

Report of the Comptroller and Auditor General of India

on

Social, General and Economic (Non-PSUs) Sectors for the year ended 31 March 2014



Government of Assam

Report No. 1 of 2015

TABLE OF CONTENTS			
	Paragraph	Page (s)	
Preface	-	vii	
Executive Summary	-	ix	
CHAPTER-I		<u> </u>	
SOCIAL SECTOR			
Introduction	1.1	1	
Planning and conduct of Audit	1.1.1	1	
PERFORMANCE AUD	IT	•	
Public Health Engineering De	partment		
Performance Audit of õTotal Sanitation	1.2	2-32	
Campaign/Nirmal Bharat Abhiyanö			
Social Welfare Departm	ent	•	
Performance Audit of õIntegrated Child	1.3	33-94	
Development Servicesö Scheme			
COMPLIANCE AUDI	T		
Elementary Education Depa	rtment		
Excess payment and loss due to non-levy of interest	1.4.1	95-96	
Extra expenditure on procurement	1.4.2	96-98	
Extra expenditure	1.4.3	98-99	
Irregular expenditure	1.4.4	99-100	
Loss to Government	1.4.5	101-102	
Payment on fraudulent LTC claims	1.4.6	102-104	
Secondary Education Depart	rtment		
Extra expenditure	1.4.7	104-106	
Higher Education Departs	ment		
Excess payment	1.4.8	106-107	
Health and Family Welfare De	partment		
Doubtful expenditure	1.4.9	107-110	
Idle stock	1.4.10	110-111	
Suspected misappropriation	1.4.11	111-112	
Suspected misappropriation	1.4.12	112-114	
Labour and Employment Dep	artment		
Doubtful expenditure	1.4.13	114-115	
Loss of interest and inadmissible expenditure	1.4.14	116-117	
Panchayat and Rural Developmen			
Doubtful expenditure	1.4.15	117-119	
Suspected misappropriation	1.4.16	119-120	
Suspected misappropriation	1.4.17	120-122	
Unfruitful expenditure	1.4.18	122	
Unproductive expenditure	1.4.19	123	

Sports and Youth Welfare Department				
Undue financial benefit	1.4.20	124-125		
Welfare of Minorities and Development Department				
Wasteful expenditure	1.4.21	125-126		
CHAPTER-II				
ECONOMIC SECTO	R			
Introduction	2.1	127		
Planning and conduct of Audit	2.1.1	127		
COMPLIANCE AUD	IT			
Irrigation Departmen	ıt			
Wasteful expenditure	2.2.1	127-129		
Public Works Departm				
Excess expenditure and non-realization of liquidated	2.2.2	129-131		
damage				
Loss to Government	2.2.3	131-132		
Loss due to fraudulent bank guarantee	2.2.4	133-134		
Unproductive expenditure	2.2.5	134-135		
CHAPTER-III				
GENERAL SECTOR				
Introduction	3.1	137		
Planning and conduct of Audit	3.1.1	137		
PERFORMANCE AUI				
Performance Audit of õFunctioning of Police in	3.2	137-164		
Assamö				
COMPLIANCE AUD				
General Administration Dep				
Avoidable extra expenditure	3.3.1	165-166		
Loss to Government	3.3.2	166-167		
Revenue and Disaster Managemer				
Unauthorised expenditure	3.3.3	167-168		
General	3.4	168-171		
Follow up on Audit Reports	3.4.1	168-169		
Action taken on recommendations of the PAC	3.4.2	169		
Response to audit observations and compliance	3.4.3	169-171		
thereof by senior officials				

APPENDICES			
Appendix Number	Title	Paragraph	Page (s)
Appendix-1.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of Social Sector	1.1	173
Appendix-1.2	Department-wise details of budget provision and expenditure during 2013-14 in respect of Hill areas	1.1	174
Appendix-1.3	Major direct releases by Central Government under Social Sector during 2013-14	1.1	175
Appendix-1.4	Statement showing sanctioned strength (SS), men-in-position (MIP) and status of training	1.2.10.4 (ii)	176
Appendix-1.5	Statement showing details of idle expenditure	1.2.11.8	177
Appendix-1.6	Position of completion of constructions of AWC Buildings out of fund for 2010-11	1.3.4.1(i)	178
Appendix-1.7	Details of shortfall in providing Job Training	1.3.6.2 (a)(i)	179
Appendix-1.8	Details of Refresher Training	1.3.6.2 (a)(ii)	180
Appendix-1.9	Infructuous expenditure on account of recurring expenses paid to AWTCs (run by NGOs) against less no. of days of training than mandated by MWCD, GoI	1.3.6.3	181
Appendix-1.10	Details of expenditure against Administrative charge	1.3.8.3 (c)	182-184
Appendix-1.11	Statement showing the amount of extra expenditure incurred on procurement and supply of Notebooks to AWCs	1.3.9.2(i) (a)	185
Appendix-1.12	Statement showing procurement of Medicated Hand Washing Soap during 2012-13 and 2013-14 under ICDS	1.3.9.2(i) (d)	186
Appendix-1.13	Statement showing excess payment made by the department on procurement of colour pencil box	1.3.9.2 (ii) (b)	187
Appendix-1.14	Statement showing excess expenditure incurred on PSE Kits	1.3.9.2(iii)	188
Appendix-1.15	Non-entry of ICDS materials received during 2009-10 to 2013-14 in Stock and Issue Register by the CDPO	1.3.9.4(i)	189
Appendix-1.16	Non-accountal and non-release of fund being the cost of transportation, fuel and condiment received from NGOs/Suppliers at Barhampur ICDS Project during 2009-14	1.3.10.2 (a)	190
Appendix-1.17	Position of district-wise feeding days under SNP	1.3.10.3	191

Appendix-1.18	Statement showing excess payment and	1.3.10.7	192
	supply of less quantity of foodstuff than norms		
Appendix-1.19	Project-wise distribution of training kits under SABLA	1.3.17.3 (c)	193
Appendix-1.20	Loss of interest on payment of interest free mobilisation advance	1.4.1(B)	194
Appendix-1.21	Details of payment made towards procurement of aids & appliances during 2012-13	1.4.3	195
Appendix-1.22	Details of expenditure incurred for ceremonial distribution of appointment letter to TET teachers	1.4.4	196-197
Appendix-1.23	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sivasagar during August 2010 to August 2013	1.4.5	198-201
Appendix-1.24	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Sarupathar during May 2009 to August 2013	1.4.5	202
Appendix-1.25	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Haflong during April 2011 to March 2014	1.4.5	203
Appendix-1.26	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Udalguri during March 2010 to January 2014	1.4.5	204-206
Appendix-1.27	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Tinsukia during May 2010 to June 2013	1.4.5	207-212
Appendix-1.28	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Bilashipara during July 2010 to May 2014	1.4.5	213
Appendix-1.29	Encashment of Earned Leave in excess over the permissible limit allowed by DIS, Dibrugarh during May 2009 to October 2013	1.4.5	214
Appendix-1.30	Encashment of Earned Leave in excess over the permissible limit allowed by DEEO, Tinsukia during December 2011 to September 2014	1.4.5	215
Appendix-1.31	Fraudulent drawal of fund by inflating the number of Earned Leave at credit	1.4.5	216-217
Appendix-1.32	Statement showing extra avoidable expenditure due to allowance of item-wise rate	1.4.8	218

Appendix-1.33	Statement showing excess procurement of hospital items	1.4.10	219
Appendix-1.34	List of tools and equipment found non-available during physical verification of store	1.4.13	220-221
Appendix-1.35	Loss of interest	1.4.14	222
Appendix-1.36	Statement showing excess payment towards payment of hiring of wooden beds, mattress, bed sheets, blankets, pillows and pillow cover	1.4.20	223
Appendix-2.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of Economic Sector	2.1	224
Appendix-2.2	Major direct releases by Central Government under Economic Sector during 2013-14	2.1	225
Appendix-3.1	Department-wise details of budget provision and expenditure during 2013-14 in respect of General Sector	3.1	226
Appendix-3.2	Department-wise details of budget provision and expenditure during 2013-14 in respect of other heads	3.1	227
Appendix-3.3	Major direct releases by Central Government under General Sector during 2013-14	3.1	228
Appendix-3.4	Shortage of Residential Buildings of Upper Subordinate (US) and Lower Subordinate (LS) staff	3.2.5.1	229
Appendix-3.5	Details of explosives and ammunition not received by APHQ during 2010-14	3.2.6.2 (iii)	230
Appendix-3.6	Target and procurement of vehicles under MPF during 2009-14 by the APHQ	3.2.14	231
Appendix-3.7	Teeth to tail ratio in the State as on 31 March 2009 and 31 March 2014	3.2.17.2	231
Appendix-3.8	Position of vacancy in different posts in the selected districts	3.2.17.4	232
Appendix-3.9	Position of manpower at test checked police stations (rural) as on March 2014	3.2.17.4	233
	Glossary of abbreviations		