

**COMMITTEE ON PUBLIC ACCOUNTS  
(2003-2006)**

**HUNDRED AND NINTH REPORT  
(ELEVENTH ASSEMBLY)**



**AN  
INTERIM REPORT  
OF THE COMMITTEE ON PUBLIC ACCOUNTS ON  
IMPLEMENTATION OF SCHEMES UNDER NATIONAL  
FOOD FOR WORKS PROGRAMME BY DRDAs IN THE  
DISTRICTS OF DHEMAJI AND LAKHIMPUR UNDER  
PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT,  
GOVERNMENT OF ASSAM.**

**Presented to the House on 8th February, 2006**

**ASSAM LEGISLATIVE ASSEMBLY  
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 Gautam 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 Khalilur Rahman, Committee Officer.

## PREFATORY REMARKS

I, Smti. Pramila Rani Brahma, Chairperson of the Committee on Public Accounts having been authorised to submit this Interim Report of the Committee on their behalf, to present this 109th Report of the Committee on the alleged irregularities on implementation of schemes under National Food For Works Programme by the DRDAs Dhemaji and Lakhimpur under Panchayat and Rural Development Department, Government of Assam, prepared on the Enquiry Report received from the Commissioner and Secretary to the Government of Assam, Panchayat and Rural Development.

2. The Committee examined the Commissioner and Secretary as well as Director, P & RD, Assam, Project Director and Executive Engineer, DRDAs Dhemaji and Lakhimpur in its meeting held on 21st January, 2006. The Sub-Committee also adopted the draft Report in their meeting held on 01-02-2006 for consideration and approval by the Main Committee.

3. The Committee has considered the Draft Interim Report and finalised the same in its meeting held on 01-02-2006.

4. The Committee places on records its appreciation for the valuable services rendered by the Commissioner & Secretary, Panchayat and Rural Development and Secretary, Finance Department. The Committee also offers thanks to the other officials of the Department for furnishing records etc. and other help to the Committee. The Committee also appreciate the services rendered by the Secretary, Assam Legislative Assembly and his Officers and Staff in the Public Accounts Committee Branch.

Dated Dispur :  
The 1st February, 2006

Smti. Pramila Rani Brahma,  
Chairperson.  
Committee on Public Accounts.

AN INTERIM REPORT ON IMPLEMENTATION OF SCHEMES  
UNDER NATIONAL FOOD FOR WORKS PROGRAMME BY THE  
DRDAs IN THE DISTRICTS OF DHEMAJI AND LAKHIMPUR.

**The Report**

The Sub-Committee 'B' of Public Accounts Committee in its meeting held on 16.11.2005 has discussed regarding implementation of National Food For Works Programme in the districts of Dhemaji, Lakhimpur, Karbi Anglong, North Cachar Hills and Kokrajhar with the representatives of Panchayat and Rural Development and Project Directors of DRDAs. During the course of discussion the Committee felt that there were discrepancies happened in execution of National Food For Works Programme in the aforesaid districts. So far the implementation of the National Food For Works Programme Works are concerned the Committee observes that the Government of India's guidelines were totally by-passed during selection and implementation of schemes are concerned. Though the aim and objective of the programme is to provide employment to the rural poor people of the districts but it is observed that it was not done so. The Committee, therefore, has directed the Commissioner and Secretary to the Government of Assam, Panchayat and Rural Development department to issue direction to all the Deputy Commissioners in the concerned districts to execute all the schemes under National Food For Works Programme as per the Government of India's guideline. The Committee also directed the Commissioner & Secretary to the Government of Assam, Panchayat & Rural Development Department to make an enquiry regarding execution of National Food For Works Programme of all the concerned districts and to submit a report within one month.

Accordingly, the Commissioner & Secretary to the Government of Assam, Panchayat and Rural Development Department has made an enquiry in the districts of Dhemaji and Lakhimpur and submitted a report to the Committee on 20th December, 2005. The enquiry report on the districts of Karbi Anglong, North Cachar Hills and Kokrajhar shall have to be submitted by the department within very shortly.

The detailed enquiry report in Dhemaji and Lakhimpur districts are as follow :-

**INSPECTION REPORT ON THE SCHEMES UNDER DIFFERENT  
RD PROGRAMMES OF DHEMAJI DISTRICT.**

As instructed by the PAC, ALA, the undersigned along with the following team of officials has visited Dhemaji district for inspecting the schemes executed under different RD programmes from 4th December, 2005 to 6th December, 2005. A detailed inspection has been conducted both at field level as well as in the record maintained by the concerned offices. As much as 17 Nos. of schemes have been visited covering 3 Development Blocks of Dhemaji district. The PD, DRDA, EE, DRDA along with the respective BDOs and the concerned JEs implementing the particular scheme have also accompanied during the visits. Wherever the team came across any trace of irregularity on spot measurements at site were taken and later on the same were compared with the corresponding MB and MR etc. A list of those schemes where measurements were taken and differences were found is enclosed in the annexure iii with full details.

Due to lack of time only a few sites were visited and verified however efforts were made to cover larger area at different GPs to get an overall view of the quality of implementation.

**Officials accompanying in the visit :-**

1. Sri Gajen Bora, ACS, Deputy Secretary, P & RD.
2. Sri H. K. Vaidya, ACS, Jt. Director, P & RD.
3. Sri P. K. Hazarika, Sr. FAO, P & RD.

**Dhemaji district :**

During inspection of Dhemaji district following block areas are covered on 5th and 6th December.

**Name of Blocks**

1. Bordoloni Development Block.

**Name of the schemes inspected**

1. Construction of Road cum Bundh from D.K. Road to Parghat (Amt. Rs.5.00 lakh)
2. Construction of canal cutting from D.K. Road to Dokara Beel (Amt. Rs.4.00 lakhs)
3. Erosion protection work at Kumatia (R/B) (Amt. Rs.4.00 lakhs)
4. Construction of canal cutting from No.2 culverty Berbhanga Selajan (Amt. Rs.5.20 lakhs)

5. Construction of road cum bundh from Latak Tiniali to Borkhamukh (Amt. Rs.7.95 lakhs)

**2. Sissiborgaon Development Block.**

1. Construction of road from Garumarakhuti PWD to Merchapari (Estd. Amount Rs.4.00 lakh executed by EE, DRDA, Dhemaji) under NFFWP 2004-2005.
2. Construction of raised platform at Seshudighali gaon NFFWP 2004-2005 (Estd. Amount Rs.7.00 lakh executed by EE, DRDA, Dhemaji)
3. Construction of raised platform at Vekeli Tangani (Estd. Amount Rs.3.00 lakh under Spl. SGRY, executed by BDO, Sissiborgaon Development Block.
4. Construction of raised platform at Merchapari Gaon (Estd. Amount Rs.1.20 lakh under SGRY-II 2004-05 executed by Madhya Sissitangani G.P.

**3. Dhemaji Development Block.  
A Executed by BDO**

1. Construction of Guide bundh & cannel cutting from Balijan to Chengalipathar under NFFWP 2004-05 (Estd. Amount 3.00 lakh)
2. Construction of road cum bundh from NH-52 to Chengelipam via Dihingia under NFFWP 2004-05 (Estd. Amount 4.00 lakh)
3. Sand gravelling of road from Sukafa Bhawan Tiniali to Bhugen Gohain House under SGRY 2004-05 (Estd. Amount Rs.90,000/-)
4. Earth filling of road from Jyotinagar Tiniali to Bhupen Gogoi House under SGRY 2004-05 (Estd. Amount Rs.50,000/-)

5. Construction of road from PNGB road to Gohain Khajua under SGRY 2004-05 (Estd. Amount Rs.1,82,697.00)

6. A number of IAY houses constructed by Dhemaji Dev. Block were inspected under Khubolia G.P. where only the RCC posts were found erected, no walls were found except the GCI sheet roofing . Other accessories of IAY schemes like low-cost sanitation and chullahs were not found.

7. On the matter of storage of foodgrains by the Dhemaji Dev. Block, it was found that BDO, Dhemaji has kept the food grains in a private Rice mill at Dhemaji town which is against the Govt. guidelines. The BDO has neither taken approval from the Govt. nor has informed the matter to the Govt. The BDO could not produce details like hire charge etc. of the so called godown.

B. Executed by E.E. DRDA,  
Dhemaji

8. Raised platform at Chengelipathar under NFFWP 2004-05 (Estd. Amount 6.00 lakhs)

9. Construction of road & gravelling from Bhagen Gohain Tiniali to Chetiachuk under NFFWP 2004-05 (Estd. Amount 3.00 lakhs)

10. Construction of raised platform at Bongalmari Missing Gaon under NFFWP 2004-05 (Estd. Amount 7.00 lakhs)

**Major observation and discrepancies detected :**

- So far the implementation of the NFFWP works are concerned in my opinion perhaps the Gol guidelines are totally by-passed while selection and implementation of the schemes are concerned. The aim and very objective of the programme is to provide employment to the rural poor of the district but it was observed that contractors have been engaged in the name of "Nayak"s in almost all the cases inspected by me. This has been done in clear violation



of the NFFWP guidelines. The prescribed criteria of selection of the schemes under the programmes are grossly violated and in almost all the cases neither Gram Sabhas are convened nor any consultation of the PRIs have been done. The so-called Nayaks in connivance with BDO, EE, PD, DRDA and probably with knowledge of the DC implemented most of the schemes by using labour displacing machineries. In few schemes it was observed that the implementing agencies resorted to the unfair means of showing already completed roads taken up under other programmes in the previous years as the new ones and thereby misappropriated huge sum of Govt. money. The taking of initial profile prior to execution of any work which is a mandatory but this has not been done in any of the schemes and payments were made to the labourers on fictitious vouchers and fake measurement

- When asked the PD, DRDA informed that he was never consulted on selection of schemes. No Gram Sabhas were convened no PRIs were consulted in this regard. PRI bodies were completely relegated to the background as far as implementation of NFFWP schemes are concerned. DC, Dhemaji has exercised arbitrary authority which he should not have done.
- Funds were released to only line Deptts and development blocks. The most surprising thing the DC released fund to an individual officials like EE, DRDA to the tune Rs.2.63 Crores in cash and the EE, DRDA on receipt of that has opened an bank account in his name although he is not a drawing and disburshing authority and as per the Assam Financial Rules no such account be maintained and operated by an officer like EE, DRDA. The DC who happens to be the Chief Treasury Officer of the district and the key officer to maintain the Gol and State Govt. rules and regulations has signed the cheque to transfer such a huge amount to the said unauthorised account and the PD, DRDA who is the member Secretary of the NFFP where fund in the tune of 27.56 Crores are placed under his disposal with a responsibility that he will maintain the norm and provisions of the guidelines and financial rules prescribed by the Govt.
- In most of cases it was found that quality of the works executed are not upto the mark
- In case of the schemes having Earth work component almost in all cases earth work volume does not tally will the expenditure incurred (Detailed statement enclosed). Thereby it was found that the officials implementing the schemes has entered into a criminal conspiracy with an intention to misappropriatè the several crores of fund by falsification of record, forgery and cheating earmarked for providing employment to the poorest of the poor and people of the downtrodden district as notified by the Gol.

- In many cases signboards are not erected in the sites and in some cases although signboards are seen but not as per the guidelines as well as GoA instructions.
- Absence of borrow pits near the sites clearly indicates use of labour displacing machines (Trucks) which is a gross violation of Gol guidelines.
- On enquiry the nearby villagers revealed non-distribution of the foodgrain which is a part of the fund which indicates major pilferage of foodgrains in the district.
- Financial papers like MB, MR, Scheme ledger, Cashbooks are not updated as observed in many cases Particularly, the muster rolls in some cases seems to be fictitious and manipulated.
- Physical monitoring of the works from the district level specially by the DC and PD, DRDA is found very poor. In most of the cases not a single visit was done by any of them or their representative officer.
- Due to improper planning, non-adherence to guidelines utilizations of fund under NFFWP is not at all satisfactory. As per record an amount of Rs.6.85 crores has so far been utilized out of a total release of Rs.27.65 crores from Gol.
- Violating the fiscal rules of the government huge advance in names of officials has been given by the PD, DRDA, Dhemaji with approval from DC, Dhemaji for executing the works in the tune of crores. Even individual accounts are seen maintained for keeping those fund by the officials.
- Vigilance & Monitoring Committee meeting were not held regularly in case of implementation of NFFWP schemes which is against the GOI's guideline.

Sd/-  
Commissioner and Secretary,  
P & RD, Assam.

**INSPECTION REPORT ON THE SCHEMES UNDER DIFFERENT  
RD PROGRAMMES OF LAKHIMPUR DISTRICT.**

As instructed by the PAC, ALA, the undersigned along with the following team of officials has visited Lakhimpur district for inspecting the schemes executed under different RD programmes from 7th December, 2005 to 8th December, 2005. In the inspection a detailed inspection has been conducted both at field level as well as in the records kept the concerned offices. As much as 12 Nos. of schemes have been visited covering 4 Development blocks of Lakhimpur district. The PD, DRDA, EE, DRDA along with the respective BDOs and the JE implementing the particular scheme has also accompanied during the visits wherever it was found that schemes are not implemented properly measurements at site was taken and later on the quantity was compared with the financial records i.e. MB and MR etc. All list of those schemes as well as the differences if any, has been indicated in the details given in the annexure IV.

Due to lack of time only a few sites were visited and verified however efforts were made to cover larger area at different GPs to get an overall view of the quality of implementation.

**Officials accompanying in the visit :-**

1. Sri Gajen Bora, ACS, Deputy Secretary, P & RD.
2. Sri H. K. Vaidya, ACS, Jt. Director, P & RD.
3. Sri P. K. Hazarika, Sr. FAO, P & RD.

**Name of Blocks**

1. Boginodi Development Block.

**Name of the schemes inspected**

1. Earthen bundh in left bank of Boginodi River including boulder spur under NFFWP 2004-05.
2. Construction of culvert at Lamu Azarguri under NFFWP 2004-05 (Estd. Amount Rs.4.83 lakhs)
3. Culvert at Nizarapara Rd. under NFFWP 2004-05 (Estd. Amount Rs.6.00 lakhs)
4. Market shed at Kadam Tiniali under SGRY-II 2003-04 (Estd. Amount Rs. 1.00 lakhs)

## 2. Lakhimpur Development Block.

1. Construction of check bundh and canal cutting at Kailamari 10 No. line to Joyhing Bazar under NFFWP 2004-05 of Lakhimpur Dev. Block
2. Construction of road cum bundh from Joyhing Kailamari Godhuli Bazar to Chaboti Borbil Missing Gaon Mathauri under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs.2.00 lakhs)
3. Improvement of road from Joyhing 15 No. line to Upper Jumi under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs.1.50 lakhs)
4. Agriculture bundh at Charapbhati (both side of Sumdiri river) from Chaboti Padumoni Rangajan Road under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs.2.42 lakhs)

## 3. Karunabari Development Block.

1. Improvement of road from Garmur Tiniali to Kachajuli PWD via Tarajuli Christan Gaon with RCC culvert under NFFWP 2004-05 of Karunabari Dev. Block (Estd. Amount Rs.5.00 lakhs)
2. Improvement of road from Tunijan Bahbari road to Gabharu Tunijan Road with 2 nos. of RCC culvert of Laluk G.P. under NFFWP 2004-05 of Karunabari Dev. Block (Estd. Amount Rs.3.00 lakhs)
3. Improvement of road from Ahmedpur to Kutubpur PWD road to Daulatpur H.S. School via Islampur L.P. School with 3 nos. of RCC culvert of Tinthengia G.P. under NFFWP 2004-05 of Karunabari Dev. Block (Estd. Amount Rs.4.00 lakhs).

## 4. Bihpuria Development Block

1. Road from Pukhuri-poria village to Lahaliyal PWD road of Pub Dikrang G.P. under NFFWP 2004-05 of Bihpuria Dev. Block (Estd. Amount Rs.3.26 lakhs)

**Observations made**

- No major discrepancies have been found in the schemes visited by me as listed above, however documents like MB, MR, Plan and estimates of eight schemes of the Lakhimpur, Karunabari and Bihpuria Development Block as shown above have been collected from the respective BDOs and were kept in the custody of PD, DRDA, Lakhimpur for further verification. However DC, Lakhimpur has been requested vide Deptt's communication No.RDD.329.2005/2 Dtd 7th December, 2005 to re-verify these schemes and to submit report for necessary action.

Sd/-

Commissioner and Secretary,  
P & RD, Assam.

**OBSERVATIONS/RECOMMENDATIONS**

The Committee in its meeting held on 21st January, 2006 has been discussed about the discrepancies reflected in the enquiry report submitted by the Commissioner & Secretary to the Government of Assam, Panchayat and Rural Development Department on implementation of NATIONAL FOOD FOR WORKS PROGRAMME in the districts of Dhemaji and Lakhimpur. The Committee comes to know from the enquiry report that the then Deputy Commissioner, BDOs, Executive Engineer and Project Director, DRDA, Dhemaji have totally by-passed the Government of India's guideline in implementation of NFFWP in the district. In selection of schemes neither Gram Sabhas are convened nor any consultation of the PRIs have been done which is a clear violation of NFFWP guideline. It is also clearly stated in the enquiry report that "Funds were released to only line Departments and developments blocks. The most surprising thing is that the Deputy Commissioner released fund to individual officials like EE, DRDA to the tune of Rs.2.63 crore in cash and the EE, DRDA on receipt of that

has opened an bank account in his name although he is not a drawing and disbursing authority and as per the Assam financial rules no such account be maintained and operated by an officer like EE, DRDA. The Deputy Commissioner who happens to be the Chief Treasury Officer of the district and the key officer to maintain the GOI and State Government rules and regulations has signed the cheque to transfer such a huge amount to the said unauthorised account and the PD, DRDA who is the member Secretary of the NFFWP where fund in the tune of 27.56 Crore are placed under his disposal with a responsibility that he will maintain the norm and the provisions of the guidelines and financial rules prescribed by the Government". The Committee observes that the DC, EE, BDOs of concerned Development Blocks and PD, DRDA, Dhemaji have totally violated the GOI's guidelines in implementation of schemes under NFFWP in the district. The Committee, therefore recommends that the department should pursue the matter to the personnel department for drawal of departmental proceedings against the erring officials and action should be initiated against them. The mis-appropriation cases may be transferred to the Vigilance & Anti Corruption department for taking necessary action. The then Executive Engineer, DRDA, Dhemaji may be released from the DRDA. The matter pursued to the Personnel Department by the P & RD department for taking necessary action against the erring officials may be intimated to the Committee before ensuing session of the Assembly.

The Committee, further recommends that the deputy Commissioner, Lakhimpur should re-verify the documents like MB, MR, Plan and estimates of eight schemes of the Lakhimpur, Karunabari and Bihpuria Development Block which have been collected during the visit of Commissioner & Secretary to the Government of Assam, Panchayat and Rural Development department and kept in the custody of PD, DRDA, Lakhimpur and submit a report to the Committee within 15 days from the date of presentation of this report before the House.

The Committee also recommends that the Commissioner & Secretary to the Government of Assam, Panchayat & Rural Development Department should make an enquiry in the district of Karbi Anglong, North Cachar Hills and Kokrajhar on implementation of NFFWP in the districts and to submit a report to the Committee within 30 days from the date of presentation of this report before the House.

## ANNEXURE - I

No. LAPAC/10/2005/12807      Dated Dispur, the 17th December, 2005

From : Shri B Basumatari,  
Deputy Secretary,  
Assam Legislative Assembly,  
Dispur, Guwahati-6.

To : The Commissioner & Secretary to the Government of Assam,  
Panchayat & Rural Development Department,  
Dispur, Guwahati -6.

Sub. : SUBMISSION OF REPORT REGARDING EXECUTION OF  
NATIONAL FOOD FOR WORKS PROGRAMME IN FIVE  
DISTRICTS OF ASSAM.

Sir,

I am directed to inform you that the Sub-Committee 'B' of Public Accounts Committee, Assam Legislative Assembly in its meeting held on 16th November, 2005 has been directed to the Commissioner & Secretary to the Government of Assam, Panchayat & Rural Development Department to make an enquiry regarding execution of National Food For Works Programme in the district of Dhemaji, Lakhimpur, Karbi Anglong, North Cachar Hills and Kokrajhar and to submit a report within a month which is yet to be received by this Secretariat.

As directed, I would, therefore, request you kindly to furnish the said report to this Secretariat latest by 19th December, 2005 for kind perusal of the Hon'ble Convenor and Members of the Committee.

Yours faithfully.

Sd/-  
Deputy Secretary,  
Assam Legislative Assembly.

Memo No. LAPAC.10/2005/12807-A      Dated Dispur, the 17th December, 05.

Copy forwarded the Hon'ble Convenor, Sub-Committee 'B' of Public Accounts Committee, Assam Legislative Assembly for favour of his kind information.

Sd/-  
Deputy Secretary,  
Assam Legislative Assembly.

ANNEXURE-II

GOVERNMENT OF ASSAM  
PANCHAYAT & RURAL DEVELOPMENT (C) DEPARTMENT  
DISPUR : GUWAHATI

No. RDD. 329/2005/6 Dated Dispur, the 20th December, 2005

To

The Secretary, Assam Legislative Assembly,  
Dispur.

Sub. : Submission of Enquiry Report on implementation of NFFWP in Dhemaji  
and Lakhimpur District.

Ref. : Your letter No. LAPAC. 9/2001/12062, Dated 6/12/05.

Sir,

With reference to your letter on the subject cited above, I am directed to submit herewith findings of enquiry conducted by Commissioner & Secretary along with other officers of Panchayat and R. D. Department on the implementation of NFFWP in Dhemaji and Lakhimpur District for favour of your necessary action.

Yours faithfully,

Sd/-  
(S. MEWARA, IAS)  
Commissioner & Secretary  
Panchayat & R. D. Department.

Enclose : Enquiry report containing 14 Nos. of Sheets.



## ANNEXURE-III

## BORDOLONI DEV. BLOCK

## NFFWP 2004-05, EXECUTED BY THE BDO

1. Construction of Road cum Bund from D. K. Road to Parghat (Amt.-Rs.5.00 lakh).
  - (A) As per pit measurement in the field the volume of Earth work is 154.00 m<sup>3</sup> (app.) & the assessed amount is Rs. 5527.00 (app.).
  - (B) As per M.R. & M.B. Record the volume of earth work - 5271.00m<sup>3</sup> & the expenditure shown - Rs. 1,83,396.00 (inclusive of Food grains).
  - (C) Difference of Expenditure - Rs. 1,77,869.00.
2. Construction of casual cutting from D. K. Road to Dokara Beel (Amt.-Rs. 4.00 lakhs).
  - (A) As per measurement of works done in the field - volume of earth work - 710.00m<sup>3</sup> (app.) & expenditure assessed - Rs. 28,400 + Rs. 2,319 = Rs. 30,719/- (app.)
  - (B) As per M. R. & M. B. record the volume of earth work - 4577.00m<sup>3</sup> (cutting) + 64.50m<sup>3</sup> (fill) & expenditure shown - Rs. 1,82,280.00.
  - (C) Difference of Expenditure - Rs. 1,51,561.00.
3. Erosion protection work at Kumatia (R/B) (Amt. Rs. 4.00 lakhs)
  - (A) As per measurement of works done in the field, volume of earth work 33.40m<sup>3</sup> (app.) & Assessed amount - Rs. 12008.00.
  - (B) As per M.R. & M.B. records the volume of earth work - 5012.94m<sup>3</sup> & expenditure shown - Rs. 1,62,192.00.
  - (C) Difference of Expenditure - Rs. 1,50,184.00.
4. Construction of canal cutting from No. 2 culvert Berbhanga Selajan (Amt. - Rs. 5.20 lakhs).
  - (A) No record was taken in the field work was found to be satisfactory.
  - (B) As per M.R. & M.B. records - volume of earth work - 5012.94m<sup>3</sup> & expenditure shown - Rs. 1,62,192.00.
5. Construction of road cum bundh from Latak Tiniali to Borkhamukh (Amt. - Rs. 7.95 lakhs)

- (A) As per measurement of works done in the field - volume of earth work  $825\text{m}^3$  (app.) & assessed amount - Rs. 29,659.00.
- (B) As per M.R. & M.B. record - the volume of earth work -  $7257.00\text{m}^3$  and the expenditure shown - Rs. 2,82,968.00.
- (C) Difference of expenditure Rs. 2,53,309.00.

SISSIBORGAON DEVELOPMENT BLOCK, DHEMAJI  
NFFWP 2004-05 EXECUTED BY E. E. DRDA, DHEMAJI

1. Construction of road from Garumarakhuti PWD to Merchapari (Estd. Amount - Rs. 4.00 Lakhs).
  - (A) As per measurement works done in the field - volume of earth work -  $2439\text{m}^3$  & Assessed valume - Rs. 1,08,048.00.
  - (B) As per M.R. & M.B. - volue of earth work -  $2597.44\text{m}^3$  & expenditure shown - Rs. 1,14,452.00.
  - (C) Difference of expenditure - Rs. 6,404.00 (Negligible amount)
2. Construction of raised platform at Seshudighali Gaon NFFWP 04-05, E. E. DRDA, Dhemaji (Estd. Amount - Rs. 7.00 lakhs).
  - (A) As per measurement works done at field - volume of earth work -  $2098.67\text{m}^3$  & assessed valume - Rs. 97,929.00.
  - (B) As per M.R. & M.B. volue of earth work -  $4652.73\text{m}^3$  & expenditure shown - Rs. 2,05,964.00.
  - (C) Difference of expenditure - Rs. 1,08,035.00.

SPECIAL SGRY 2003-04 EXECUTED BY BDO, SISSIBORGAON

1. Construction of raised platform at Vekeli Tangani (Estd. Amount Rs. 3.00 lakhs i.e. Rs. 375 Qtl. Off F. G.)
  - (A) As per measurement of works done in field - volume of earth work -  $13442.40\text{m}^3$  & assessed valume - Rs. 3,19,996.00.
  - (B) As per M. R. & M. B. - Expenditure shown - 341.42 Qtl. Of F.G. i.e. Rs. 2,73,136.00.

Works satisfactory.

SGRY-II 2004-05 EXECUTED BY SECRETARY, MADHYA  
SISSITANGANI G. P. UNDER SISSIBORGAON DEV. BLOCK

2. Construction of raised platform at Merchapari Gaon (Estd. Value - Rs. 1.20L)
  - (A) As per measurement works done in field - volume of earth work - 4980m<sup>3</sup> & assessed value - Rs. 1,12,498.00
  - (B) As per M.R. & M.B. - Volume of earth work - expenditure shown Rs. 1,13,646.00.
  - (C) Difference of expenditure - Rs. 1,148/-

Works satisfactory.

DHEMAJI DEVELOPMENT BLOCK EXECUTED BY THE BDO

1. Construction of Guide bund & Channel cutting from Balijan to Chengali pathar NFFWP (Amt. - Rs. 3.00 lakhs)
  - (A) No record was taken in the field. Work was found to be satisfactory.
  - (B) As per M.R. & M.B. record- Volume of earth work - 1953.39m<sup>3</sup> & expenditure shown - Rs. 70,246.00.
2. Construction of road cum bundh from NH-52 to Chengelipam via Dihingia under NFFWP (amt. Rs. 4.00 lakhs).
  - (A) No record was taken in the field. Work was found to be satisfactory.
  - (B) As per M.R. & M.B. records-volume of earth work - 2378.01m<sup>3</sup> & expenditure shown - Rs. 94,860.00.
3. Sand gravelling of Road from Sulafa Bhawan Tiniali to Bhugen Gohai House (Estd. Amount - Rs. 90,000/-) SGRY - 2004-05.
  - (A) As per measurement works done in field - volume of gravel - 171.50m<sup>3</sup> & assessed value - Rs. 85,189.00.
  - (B) As per M.R. & M.B. - volume of gravels - 78.65m<sup>3</sup> & expenditure shown - Rs. 85132.00.
  - (C) Difference of expenditure - Nil.

EXECUTED BY BDO, DHEMAJI DEVELOPMENT BLOCK

4. Earth filling at road from Jyotinagar Tiniali to Bhupen Gogoi House-SGRY-2004-05 (Estd. Amount - Rs. 50,000/-).
  - (A) As per measurement of works done in the field - volume of earth work - 270.00m<sup>3</sup> & assessed value - Rs. 6099.00.
  - (B) As per M.R. & M.B. records - Volume of earth work - 206.39m<sup>3</sup> & expenditure shown - Rs. 4650.00.
  - (C) Difference of Expenditure - Nil.

5. Construction of road from PNGB Road to Gohain Khajua SGRY-2004-05 (Estd. Amount - Rs. 1,82,697.00).

(A) No record is taken in the field.

(B) As per M.R. & M.B. volume of earth work - 2457.155m<sup>3</sup> & expenditure shown - Rs. 58,838.00.

(C) Work was found to be in order.

EXECUTED BY E. E., DRDA., DHEMAJI.

1. Raised platform at Chengelipathar under NFFWP (Estd. Amount - Rs. 6.00 lakhs)

(A) As per measurement of works done in the field - volume of works - 880.53m<sup>3</sup> (app.) & assessed value - Rs. 40,100.00.

(B) As per M.R. & M.B. records- volume of works - 3177.19m<sup>3</sup> & expenditure shown - Rs. 1,44,894.00.

(C) Difference of expenditure - Rs. 1,04,794.00.

2. Construction of road & gravelling from Bhagen Gohain Tiniali to Chetiachuk under NFFWP (Estd. Amt. - Rs. 3.00 lakhs).

(A) As per measurement of works done in the field - volume of works - E/W-519.819m<sup>3</sup> (app.), Gravel - 3m<sup>3</sup> (app.) and assessed value - Rs. 24,597.00.

(B) As per M.R. & M.B. records - Volume of works - E/W-1909.96m<sup>3</sup> & expenditure shown - Rs. 85,064.00.

(C) Difference of expenditure - Rs. 60,467.00.

3. Construction of raised platform at Bongalmari Missing Gaon NFFWP (d. Amount Rs. 7.00 lakhs).

(A) As per measurement of works in the field - volume of E/W as per pit - 2802.44m<sup>3</sup> (app.) & assessed value - Rs. 1,30,426.00.

(B) As per M.B. & M.R. records -

(i) Volume of E/W - 1890m<sup>3</sup> & Expenditure as shown - Rs. 57,800.00 [executed by B. Hazarika, APO(T)]

(ii) Volume of E/W - 3193.176m<sup>3</sup> & expenditure as shown - Rs. 1,14,576.00 [executed by one J. E., Dhemaji]

Total expenditure - Rs. 2,19,976.00.

(C) Difference of expenditure - Rs. 89,550.00.

## ANNEX-IV

LAKHIMPUR DISTRICT

Rural Development Schemes under NFFWP & some of the SGRY schemes implemented by BDO, Boginodi, Lakhimpur, Karunabari & Bihpuria Dev. Block were inspected on 7th & 8th Nov. 2005. Irregularities were found in execution of the schemes for which further verification was felt necessary and documents/records like M.B., M.R. & Plan & estimates were collected from the respective BDOs against these schemes and these were handed over to PD, DRDA, Lakhimpur for safe custody and to produce as and when required. In the meantime, D. C., Lakhimpur is requested vide this Office letter No. RDD.329/2005/2, dtd. 17/12/05 for further verification and to submit report at the earliest. The name of the schemes inspected are given below :-

BOGINODI DEVELOPMENT BLOCK

1. Earthen bundh in left bank of Boginodi River including boulder spur under NFFWP 2004-05.

Estimated amount of the scheme is Rs. 4.00 lakhs. Signboard is found erected at the site. While inspection the labourers were found working in E/W for construction of the bundh, approx. 1000 mtrs. of E/W completed. Work is found to be satisfactory.

2. Construction of culvert at Lamu Azarguri under NFFWP 2004-05 (Estd. Amount Rs. 4.83 lakhs)

The culvert was found constructed at the site, 90% of the work completed, signboard was found fixed at the site.

3. Culvert at Nizarapara Rd. under NFFWP 2004-05 (Estd. Amount Rs. 6.00 lakhs)

At the time of inspection, the workers were found engaged in construction work, almost 60% of the work completed. Work is found to be satisfactory.

4. Market shed at Kadam Tiniali under SGRY-II 2003-04 (Estd. Amount Rs. 1.00 lakh).

The work was executed by Kadam G. P., signboard is found at the site, work completed.

### LAKHIMPUR DEVELOPMENT BLOCK

1. Construction of check bundh and cannel cutting at Kailamari 10 No. line to Joyhing Bazar under NFFWP 2004-05 of Lakhimpur Dev. Block.

The scheme is under implementation and as per office records - Rs. 89,000/- have been paid out of total estimate of Rs. 2.00 lakhs. No signboard has been found at the site.

2. Construction of road cum bundh from Joyhing Kailamari Godhuli Bazar to Chaboti Borbil Missing Gaon Mathauri under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs. 2.00 lakhs).

During inspection, it is found that there was an existing bundh and the present scheme is taken up on the existing bundh. No pit was found and it was suspected that instead of engagement of local labour, truck carries were used proper signboard was found.

3. Improvement of road from Joyhing 15 No. line to Upper Jumi under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs. 1.50 lakhs).

The work is in progress and an amount of Rs. 89,000/- was spent as per records. As per field measurement the road is found to be 800 mtr. Length, 0.90 mtr. Height and 5.00 mtr. Breadth.

4. Agriculture bundh at Charapbhati (both side of Sumdiri river) from Chaboti Padumoni Rangajan Road under NFFWP 2004-05 of Lakhimpur Dev. Block (Estd. Amount Rs. 2.42 Lakhs).

During inspection, a signboard was found at site. On enquiry from the BDO, it was found that no inital measurement was done.

### KARUNABARI DEVELOPMENT BLOCK

The following schemes under Karunabari Dev. Block of Lakhimpur Dist. were inspected which are :-

1. Improvement of road from Garmur Tiniali to Kachajuli PWD via Tarajuli Christian Gaon with RCC culvert under NFFWP 2004-05 of KARUNABARI Dev. Block (Estd. Amount Rs. 5.00 lakhs).

During inspection, a signboard was found at the site. Though gravelling was done earth work not satisfactory. One culvert was found constructed as per plan & estimate.

2. Improvement of road from Tunijan Bahbari road to Gabharu Tunijan Road with 2 nos. of RCC culverts of Laluk G. P. under NFFWP 2004-05 of KARUNABARI Dev. Block (Estd. Amount Rs. 3.00 lakhs).

During inspection, no earth work of road improvement is found except construction of a culvert but as per estimate there should be two culverts. It is presumed that no preliminary survey was done before execution of the work.

3. Improvement of road from Ahmedpur Kutubpur PWD road to Daulatpur H. S. School via Islampur L. P. School with 3 nos. of RCC culvert of Tinthengia G. P. under NFFWP 2004-05 of KARUNABARI Dev. Block (Estd. Amount Rs. 4.00 lakhs).

During inspection, though the earth work was found satisfactory, no burrowing pit for construction of the said road was noticed and it is suspected that truck carriage was done.

#### BIHPURIA DEVELOPMENT BLOCK

1. Road from Pukhuri-poria village to Lahalial PWD road of Pub Dikrong G. P. under NFFWP 2004-05 of BIHPURIA Dev. Block (Estd. Amount Rs. 3.26 lakhs).

During inspection, it was found that an existing road was there and the present work is done on the existing road. No culvert was constructed till the date of inspection though the Block Authority impressed that a culvert would be constructed in the said road. No signboard was found in the site.

**ANNEXURE - V**

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 Dharamsing Teron
4. Shri Dildar Rezza
5. Dr. Zoi Nath Sarmah
6. Shri Chandan Kumar Sarkar.

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