

CHAPTER-III GENERAL SECTOR

3.1 Introduction

The findings based on audit of State Government Departments/ offices under General Sector feature in this Chapter.

During 2022-23, against total budget provisions of ₹47,816.49 crore, 16 departments incurred an expenditure of ₹36,426.30 crore. **Table 3.1.1** gives details of budget provisions and expenditure incurred thereagainst by these departments.

Table-3.1.1: Department-wise budget provision and expenditure during 2022-23

(₹ in crore)

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
1.	Administrative Reforms and Training	22 – Administrative Training	16.44	11.20	11.70	11.15
2.	Border Protection and Development	50 – Other Special Area Programmes (Border Protection and Development)	4.20	66.16	3.08	62.68
3.	Election	4 – Elections	183.21	12.53	146.92	10.87
4.	General Administration	12 – General Administration (District and Sub-Division)	548.52	248.59	459.05	148.45
		25 – Miscellaneous General Services and others	7,346.21	478.17	5,324.45	219.11
		47 – Trade Adviser	1.71	0	1.33	0
5.	Home and Political	14 – Police	6,724.16	434.05	4,828.12	380.50
		15 – Jails	102.81	63.33	75.14	53.56
		18 – Fire & Emergency Services	187.51	54.43	174.85	40.18
		19 – Vigilance Commission & others	339.35	8.08	220.80	4.10
		20 – Civil Defence and Home Guards	316.37	4.94	293.57	3.80
6.	Judicial	3 – Administration of Justice	628.73	135.54	436.33	80.90
7.	Legislative	1 – State Legislature	134.27	82.81	122.34	79.55
8.	Governor's Secretariat	Head of State	11.41	0	8.60	0
9.	CM Secretariat	2 – Council of Ministers	15.85	0	7.49	0
10.	Panchayat and Rural Development	56 – Panchayat and Rural Development (Panchayat)	2,793.97	3.90	2,485.50	1.85
		57 – Panchayat and Rural Development (Rural Development)	17,198.27	0	14,248.02	0
11.	Printing and Stationery	16 – Printing and Stationery	36.22	2.52	23.92	1.17
12.	Revenue and Disaster Management	6 – Land Revenue	498.11	31.90	388.62	31.12
		41 – Natural Calamities	3,474.93	0	2,461.28	0
		72 – Social Security and Welfare	26.01	0	26.38	0
13.	Secretariat Administration	11 – General Administration (Secretariat and Attached Offices)	1,089.52	0	833.25	0
14.	Information and Public Relations	35 – Information and Public Relations	150.11	0	127.93	0

Sl. No.	Department	Grant No. and Name	Budget provision		Expenditure	
			Revenue	Capital	Revenue	Capital
15.	Transformation and Development	45 – Census, Surveys and Statistics	45.60	2.85	33.90	1.45
		44 – North Eastern Council Schemes	1.00	400.10	0	290.80
16.	Urban Development	31 – Housing and Urban Affairs (Town and Country Planning)	1,235.08	0	1,020.01	0
		32 – Housing & Urban Affairs (Housing Schemes)	6.99	3.62	5.56	0
		34 – Housing & Urban Affairs (Municipal Administration)	2,653.31	1.90	1,236.92	0
Total			45,769.87	2,046.62	35,005.06	1,421.24
Grand total (includes Charged)			47,816.49		36,426.30	

Source: Appropriation Account 2022-23.

3.1.1 Planning and conduct of audit

During 2022-23, out of 156 auditable entities under General Sector, 56 auditable entities¹⁹⁶ were audited involving an expenditure of ₹5,121.43 crore (including expenditure of earlier years). This Chapter contains a Subject Specific Compliance Audit on ‘Utilisation of State Disaster Response Fund’ and two Compliance Audit Paragraphs as discussed in the succeeding paragraphs.

Compliance Audit Paragraphs

Revenue and Disaster Management Department

3.2 Subject Specific Compliance Audit on Utilisation of State Disaster Response Fund (SDRF)

3.2.1 Introduction

The Disaster Management Act, 2005 (DM Act 2005) enacted by Government of India (GoI) defines ‘disaster’ as ‘a catastrophe, mishap, calamity or grave occurrence in any area, arising from natural or man-made causes, or by accident or negligence which results in substantial loss of life or human suffering or damage to, and destruction of property, or damage to, or degradation of environment, and is of such a nature or magnitude as to be beyond the coping capacity of the community of the affected area.’

The Revenue & Disaster Management Department (R&DMD) of Government of Assam (GoA) created (July 2011) the State Disaster Response Fund (SDRF) to deal with disaster management in Assam under Section 48(1) (a) of the DM Act, 2005 for meeting expenses for emergency response, immediate relief and rehabilitation to the victims of natural disasters. DM Act, 2005 and the SDRF (Fund) Guidelines¹⁹⁷ were operative in the State since 2010-11 and provided the institutional framework for disaster management including disaster risk reduction at various levels, to draw up the

¹⁹⁶ Out of 56 auditable entities planned, 56 auditable entities (including 55 implementing units) covered during 2022-23.

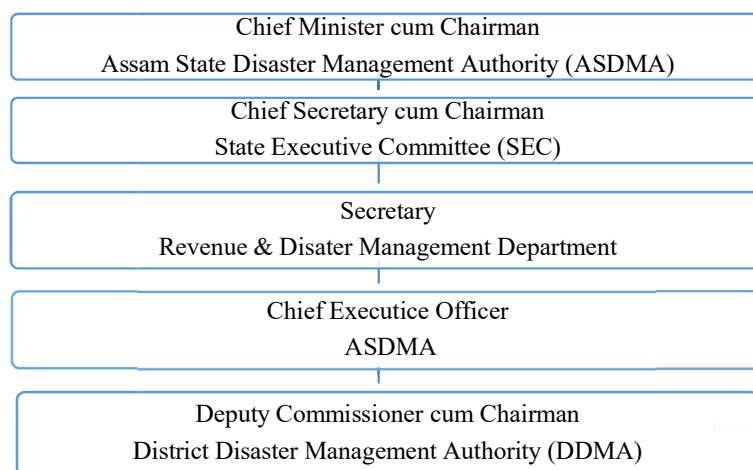
¹⁹⁷ Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) issued from time to time by Ministry of Home Affairs, Government of India.

State and District plans for disaster management, integrate the measures for disaster prevention and mitigation and make necessary budgetary provisions.

3.3.2 Organisational Set up

Organisational set up for Disaster Management in Assam was as shown in *Chart 3.2.1*.

Chart-3.2.1: Organisational Structure of Disaster Management in Assam



Source: Departmental records.

3.2.3 Scope of Audit and methodology

The Compliance Audit covered the period from 2017-18 to 2021-22. The works implemented under SDRF by the ASDMA and 15 out of 33 DDMA¹⁹⁸ were test checked. The DDMA¹⁹⁹ were selected from five geographical regions on judgemental basis¹⁹⁹. Audit commenced with an Entry Conference with the R&DMD and ASDMA in April 2022. Audit methodology included scrutiny of records, issue of requisitions and questionnaires and joint physical verification. The audit findings were discussed with representatives of R&DM in the Exit Meeting held on 04 October 2023 wherein representatives from Finance Department and ASDMA were also present and comments/ replies received have been suitably incorporated in the Report.

3.2.4 Audit Objectives

The audit objectives were to assess:

- (i) The compliance of rules and regulations governing SDRF;
- (ii) Fund flow and its utilisation;
- (iii) Relief, rehabilitation and immediate measure works implemented and
- (iv) Monitoring mechanism in place.

¹⁹⁸ Barpeta, Dhubri, Kokrajhar, Kamrup, Morigaon, Darrang, Karbi Anglong, Dima Hasao, North Lakhimpur, Dhemaji, Majuli, Tinsukia, Cachar, Karimganj and Hailakandi.

¹⁹⁹ By segregating the State into five geographical regions viz., Upper Assam, Lower Assam, Central Assam, Hills and BTC and Barak Valley based on the effect of flood and landslide.

3.2.5 Compliance to rules and regulations of the Fund

Institutional framework for disaster management activities is governed by DM Act, 2005 (Act) and the SDRF Guidelines²⁰⁰. The status of compliance to the rules and regulations was as under:

Table-3.2.1: Status of compliance of DM Act/ SDRF Guidelines

Sl. No.	As per DM Act 2005/ SDRF Guidelines	Status of implementation in Assam
(i)	<p>State Disaster Management Authority (SDMA):</p> <p>Under Section 14(1) of the Act, State Disaster Management Authority was to be constituted with Chief Minister of the State as Chairperson and maximum nine Members for laying down the policies and plans for disaster management for the State. ASDMA is responsible for laying down State Disaster Management Policy, approval of the State plans and the disaster management plans prepared by departments of the State Government and District Disaster Management Authorities (DDMAs).</p>	Audit noticed that Government of Assam (GoA) notified the Assam State Disaster Management Authority (ASDMA) in March 2007 with Hon'ble Chief Minister of the State and Minister, Revenue & Disaster Management as Chairperson and Vice-Chairperson respectively. Principal Secretary, R&DM Department acted as Member-Secretary and seven others were nominated as Members.
(ii)	<p>District Disaster Management Authority</p> <p>As per Section 25(1), every State Government shall establish DDMA for every district in the State with the Deputy Commissioner as the Chairperson, <i>ex-officio</i> and the elected representative of the local authority shall be the Co-Chairperson, <i>ex-officio</i>. Besides, the Chief Executive Officer (CEO) of the District Authority, Superintendent of Police, Chief Medical Officer, <i>etc.</i> shall be <i>ex-officio</i> Member of the District Authority. DDMA is responsible for district planning, coordinating and is the implementing body for the disaster management and take all measures for the purpose of disaster management in accordance with the guidelines laid down by the National Authority and the State Authority.</p>	Audit noticed that R&DM Department issued notification in July 2008 constituting District Disaster Management Authority (DDMA) for all districts with Deputy Commissioner and Chairman of Zilla Parishad of the District as Chairperson and Co-Chairperson respectively with four other Members.
(iii)	<p>Constitution of Disaster Response Fund and Disaster Mitigation Fund</p> <p>Section 48 of the DM Act, 2005 stipulates that the State Government shall, immediately after notifications issued for constituting the ASDMA and DDMA, establish separate funds for SDRF and State Disaster Mitigation Fund (SDMF) at the State level and District Disaster Response Fund (DDRF) and District Disaster Mitigation Fund (DDMF) at the district level.</p>	It was noticed that GoA established SDRF and SDMF at the State level in July 2011 and October 2021 respectively. However, DDRF and DDMF at the district levels were not established in deviation of the provision of DM Act, 2005. Consequently, in absence of DDRF, the functions and activities to be done at district level by DDMA on temporary immediate restoration works, emergency procurement of Gratuitous Relief (GR) items, <i>etc.</i> could not be approved and sanctioned at the local level for timely execution of work. Further, in absence of DDMF, expenditure on mitigation activities were made from SDRF which was meant for immediate relief works.

²⁰⁰ Guidelines on Constitution and Administration of State Disaster Response Fund (SDRF) issued from time to time.

Sl. No.	As per DM Act 2005/ SDRF Guidelines	Status of implementation in Assam
(iv)	<p>Operation of SDRF</p> <p>Para 7 of the SDRF Scheme guidelines stipulates that the State, immediately on receipt of the grants from GoI, is required to transfer the same along with its own share to the Public Account under 'Reserve Fund bearing interest' under major head 8121 within fifteen days of receipt. Any delay in transfer, requires the State Government to pay interest at Reserve Bank of India (RBI) rate for the number of days of delay. The SEC is responsible to ensure timely remittance of State share into SDRF account as well as compliance of accounting procedures.</p>	<p>Scrutiny (April - July 2022) of records at ASDMA showed that GoA received Central share of ₹2,827.80 crore during 2017-22 and the State Share for that period was ₹314.37 crore. GoA also received ₹44.37 crore from GoI towards NDRF in the year 2020-21. However, against total receipt of ₹3,148.62 crore²⁰¹, Finance Department, transferred ₹2,840.05 crore (<i>Appendix 3.1 & 3.2</i>) to the Public Account as of 31 March 2022 leaving a balance of ₹346.72 crore yet to be transferred. The delays in transfer of fund ranged from 32 to 413 days against the prescribed period of 15 days. Interest amounting to ₹73.00 crore for the period of delays in transferring was still outstanding as on March 2022.</p>
(v)	<p>Investment of SDRF balance in the Account</p> <p>As per para 20 of SDRF Scheme Guidelines, the deposits to the SDRF together with the income earned are to be invested in one or more of the identified instruments, viz., Central Government dated securities, auctioned treasury bills and interest earning deposits and certificates of deposits with scheduled commercial banks. The State EC is to see that the SDRF is invested in the stipulated instruments. The investment of the funds is to be carried out by the branch of the Reserve Bank of India, having Banking Department, at the headquarters of the State or a bank designated by RBI.</p>	<p>Audit noticed that there were substantial unspent balances with the State Government ranging from ₹496.11 crore to ₹768.43 crore at the end of each financial year during 2017-2022. However, no action for investment of the SDRF was taken by the State Government which resulted in a loss of ₹234.43 crore as interest that could have accrued to the Fund during the audit period of 2017-2022 (<i>Appendix 3.2</i>). Moreover, unpaid interest on the un-invested balances in SDRF from the GoA side was to the extent of ₹46.11 crore as on March 2022.</p>
(vi)	<p>Preparation of State and District Plan: As per Para 23 of the DM Act, 2005, the SEC is to prepare State Disaster Management Plan (SDMP) in line with the National Guidelines after consultation with local authorities, district authorities and the people's representatives. The SDMP shall include the vulnerability of different parts of the State to different forms of disaster and the measures to be adopted for prevention and mitigation of disasters. Also, copies of the State Plan shall be made available to the Departments of the Government of the State to draw up their own plans in accordance with the State Plan.</p> <p>Further, Para 31 of the DM Act, 2005 stipulates that there shall be a plan for disaster management for every district of the State. The district plan shall be prepared by the DDMA, after consultation with the local authorities and having regard to the National Plan and State Plan, to be approved by the State Authority.</p>	<p>Audit noticed that ASDMA prepared the State Plan annually in line with the National Guidelines during the five-year period 2017-18 to 2021-22. However, ASDMA did not circulate the State Plan to the State Government Departments for its proper implementation. Further, 14 out of 15 test checked DDMA's, prepared their district plans and submitted to the State Authority every year during the same period. However, DDMA, Dhubri did not prepare the District plan as required under the Act without any recorded reasons. No formal approval of the ASDMA on the district plans was accorded and conveyed to the concerned district authorities for further implementation of their District Plans.</p> <p>On this being pointed out, the Department stated (November 2023) that DDMA, Dhubri had submitted their District Plan for 2016-23.</p> <p>Audit confirmed submission of District Plan for 2016-23 by DDMA, Dhubri after the Exit Meeting.</p>

Source: Departmental records.

²⁰¹ Central share: ₹2,827.80 crore, State share: ₹ 276.45 crore and NDRF: ₹ 44.37 crore.

3.2.6 Fund flow and utilisation of SDRF

3.2.6.1 Receipts and releases

The aggregate size of the SDRF of each State for each year was based on the Finance Commission (FC) recommendations²⁰². The sharing ratio of the Fund between GoI and GoA is 90:10. The Central share is released as grants-in-aid and the State Government shall transfer the same to ASDMA within 15 days from the date of receipt to the Public Account under the interest bearing Reserve Fund of the State. The summarised position of receipts and releases in Assam during 2017-18 to 2021-22 is shown in **Table 3.2.2**:

Table-3.2.2: Receipts and releases by GoA under SDRF during 2017-18 to 2021-22

(₹ in crore)

Year	Opening Balance	Funds received			Total funds available under SDRF	Amount charged to SDRF by GoA	Closing Balance (as per cent of total funds available)
		Central Share	State Share	NDRF			
1	2	3	4	5	6	7	8
2017-18	550.07	456.30	50.70	0.00	1,057.07	560.96	496.10 (46.93)
2018-19	496.10	478.80	53.20	0.00	1,028.10	424.50	603.60 (58.71)
2019-20	603.60	503.10	55.90	0.00	1,162.60	437.37	725.23 (62.38)
2020-21	725.23	772.00	85.77	44.37	1,368.73*	600.30	768.43 (56.14)
2021-22	768.43	617.60	30.88	0.00	1,366.98**	647.92	719.06 (52.60)
Total		2,827.80	276.45	44.37		2,671.05	

Source: Finance Accounts.

NB: * There was a short transfer of ₹258.64 crore²⁰³ in 2020-21 to SDRF.

** GoA transferred ₹258.87 crore during 2021-22 plus (offset) and minus short transfer of ₹346.72 crore to SDRF in 2021-22.

It can be seen from **Table 3.2.2** that out of the total fund of ₹3,698.69 crore²⁰⁴ available, R&DMD, GOA released ₹2,671.05 crore to ASDMA during 2017-2022 leaving a balance at the end of each year ranging between ₹496.10 crore and ₹768.43 crore which constituted 46.93 per cent to 62.38 per cent of the total funds available with the State Government during the year concerned. The total funds available in SDRF increased from ₹1,057.07 crore in 2017-18 to ₹1,366.98 crore in 2021-22 i.e., by 29.32 per cent and releases of funds by R&DMD was between ₹424.50 crore (2018-19) and ₹647.92 crore (2021-22). Audit also observed that there was short transfer of fund received from GoI to SDRF by GoA to the extent of ₹605.36 crore (₹258.64 crore in 2020-21²⁰⁵ and ₹346.72 crore in 2021-22) during 2020-22. Details are given in **Appendix 3.3**.

Further, it was seen that there was a difference of ₹32.00 lakh between the expenditure figures as per the Finance Accounts and the figures provided by the Department during 2017-22 due to non-reconciliation by the R&DMD with the Principal Accountant General (A&E).

²⁰² For financial years 2010-11 to 2014-15 by 13th FC; for 2015-16 to 2019-20 by 14th FC and 2020-21 to 2025-26 by 15th FC.

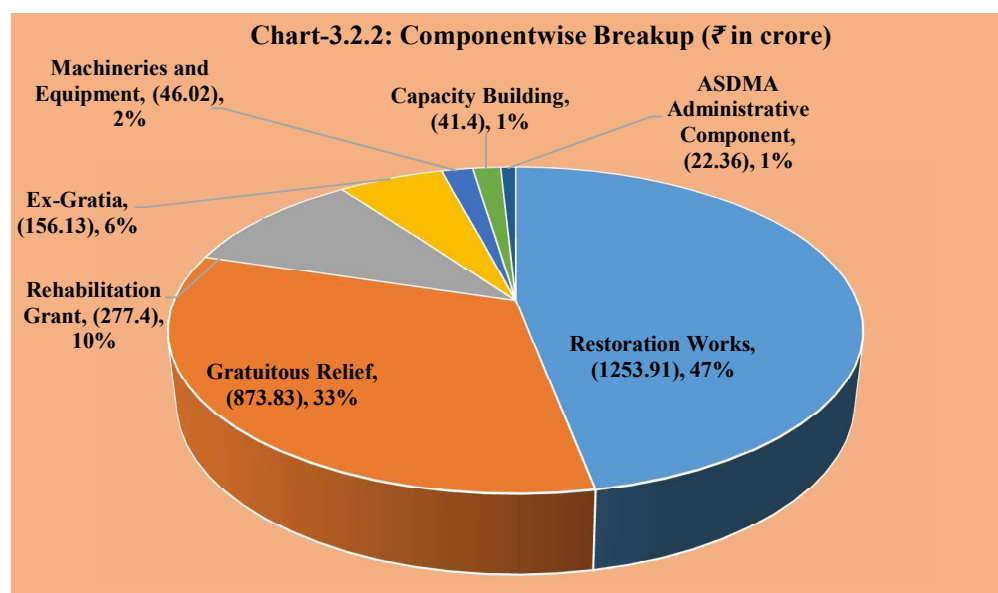
²⁰³ SDRF share: ₹214.27 crore + NDRF share: ₹44.37 crore.

²⁰⁴ ₹550.07 crore + ₹3,104.25 crore + ₹44.37 crore.

²⁰⁵ GoA transferred ₹258.87 crore during 2021-22 which not transferred during 2020-21.

3.2.6.2 Component-wise releases of Fund

As per the guidelines, the SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters. The expenditure on disaster preparedness, permanent restoration, reconstruction and mitigation/preventive nature should ordinarily be met from normal budgetary provisions. Funds are released based on the assessment of SEC and component-wise releases of ₹2,671.05 crore during 2017-18 to 2021-22 to the ASDMA/DDMAs are shown in **Chart 3.2.2**.



Source: Departmental records.

3.2.6.3 Receipts and expenditure under SDRF in test checked districts

Details of receipts and expenditure incurred in the 15 test checked DDMA's during 2017-2022 were as shown in **Table 3.2.3**:

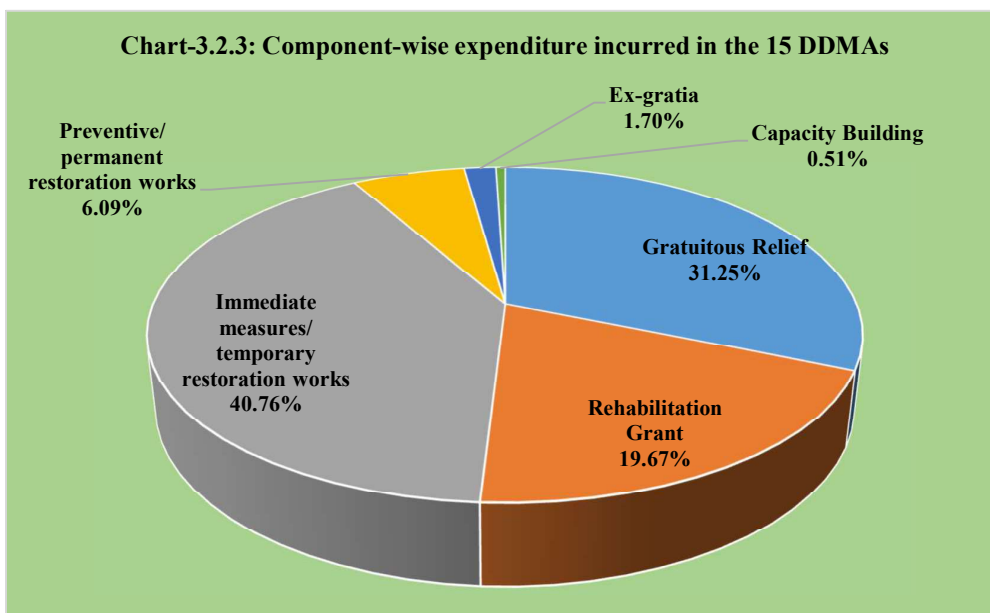
Table-3.2.3: Funds received and expenditure incurred by the sampled DDMA's during 2017-22
(₹ in crore)

Sl. No.	District	Budget Allotment	Expenditure			Savings (-)/ Excess (+)	% of savings
			Towards Immediate Measures/ Temporary Restoration works	Towards Permanent/ Preventive works	Total		
1	Barpeta	155.17	127.74	16.25	143.99	(-)11.18	7.21
2	Karimganj	212.56	165.23	0.00	165.23	(-)47.33	22.27
3	Dhemaji	99.96	99.96	0.00	99.96	0.00	0.00
4	Dima Hasao	83.25	72.04	0.00	72.04	(-)11.21	13.46
5	Kamrup	104.43	98.93	3.82	102.75	(-)1.68	1.61
6	Morigaon	113.55	78.52	4.84	83.36	(-)30.19	26.59
7	Hailakandi	95.71	74.20	6.25	80.45	(-)15.26	15.94
8	Majuli	59.16	49.73	0.00	49.73	(-)9.43	15.94
9	Dhubri	68.21	53.89	11.59	65.48	(-)2.73	4.00
10	Kokrajhar	63.82	62.92	0.90	63.82	0.00	0.00
11	North Lakhimpur	83.57	58.65	16.65	75.30	(-)8.27	9.90
12	Darrang	47.73	45.95	0.00	45.95	(-)1.78	3.73
13	Cachar	67.84	67.84	0.00	67.84	0.00	0.00

Sl. No.	District	Budget Allotment	Expenditure			Savings (-)/ Excess (+)	% of savings
			Towards Immediate Measures/ Temporary Restoration works	Towards Permanent/ Preventive works	Total		
14	Tinsukia	32.12	21.08	7.20	28.28	(-)3.84	11.96
15	Karbi Anglong	17.48	12.77	3.22	15.99	(-)1.49	8.52
Total		1,304.56	1,089.45	70.72	1,160.17	(-)144.39	

Source: DDMA's figures.

Component-wise budget allotment and expenditure during 2017-18 to 2021-22 in the above test checked districts was as shown in **Chart-3.2.3**:



Audit observed that as against the total budgetary allocation of ₹1,304.56 crore during 2017-18 to 2022, the Department released ₹1,160.17 crore to 15 DDMA's leading to a total savings of ₹144.39 crore.

There was wide variation in budgetary allocations and expenditure under SDRF in different districts. High spending six districts were Karimganj, Barpeta, Hailakandi, Morigaon, Dhemaji and Kamrup. Further, out of the total expenditure of ₹1,160.17 crore in 15 test checked districts, 53.14 per cent (₹616.45 crore) was spent towards immediate relief²⁰⁶ and 40.77 per cent (₹472.91 crore) was spent on immediate measures/temporary restoration works in line with the Rules. However, 6.09 per cent (₹70.72 crore) was spent on restoration or preventive nature works which was to be executed from normal budgetary allocation in deviation of the guidelines.

Thus, though assessment was to be carried out by SEC, district wise allocation of funds was not based on any norms or criteria prioritising the works but as per various demands raised by the concerned districts. Further, no distinction was made between items of work allowed under SDRF and works for disaster preparedness, permanent restoration and reconstruction nature to be executed under normal budgetary allocations at the DDMA levels as required under the guidelines.

²⁰⁶ GR: ₹362.59 crore + RG: ₹228.21 crore + Ex-gratia: ₹19.78 crore + Capacity Building: ₹5.87 crore.

3.2.7 Execution of works

3.2.7.1 *Inadmissible works out of SDRF ₹70.72 crore*

As per the guidelines, SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters and the expenditure on disaster preparedness, permanent restoration, reconstruction and mitigation/preventive nature should ordinarily be met from normal budgetary provision.

Audit noticed that in nine²⁰⁷ out of 15 DDMA, 60 works valuing ₹70.72 crore executed during 2017-2022 were of permanent and preventive nature (details in *Appendix 3.4*) and as such, were not admissible to be charged to the Fund. Thus, it was evident that there was no proper system in place for appraisal of works as per guidelines at State and district levels.

3.2.7.2 *Procurement of Emergency kits*

ASDMA submitted a proposal for 'Gramya Surakhya Bondhu Achoni-State Convention of Gaon Burhas (GB) for Disaster Management' with estimated cost of ₹1.91 crore which was approved by SEC on 08 October 2018. The objective was to strengthen the GBs on Disaster Risk Reduction by providing equipment/kits for effective dissemination of information or alerts on disaster management among villagers.

Scrutiny of records (April and May 2022) at ASDMA showed that though the proposal was approved in October 2018, the ASDMA called for the list of GBs only on 29 June 2020 from the Director of Land Records, Assam after a lapse of 20 months. Subsequently, ASDMA floated (21 November 2020) e-tender inviting bids for supply of megaphone, search light and whistle with one-year comprehensive warranty and issued (06 August 2021) supply order for supply of 5,482 kits to 33 DDMA within four weeks at the cost of ₹4.98 crore only after a lapse of 33 months of the approval of the proposal.

The supplier delivered the kits between August 2021 to February 2022 and ASDMA paid (February/March 2022) a total of ₹4.98 crore to the supplier.

Thus, delay of four years in procurement and supply of items defeated the very purpose of emergency use of these items for strengthening of the GBs on disaster risk reduction.

On this being pointed out, the Department stated (November 2023) that the delay was due to non-receipt of final list of GBs and Covid-19 pandemic.

3.2.7.3 *Delay in execution of temporary restoration works*

SDRF guidelines and Assam Disaster Management Manual, 2015 stipulated that temporary restoration works²⁰⁸ are to be executed immediately to restore connectivity for evacuation and supply of relief materials to the affected people.

²⁰⁷ North Lakhimpur, Dhubri, Barpeta, Morigaon, Kamrup, Kokrajhar, Hailakandi, Tinsukia and Karbi Anglong.

²⁰⁸ Repair of breached culverts, providing diversions to the damaged/ washed out portions of bridges to restore immediate connectivity, temporary repair of approaches to bridges/ embankments of bridges, repair of damaged railing bridges, repair of causeways.

Audit noticed that in nine²⁰⁹ out of 15 DDMA, 47 temporary restoration works of roads/embankments costing ₹63.18 crore were executed during 2017-2022. It was observed that though the damage to the embankments occurred during the years 2004-2021, however, the proposals were submitted by the DDMA to ASDMA only during 2015-2021. Execution of these works started from April 2016 to July 2022 after a gap period of ranging from 4 months to 15 years since occurrence of the damages. The detailed position is given in **Appendix 3.5**.

Thus, the objective of providing immediate relief to the affected people of the area as envisaged in the SDRF guidelines was defeated.

3.2.7.4 *Doubtful expenditure on execution of immediate measures work*

As per the Schedule of Rates (SoR) 2018-19 of the WRD, on collection of river boulders of size 23 cm to 30 cm average and minimum weight 30 kg (with 10 per cent undersized boulders allowed for packing/ filling the gaps), 15 per cent deduction would be made from the stack measured quantities on account of void (gap/empty spaces between boulders stacked together). Payment against supply of river boulders ought to be made after deducting the specified void of 15 per cent.

Scrutiny of records at DDMA, Kokrajhar showed that R&DMD accorded administrative approval (March 2020) for execution of two immediate measures works at Kokrajhar under SDRF 2019-20 for estimated cost of ₹3.65 crore and the technical sanction was accorded (May 2020) by the Additional Chief Engineer, WRD, Kokrajhar Zone. The works were executed by the Executive Engineer (EE), WRD, Kokrajhar Division during May 2020 to November 2020. The DC physically verified the works in August 2020 and December 2020 and payment amounting to ₹2.49 crore and ₹1.14 crore was released to two contractors in September 2021 and December 2021 respectively. The details of works were as shown in **Table 3.2.4**.

Table-3.2.4: Details of the works to be executed

Details of works	Items of work & quantities to be executed			
	Collection & Supply of river boulders of size 23 cm to 30 cm	Supply of Galvanised wire netting sheet	Labour charges for carry of boulders, metal, gravels, etc.	dumping boulders in cage
(i) I/M for restoration of flood damages public Embankment at village Ulubari & Bilaspur on L/B of river Saralbhangha under SDRF 2019-20	2,689.20 cum	5,312 nos.	1,694 cum	2,689.20 cum
(ii) I/M for restoration of flood damages of Champamati R/B existing embankment from Entry Road to Rly. Line (at Bashbari) under SDRF 2019-20	4,455.50 cum	8,800 nos.	3,118.85 cum	4,450.50 cum

Source: Departmental records.

The maximum volume of cage of river boulders for two immediate protection works executed was 2,689.20 cum and 4,455.50 cum respectively. Thus, admissible payment

²⁰⁹ North Lakhimpur, Tinsukia, Karbi Anglong, Dhubri, Barpeta, Hailakandi, Morigaon, Kamrup and Dima Hasao.

on the compacted volume after deducting 15 *per cent* void would be 2,285.82 cum river boulders (2,689.20 cum minus 15 *per cent* for void) and 3,787.15 cum river boulders (4,455.50 cum minus 15 *per cent* for void) respectively.

Audit, however, noticed from the contractor's bills that while the quantity of 2,688.70 cum and 4,455.47 cum (total 7,144.17 cum) of river boulders were supplied in the above two works, the Measurement Book (MB) of the EE recorded supply of 3,163.17 cum and 5,241.72 cum (total 8,404.89 cum) of river boulders respectively. Payment made to the two contractors was for 7,144.17 cum (2,688.70 cum and 4,455.47 cum) instead of 6,072.55 cum (2,285.40 cum and 3,787.15 cum) which is after deduction of 15 *per cent* towards void, by artificially inflating the supplied quantity of boulders to 1,071.62 cum²¹⁰ as detailed in *Appendix 3.6* and summarised in *Table 3.2.5*:

Table-3.2.5: Position of doubtful quantity of boilders supplied

(Quantity in cum)

Name of the Work	As per estimates		As per MB		Quantity against which payment made (after deduction of 15 <i>per cent</i> void)	Quantity admissible for payment
	Gross quantity of boulders to be supplied	Gross Volume of the cages	Quantity shown to be supplied	Net quantity of boulders claimed to be dumped inside the cages (after deduction of 15 <i>per cent</i> void)		
I/M for restoration of flood damages public embankment at village Ulubari & Bilaspur on L/B of river Saralbhangha under SDRF 2019-20	2,689.20	2,689.20	3,163.17	2,688.70	2,688.70	2,285.40
I/M for restoration of flood damages of Champamati R/B existing embankment from Entry Road to Rly. Line (at Bashbari) under SDRF 2019-20	4,455.50	4,455.50	5241.72	4,455.47	4,455.47	3,787.15
Total	7,144.7	7,144.7	8,404.89	7,144.17	7,144.17	6,072.55

Source: Departmental records.

A Joint Physical Verification (11 January 2023) conducted by Audit with a technical representative from the executing agency found that the sizes of the cages were as per the estimate and no loose pitching of boulders outside the cages were done for any extra dumping of boulders that would justify increase in quantity.

Thus, the Executive Engineer, Water Resources Division, Kokrajhar made excess payment of ₹32.48 lakh for 1,071.63 cum (7,144.17cum – 6,072.57cum) river boulders without actual execution. The amount was found to be doubtful and suspected to have been misappropriated.

3.2.7.5 Avoidable Excess payments to contractors

(i) R&DMD accorded AAs (08 March 2019) for execution of two immediate measures works at Dhansiri river of Karbi Anglong under SDRF 2018-19. The estimate of the works amounting ₹2.20 crore was prepared as per the approved rate of Diphu

²¹⁰ 7144.17 cum – 6072.55 cum.

WRD Division and the technical sanction was accorded (May–October 2019) by the Additional Chief Engineer, WRD, Diphu Zone. Though the works involved collection, supply, dumping of boulder/river gravel and shingles, the provision for deduction on account of void was not incorporated in the estimates.

Audit noticed that the two works were executed by the Executive Engineer (EE), WRD, Diphu Division during November 2019 to February 2020. The DC physically verified the works in August 2020 and payment was released to the contractor in October 2021. However, deductions on account of void was not done as required under the WRD SOR 2018-19. Thus, non-deduction of 15 per cent on account of void against boulder works as required under the WRD SOR 2018-19 resulted in avoidable excess payment of ₹19.64 lakh as detailed in **Appendix 3.7**.

(ii) Deputy Commissioner (DC), Kamrup, floated (April 2022) e-tender for procurement of relief materials for impending flood relief operation in 2022. However, before opening the financial bid, the flood occurred in June 2022 and to meet the situation, the validity of the previous year tender (2021-22) was extended up to 30 August 2022 where the approved rate of wheat bran was @ ₹2,920 per quintal. Accordingly, the DC issued (June 2022) supply order to M/S Dugar & Company²¹¹ for supply 11,730.06 quintal of wheat bran as per the above approved rate. The supplier supplied 11,730.06 quintals wheat bran at the respective circles²¹² during 17 June 2022 to 25 June 2022.

Audit, however, observed that payment for the wheat bran was made to the supplier @ ₹3,420 per quintal instead of @ ₹2,920 per quintal despite the fact that supply order was placed and deliveries were made during the extended period of the previous year (2021-22) tender approved rate of ₹2,920 per quintal. Thus, DDMA, Kamrup made payment to the contractor against supply of wheat bran at the rate of ₹3,420 per quintal instead of the approved rate of ₹2,920 per quintal, resulting in excess expenditure of ₹58.65 lakh²¹³.

3.2.8 Monitoring mechanism

3.2.8.1 Lack of monitoring

As per Section 18(2)(e) of DM Act, 2005, ASDMA shall coordinate the implementation of the State Plan. Further, as per Section 22(2)(d) of DM Act, 2005, the SEC shall monitor the implementation of disaster management plans prepared by the DDMA. As per Section 30 of DM Act, 2005, DDMA constituted in every district shall monitor the implementation of disaster management plans at the district level. As per the Assam Disaster Management Rules (ADMR), 2010, meetings of ASDMA and DDMA shall be held at least once in every three months at time and place as the Chairperson of ASDMA and the DDMA may think fit.

Audit noticed that during the period 2017-18 to 2021-22, the SEC held only 14 meetings against the minimum requirement of 20 (once every quarter), as specified in the ADMR. Further, none of the 15 test checked DDMA held meetings every

²¹¹ The lowest bidder of 2021-22.

²¹² Palasbari, North Guwahati, Chamaria and Hajo.

²¹³ $(11,730.06 \text{ quintal} \times ₹3,420) - (11,730.06 \text{ quintal} \times ₹2,920)$.

quarter as a total of 190 meetings were held instead of the minimum requirement of 300 meetings to be held as per the provision of the ADMR.

Moreover, the DDMAAs did not maintain the work ledger containing the year-wise position of the works approved, works ongoing and the works completed. Besides, the status of the schemes/works approved by the SEC was neither forwarded to the line departments nor to the DDMAAs by the ASDMA for immediate implementation. No consolidated position of the total temporary restoration works proposed, sanctioned, works completed and ongoing was available either with ASDMA or DDMAAs for effective monitoring of the works. There are several instances of lapses noticed in Audit such as delay in transfer of SDRF, non-investment of SDRF, diversion of funds towards inadmissible expenditure, delay in execution of temporary relief works, doubtful expenditure on execution of immediate measures works, *etc.* Thus, monitoring mechanism in place for SDRF was not adequate.

On this being pointed out, the Department stated (November 2023) that SEC meetings were held on need basis.

The reply was not acceptable as the Rule required that SEC meetings to be held at least once in every three months.

3.2.9 Conclusion

Government of Assam though established the SDRF and SDMA at the state level in July 2011 and October 2021 respectively but did not establish DDRF and DDMA at the district levels violating the provision of the Disaster Management Act 2005.

Government of Assam, Finance Department transferred ₹3,148.62 crore with delays leaving a balance of ₹346.72 crore at the end of March 2022 yet to be transferred to Public Account and the delays ranged from 32 to 413 days. Further, interest to the tune of ₹73.00 crore had accrued as liability of GoA to the SDRF as per the scheme guidelines.

SEC did not take any action for investment of the SDRF for the last five-year period in violation of the provisions of the SDRF guidelines. Thus, the Fund suffered loss of ₹234.43 crore through interest which could have accrued during the years 2017-22.

DDMA, Dhubri did not prepare the District Plan in violation of the provisions of the Rules. Further, ASDMA also did not accord and convey formal approval to the concerned Departments and district authorities for further implementation of the State Plan and the District Plans respectively.

During 2017-2022, a total fund of ₹3,698.69 crore was available under SDRF, however, only ₹2,671.05 crore was released leaving a balance ranging between ₹496.10 crore and ₹768.43 crore which constituted 46.93 *per cent* to 62.38 *per cent* of the total fund available with the State government. Thus, there was substantial retention of funds by the State Government.

Though assessment was to be carried out by SEC, district wise allocation of funds was not based on any norms or criteria prioritising the works but as per various demands raised by the concerned districts. Thus, no distinction was made between items of work

allowed under SDRF and works for disaster preparedness, permanent restoration and reconstruction nature to be executed under normal budgetary allocations at the DDMA levels as required under the guidelines.

Nine out of 15 DDMA, executed 60 works valuing ₹70.72 crore during 2017-22 beyond the scope of SDRF guidelines as the works were of permanent and preventive nature.

Procurement of emergency kits was delayed by four years. Nine, out of 15 DDMA, executed 47 temporary restoration works of roads/ embankments, valuing ₹63.18 crore during 2017-22, after a gap period ranging from four months to 15 years of occurrence of the damages. Thus, the objective of providing immediate relief to the affected people of the area as envisaged in the SDRF guidelines was defeated.

The Executive Engineer, Water Resources Division, Kokrajhar made excess payment of ₹32.48 lakh for 1,071.63 cum river boulders. The amount was found to be doubtful and suspected to have been misappropriated.

DDMA, Kamrup made payment to the contractor against supply of wheat bran at the rate of ₹3,420 per quintal instead of the approved rate of ₹2,920 per quintal resulting in excess expenditure of ₹58.65 lakh.

Monitoring mechanism was found to be not adequate due to several deficiencies noticed in audit such as delay in transfer of SDRF, non-investment of SDRF, diversion of funds towards inadmissible expenditure, delay in execution of temporary relief works, doubtful expenditure on execution of immediate measures works, etc.

3.2.10 Recommendations

- *State Government may lay down criteria or norms prioritising the works for fund allocation under SDRF keeping in view the geographical regions in accordance with the guidelines;*
- *State Government may constitute DDRF and DDMF as envisaged in the DM Act, 2005;*
- *The monitoring mechanism may be strengthened to prevent diversion or misuse of the funds.*

Revenue and Disaster Management Department

3.3.1 Unauthorised and doubtful utilisation of ₹2.03 crore

Deputy Commissioner, Dhemaji unauthorisedly spent departmental revenue of ₹2.03 crore for de-siltation work of Jiadhal/ Kumotiya riverbed without depositing the same into Government Account. The expenditure was not found supported with estimates, certified bills & Measurement Book and approval from the competent authority which pointed towards doubtful utilisation of fund. Further, statutory dues amounting to ₹8.12 lakh was also not deducted from the contractors.

Treasury Rule 7 (1) of Treasury Rules (Assam), stipulates that all moneys received by, or tendered to, Governments servants on accounts of the revenues of the State shall without undue delay be paid in full into the treasury or into the bank and shall be included in the public accounts. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the public accounts.

Further, Section 8(I)(a) of Assam Public Procurement Act, 2017 stipulates that every procuring entity shall initiate the procurement process only after technical, administrative and budgetary approvals are accorded. Rule 8 of Assam Public Procurement Rules, 2020 explained further that bids for works may be invited only after Administrative Approval (AA) for the work based on plan and estimates duly prepared as per duly notified schedule of rates and market analysis as applicable as well as the Technical Sanction (TS) thereon has been duly accorded by the competent authorities.

Besides, Rule 21(5)(V) of Assam Public Procurement Rules, 2020 states that a procuring entity shall invite bids in open competitive bidding and two stage bidding by issuing a notice inviting bids to be published in State Public Procurement Portal. Government of Assam, Finance Department vide OM dated 16 December 2021 made it mandatory to resort to e-procurement mode for cost involving ₹25 lakh and above. Further, Rule 24(F)(i) of Assam Public Procurement Rules, 2020 provides for calling of quotations if the cost of procurement is less than ₹one lakh on one occasion, but shall not exceed ₹five lakh in a financial year.

Test check of records of Deputy Commissioner (DC), Dhemaji, showed that the DC, Dhemaji decided (10 January 2022) for dredging of riverbeds and removal of excess silt as a pre-disaster management activity to tackle the upcoming flood season. The Executive Engineer (EE), Water Resources Department (WRD), Dhemaji, Divisional Forest Officer, Dhemaji and Circle Officer (CO) were instructed to submit a report after field visit. However, DC invited quotations on the same day (10 January 2022), without obtaining report and estimate from EE, WRD, regarding items of works and quantities to be executed, the reasons thereto, were not found on record. Accordingly, six bidders submitted (12 January 2022 and 24 January 2022) their quotations, and the Tender Evaluation Committee selected (24 January 2022) two L1 bidders²¹⁴ based on Comparative Statement (CS). The approved rate was fixed at ₹308 per *cum* (₹90 per *cum* for cutting/removal of silt and ₹218 per *cum* for transportation of silt from excavating site to dumping site).

²¹⁴ M/s Mila Agencies, Bishnupur and M/s DFC Traders, Bishnupur.

After the approval of contractors and rate, the EE, WRD, was asked again (28 January 2022) to submit proposal/estimate for removal of silt from Jiadhal river. Accordingly, an estimate was submitted (29 January 2022) for excavation and disposal of 5,84,952.75 cum of silt @ ₹199.03 per cum²¹⁵ at a total cost of ₹11.64 crore in between chainage 0.00m to 8,500.00m. Subsequently, DC, Dhemaji issued (between 11 February 2022 to 03 March 2022) eleven work orders for removal of 2,25,777.75 cum silt from chainage 500.00m to 6,550.00m of Jiadhal river to M/s DFC Traders, Bishnupur and M/s Mila Agencies, Bishnupur, Dhemaji without drawing contract agreements and before obtaining Administrative Approval and Technical Sanction for the work. The two contractors submitted (between 17 February 2022 and 10 March 2022) bills printed in their own letter pads, instead of the prescribed works bill format²¹⁶, directly to DC, Dhemaji for payment of ₹2.03 crore only after 5 days and within 21 days of issue of work orders against the excavation of 2,25,386.75 cum of silt. The DC released ₹2.03 crore to the contractors (25 February 2022 to 16 March 2022) from the unspent balances of Gratuitous Relief (Flood) fund meant for providing relief²¹⁷ to the flood affected people of the district. The amount was later recouped (28 March 2022) from the fund available from Land Acquisition Branch. Till date, the work had neither been administratively approved nor was any financial sanction accorded.

In this regard audit observed that though the work involved huge estimated cost of ₹11.64 crore, DC did not resort to mandated open tender through e-procurement portal, and instead, opted for quotation in contravention of the government's instruction and Assam Public Procurement Rules stated above. Besides, the DC also violated the provisions of Assam Procurement Act and Rules by not obtaining AA, TS *etc.*, before taking up the work.

In this regard, other audit findings are discussed below:

- **Unauthorised utilisation of fund**

As per State Disaster Response Fund (SDRF) guidelines, the SDRF shall be used for meeting the expenditure for providing immediate relief to the victims of natural disasters. DC utilised the Gratuitous Relief (GR) fund under SDRF to execute the scheme. However, approval from the State Executive Committee (SEC) constituted under Assam State Disaster Management Authority was not obtained for temporary diversion/utilisation of GR fund for other purposes. Expenditure for preparedness for upcoming flood should have been met from normal budget of the State instead of diverting the SDRF.

Further, revenue earned from Land Acquisition should have been deposited to Government account as per Treasury Rule stated above. However, DC, unauthorisedly spent the amount without depositing into Government Account and taking any approval from the Government in contravention to Treasury Rule and Assam Financial Rule *ibid.*

²¹⁵ Including excavation and transportation of silt to a distance of 50 m.

²¹⁶ First and Final Bill in Form No. 25 under Assam Schedule III (Sec II) No. 22.

²¹⁷ Foodgrains, temporary shelter materials, fodder for livestock, clothing and utensils, *etc.*

Moreover, flood in Assam generally occurs in the month of June-July, and hence, execution of pre-flood preventive measures in the month of January-February on an emergency basis without observing formal procedures as per Rules was not justified. There was undue haste in execution of the work within five days to bypass the codal procedures *viz.*, the administrative approval, technical sanction, financial sanction, and open tender.

- **Approval of exorbitant rate**

The Tender Evaluation Committee (TEC) approved the rate of ₹308 per cum based on comparative statement prepared against six quotations received whereas, the estimated rate prepared by the EE, WRD was ₹199.03 per cum only. Thus, the approved rate was 54.75 *per cent* higher than the estimated rate. The TEC approved the rate prior to preparation of estimate as the TEC approved the rate on 24 January 2022 and estimate was submitted on 29 January 2022. Due to approval of rate prior to preparation of estimate and in absence of technical sanction, the approved rate escaped necessary justification with proper estimation and reasonableness of such exorbitant rate remained unverified. Such an exorbitant rate further established the need for open tender which was avoided in this instant case.

- **Eligibility of contractors not ensured**

As per terms and conditions of the Quotation Notice, the bidders must submit valid GSTIN Registration Certificate. However, GSTIN of M/s Mila Agencies showed that the vendor dealt with furniture and light furnishing (HSN 94) and not associated with construction activities. As such, the vendor was not eligible for the work as per laid down conditions. Similarly, M/s DFC traders submitted its GSTIN just before four days before submission of bill. Thus, at the time of awarding of the work, the firm was not registered and eligible.

- **Doubtful execution of works**

As per estimate prepared by EE, WRD, a total quantity of 5,84,952.75 cum silt from the river was required to be removed to prevent from the upcoming flood. However, DC issued work orders for removal of 2,25,777.75 cum of silt only, without putting any recorded reason. Thus, there was shortfall of 61.40 *per cent* of the work of dredging and excavation of silt of the riverbed. Moreover, as per the bills submitted by the contractors, only excavation of silt (@ ₹90.00 per cum) was done. Excavated silt had not been transported from the site due to which the removed silt would have washed back to the riverbed. As such, partial cutting of silt and dumping thereof at the excavated site itself without being transported did not serve the very purpose of de-siltation work to prevent the flood.

Further, the bills submitted by the contractors were neither found to be certified by the EE nor was any Measurement Book for the executed work maintained. The Circle Officer, Dhemaji Revenue Circle and EE, Dhemaji WR Division were instructed (19 February 2022, 25 February 2022 and 10 March 2022) for inspection of the silt removal work and to submit a detailed Joint Inspection Report (JIR). As per the JIRs submitted by them, the work was shown as 100 *per cent* completed. However, JIR/completion certificate for a length of 150m (Ch.1050m to 1200m) was not found on record. Due to partial

excavation coupled with non-transportation of removed silt, Audit could not ascertain actual completion of the work. Besides, due to non-maintenance of MB, actual quantity excavated by the contractors also remained unverified.

- **Non-deduction of Statutory dues**

Section 194 (c) of Income Tax Act, 1961 provides for deduction of income tax at source at the rate of two *per cent* on the payment made to the contractor by Government. Further, Section 51 of the GST Act, 2017 provides that Drawing and Disbursing Officer is liable to deduct tax from the payment of a supplier when the total value of taxable supply of goods/services or both under a contract, exceeds two lakh and fifty thousand rupees. Tax Deduction at Source (TDS) shall be made at the rate of two *per cent* (one *per cent* each for SGST and CGST).

TDS helps in keeping trace for the taxation departments to levy appropriate tax from the contractors in due course.

However, as seen from the records, against the total payment of ₹2.03 crore, IT @ two *per cent* and GST @ two *per cent* were not deducted from the bills. This resulted in non-deduction of statutory dues to the tune of ₹8.12 lakh leaving a scope for the contractors to be exempted from paying any tax for the said bills.

In view of the above, it was observed that DC, Dhemaji, took up the de-siltation work without obtaining the Administrative Approval and Technical Sanction for the work, showed expenditure of ₹2.03 crore against the work utilising departmental revenue unauthorisedly. Further, the said expenditure was not found supported with certified bills and Measurement Book and the execution of work was not based on any estimate. The EE, WRD though prepared and submitted an estimate to DC at later stage, neither the estimated quantity was executed nor the estimated rate was adopted. Further, the DC did not deduct the statutory dues amounting to ₹8.12 lakh from the contractors. In absence of the vital documents, non-compliance to Acts and Rules stated above, and in view of observations made above, the actual execution of work could not be established.

Legislative Department

3.3.2 Unfruitful expenditure

Sanction of work for Alternative Dispute Resolution (ADR) centres without site survey by Chief Engineer (Building), Assam Public Works Department and awarding of the works to contractors for seven ADR centres without ensuring completion of works within the sanctioned cost resulted in non-completion of the centres for more than nine years rendering the expenditure of ₹4.47 crore unfruitful.

Rule 242 of Assam Financial Rules (AFR) stipulates that an application for Administrative Approval (AA) should be accompanied by a preliminary report, an approximate estimate and by such preliminary plans information as to the site and other details as may be necessary to elucidate the proposals. Further, clause 7 of Section-1 (Instruction to the Bidder) of the Agreement form, stipulated that the bidder, at the bidder's own responsibility and risk, is encouraged to visit and examine site of works and its surroundings and obtain all information that may be necessary for preparing the Bid and entering into a contract for construction of the works.

Test check of records (June-July 2023) of the Member Secretary, Assam State Legal Service Authority showed that the Thirteenth Finance Commission (TFC) allocated (March 2010) ₹28.53 crore for setting up of 21 Alternative Dispute Resolution (ADR) centres²¹⁸ in Assam which included ₹21 crore for construction of 21 ADR centres (at ₹1.00 crore per ADR centre) and ₹7.53 crore for other purposes *viz.*, training of mediators and awareness programmes, hiring of temporary staffs and furniture, computer items, *etc.* The responsibility for setting up of ADR centres was entrusted (March 2011) to Assam State Legal Services Authority (ASLSA), Legislative Department, by GoI.

The Commissioner & Secretary to the Government of Assam, Legislative Department, Government of Assam (GoA) issued (March 2012 and August 2013) Administrative Approval (AA) in a phased manner for an amount of ₹16 crore²¹⁹ for construction of 16 ADR centres²²⁰ in 16 districts²²¹ while AA for the remaining five ADRs was yet to be accorded (March 2023).

The Executive Engineer, PWD (Building Division, CE's office) Assam prepared (August 2011) a model estimate at the uniform rate of ₹1.00 crore per centre to which the CE accorded Technical Sanctions (February 2015 to September 2018). Audit, however, observed that, the Chief Engineer (CE), PWD (Building Division) Assam, had already awarded (November 2012 - March 2014) the works for construction of 12 ADR centres²²² to 11 contractors at a bid value of ₹11.44 crore prior to according Technical Sanction with stipulation to complete the works ranging from 8 to 12 month from the date of issue of the work orders (**Appendix 3.8**).

²¹⁸ ADR centre functions in resolving part of the pending disputes outside the Court Room.

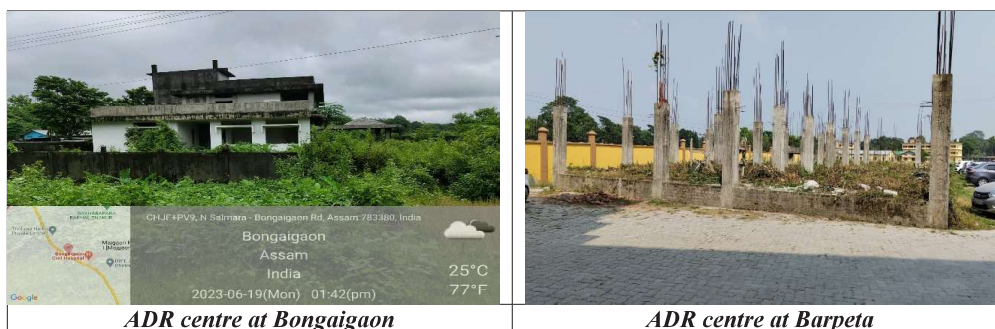
²¹⁹ Total AA was accorded for ₹21.59 crore, out of which ₹16.00 crore for construction (civil works) of 16 centres and ₹5.59 crore for non-civil works and salary.

²²⁰ Eight in March 2012 and eight in August 2013.

²²¹ Kamrup, Barpeta, Nalbari, Sonitpur, Darrang, Tinsukia, Hailakandi, Karimganj, Dibrugarh, Jorhat, Cachar, Lakhimpur, Dhemaji, Bongaigaon, Kokrajhar and Golaghat.

²²² Out of remaining nine centres, one centre at Udalguri has been awarded in February 2020 under 14th FC grant at ₹three crore and as of May 2023 achieved 90 *per cent* physical progress, remaining other eight could not be taken up due to reasons of land issue and non-finalisation of plan and estimate.

Audit observed that out of the awarded 12 works, only five works²²³ were completed at ₹4.81 crore during December 2015 to January 2016 and made functional²²⁴. The remaining seven ADR centres, however, remained incomplete for more than nine years from the scheduled date of completion (**Appendix 3.8**). Audit noticed that after achieving physical progress between 45 *per cent* to 95 *per cent*, the works had ceased as the contractors were not willing to execute additional works within the sanctioned cost of ₹1.00 crore due to involvement of extra cost of ₹27.53 lakh to ₹99.81 lakh as estimated by EEs of concerned district PWD Building Divisions. The additional works included earth filling, shifting of high tension electric lines, pile foundation, *etc.* Accordingly, the CE had requested (July 2014) the ASLSA, Legislative Department, GoA, for additional fund but the ASLSA stated (July 2014) that the High-Level Monitoring Committee had already approved ₹1.00 crore per ADR center in districts of Assam and also decided to confine the estimates within that limit including the additional fund requirement, if any. As such, due to want of additional fund required for execution of additional works, the ADR centres could not be completed as of October 2023. Audit further observed that the proposals for additional funds were not in sync with the quantum of remaining work to be executed, as in some cases additional funds of ₹60 lakh was proposed for execution of the remaining five *per cent* work while ₹1.00 crore was proposed for execution of the remaining 10 *per cent* work.



It is evident from the above that the CE accorded Technical Sanction and issued work orders for the seven ADR centres without actual site survey as required under the Agreement and at the same time did not get the work completed at the risk and cost of the contractors who had been awarded the work order through bidding process and did not have any objection to the approved cost of work at the time of acceptance of the contract.

Thus, after incurring expenditure of ₹4.47 crore, seven ADR centres remained incomplete for more than nine years and details of further action taken by the CE and Government of Assam to complete the centres was not on record as of October 2023. There is a possibility of further deterioration of the incomplete buildings if no action is taken to complete the works in a time bound manner, rendering wasteful, the expenditure already incurred.

The matter was reported to Government (October 2023); their reply has not been received (December 2023).

²²³ Cachar, Darrang, Nalbari, Sonitpur, and Tinsukia.

²²⁴ Four centres viz., Darrang, Nalbari, Sonitpur, and Tinsukia were inaugurated with a delay of 53 to 54 month while Cachar was inaugurated without any delay.