied on the action taken by the Government against the then B.D.O. Jalah Development Block, Barpeta. The misappropriated amount had been recovered from the BDO and hence decided to drop the para. Considering the action taken by the Government and decision of the erstwhile Committee, the Committee decided to drop the para.

Physical performance
(Audit Sub-para 6.1.7/CAG (Civil)/1995-96)

1.19. The audit has pointed out that (a) a test-check further revealed that there was shortfall in physical achievement of target in 23 blocks of 5 districts as detailed below :

Name of District	No. of Blocks falling short of target	1993-94			1994-95			1995-96		
		Target	Achievement	shortfall	Target	Achievement	shortfall	Target	Achievement	shortfall
(Mandays in lakhs)										
Karbi Anglong	7	4.19	3.16	1.03	7.81	4.92	2.89	5.31	1.91	3.40
Lakhimpur	4	3.46	3.25	0.21	3.08	2.84	0.24	7.10	2.05	3.37
Dibrugarh	6	1.45	0.96	0.49	2.74	2.07	0.67	7.88	3.99	3.89
Nagaon	2	Nil	Nil	Nil	0.63	0.50	0.13	3.09	2.72	0.37
Sonitpur	4	Nil	Nil	Nil	Nil	Nil	Nil	6.12	1.57	4.55

Two BDOs (Hawraghat and Socheng) of Karbi Anglong district attributed the shortfall to late release of fund by the DRDA. (b) The table below would indicate that assured employment for 100 days was not provided to majority number of workers during 1995-96.

Name of District	No. of Blocks falling short of target	No. of workers employed	
		100 days	Less than 100 days
Karbi Anglong	7	Nil	9406
Sonitpur	3	Nil	1706
North Lakhimpur	5	120	4951
Dibrugarh	6	Nil	8965
Nagaon	7	40	27,357

According to DRDA Lakhimpur and Barbarua Development Block of Dibrugarh district, shortfall in generating 100 mandays was due to taking up of scattered smaller schemes, Joypur, Khowang and Lahowal development block of Dibrugarh district attributed the shortfall to limitation of funds. Others had not furnished any reasons for the shortfall.

1.20 The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that the physical performance could not be achieved during the financial year 1993-94 to 1995-96 due to delayed receipt of State share fund. Hence, there is a shortfall in the achievement of physical mandays target. Delayed receipt of fund from Govt. and non-receipt of Utilization Certificate from Hawraghat and Socheng Dev. Block in time prevented DRDA, Karbi Anglong to release fund in time. However, necessary instruction has been given to all concerned block for timely submission of Utilization Certificate. Dibrugarh : Project Director, DRDA, Dibrugarh stated that during 1993-94, 1994-95 and 1995-96 shortfall in physical achievement of EAS was due to receipt of hug amount of the money which could not be utilized during the specific year on account of fund received at the end of the year. Therefore, mandays could not be generated as per target fixed by Govt. Nagaon : Project Director, DRDA, Nagaon stated that the EAS programme was introduced in Nagaon district with effect from 1994-95. But 1st installment of fund was received in March, 1995 only. The programme is completely a new one and therefore some delay was caused in execution of the scheme taken up under the programme. Therefore, shortfall of physical achievement of target in 2 (two) Dev. Blocks was caused. However, effect were made to recoup the shortfall in the subsequent years. The observations of the Audit are carefully noted for future guidance. Sonitpur : Project Director, DRDA, Sonitpur stated that shortfall in physical performance in respect of only one Block under this DRDA was mainly due to delay in selection of the schemes and also in execution of the schemes by the Block concerned. Lakhimpur : Project Director, DRDA, Lakhimpur stated that the shortfall of mandays generated that year was however covered during the next year through spill over works. During the subsequent year target of mandays was achieved.

(b) Dibrugarh : Shortfall of 100 mandays in Panitola and Tengakhat Dev. Block under DRDA, Dibrugarh was due to scattered small schemes in the various Gaon Panchayats. As per EAS guidelines the minimum 100 days mandays should be given to every labourer within the Gaon Panchayat area. It was not possible because sufficient days of work could not be created in the particular Gaon Panchayat. Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that as pointed out DRDA, Karbi Anglong could not generate target of 100 mandays due to taking up of scattered and smaller schemes during 1995-96. However, the same was not repeated during the subsequent years. Sonitpur : Project Director, DRDA, Sonitpur stated that for employment for 100 days the three defaulting blocks selected most of schemes after 15th Jan/ 1996 only as a result of which works could not be executed in time and there was loss of assured employment within that financial year. Lakhimpur : Project Director, DRDA, Lakhimpur stated

that all the Sr. BDOs/BDOs were instructed to generate employment for 100 days as per norms and to ensure that the guidelines are followed strictly. Nagaon : The EAS was newly introduced scheme in Nagaon District, which started from 1995-96. Out of the total fund of Rs.562.50 lakhs for 1995-96, Rs.250.00 lakhs was received in February, 1996 only. Therefore, entire fund could not be utilized within 31.03.96 for which 100 days employment could not be provided to the workers during 1995-96.

OBSERVATIONS/RECOMMENDATIONS

1.21 (a & b) The erstwhile Committee discussed the para thoroughly and satisfied with the submission of the departmental representatives and decided to drop the para. Considering the decision of the erstwhile Committee, the Committee decided to drop the para.

Ratio between expenditure on wage and non-wage component.

(Audit Sub-para 6.1.8.1/CAG (Civil)/1995-96)

1.22. The audit has pointed out that all EAS works should be labour intensive with wage and non-wage component being in the ratio of 60:40. of the five districts test-checked, the estimate of Karbi Anglong district could only provide break-up of wage and non-wage component. Analysis of estimates of ten blocks of Karbi Anglong district revealed that the estimated provision of wage component range between 27 to 51 per cent during the year 1994-95 and 1995-96. It was also seen from the progress report for the year 1994-95 furnished by the Project Directors of 15 DRDAs that ratio between expenditure on wage and non-wage component varied between 91:9 and 43: 57.

1.23. The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that as pointed by AG (Audit) regarding ratio between expenditure on wages and non-wages component could not be maintained in Hills district due to bad communication which involve higher carriage charges, high prices of materials in the market and non-availability of materials locally.

OBSERVATIONS/RECOMMENDATIONS

1.24. The Committee pleased to drop the para considering the decision of the erstwhile Committee.

Registration and Family Cards

(Audit Sub-para 6.1.8.2/CAG (Civil)/1995-96)

1.25. The audit has pointed out that the guidelines contemplate registration of persons above 18 years and below 60 years of age, seeking employment under EAS by village panchayats within the blocks. Every family, whose adults were registered under the scheme were to be provided with a family card containing details of family members and number of days of employment provided to such registered person. The identification/registration and issue of family cards were therefore, pre-requisites for meeting the objectives of the scheme. It was seen from the records of 6 blocks under DRDA Lakhimpur that workers engaged for generation of 0.78 lakh mandays against 32 works during 1994-95 and 1995-96 were not registered. Again, no block produced identity cards issued so far for examination to audit, despite requisition.

1.26. The Department by their written reply has stated that Lakhimpur : Project Director, DRDA, Lakhimpur stated that workers are being registered under EAS. New Family Identity Cards are being issued containing details of family members and numbers of days of employment provided to such registered persons strictly. As verified, this has been followed.

OBSERVATIONS/RECOMMENDATIONS

1.27. The erstwhile Committee had discussed the para and satisfied with the replies of the departmental representatives and decided to drop the para. Considering the decision of the erstwhile Committee, the Committee also decided to drop the para.

Non payment of minimum wage
(Audit Sub-para 6.1.8.3(a)/CAG (Civil)/1995-96)

1.28. The audit has pointed out that the scheme stipulates that the wages paid to workers under EAS should be the minimum agricultural wages for unskilled labour prescribed by the concerned State Government. In Assam, the minimum wage was enhanced to Rs.33.00 per day vide Government notification dated 20 the June, 1994 giving retrospective effect from 1st July, 1991 with further clarifications to pay arrear wages within 6 months from the date of publication of the notification. All the implementing agencies paid daily minimum wage to the worker during 1994-95 and 1995-96 at the pre-revised rate of Rs.25.00. This resulted in denial of minimum wage to workers to the extent of Rs.825.12 lakhs.

1.29. The Department by their written reply has stated that most of the time, DRDA engaged temporary labourers on daily basis without keeping their permanent home address. After publishing notification it is not possible to pay the wage at revised rate after tracing out the where abouts of those labourers who were engaged long back. Presently, the labourers have been paid minimum wages at enhanced rate.

OBSERVATIONS/RECOMMENDATIONS

1.30. The erstwhile Committee satisfied with the oral deposition of the departmental representatives and decided to drop the para. Hence, the Committee also decided to drop the para considering the views of erstwhile Committee.

Delay in payment of wages

(Audit Sub-para 6.1.8.3(b)/CAG (Civil)/1995-96)

1.31 The audit has pointed out that the scheme envisaged weekly payment of wages at work sites. Four out of five districts test-checked were in default in releasing weekly payment of wages ; the delay ranged between 1 week and over 21 weeks as per details shown below :

Name of District	No. of Blocks involve	No. of MRs checked	Delay in payment of MR Bills					
			upto 1 week upto	above 1 week days 30 days	31 days to 50 days	51 days to 100 days	101 to 150 days	over 150
Karbi Anglong	5	178	34	71	29	41	1	2
North Lakhimpur	6	107	7	28	13	19	3	37
Dibrugarh	6	65	1	24	13	15	1	11
Nagaon	7	71	10	47	4	10	Nil	Nil

Reasons for delay were not stated to audit.

1.32 The Department by their written reply has stated that Nagaon : Project Director, DRDA, Nagaon stated that the payment of wages to the engaged labourers is to made by the Sr. BDOs/BDOs. But the Sr. BDOs/BDOs are to engaged in various works besides Rural Dev. Works. Moreover, the field staff is very limited. Therefore, in some cases delay is caused in making payment of wages. Out of 71 MRs checked, delay caused in making payment against 4 + 10 = 14 MRs within 31 days to 100 days. However, care has been taken to make regular payment of wages subsequently as pointed out by Audit. Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that due to shortage of Field staff at that time, it was not possible to make payment of MR bills in time. Now after appointment of Field Staff the problem has been over come. Dibrugarh : Project Director, DRDA, Dibrugarh stated that delay in payment of wages occurs due to the following reasons. (i) In sufficient Field Staff : There was only one Junior Engineer in some blocks from 1993 to 1996 ; hence it was not possible to make payment every week as his presence is always required during payment apart from mesurement of works etc. (ii) Large number of works under JRY/MWS/EAS/IAY etc. are to be Supervised by the Junior Engineer. As he is always on the tour so preparation of Muster Roll etc. effors and is delayed. Now three Junior Engineer are appointed per block, so payment can be made on time, if block

officials exercise their duties properly. (iii) Sr. BDOs/BDOs are also over loaded with different types of works like MP/MLA Areas fund, United fund, relief work, Election/Census duty, hence payment suffers as Sr. BDOs/BDOs have to verify the works before payment. (iv) Works under EAS should be taken up during lean Agricultural Season only as per EAS manual so work load rises to the peak in February/March. Lakhimpur : Project Director, DRDA, Lakhimpur stated that BDOs were instructed to make payment to the workers weekly as per norms and this is being followed.

OBSERVATIONS/RECOMMENDATIONS

1.33 The erstwhile Committee satisfied on the action taken by the department regarding payment of wages subsequently pointed out by the audit and decided to drop the para. Considering the views of the erstwhile Committee, the Committee has been pleased to drop the para.

Muster Rolls (MR) and measurement Book (MB)

(Audit Sub-para 6.1.8.4/CAG (Civil)/1995-96)

1.34 The audit has pointed out that according to the scheme, wages were required to be paid at the worksite in the presence of Gaon Panchayat or Block Committee Members. The State Government circular of 29 April, 1988 for Muster Roll payment specified inter alia, that all labour payments in cash or kind must be made by Senior BDO/BDO and all MR beyond 75 percent of sanctioned amount must be passed by the Executive Engineer. The following irregularities in MR payments were noticed in three (Karbi Anglong, Lakhimpur and Dibrugarh) out of five districts test-checked. Barring exceptional cases, MR payments were made on the basis of right left thumb impression, but thumb impressions were not identified by any authorised person/agency. Test check also revealed that in 40 cases involving 5926 mandays and in 10 cases involving 2774 mandays MR payments valued at Rs.2.18 lakhs were made in Karbi Anglong district and Lakhimpur district respectively without identification. In no case, certificate in taken of having disbursed the wages was given by BDOs and the requirement of passing MRs beyond 75 per cent of sanction amount by the Executive Engineer was also not complied with. Besides MR payments were not made in presence of Gaon Panchayat or Block Committee Members. In Khagorijan Development Block of Nagaon district, wages amounting to Rs.15.34 lakhs through 331 MRs were paid between 27 and 30 March, 1996 without recording measurement of work done by them in MB. In Socheng Development Block under DRDA, Karbi Anglong payment amounting to Rs.2.39 lakhs being the cost of construction of 32 ringwells was also made in March, 1996 without recording measurement in MB.

1.35 The Department in their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that the measurement of Ring Well can also be recorded after completion works. At the time, due to shortage of technical staff measurement of the same could not be recorded in MB. Due to urgency of works payment had to be made to labourers immediately. Subsequently, the MBs have been recorded. Dibrugarh : Project Director, DRDA, Dibrugarh stated that all Sr. BDOs/BDOs are instructed to remain present at the time of payment. Further, all Sr. BDOs/BDOs are instructed to regularized all MR beyond 75 % of sanctioned amount with countersigned a tune Executive Engineer. Nagaon : Project Director, DRDA, Nagaon stated that in Khagorijan Dev. Block it is revealed that under EAS, 1995-96 between 27.03.96 to 30.03.96, Rs. 1,55,228 only is found to be paid through 324324 MRs against Rs.15.34 lakhs through 331 MRs as shown in the Auditor's Report. There were only one Junior Engineer in the block at that time is to look after development works of various

programme in 11 Gaon Panchayats. Therefore, it was not possible for one Junior Engineer to record the MBs before the payments were made. However, the MBs were subsequently made upto date and reary at Development Block for subsequent. Audit. Lakhimpur: Project Director, DRDA, Lakhimpur stated that necessary steps were taken against the Audit para directing Sr. BDOs/BDOs to follow the audit instruction as provided Technical Officers are checking the MRs to see that Labourers are identified.

OBSERVATIONS/RECOMMENDATIONS

1.36 The erstwhile Committee had satisfied with the replies of the departmental representatives and decided to drop the para. The Committee considering the decision of the erstwhile Committee has been pleased to drop the para.

Estimates, Technical sanction and Administrative approval

(Audit Sub-para 6.1.8.5/CAG (Civil)/1995-96)

1.37 The audit has pointed out that the scheme also envisages that work orders for commencing EAS works should be given by the implementing agency for each work after the same was administratively approved and technical sanctioned by competent authority. However, all EAS works in Dibrugarh and Nagaon districts were executed till date without obtaining administrative approval (AA) from the Deputy Commissioner (DC) concerned. Test check of the records of Lakhimpur district also disclosed that out of 32 works executed during 1994-95 to 1995-96, TS for 17 works in 1995-96 and AA for 29 works (2 in 1994-95 and 27 in 1995-96) were not obtained from the competent authorities.

1.38. The Department by their written reply has stated that Nagaon : Project Director, DRDA, Nagaon stated that it is to mention here that the EAS programme was introduced in DRDA, Nagaon from the year 1994-95, but accounted from 1995-96. The programme was newly introduced. Therefore, some delay was caused in taking administrative approval from the Deputy Commissioner, Nagaon in some cases. The enclosed order of taking Administrative approval will show that administrative approvals were taken as required. Subsequently, in all cases Administrative approval has been taken from the Deputy Commissioner. Dibrugarh : Project Director, DRDA, Dibrugarh stated that the Administrative approval & Technical sanction of EAS schemes for 1995-96 were accorded by the competent authority in Dibrugarh under EAS scheme. Lakhimpur : There were 120 nos. of schemes in the year 1994-95 and 130 nos of works in the year 1995-96 under EAS. All the works were completed after obtaining the Admn. Approval and Technical sanction from the competent authority. However, the point raised by the para that T.S. for 17 nos of works in the year 1995-96 and administrative approval for 29 nos. of works (2 in 1994-95, 27 in 1995-96) were also obtained from the competent authority on different dates in the year 1994 to 1996.

OBSERVATIONS/RECOMMENDATIONS

1.39 The erstwhile Committee was satisfied on the action taken by the department regarding obtaining administrative approval and technical sanction from the competent authority prior to execution of schemes as point out by the audit and decided to drop the para. The Committee, considering the views of the erstwhile Committee has been pleased to drop the para.

Infructuous expenditure

(Audit Sub-para 6.1.8.6/CAG (Civil)/1995-96)

1.40 (a) The audit has pointed out that the enhancement of connectivity in the unconnected villages was one of the prime objectives of taking up rural link roads under EAS. In 3 blocks of Karbi Anglong District, some portion of rural link roads though completed in earlier years were not included in the Annual Action Plan of subsequent years to give total connectivity between villages. The position of link roads lying in the abandoned stage was as under :

Name of block	No. of incomplete works	Total length of road (in Km)	Portion executed (in Km)	Expenditure incurred (Rupees in lakhs)	Year of execution
Bokajan	4	3.85	1.90	1.74	1993-94
Rongkhang	3	8.00	3.60	2.62	1993-94
- do -	4	7.70	3.70	2.69	1994-95
Socheng	6	17.50	4.80	8.80	1993-94
TOTAL	17	37.05	14.00	15.85	

Thus, due to defective planning 17 works of link roads had been abandoned midway rendering and expenditure of Rs. 15.85 lakhs unproductive.

1.41 The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that as pointed out by AG (Audit) instruction has been issued to all concerned for future compliance. The action on irregularity has been taken and has been regularized.

OBSERVATIONS/RECOMMENDATIONS

1.42. The erstwhile Committee had satisfied on the action taken by the department as pointed out in audit and decided to drop the para. The Committee also keeping the views of the erstwhile Committee has been decided to drop the para.

Construction of Kacha road

(Audit Sub-para 6.1.8.6 (B)/CAG (Civil)/1995-96)

1.43 The audit has pointed out that the guidelines provide for creation of concrete assets of permanent nature. Records of 4 of the 5 districts test checked revealed that substantial amounts were spent during the last three years in the construction of Kacha roads as detailed below:

Name of District	No. of involved	1993-94		1994-95		1995-96	
		Length of kacha roads constructed (in Km)	Amount spent (Rs. in Lakhs)	Length of kacha roads constructed (in Km)	Amount spent (Rs. in Lakhs)	Length of kacha roads constructed (in Km)	Amount spent (Rs. in Lakhs)
Karbi Anglong	5	40.30	55.32	55.32	45.71	N.A.	N.A.
North Lakhimpur	5	53.90	69.84	59.79	72.54	59.55	78.28
Dibrugarh	5	15.82	12.36	35.68	28.94	140.42	134.98
Nagaon	7	Nil	Nil	Nil	Nil	288.88	331.67

Roads works involving 100 per cent labour component as against the works of nature involving labour and material of ratio 60:40 were executed and the durability of the asset created was also not ensured.

1.44 The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that as per EAS manual of Government of India, creation opportunities of rural unemployed/underemployed during lean agricultural period in the primary objective. Creation of community assets is the secondary objective. As creation of employment opportunities is the primary objective, so large volume of earth works are taken the form of rural roads to ensure employment. Moreover, gravelling of roads is taken up as per public demand. Dibrugarh : Project Director, DRDA, Dibrugarh also stated that as per EAS manual of GOI, creation of employment opportunities of rural unemployed/underemployed during lean agricultural period is the primary objective and creation of community asset is the secondary objective. As creation of employment opportunities is the primary objective, so large volume of earth works are taken in the form of rural roads to ensure employment. Moreover gravelling of roads is taken up as per public demand. Nagaon : Project Director, DRDA, Nagaon stated that as per

objective of EAS programme, employment facilities is to be provided to the rural people. The earth works taken up provide such employment. Therefore, schemes for construction of Kacha roads were undertaken during 1995-96. The point noted for future guidance. Lakhimpur : Project Director, DRDA, Lakhimpur stated that as per guidelines initially kacha roads were constructed to link up with the main roads and subsequently the kacha roads were improve to create assets of permanent nature. Durability of assets created is looked into and instructed accordingly as pointed by audit.

OBSERVATIONS/RECOMMENDATIONS

1.45 The departmental representatives had submitted that large volume of earth works were taken up for creation of opportunities of rural unemployed/underemployed to ensure employment. Gravelling of roads were taken up only as per public demand. The erstwhile Committee satisfied with the reply of the departmental representatives and had been pleased to drop the para. The Committee considering the decision of the erstwhile Committee has been decided to drop the para.

Irregular implementation of Social Forestry Scheme
(Audit sub-para 6.1.8.6 (c)/CAG(Civil)/1995-96)

1.47 The audit has pointed out that the Government instructed (July 1994) that execution of EAS works by other departments could be done only after prior approval. In violation of this order, the DRDA, Karbi Anglong placed Rs. 18.17 lakhs from EAS allocation without prior approval of DFO, Karbi Anglong West Division for Social Forestry works during 1993-94. The Finance and Accounts Officer (FAO) DRDA, Diphu had also brought to the notice (3 February 1995) of the DRDA, Karbi Anglong, irregularities in utilisation of this fund viz. issue of foodgrains to wage earners at higher rates, non-production of muster rolls, non-maintenance of stock register/site account of materials purchased etc. Evaluation of the Social Forestry raised was not done. Action was not taken on report of FAO either by the DRDA or Divisional Forest Officer (May 1996).

1.48 The Department by their written reply has stated that Karbi Anglong : Project Director, DRDA, Karbi Anglong stated that as pointed out by AG (Audit) the DRDA, Karbi Anglong has obtained necessary approval from the Authority vide letter No. KA/Dev/116/93-94/2048, dated 4.6.94 and an Administrative approval was accorded vide letter No. KA/AE-55/94-95/1392, dated 23.6.94 within the total allocation of Rs. 25.96 lakhs for Samelengso and Howraghat Block. Accordingly necessary fund has been released to D.F.O., Karbi Anglong (West Division) for implementation during 1993-94 onwards due to non-response from D.F.O., Karbi Anglong. West Division the Agency could not report and submit in details to the Authority in time. However, necessary action has been taken from our end for the settlement for production to the next audit.

OBSERVATIONS/RECOMMENDATIONS

1.49 The erstwhile committee had satisfied with the replies of the departmental representatives and decided to drop the para. The Committee, considering the decision of the erstwhile Committee has been pleased to drop the para.

Non-maintenance of Registers of Assets
(Audit sub-para 6.1.8.6 (d)/CAG(Civil)/1995-96)

1.50 The audit has pointed out that the records on maintenance of asset and transfer of assets to the authority concerned were not produced to Audit. Project Director, Lakhimpur stated (May 1996) that the register would be maintained hereforth.

1.51 The Department by their written reply has stated that Lakhimpur : Project Director, DRDA, Lakhimpur stated that as pointed out by the audit records on maintenance of Assets and Transfer of assets are being maintained.

OBSERVATIONS/RECOMMENDATIONS

1.52 The erstwhile Committee had discussed the para and satisfied with the replies of the department that maintenance of Assets and Transfer of assets being maintained by the department as pointed out by the audit and hence, decided to drop the para. The Committee has been pleased to drop the para considering the views of the erstwhile Committee.

Monitoring and Supervision

(Audit sub-para 6.1.9/CAG(Civil)/1995-96)

1.53 The audit has pointed out that the scheme envisaged establishment of committees at various levels for overseeing its implementation and co-ordination. Though the State Government constituted (March 1994) District Level and Block Level EAS Committee, the committees functioned inadequately or had not functioned in some cases. There was no records of field visits by senior officers of Lakhimpur and Nagaon districts notwithstanding specific provision in this regard. The Deputy Commissioner, Nagaon further asserted that no progress on inspection, monitoring etc. could be made due to lack of cooperation between the District Administration and the DRDA. In Dibrugarh, Karbi Anglong and Sonitpur districts a number of shortcomings/deficiencies like engagement of labour from outside, non-execution of work as per specification provided in the estimates etc. brought out in some isolated cases through inspection reports were not followed up. In July 1994, the State Government instructed all Deputy Commissioners to get some muster rolls checked at random to eliminate involvement of contractors and prevention of false MR payments. However, no records were produced to Audit to show that such an exercise was carried out. There was delay in submitting progress reports to Government of India (GOI) e.g. monthly progress reports of September 1994, March 1995 and April 1995 falling due on 10 of succeeding month were sent only on 23 November 1994, 20 June 1995 and 24 June 1995 respectively. Divisional Commissioners were to constitute vigilance squads to undertake intensive inspection of EAS works in the districts under their jurisdiction. District level vigilance and monitoring committee under the chairmanship of the Commissioner of Divisions were their however, formed only in January 1996.

1.54 The Department by their written reply has stated that Dibrugarh, Sonitpur and Karbi Anglong : Project Director, DRDA, Dibrugarh, Sonitpur and Karbi Anglong stated that they have noted the observation of AG for future guidance. Nagaon : Project Director, DRDA, Nagaon stated that the EAS programme was newly introduced from 1994-95 and works started from 1995-96. Hence, monitoring and supervision was not done properly. However, AGs observation has been noted for future guidance. Lakhimpur : Project Director, DRDA, Lakhimpur stated that monitoring and supervising of schemes so far executed under EAS and allied programmes have been done. Subsequently district level Vigilance Committees and Block level Vigilance and Monitoring Committee were formed and functioning. Members of both the Committees are undertaking field inspection also.

OBSERVATIONS/RECOMMENDATIONS

1.55 The erstwhile Committee had satisfied with the replies of departmental representatives and decided to drop the para. Hence, the Committee has been pleased to drop the para.

Irregular expenditure under Million Wells Scheme

(Audit para 6.2/CAG(Civil)/1995-96)

1.56 The audit has pointed out that the Million Wells Scheme (MWS) under Jawahar Rojgar Yojana (JRY) was launched (1988-89) by the Government of India with the objective of providing open irrigation wells free of cost to poor, small and marginal farmers belonging to scheduled castes and scheduled tribes (SC/ST) and to freed bonded labourers. Under the scheme, only open wells were to be constructed and tube wells and bore wells were not to be taken up. If construction of wells was not feasible due to geological factors, the amount was to be utilised for other schemes for provision of minor irrigation like irrigation tanks and water harvesting structures and also for schemes of development of land for SC/ST etc. The wage material ratio stipulated in the scheme was 60 : 40. Diversion of fund for any other scheme was strictly prohibited. (a) A Test check (February 1995) of records of the Project Director, District Rural Development Agency, Dhemaji revealed that 206 RCC ring wells had been constructed for provision of drinking water in five blocks during the years 1992-94 at a cost of Rs. 20.66 lakhs out of MWS funds. Thus the expenditure of Rs. 20.66 lakhs incurred in violation of the norms of the scheme also defeated the objectives of providing open irrigation wells to larger group of rural population. (b) After scrutiny (July-August 1995) of records revealed that Project Director, District Rural Development Agency, Nagaon incurred Rs. 19.30 lakhs in construction of 96 RCC ring wells for drinking water purpose under MWS during 1992-93 (79 numbers costing Rs. 12.26 lakhs) and 1993-94 (17 numbers costing Rs. 7.04 lakhs) of Rs. 19.30 lakhs. Rs. 16.20 lakhs was spent on materials and Rs. 3.10 lakhs on wages resulting in wage material ratio of 16 : 84 which violated the norm prescribed for the labour oriented MWS.

1.57 The Department by their written reply has stated that (a) Dhemaji : Project Director, DRDA, Dhemaji stated that the construction of RCC Ring Wells was taken up in view of sandy quality of the soil. Dug well normally in the district is not feasible as heavy erosion takes place. So RCC Ring wells was constructed for harvesting of water. So in view of the purpose being maintained in the scheme, the construction of RCC Ring well did not amount to violation of norms. (b) Nagaon : Project Director, DRDA, Nagaon stated that MWS is a sub-scheme of JRY. As stated by audit 60 : 40 wage material ratios could not be considered on watertight basis. The wage material component has to be taken into account in the light of the entire programmes i.e. JRY, IAY and MWS. Also there has not been any specific target for MWS and IAYMWS is meant for Agricultural Development.

In many cases considering the felt need of the people MWS scheme was taken up for more than that purpose also. Ring wells were constructed for the purpose of drinking water as well as irrigation as beneficiaries are poor and marginal farmers. Thus under MWS both the purposes of irrigation and providing of drinking water to the beneficiaries were served.

OBSERVATIONS/RECOMMENDATIONS

1.58 The departmental representatives could satisfy the erstwhile Committee and hence the Committee decided to drop the para. The Committee, considering the views of erstwhile Committee has been pleased to drop the para.

Irregular disbursement of subsidy
(Audit para 6.3/CAG(Civil)/1995-96)

1.59 The audit has pointed out that the a test-check (July-August 1995) of records revealed that the Project Director, District Rural Development Agency (DRDA), Nagaon disbursed Rs. 32.02 lakhs as subsidy between September 1993 and March 1994 to 1346 beneficiaries of ten blocks without credit facility from financial institutions. Records also disclosed that in the meeting convened (January 1993) by the Deputy Commissioner (Chairman, DRDA), Nagaon the representatives of the participating banks expressed reservations regarding viability of the individual projects of beneficiaries for which subsidy was released. The department had not ascertained whether the subsidy disbursed was utilised for the intended purpose. In reply to audit observation the Project Director, DRDA, Nagaon stated (July-August 1995) that delinking of credit was done as per approval of the Governing Body. The reply was not tenable as the Governing Body of a DRDA was not vested with power to deviate from the prescribed norms. Thus the payments of subsidy of Rs. 32.02 lakhs without credit linkage was irregular and needs to be regularised.

1.60 The Department by their written reply has stated that Nagaon : Project Director, DRDA, Nagaon stated that in Dec/1992. there was a communal riot in the district and families of certain areas were affected badly. The Government of Assam vide WT message directed us to assist the victims through IRDP. In the light of the said WT message, a meeting was held on 19.01.93 under the Chairmanship of the Deputy Commissioner Nagaon alongwith the Bankers. In the meeting, it was pointed out that the following Bank branches to which the affected villages were allotted would have to extend the financial assistance to the beneficiaries shown against their branches :

1. Indian Bank, Hatipukhuri	-	109 Nos.
2. Indian Bank, Garajan	-	135 Nos.
3. LGB, Dagaon	-	50 Nos.
4. SBI, Hojai	-	60 Nos.
5. UBI, Hojai	-	38 Nos.
6. UBI, Doboka	-	351 Nos.
7. LGB, Jugijan	-	177 Nos.
8. UBI, Komorakata	-	6 Nos.
9. UBI, Jamunamukh	-	171 Nos.

After threadbare discussion it was conducted that financial assistance would be given to the riot affected under IRDP provided additional fund is approved by the Regional Officers of the concerned Banks. Subsequently, letters requesting the Regional Manager of the Commercial Banks and the Chairman, LGB, (RRB) were sent to accord sanction of the Additional credit (Fund) vide this office letter No. DRDA(N)52/93-94/154/811, dated 28.06.93. But no Bank other than the Indian Bank sent any reply. The India Bank vide letter No. CD/AG/24/275/93-94, dated 13.07.93 informed their incapability to approve any Additional Fund for the victims of the riot. Meanwhile, 25 nos. of proposals of IRDP of the riot affected people were sponsored to Indian Bank, Garajan branch vide this office letter No. DRDA(N)207/(P)93-94/711, dated 22.06.93. But the same were returned by the said branch and confirmed vide their letter dated 03.06.96. In this connection, it is also be noted that the Agricultural Production Commissioner to the Govt. of Assam visited the areas of the disturbances on 11.01.93 and assured the victims that financial assistance would be provided for rehabilitation under IRDP. Under the above circumstances the matter was placed in the G. B. meeting held on 31.7.93. After prolonged discussion it was decided to assist the riot affected families by way of delinking system under IRDP. Accordingly the matter was processed and to ensure the proper utilization of fund some terms and conditions were laid down to the Sr. BDOs/BDOs vide letter No. DRDA(N)1365/93-94/1470, dated 10.09.93. After providing benefits through delinking system follow-up action initiated from this end and found the affected families were benefited with assistance provided to them. The Inspection Notes in this respect are forwarded herewith for favour of your kind persual. The livestock were duly insured as per IRDP norms. In conclusion it is stated that the victims actually lost everything in the disturbances. They had no way of livelihood. After getting the assistances they could somehow maintain their families. With reference to the para 2 of the Audit report, it may be mentioned here that as per 6.7 of IRDP manual, 1993 there is provision of delinkings for capital investment upto Rs. 1000/- only. But there is no such scheme of Rs. 1000/- duly approved either by NABARD or DCG. Even if a scheme of Rs. 1000/- is introduced, the schematic value will be quite insufficient to raise the economic condition and the same will be "under finance-one". Moreover, whatever schemes are suggested by the Government the approved schematic value of them is more than Rs. 1000/-. As suggested the Para-3 of Audit Report it is pointed out that 274 beneficiaries (other than riot affected) were given financial assistances under delinkings system of IRDP. The entire 274 beneficiaries belong to "NonAgricultural Labour" category. During the year 1993-94 the Government had fixed the target of 5833, whereas the Banks of the district decided to finance 2891 beneficiaries

only. Several correspondances were made with the Bank authority to enhance the target to match with the Government target but in vain. As such to achieve the target of the Government some small scheme like Handcrat, Rickshow, Vegetable vendor, fish vendor, etc. were provided to the NAD category as per GB's. These schemes could not be restricted within the amount of Rs. 1000/-. Besides that attempt was made to give coverage of socially weaker section such as ST/SC & Women. Under the above circumstance the poor beneficiaries had to be provided financial assistances under delinking system of IRDP, which may kindly be considered as a special case and the audit may waive off the objections accordingly.

OBSERVATIONS/RECOMMENDATIONS

1.61 The erstwhile committee had been pleased with the replies of the departmental representatives and decided to drop the para. Considering the decision of the erstwhile Committee, the Committee also decided to drop the para.

Non-accounting of materials
(Audit para 6.4/CAG(Civil)/1995-96)

1.62 The audit has pointed out that a test-check (December 1995) of records of the PD, DRDA and BDOs revealed that the materials issued by the Agency were not accounted for in the stock books of the BDOs. Record in support of utilisation of material for any work was not produced to audit. Further, unutilised building materials worth Rs. 5.33 lakhs including those despatched from the central godown of the Directorate of Rural Development Assam, Guwahati (Rs. 3.23 Lakhs) had been returned by BDO, Matia to the PD during May 1992 to May 1993. But these materials had also not been accounted for in the stock of PD, DRDA nor any record in support of their utilisation shown to audit. Thus, building materials costing Rs. 11.54 lakhs were not accounted for. Action was not taken by the DRDA to fix responsibility and recover the value of the material as March 1996. A test-check (November-December 1995) of records of the DRDA and BDOs revealed that the receipt of food grains was not accounted for in the stock register of any of the four blocks. Record in support of its distribution to workers under JRY during 1993-94 was also not made available to audit. Thus the food grains valued at Rs. 6.76 lakhs was not accounted for. Measures taken by the Agency to enquire into the loss and to fix responsibility on the errant official even as of November 1995 were neither available on records produced to audit nor clarified.

1.63 The Department by their written reply has stated that(a) Goalpara : Project Director, DRDA, Goalpara stated that construction materials for Rs. 1.80 lakhs were issued to BDO, Rongjuli Dev. Block and for Rs. 4.41 lakhs to BDO, Jaleswar Dev. Block in the year 1992-93 and 1993-94 as per Stock Books. The matter was inquired into through APO(T), DRDA, Goalpara for Rongjuli Dev. Block and as his report, the materials were received by Junior Engineer (Store) Store Keeper of Rongjuli Dev. Block. 2. Regarding receipt of materials by Jaleswar Dev. Block, the then Executive Engineer, DRDA, Goalpara Shri Deepak Das submitted his report along with and as per his report, the materials were received by Jaleswar Dev. Block. 3. Regarding building materials worth of Rs. 5.33 lakhs namely GCI Sheet and OP Cement, the materials were accounted for in the stock book of DRDA, Goalpara (Report of Shri Sanjay Jyoti Das, APO(T), DRDA, Kamrup and the then APO(T), DRDA, Goalpara. 4. In respect of building materials for Rs. 3.23 lakhs which were returned by BDO, Matia Dev. Block during May/1992 to May/1993. It may be stated that the materials were accounted for in the stock book of DRDA, Goalpara and issued to the then APO(T), DRDA, Goalpara on 19.04.93 and 20.05.93. The above report is prepared on the basis of available records at DRDA, Goalpara and reply submitted by Shri Amarendra

Choudhury, the then Junior Engineer (HQ, Store), Sanjay Jyoti Das, the then APO(T) and store in-charge, Shri Mintudhar Das, then the APO(T) and Shri Deepak Das, the then Executive Engineer, DRDA, Goalpara. (b) Sonitpur : Project Director, DRDA, Sonitpur stated that after verification it was found that no stock book against the food grains lifted and issued to the blocks was maintained. However the account of food grains were kept in the scheme-wise ledger maintained by the blocks. After verification block-wise position was found as under : Behali Dev. Block. Initially the block received 323 qtls. of food grains from DRDA and further 81.90 qtls. from Baghmara Block. Out of total 405.24 qtls. (323.34 + 81.90) of food grains 373.27 qtls. were utilized against the scheme. Baghmara Dev. Block : Baghmara got 260.57 qtls. of food grains out of this 166.12 qtls. were issued to the labourers and K 10.55 shown as loss at Godown and 81.90 qtls. Transferred to Behali Dev. Block. Necessary action has been initiated for fixing of responsibility on the person for whose negligence the food grain were demaged. Pub Chaiduar Dev. Block : The BDO Pub Chaiduar Dev. Block received 389.82 qtls. food grains and issued the entire stock against the labourers. Bihaguri Dev. Block : The BDO, Bihaguri Dev. Block has received 256.71 qtls. of food grains and out of the said quantity 256.32 qtls. were utilized against the scheme.

OBSERVATIONS/RECOMMENDATIONS

1.64 The Committee heard the submission of the Project Director, DRDA, Goalpara and observes that stock book was not maintained properly. Whatever the papers submitted by the PD are vague for which the Committee is not satisfied. Therefore, the Committee recommends that proper initiative should be taken in implementation of schemes and stock book should be maintained properly so that such lapses may not be recurred in future.

1.64.1 The Committee has been pleased to drop the para with the instruction that Stock Register should be properly maintained in future.

Avoidable expenditure and locking up of funds
(Audit para 6.5/CAG(Civil)/1995-96)

1.65 The audit has pointed out that a test-check (July-September 1995) of the records of Project Director (PD), District Rural Development Agency (DRDA), Barpeta revealed that based on Government of India's order (April 1993), the Director, Panchayat and Rural Development, Assam allotted (August 1993) 1470 quintals of common rice and 900 quintals of wheat to DRDA, Barpeta. The PD placed order (November 1993) with Food Corporation of India (FCI) for supply of 1470 quintals superfine rice (fine/common rice was not on stock of FCI) and 900 quintals wheat and paid advance of Rs. 10.31 lakhs to the corporation in the same month. According to the blockwise allotment made by PD the food grains were to be lifted by 11 blocks from the local FCI Depot. Records further disclosed that the block had not lifted the allotted quota of rice during December 1993 and January 1994 although rice was available at Barpeta FCI Depot. The reason for nonlifting of rice was neither on records produced to audit nor intimated. Consequent upon the upward revision of the prices of rice and wheat effect from 1 February 1994 the PD had to revise the order for supply to restrict the expenditure to Rs. 10.31 lakhs*. The revised allotted quantity of superfine rice valued at Rs. 7.44 lakhs was lifted by the blocks in March 1994. Thus due to delay in lifting rice from FCI an avoidable expenditure of Rs. 1.52 Lakhs was incurred. Information about lifting of allotted quantity of wheat as of September 1995 was not made available to audit. Consequently Rs. 2.87 lakhs (Rs. 10.31 lakhs Rs. 7.44 lakhs) was lying with the FCI since November 1993 and the intended benefit of distribution of wheat under the programme was not achieved.

1.66 The Department by their written reply has stated that Barpeta : It is true as per allocation made by the Director, Panchayat & Rural Dev. Assam, the Project Director, DRDA, Barpeta, placed necessary order for supply of 1470 qtls. of superfine rice and 900 qtls. of wheat with Food Corporation of India, Barpeta depot. But the godowns of all the 11 Nos. block offices being full of materials of different schemes, it was not possible to lift the allotted quantities of food grains and stock the same at that time. Thus delay was caused in lifting the allotted quantities of food grains and it was not avoidable. The Project Director, DRDA, Barpeta on his part took the initiative for clerarly lifting of the food grains inspite of the difficulties prevailing at that time regarding stocking of the food grains. The upward revision of the prices of rice and wheat with effect from 01.02.94 was unforeseen and therefore payment had to be made at the enhanced rates leading to an additional expenditure of Rs. 1.52 lakhs which was not at all avoidable. At the sum of Rs. 10.31 lakhs was paid to the Food Corporation of India as advance,

the Project Director, ensured that the expenditure did not exceed the said amount by revising the allotted quantities of foodgrains. The allotted quantity of wheat valued at Rs. 2.87 lakhs was subsequently lifted by the concerning Blocks and necessary distribution amongst the beneficiaries was also made.

OBSERVATIONS/RECOMMENDATIONS

1.67 The Committee heard the oral deposition of the departmental witnesses and observes that alternative arrangements could be made to stock the food grains. The reason stated by the departmental representatives for delay in lifting rice are not acceptable. The project Director even could not furnish the date of lifting rice before the Committee. The Committee, therefore, recommends that the department should submit a report with all relevant copy of papers within a month from the date of presentation of this report before the House.

Unauthorised purchase and unproductive investment on survey materials.
(Audit para 6.6/CAG(Civil)/1995-96)

1.68 The audit has pointed out that a test-check (January-March 1995) of records of the PD, DRDA, Dhubri revealed that 8 items of survey materials (84 numbers) costing Rs. 1.13 lakhs were purchased in April, 1994 without assessing the actual requirement and in violation of Government instruction. Tenders were also not invited to procure them at most economic rates. The entire survey materials valued at Rs. 1.13 lakhs remained unutilised as of March 1996. Reasons for purchase without requirement and non-observance of codal formalities were not furnished to Audit. Thus the department made unauthorised purchase and unproductive investment on survey materials.

1.69 The Department by their written reply has stated that Dhubri : Project Director, DRDA, Dhubri stated as follows : (1) Out of the 175 (not 161 as mentioned in Inspection Report) nos. of survey items purchased, 48 nos. of items such as Rotering Pen, Rotering pen ink, Set square, T. Sets, Engineering Drawing Box, Drawing Board are consumable items, 8 nos. of compasses are non-consumable items. The total 56 nos. of items were immediately required for preparation of plans and estimates and for normal technical activities in the blocks as well as in DRDA level. Out of 56 nos. of items above, 42 nos. of items were distributed among the 6 blocks within December/1991 and 14 nos. of items were retained by the DRDA, Dhubri for use in DRDA HQ. 35 nos. of survey items were purchased for newly created blocks to start their functioning during Dec./1991 out of the same 31 nos. of survey items were distributed among the four nos. of blocks viz. (1) Birsing Jaruah (2) Fekamari (3) Nayer alga and (4) Jamadarghat Dev. Blocks within Jan./1992 and rest 4 nos. of items were retained by the DRDA, Dhubri for use in DRDA, HQ. Out of 35 nos. of items, 5 nos. of leveling instruments were non-consumable. The above two purchases were made as per assessment made by the Executive Engineer, DRDA, Dhubri. The rest 84 nos. of survey equipment were purchased during March/1994 and out of which 37 items viz. quick setting leveling instruments, leveling staff, Engineering Chains and prismatic compass were Engineering equipments and rest 47 items i.e. drawing Box, T-square set, set square and Drawing Board were consumable. The total items of above materials were distributed among the 5 blocks (1) Mahamaya (2) Bilasipara (3) Debitola (4) Rupshi and (5) Chapar Salkocha Dev. Block during Sept./1994. The above purchase were made as per assessment made by the then Executive Engineer, DRDA, Dhubri and as per decision taken in the staff meeting held on 23.11.93. (2) Though no tender notice was floated, the rates of

items were fixed by obtaining rates from reputed suppliers such as M/s. Kabita Boras., Guwahati and Shri S. C. Yadav, Gauripur as well as the previous approved rate of DRDA, Dhubri and Co's price list submitted by the above suppliers (M/s. North India Survey Co, Roorke and M/s. Atma and Sons-Industrial Estate, Roorke) were also compared. The rate of DRDA, Kokrajhar and Executive Engineer (Irrigation-Division), Goalpara were also compared. (3) Though there was instructions from the Govt. not to float any tender for purchase of survey materials/equipments without prior approval of the Govt. vide their letter No. RDD.136/92/1, dated 17.06.92, the purchase was made due to urgent requirement for implementation of the different Rural Dev. Programmes in the block areas. In this connection, it may also be mentioned here that most of the items of survey materials/equipments were consumable. The Deputy Secretary to the Govt. of Assam, Panchayat and Rural Dev. (A) Department, Dispur vide their letter No. PDA.143/92/29, dated 24.06.92 asked one M/s. New Horizon, Silpukhuri, Guwahati-3 to supply the survey instrument to the newly constituted Dev. Blocks/DRDA which may also be referred to. However, the purchases were absolutely required for use in blocks and DRDA level as stated above. The articles were procured in anticipation of the Govt. approval and the Govt. is being moved for according ex-post-facto approval regarding the purchase already made. Out of all the survey materials/equipment (175 nos.) purchased, 161 items were distributed among the newly created blocks and old blocks and rest 14 items were retained by the DRDA, Dhubri for use on DRDA, HQ.

OBSERVATIONS/RECOMMENDATIONS

1.70 The Committee observed that the project Director, DRDA, Dhubri had purchased survey materials without assessing the actual requirement violating of Government instruction. Tenders were also not invited. The Committee, therefore, recommends that departmental proceedings should be drawn against the defaulting officer and action should be initiated against him. Action taken in this regard may be intimated to the Committee within 60 days from the date of presentation of this report before the House.

Non-accounting of Government money

(Audit para 6.7/CAG(Civil)/1995-96)

1.71 The audit has pointed out that a test-check (December 1995) of records revealed that the Sr. BDO had neither accounted for the above amount in the cash book of block on encashment of the cheques nor produce bills, vouchers, actual payees receipts etc. in support of utilisation of the amount under work programmes. Detailed accounts of the expenditure required to be rendered to the Project Director were also not produced to audit. The amount of Rs. 1.42 lakhs thus remained to be accounted for. Action taken by the Agency to investigate the matter and to fix responsibility had not been intimated as of June, 1996.

1.72 The Department by their written reply has stated that Goalpara : The following statement has shown the position of non-accountal of Govt. money to the Head of accounts of JRY 1991-92 and 1992-93.

Audit reply in prescribed proforma, Matia Dev. Block

Cheque No. & Date	Account Rs.	Purpose	Date of Acknowledgement of receipt of cheque by BDO.	Date of encashment from the bank & name of the concerning bank.	Whether any report of utilization or non-utilization of the cheque amount had been received from BDO or obtained by DRDA. If so please furnished the complete details along with the reason for non -accountable of the cheque amount in the cash book by BDO.
1	2	3	4	5	6
404669 dt. 2.4.92	36035.00	Constn. of Mornoi HS Auditorium	23.3.92	Deposited into PG Bank, Matia vide NC No. 1772 on 25.3.92	APRS & relevant documents, Book of accounts regarding objection raised are available in the office of BDO Matia Dev. Block. During the audited period the relevant documents, Book of accounts were ceased by Matia P.S.

1	2	3	4	5	6
404745 dt. 29.5.92	14670.00	Paid to BDO Krishnai Dev. Block by account payee cheque for spillevor works under JRY 1991-92	23.3.92	Deposited into PG Bank, Matia vide A/C No. 1772 on 25.3.92	APRS & relevant documents Books of accounts regarding objection raised are available in the office of the BDO, Krishnai Dev. Block.
438001 dt. 25.7.92	40825.00	Paid to BDO Krishnai Dev. Block by account payee cheque. for constn. of Khasbhanga L.P. School Building	30.6.92	Deposited into PG Bank, Matia vide A/C No. 1772 on 2.7.92	APRS & relevant documents Books of accounts regarding objection raised are available in the office of the BDO, Krishnai Dev. Block.
507062 dt. 23.2.94	50000.00	Paid to the president Dolgoma Anchalique College by A/C payee cheque	18.2.94	Deposited into the PG Bank, Matia Dev. Block vide A/C No. 1772 on 19.2.94.	The transaction have been accounted for vide cash Book No. 4 page No. 120.

OBSERVATIONS/RECOMMENDATIONS

1.73 The Committee observes that the project Director, DRDA, Goalpara did not maintain Cash Book properly and submitted vague papers. The Committee desires to know the reasons for seizing of Accounts Books, Cash Books etc. from the DRDA office, Goalpara. The Committee, therefore, recommends that the PD, DRDA, Goalpara may be submitted a report including all the papers relating to the para to the Committee within 30 days from the date of presentation of this report before the House.

Nugatory expenditure on construction of industrial sheds

(Audit para 6.8/CAG(Civil)/1995-96)

1.74 The audit has pointed out that a test-check (November-December 1995) of records of the Project Director (PD), District Rural Development Agency (DRDA), Sonitpur revealed that for providing infrastructural facilities to the beneficiaries under the Intergated Rural Development Programme (IRDP) two industrial sheds were constructed at a cost of Rs. 7.27 lakhs during 1993-94 at Dholaibeel (Wadwar and Sooter Development Block at Rs. 3.81 lakhs) and Panibhoral (Biswanath Development Block at Rs. 3.46 lakhs). Though the industrial sheds were reported to be allotted to the beneficiaries, the sheds were not occupied and were lying vacant till the date of audit (December 1995). On this being pointed out, the Project Director stated (December 1995) that every effort was being made to motivate the IRDP beneficiaries to occupy these sheds. Failure of the Agency to get the sheds occupied and utilised by the IRDP beneficiaries even after more than 2 years of their construction indicated that these sheds were constructed without assessment of their requirement and without any demand from the beneficiaries. Records also had not indicated that any assessment was made prior to taking up of the construction. The expenditure of Rs. 7.27 lakhs therefore proved nugatory.

1.75 The Department by their written reply has stated that Sonitpur : Project Director, DRDA, Sonitpur stated that during the year 1993-94 two industrial sheds were constructed one at Dholaibeel and other at Panibhoral for providing infrastructural facilities to the IRDP beneficiaries. The industrial shed at Dholaibeel requires some minor repairs. The industrial shed at Panibhoral also requires some repairing works. Some beneficiaries who occupied have now left the shed due to the above reasons. Concerned blocks have directed to the immediate action for repairing of Industrial shed to make it useable for the purpose for which it was constructed. The work is being taken up from the next available fund.

OBSERVATIONS/RECOMMENDATIONS

1.76 The Committee is satisfied with the reply of the departmental representatives and has been pleased to drop the para.

Fictitious payment on fencing materials

(Audit para 6.9/CAG(Civil)/1995-96)

1.77 The audit has pointed out that a test-check (February 1995) of records of the Project Director (PD), District Rural Development Agency (DRDA), Dhemaji revealed that an amount of Rs. 1.65 lakhs was drawn and paid (March 1993) to two Guwahati based firms for supply of 33 quintals barbed wire (value Rs. 1.32 lakhs) ; 396 angle iron posts (value Rs. 0.33 lakhs). The materials were procured for fencing work under Jawahar Rojgar Yojana (JRY) scheme in 33 Gaon Panchayats (GP) in 5 blocks. The materials were shown to have been issued directly to the 33 GPs at the rate of 1 quintal of barbed wire and 12 iron posts for each GP. In reply to audit query 3 Block Development Officers (Bordoloni, Dhemaji and Sissiborgaon) stated (February 1995) that 23 GPs under them had not received either the barbed wire or the angle iron posts. Thus, it could be seen that payment of Rs. 1.15 lakhs for 23 quintals of barbed wire and 276 angle iron posts in respect of these 3 blocks were made by DRDA without actual verification of the receipt of material in these blocks.

1.78 The Department by their written reply has stated that Dhemaji : Project Director, DRDA, Dhemaji stated that the payment was made on the basis of receipt of the materials duly signed by the respective Gaon Panchayat President. The copy of the receipts duly signed by the Presidents of 23 Gaon Panchayats. Hence, question of fictitious payment does not arise.

OBSERVATIONS/RECOMMENDATIONS

1.79 The Committee directed to the department to call the file and to submit the same to the Committee and the Committee will see the sanctioning orders of purchase of iron angle post barbed wire, original voucher, challan and other relevant documents. The department, accordingly has submitted the file to the Committee as directed except note sheets and other relevant papers. After going through the files the Committee expresses its satisfaction and pleased to drop the para.

Excess drawal and unnecessary retention/diversion of fund

(Audit para 6.10/CAG(Civil)/1995-96)

1.80 The audit has pointed out that during test-check (November 1995) of the records of the Deputy Commissioner (DC), Dhubri, it was noticed that out of Rs. 28.56 lakhs sanctioned and drawn between 1990-91 and 1993-94 for meeting the current expenditure and outstanding liabilities on Panchayat election held in February 1992, the DC spent Rs. 25.48 lakhs upto June 1995. Of the remaining amount of Rs. 3.08 lakhs Rs. 1.87 lakhs were spent between January 1993 and June 1995 for purposes* other than Panchayat election without obtaining prior approval of the Government. The expenditure of Rs. 1.87 lakhs, was therefore, diverted which was irregular. The balance amount of Rs. 1.21 lakhs was kept in the form of deposit at call receipts (Rs. 1.19 lakhs) and cash (Rs. 0.02 lakhs) as of November 1995 instead of being refunded to treasury which was irregular. Reason for such retention and diversion was not stated to audit.

1.81 The Department by their written reply has stated that Dhubri : Fund amounting to Rs. 1.27 lakhs was actually used for purchase of furniture etc. for official purpose as there was shortage of furniture in Deputy Commissioner's office at that time and the works multiplied during Panchayat Election, 1992. Hence, these furnitures were purchased for accommodation of additional staff engaged in Panchayat Election Cell, which functioned from Deputy Commissioner's Court building as well as Bungalow Office. The order were duly approved by the then Deputy Commissioner and also payment were made after due approval accorded by the then Deputy Commissioner. As regards expenditure of Rs. 0.60 lakhs incurred for purchase of Sodium Vapor Light it is pointed out that these lights were utilized in Transport Cell constituted during the Panchayat Election, 1992 as it was necessary to keep the field illuminated where requisitioned vehicles were parked for security point of view as found during scrutiny of the relevant records. But the said Vapor light were subsequently handed over to Dhubri Municipal Board to provide street light at vulnerable areas of the town for security point of view as well as for better utilization in the interest of general public in the after math of communal riot which took place during December/1992 after demolition of Babri Masjid. In view of above it is reiterated that no diversion of fund was made and fund was utilized for the purpose for which it was received. As regards unspent balance of Rs. 1,10,308.30 the same has already been refunded to Govt. on dated 5.8.96 under head of account 2515 other Rural Development Programme vide Treasury challan. In this connection it is pointed out that report was called for by Govt. in Panchayat and Rural Development Department vide

letter No. PDA.59/96/5, dated 5.6.96 in this regard and reply was furnished vide this office letter No. DDP.14/93/72, dated 6.8.96. Again Govt. in Panchayat and Rural Development Department vide letter No. PDA.54/96/49, dated 14.10.96 requested Deputy Commissioner, Dhubri to submit a proposal with full justification regarding diversion of fund of Rs. 1.87 lakhs through Director, Panchayat and Rural Development Department, Assam for taking up with Finance Department for their concurrence for regularization of the amount and subsequent correspondence with Accountant General, Assam to drop the objection. Accordingly a proposal justifying the above expenditure of Rs. 1.87 lakhs was submitted to the Director, Panchayat and Rural Development Department, Assam with a request to recommend the same to Govt. in Panchayat and Rural Development Department vide letter No. DPP.14/93/87, dated 17.12.96.

OBSERVATIONS/RECOMMENDATIONS

1.82 The Committee observes that the then Deputy Commissioner, Dhubri had drawn an amount of Rs. 28.56 lakhs in between 1990-91 and 1993-94 to meet the outstanding liabilities on Panchayat Election held in February 1992 out of which the Deputy Commissioner spent Rs. 1.87 lakhs for the purpose other than Panchayat Election without obtaining prior approval of the Government, which was irregular. The Committee therefore, recommends that explanation should be called for from the then Deputy Commissioner of Dhubri regarding diversion of fund and submit a report to the Committee within 30 days from the date of submission of this report before the House.

Under utilisation of training infrastructure

(Audit para 6.11/CAG(Civil)/1995-96)

1.83 The audit has pointed out that a test-check (November-December 1995) of records of the DRDA, Sonitpur disclosed that against the annual intake capacity of 210 trainees for nine training centres, the Project Director, DRDA, Sonitpur sponsored only 30 (14 per cent) and 27 (13 per cent) IRDP beneficiaries for training during 1993-94 and 1994-95 respectively. Thus, the training infrastructures created at a cost of Rs. 32.72 lakhs had remained largely under utilised. The Project Director attributed (July 1996) low sponsoring of trainees mainly to (i) damage of two centres by storm (period of damage not stated) and (ii) restricting the training programmes only in knitting, cutting, tailoring and weaving. The Director, Rural Development, Assam, had asked the Project Directors in November 1988 to diversity trades of training and not to take up training programmes in the above mentioned trades as these trades had reached saturation point. Non-diversification of the trades of training had thus resulted in low sponsoring of trainees.

1.84 The Department by their written reply has stated that Sonitpur : Project Director, DRDA, Sonitpur stated that during the period 1989-90 to 1993-94 the works in respect of construction of training infrastructure were taken up for utilization for TRYSEM purposes. During the year 1993-94 and 1994-95 100% trainees could not be provided in these centers. This was due to damage of two centers by storm namely (1) Dubia Mahila Samity Building under IRDP and (2) Napam TRYSEM center on 24.04.95 and also due to restriction of training programme in Knitting, cutting, tailoring and weaving.

OBSERVATIONS/RECOMMENDATIONS

1.85 The Committee is satisfied with replies of the departmental representatives and decided to drop the para.

**Unauthorised and doubtful expenditure on the construction of platform
for tube wells.**

(Audit para 6.12/CAG(Civil)/1995-96)

1.86 The audit has pointed out that after scrutiny (July-August 1995) of records revealed that between March 1994 and December 1994 the Project Director (PD), District Rural Development Agency (DRDA), Nagaon incurred an expenditure of Rs. 23.75 lakhs out of JRY funds on construction of 866 platforms for tube wells installed by Public Health Engineering Department within the area of three blocks (Kaliabor, Lawkhowa and Paschim Kaliabor). The construction work was undertaken without approval of the Governing Body and without getting it included in the annual action plan for 1993-94 and 1994-95. While inspecting the works in June 1995 the Executive Engineer, DRDA, Nagaon detected that 322 platforms valued at Rs. 8.64 lakhs were not constructed although payment for the same had been made. The entire construction work was executed by the Block Development Officer, Kaliabor Development Block and payment of Rs. 16.27 lakhs was made to labourers, suppliers of brick, chip, sand etc. on the basis of measurement recorded in the measurement books by a Junior Engineer of the Block. The work was not supervised during execution by the Executive Engineer, DRDA, Nagaon. The balance amount of Rs. 7.48 lakhs was spent by the Project Director, DRDA on procurement of cement (Rs. 6.96 lakhs) and contingencies (Rs. 0.52 lakhs). Evidently measurements recorded in the measurement book were not correct. Action was not initiated against the delinquent officials. Thus the expenditure of Rs. 23.75 lakhs incurred was unauthorised; of which Rs. 8.64 lakhs was found to be doubtful.

1.87 The Department by their written reply has stated that Nagaon : Project Director, DRDA, Nagaon stated that construction of platform for Tube Wells for 866 nos. were done as per instruction from the Govt. of Assam with the approval of the Deputy Commissioner & Chairman, DRDA, Nagaon. The construction expenditure were not out of 20% of DRDA share. The entire construction was done under technical supervision of the Executive Engineer, PHE, Kaliabor Sub-Division. After completion of 1800 nos. of platform the Executive Engineer, PHE Kaliabor Sub-Division has submitted the completion certificates to the BDO, Kaliabor Dev. Block. As the works were to be executed on priority basis as per Govt. instructions through WT message to prevent outbreak of epidemic and the works were executed out of 20% DRDA share, constructions were done with the approval of the D.C. & Chairman. However, the para is noted for future.

OBSERVATIONS/RECOMMENDATIONS

1.88 The erstwhile Committee had discussed the para and satisfied with the submission of the departmental witness and decided to drop the para. Considering the views of the erstwhile Committee, the committee has been pleased to drop the para.

ANNEXURE - 1

The Members of the Sub-Committee 'B' of the Committee on Public Accounts (2003-2006).

Convenor :

1. Shri Dilip Kumar Saikia

Members :

2. Shri Gautam Bora
3. Shri Dilder Rezza
4. Shri Dharmasing Teron
5. Dr. Zoi Nath Sarmah
6. Shri Chandan Kumar Sarkar.