

CHAPTER VI

Compliance Audit of Urban Local Bodies

Chapter-VI

COMPLIANCE AUDIT OF ULBs

6.1 Expenditure on works not executed in Dokmoka Town Committee

An amount of ₹87.25 lakh was drawn as advance for Service works which were yet to be executed. Further, there was no evidence of execution of any work by contractors who had been paid advance of ₹34.03 lakh.

The Ministry of Housing and Urban Poverty Alleviation (MoHUPA), Government of India (GoI) sanctioned (November 2006) the project “Construction of Business Centre at Dokmoka Town Committee” under 10 *per cent* Pool Fund⁷⁵, at an estimated cost of ₹4.61 crore. Technical Sanction for the project was accorded by the Director, Town and Country Planning (T&CP), Assam, in January 2007. Out of the total estimated cost of ₹4.61 crore for the project, ₹3.38⁷⁶ crore was allocated for civil works to be completed by December 2007 and ₹1.23 crore was allotted for Service works⁷⁷ which were to be done departmentally only after completion of the Civil works.

Test check (March 2015) of records revealed that the Civil works of the project were not completed till March 2016. Audit further observed that, instead of detailed plan & estimate for the service works, only an abstract of cost was prepared by the Dokmoka TC. Further, the Service works were to be done departmentally. However, it was seen from records that an amount of ₹34.03 lakh, out of ₹1.23 crore, was paid (October 2010) as advance to two contractors to execute internal electrification and sanitary works. However, Dokmoka TC could not furnish any record in connection with utilisation of ₹34.03 lakh by the contractors.

Out of the remaining amount, ₹87.25 lakh was drawn by the then Chairman as advance to execute different components of the Service works during February 2012 to November 2014. However, no evidence in support of any service works done in lieu of advance was produced to audit (March 2016). Physical verification of the site (March 2016) also revealed that even the civil works of the Business center were not completed and none of the components of service works had been started even after four years of drawing of the amount as can be seen from the following photographs:

⁷⁵ A Central Scheme wherein 10 per cent of Central Plan allocation is to be earmarked for projects/schemes for the benefit of the North Eastern Region and Sikkim.

⁷⁶ ₹3.06 crore for Civil works payment + ₹12.86 lakh for contingency charges + ₹19.43 lakh for VAT

⁷⁷ Service works included (i) Preparation of the site; (ii) Sanitation installation; (iii) Internal water supply; (iv) Internal road, path, fencing etc., (v) Internal electrification; (vi) External electrification; (vii) Concealed wiring; (viii) Campus wiring with sub-station and H.T. line of capacity upto 250 KVA; (ix) Motor Pump-set including energisation; (x) Landscaping; and (xi) Firefighting.



Photographs of Business Center in Dokmoka Town, showing no evidence of any service works being done

The present Chairman, Dokmoka TC, who took charge in December 2014, stated that the advance (₹34.03 lakh) was drawn and paid to the contractor, in consultation with the Deputy Director, T&CP, Diphu, in order to complete the work smoothly. The reply was not tenable, as physical verification of the site revealed that none of the components of service works were started and the advance for service works was drawn even before completion of the Civil works and there are no records to show how this fund was utilised. Hence, the possibility of misappropriation of funds cannot be ruled out.

The matter was reported to the Government (May 2016); their reply had not been received (December 2016).

6.2 Loss of revenue to Guwahati Municipal Corporation for making payment without verifying records submitted by Non-Government Organisations (NGOs)

Submission of fake/forged Bank Pay-in-Slip by NGO and irregular payment of commission, without verifying records of actual deposit, resulted in loss of ₹29.20 lakh and unauthorised payment of ₹5.83 lakh.

Rule 16 of the Guwahati Municipal Corporation (GMC) (Collection, removal and disposal of solid wastes and efficient cleaning and scavenging of streets, drains and premises) bye-laws, 2000, states that any door to door collection of solid waste shall be made by the corporation on full cost recovery basis. Accordingly, the Commissioner, GMC, engaged one NGO⁷⁸ for door to door collection of Municipal Solid Waste (MSW) from every household of Ward No.23 of Guwahati city and transportation of the same to secondary collection points, on payment of service charge of ₹20 per household per month, fixed through agreement between the NGO and GMC. As per clause 2.2(dd) of the agreement, it was the duty of the NGO to collect the user charges of ₹30 per month from every household and from commercial establishments at different rates approved by GMC. The NGOs were to deposit the same to GMC's account within 24 hours from the date of collection. Further, as per clause-4.1 (c) (regarding payment of Service Fee) of the agreement, the NGO was to be paid 20 per cent of the total collection of user charges as commission.

⁷⁸ SamannayGosthi

Test-check of records of the Executive Engineer, Division-I of GMC, revealed that the NGO submitted bills (both for service charge and commission on user charges) for 18 months, from September 2014 to February 2016, which were passed by the Division for payment as claimed and paid (between July 2015 and April 2016) by GMC. It was noticed from the bills and documents submitted by the NGO that, in the bills for 12 months (from March 2015 to February 2016), the NGO had shown collection and deposit of user charges amounting to ₹21.36 lakh in the GMC's bank account {State Bank of India (SBI), Panbazar Branch, Guwahati}, against which the NGO was paid commission of ₹4.27 lakh⁷⁹. Cash was shown to have been deposited in SBI, Chenikuthi Branch, by the NGO. Cross verification of records *viz.*, bank pay-in-slips in support of deposit of user charges submitted by the NGO, with the Bank statement, disclosed that no amount, as claimed to have been deposited in the bank by the NGO, had actually been credited to the GMC's Bank Account.

A detailed analysis of the counterfoils submitted by the NGO revealed that:

- The SBI, Chenikuthi Branch, uses a square stamp, with date, for endorsing cash deposits on the pay-in-slips and not a round seal, as seen on the counterfoils submitted by the NGO.
- The Pin code of SBI, Chenikuthi Branch, is 781001, whereas the round stamp on the counterfoils bears the pin code 781003.
- The Square stamp of SBI, Chenikuthi Branch, used for endorsing cash receipts, bears the name of the official, along with his Provident Fund (PF) No., whereas no such detail was found on the round seal used by the NGO.

In order to ascertain the genuineness of the counterfoils submitted by the NGO, photocopies of all the counterfoils were submitted to the Branch Manager, SBI, Chenikuthi Branch. After scrutiny of the records, the Branch Manager, State Bank of India (SBI), Chenikuthi Branch, certified that the seal affixed on the counterfoil submitted by the NGO did not pertain to their branch. He further stated that the signatures of the branch official appearing on the counterfoils were not genuine and declared these to be fraudulent transactions.

Similarly, cross verification of records *viz.*, bank pay-in-slips in support of deposit of user charges, submitted by other NGOs, with Bank statement, disclosed that three more NGOs had deposited lesser amounts in GMC's bank account, but fraudulently manipulated the bank pay-in-slips to claim higher commissions on user charges, as shown in the following **Table 6.1:**

⁷⁹ Commission on user charges @ 20 per cent of user charges collected and deposited in GMC's account.

Table 6.1: Amount short deposited by NGOs but excess payment made to them
(₹ in lakh)

Sl. No.	Name of the NGO	Period covered	Amount collected and shown as deposited	Amount actually deposited	Commission paid on collection	Short deposit	Excess payment on commission
1	Nabadeep Social Welfare (Ward No.-8)	October 2014 to January 2016	8.54	1.52	1.71	7.02	1.40
2	MaaKamakhaya (Ward No.-21)	October 2014	0.32	Nil	0.06	0.32	0.06
3	Suprabhat Welfare Society (Ward No.-19)	January 2015	2.50	2.00	0.50	0.50	0.10
Total						7.84	1.56

Thus, the NGOs fraudulently collected ₹29.20 lakh (₹21.36 lakh + ₹7.84 lakh), as user charges from the households, by submitting forged bank pay-in-slips, and also took ₹5.83 lakh (₹4.27 lakh + ₹1.56 lakh) as commission on user charges, which were not actually deposited in GMC's account.

Thus, failure on part of the Engineering Division, as well as the accounts branch of the GMC, to verify actual deposits made by the NGOs, before making payment of service charges and commission, resulted in a loss of revenue to the tune of ₹29.20 lakh and unauthorised payment of ₹5.83 lakh to the NGOs.

The Commissioner, GMC, stated (October 2016) that a First Information Report (FIR) had been lodged (June 2016) against the NGO of Ward No.-23 and its service agreement had been terminated with effect from 30.06.2016. However, no action had been initiated against the remaining three NGOs (October 2016).

The matter has been reported to Government in October 2016; their reply had not been received (December 2016).

6.3 Loss of revenue to Guwahati Municipal Corporation in collection of Municipal Solid Waste

The GMC suffered a loss of revenue of ₹6.86 crore due to not collecting user charges against collection of MSW from the households whereas ₹6.62 crore was paid as service charge and commission to the NGOs for the same. Similar loss of revenue is also found in case of collection of MSW from commercial holdings as well.

Clause-16 of the Bye-Laws, 2000 relating to Collection, removal and disposal of Municipal Solid Waste and efficient cleaning and scavenging of streets, drains and premises under Guwahati Municipal Corporation Act, 1971 states that door to door collection of MSW shall be made by the corporation on full cost recovery basis. The rates fixed by the GMC for door to door collection of MSW ₹30 per month for households and rates ranging from ₹30 to ₹8000 per month for commercial holdings.

The GMC invited (May 2014) tender for selection of NGOs for door to door collection of MSW from each household and transportation of the same to secondary collection point under Solid Waste Management programme. Based on the rates offered by the NGOs, GMC engaged 31 NGOs for 31 wards under GMC areas. As per Clause 2.2(dd) and 4.1(c) of the agreement between GMC and the NGOs, user charges were to be collected and deposited into GMC's Bank account by the concerned NGOs against which 20 *per cent* (on user charges collected and deposited in GMC's account) was to be paid to the NGOs as commission. Clause 4.1(a) also envisaged that the NGOs will submit the bills for service charge as per the accepted rate for each month against the number of households covered which had to be duly certified by the Chairperson and Member Secretary of the Ward Committee for payments.

Test check (March-April 2016) of records of GMC and the Engineering Divisions of the GMC revealed that, during July 2014 to March 2015, the NGOs engaged in 31 wards had collected user charges of ₹ 1.21 crore only, against due collection of ₹ 8.07 crore (26,88,504 households × ₹ 30 per household) for households, as detailed in the following **Table 6.2**:

Table 6.2: Details of user charges collected by NGOs and payments made to them

Sl. No.	Particulars	Amount in ₹
1	User charges to be collected by the NGOs @ ₹ 30 from 2688504 households	8,06,55,120
2	User charges collected and deposited into GMC's account by the NGOs	1,20,75,550
3	Loss of revenue to the GMC due to less collection by NGOs (1-2)	6,85,79,570
4	Service charges (₹ 6,35,85,800) and commission on User charges (₹ 26,06,280) paid to the NGOs	6,61,92,080

Scrutiny of bill and vouchers submitted by the NGOs revealed the following:

1. Even though collection of MSW should be on full cost recovery basis, in case of 14 wards, GMC had to bear extra cost⁸⁰.
2. Full amount, as claimed by the NGOs, was paid, without verifying the actual number of households covered, including in a case⁸¹ where it was certified by the Zonal Engineer that all the households were not covered by the NGO.
3. The NGO⁸² (Ward No. 9) was using its own receipt book for collection of user charges, instead of GMC's receipt book. There were also instances where one of the commercial establishments stated that the NGO had not given any receipt against collection of user charges. As such, the amounts collected by using NGO's receipt book were never deposited in GMC's account, as was also evident from the receipt book furnished by the NGO.
4. Further, where the NGO issued GMC's receipt, the amounts collected were higher than the amounts deposited in GMC's account, as evident from the instances shown in the following **Table 6.3**:

⁸⁰ The rate of service charge was fixed on ward to ward basis ranging from ₹ 21 to ₹ 28 per household

⁸¹ Bill of NGO: Nabadeep Social Welfare Society for Ward No. 8.

⁸² Akashi,

Table 6.3: Instances where the amounts collected were higher than the amounts deposited in GMC's account

Sl. No	Receipt Book No.	Receipt serial no.	Amount shown to have been collected by the NGO through the receipt book	Amount actually collected by the NGO from Commercial establishments
1	195 (100 leaf)	19401-19500	2000	₹ 7500 (single leaf bearing no.-19498)
2	1968 (100 leaf)	196701-196800	2000	₹ 4000 (single leaf bearing no-196718)
3	272 (100 leaf)	27101-27200	2000	₹ 1500(single leaf bearing no-27113)
4	1808 (100 leaf)	180701-180800	2000	₹ 1500(single leaf bearing no-180701)

5. Further scrutiny of receipt books and records submitted by the NGO and sample collected during joint physical verification revealed the following:

Particulars	Amount	Remarks
Amount deposited by the NGO of Ward No.-9 upto July 2015.	₹ 2,80,000	-
Amount shown to have collected by the NGO from street vendors @ ₹ 20/- per vendor (daily) upto July 2015.	₹ 2,30,000	₹ 20x100=2000 ₹ 2000x115 receipt books
Sample of amount actually collected by the NGO during joint physical verification from nine ⁸³ commercial establishments (upto July 2015)	₹ 3,09,540	-

Moreover, this excludes the user charges collected from households (6543 households) and apartments.

6. Sample collected from Ward Number 15 and 19 during joint physical verification also revealed that, though GMC receipts were issued, the amounts collected from commercial establishments were much higher than the amounts actually deposited in GMC's account, as can be seen from the following photographs:



⁸³ Hotel Star Line: ₹4000; Khusboo restaurant: ₹2500; Hotel Vishwaratna: ₹5500; Metro Bazar: ₹1500; Rajmahal: ₹5390; Vishal Megha Mart: ₹5000; Hotel Ambarish: ₹1500; Café-de Woodland: ₹750; Shatribari Christian Hospital: ₹2000

As such, a large portion of the user charges were fraudulently siphoned off by the NGOs.

7. During scrutiny of records of Ward No-19, the NGO⁸⁴ stated that four receipt books, bearing nos - 97, 98, 99 and 100, issued by GMC, had been lost in November 2014. However, during joint physical verification, it was found that Receipt Book no - 98 was used by the NGO till August 2015. As such, there is a high possibility that the NGO was using the other receipt books also, which were stated to have been lost by the NGO. Though the NGO collected these amounts by using GMC's receipt books, but the amounts were not deposited in GMC's account. Till date of audit (August 2016), no initiative was taken by the Executive Engineer, Division-III, East Zone, GMC to ascertain the whereabouts of the receipts nor any FIR was lodged.
8. It was also found that the NGO⁸⁵ of Ward No.15 had deposited ₹3700 against one receipt book at GMC's cash counter but sample collected (2 commercial establishment) during joint physical verification revealed that an amount of ₹5800 was collected by using only three leaves bearing numbers 6725, 6732 and 6753 of that receipt book. As such, higher amounts collected through that receipt book were not deposited in GMC's account.

Thus, payment to the NGOs irrespective of the actual collection and deposit of user charges led to loss of revenue to the GMC to the tune of ₹6.86 crore, as only ₹1.21 crore was collected against due collection of ₹8.07 crore, whereas service charge and commission on user charges of ₹6.62 crore was paid to the NGOs. Further, though the bye laws of the GMC envisage that collection of MSW shall be made by the Corporation on full cost recovery basis, the GMC neither ensured that payments were made to the NGOs against the actual number of households covered, nor did it enforce clause 2.2 (dd) of the agreement, which stated that NGOs will collect user charges from each household and deposit the same into GMC's account.

The matter was reported to the Government in October 2016; their reply had not been received (December 2016).

6.4 Loss due to delayed implementation of Arbitration award

Lack of timely action on part of the GMC in settling the disputes with construction firms, not challenging the Arbitration award and delayed implementation of the Arbitration award, led to loss of ₹4.86 crore, besides diversion of ₹7.80 crore from 4th Assam State Finance Commission(ASFC) fund.

Test check of records of the Commissioner, GMC revealed that an amount of ₹7.80 crore, as Arbitral award including interest, was paid by GMC (September 2015), to three construction firms from the 4th ASFC grant. Detailed scrutiny of records revealed the following:

⁸⁴ Suprabhat Welfare Society

⁸⁵ Asthitya

The GMC engaged (October 1989 - October 1990) three construction firms for carrying out three different works under the scheme “Improvement of existing water supply in Guwahati City” at a total contract price of ₹10.10 crore⁸⁶. The construction firms, due to disputes with the GMC, in regard to the execution of the works and the engineering contracts, moved (September 2001) the Commissioner, GMC, seeking his intervention for resolution, by way of arbitration, as per the terms of the contract. The disputes, however, could not be amicably settled. The firms subsequently approached the Hon’ble Gauhati High Court, for appointment of an Arbitrator, under Section-11 (6) (c) of the Arbitration Act, 1966. The Arbitrator appointed by Hon’ble Court, after hearing both sides, awarded (January 2004) payment of ₹2.55 crore, along with 12 *per cent* Pre-suit and *pendentelite*⁸⁷ interest of ₹0.87 crore and 18 *per cent* future interest to the firms. The Arbitration award was not challenged in time and part payments (October 2004) of ₹31.06 lakh (against Arbitration award of ₹31.08 lakh) and ₹16.99 lakh (against *pendentelite* interest amount of ₹15.59 lakh and post award interest of ₹3.94 lakh) were made to one⁸⁸ of the three firms.

All the firms filed (July 2004) money execution cases in the Hon’ble Court of District Judge, Kamrup, for implementation of the Arbitration Judgment. The objection filed by the GMC was dismissed by the Court (March 2006).

The State Government, on the matter being taken up (February 2011) by the GMC, formed (June 2011) an Award Negotiation Committee, which also failed to resolve the issue. GMC filed (April 2012), a petition before the Hon’ble High Court, to dismiss the money execution cases, on the plea that the arbitral award was obtained by the decree holders fraudulently, in collusion with GMC officials, lawyer and arbitrator. The said petition was dismissed (May 2014), on the ground that GMC had never challenged the Arbitration award, though there was a provision for the same under Section-34 of the Act. Moreover, the Court observed that filing of petition, on the plea that the arbitral award was obtained by the decree holders fraudulently, was also baseless, as no evidence could be submitted by GMC in this regard. GMC filed a review petition before the Hon’ble Gauhati High court in May 2015, which was also dismissed by the Hon’ble High court, stating that it cannot appreciate filing of review petition by the petitioner, when the judgment of the writ court had not been questioned by filing any appeal.

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Sl	Name of the construction firms	Work allotted	Value (₹)
1	International Pumps and Projects Pvt. Ltd presently known as International Construction Ltd.	Improvement of existing water supply network in Guwahati city	8,73,83,000
2	SPM Engineers Ltd	Extension of Kamakhya Water supply scheme	84,36,125
3	Zoom Industrial Services Ltd	Laying of MS pipes and Fabrication of barge, under Kamakhya Water supply scheme	52,00,000
Total			10,10,19,125

⁸⁷ "Awaiting the litigation" or "Pending the litigation", which applies to court orders which are in effect while a matter is pending.

⁸⁸ M/s SPM Engineers Ltd.

Finally, an agreement was reached (September 2015) between GMC and the three firms, for payment of ₹7.80 crore. The GMC requested the State Government (Finance Department) to provide some relief by making available to GMC at least a part of such huge funds. The Committee formed by the Government to examine the matter, however, observed that there were certain official lapses, omissions and commissions, on part of the GMC, in dealing with the court case and it rejected GMC's request in this regard. Subsequently, GMC made payment⁸⁹ (September 2015) to the firms out of ₹26.00 crore received under 4th ASFC for 2012-13 which was meant for (i) Construction of four Zonal offices; (ii) Solid Waste Management, (iii) Construction of Roads & Drains; (iv) Construction of four GMC markets; and (v) Improvement of existing water supply production.

Thus, due to lack of timely action on part of the GMC in settling the disputes with the firms, not challenging the arbitration award before Appellate Authority as per Section 34 of the Arbitration Act and not taking timely action on implementation of the Arbitration award, GMC suffered a loss of ₹4.86 crore⁹⁰, by way of extra payment to the construction firms. Though GMC alleged collusion of the GMC officials with the construction firms, there was nothing on records regarding any action taken against the officials involved. Besides, implementation of the schemes sanctioned under 4th ASFC grants was also affected, due to diversion of ₹7.80 crore. Out of the 15 projects to be taken up under 4th ASFC funds in 2012-13, six projects were not taken up (April 2016).

The matter was reported to the Government in October 2016; their reply had not been received (December 2016).

6.5 Undue advance extended to contractor by Dokmoka Town Committee, leading to non-completion of project

The Chairman, Dokmoka TC, paid the full amount of ₹3.06 crore, in advance, to the contractor, prior to completion of the project, which led to non-completion of the project, as the contractor abandoned the work after getting the full amount. Besides, penalty of ₹30.56 lakh was also not levied on the contractor for not completing the work.

As per Rule 328 of Assam Public Works Department (APWD) Manual, advances to contractors are prohibited and payment for work should be made only after the work is done and measurements for works are made. Further, as per clause 2 of the contract agreement, the contractor is liable to pay compensation amount equal to one *per cent* or such smaller amount

⁸⁹

Sl. No	Name of the firm	Cheque no. & date	Amount paid (₹)
1	International Construction Ltd.	591465-66 dt.14.09.2015	6,68,00,000
2	SPM Engineers Ltd	591063-64 dt.14.09.2015	2,00,000
3	Zoom Industrial Services Ltd	591067-68 dt.14.09.2015	1,10,00,000
Total			7,80,00,000

- ⁹⁰
1. Initial payment made to M/S SPM Engineers Ltd. : ₹0.48 crore
 2. Final payment as per Arbitration award (September 2015) : ₹7.80 crore
 3. Initial Arbitration award (January 2004) : ₹3.42 crore
 4. Loss to GMC for excess payment (1+2-3) : ₹4.86 crore

as the Chairman may decide, on the estimated cost of the whole work, for every day that the due quantity of works remain incomplete, provided always that the entire amounts of compensation to be paid under the provisions of the clause shall not exceed 10 *per cent* of the estimated cost of the work, as shown in the tender.

MoHUPA, GoI, sanctioned (November 2006) the project “Construction of Business Centre⁹¹ at Dokmoka Town Committee”, under 10 *per cent* Pool Fund⁹², at an estimated cost of ₹4.61 crore. Technical Sanction for the project was accorded by the Director, T&CP, Assam in January 2007.

Dokmoka TC issued Work Order (Civil Works) to a contractor on 29 May, 2007, for an amount of ₹3.06 crore, with the instruction to complete the Civil Work within six months from the 15th day of issue of the Work Order, i.e. by December 2007. However, ignoring the aforementioned provision of APWD manual, the then Chairman, Dokmoka TC, made full payment of ₹3.06 crore to the contractor, between June 2007 and April 2010, through 12 advance payments.

Test check of records (March 2015) of the accounts of the Chairman, Dokmoka TC, revealed that, though the contractor started the work in June 2007, he abandoned the work in April 2010, without assigning any reason, once he got the full amount of the contract and the work remained incomplete till March 2016. Pictorial evidence (March 2016) depicts that the work remained incomplete even after a lapse of eight years and four months from the due date of completion.



Photographs showing incomplete state of work of the Business Center at Dokmoka Town

As the cost of the project was ₹3.06 crore, the contractor was liable for a compensation of ₹30.56 lakh⁹³ for delay/non-completion of the project, as per clause 2 of the agreement. Neither was any action taken to penalise the contractor, nor was any step initiated to complete the remaining work. On being asked to produce the records against which payments were made, the present Chairman could not produce any records and stated that the Measurement Book was lost in 2007. The Chairman could also not furnish any reason for paying the full

⁹¹ The Business Centre was to have a scientifically designed exhibition centre, market place, office and commercial space under the same roof and to create an infrastructure for professional training in order to generate employment for the people of Dokmoka Town.

⁹² A Central Scheme wherein 10 *per cent* of Central Plan allocation is to be earmarked for projects/schemes for the benefit of the North Eastern Region and Sikkim.

⁹³ Estimated cost of civil work: ₹305.67 lakh

Scheduled date of completion : November 2007; work remained incomplete till March 2016; delay: 3042 days

Compensation: (₹305.67 lakh × 1 *per cent* × 3042 days = ₹92.98 crore, limited to maximum 10 *per cent* of ₹305.67 lakh) = ₹30.56 lakh.

amount as advance to the contractor and that too without measuring the previous works. Moreover, details of the expenditure of ₹3.06 crore were also not produced to audit in March 2015, even after subsequent requisitions (March 2016).

Audit observed that lack of financial control and monitoring, led to non-completion of the project, as the contractor left the work once he got the full amount of ₹3.06 crore, as advance, prior to completion of the work. Besides, undue financial benefit amounting to ₹30.56 lakh was also extended to the contractor by not levying penalty for the incomplete works. Non-completion of the project even after eight years of commencement also deprived the people of Dokmoka Town of its intended benefits.

The matter was reported to the Government in April 2016; their reply had not been received (December 2016).

GUWAHATI

THE

(DEEPAK NARAIN)
Accountant General (Audit), Assam

Countersigned

NEW DELHI

THE

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

