

PAC - 139

COMMITTEE ON PUBLIC ACCOUNTS
(2013-2016)

HUNDRED AND THIRTY NINTH REPORT



सत्यमेव जयते

(THIRTEENTH ASSEMBLY)

REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS,
ASSAM LEGISLATIVE ASSEMBLY ON THE REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA ON
SOCIAL, GENERAL AND ECONOMIC (Non-PSUs) SECTORS
FOR THE YEAR 2011-2012 RELATING TO IRRIGATION
AND SOCIAL WELFARE DEPARTMENTS,
GOVERNMENT OF ASSAM.

Presented to the House on 11-12-2015

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT,
DISPUR : GUWAHATI-6.

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(i)

COMPOSITION OF THE COMMITTEE

Chairman:

1. Shri Keshab Mahanta

Members:

2. Shri Abdul Muhib Mazumdar
3. Shri Gautam Bora
4. Capt. Robin Bordoloi
5. Shri Binanda Kumar Saikia
6. Shri Aklius Tirkey
7. Shri Kamal Sing Narzary
8. Shri Emmanuel Mosahary
9. Shri Utpal Dutta
10. Hafiz Bashir Ahmed
11. Shri Swapan Kar
12. Shri Prasanta Phukan
13. Shri Jatin Mali

Secretariat:

1. Shri P.K. Das, Principal Secretary
2. Shri Animesh Chaudhury, Deputy Secretary
3. Shri Ananta Baishya, Suptd.

(ii)

PREFATORY REMARKS

I, Shri Keshab Mahanta, Chairman, Committee on Public Accounts, Assam Legislative Assembly having been authorized to submit the report on its behalf present this Hundred and Thirty Ninth Report of the Committee on Public Accounts on the Audit paras contained in the Report of the Comptroller and Auditor General of India on Social, General and Economic (Non-PSUs) Sectors for the year 2011-2012 pertaining to Irrigation and Social Welfare Departments, Government of Assam.

1. The Report of the Comptroller and Auditor General of India on Social, General and Economic (Non-PSUs) Sectors for the year 2011-2012 was laid before the House on 4th April, 2013.
2. The Report mentioned above relating to the Irrigation and Social Welfare Departments was considered by the Committee in their sittings held on 10-10-2014.
3. The 139th Report of the Committee on Public Accounts was finalized and approved by the Committee in their sitting held on 07-12-2015
4. The Committee has appreciated the valuable assistance rendered by the Accountant General (Audit), Assam and his Junior Officers and staff during the examination of the Department.
5. The Committee thanks to the Departmental witnesses as well as Finance Department for their kind co-operation. The Committee also pleased to offer thanks to the Principal Secretary, Assam Legislative Assembly with his officers and staff of the Committee on Public Accounts Branch for their valuable services rendered to the Committee.
6. The Committee earnestly hopes that the Government would implement the recommendations made in this Report.

Dispur:
The 7th December, 2015.

SHRI KESHAB MAHANTA,
Chairman
Committee on Public Accounts.

CHAPTER-I**IRRIGATION DEPARTMENT****Fictitious expenditure****(Audit para 2.4.1/C&AG (SGE (Non-PSUs) S/2011-2012/(P-105-106)**

1.1 The audit has pointed out that the after scrutiny of records (December,2011) of the Executive Engineer, Guwahati West Division (Irrigation) and information furnished to audit revealed that the pumps were utilized for a total duration of 1,99,998 hrs by incurring an expenditure of Rs. 57.30 lakh towards dewatering of canals prior to completion of works of closing bund and diversion canals as recorded in the measurement books for implementation of Medhipara, Baruapathar, Nampathar FIS. This was contrary to the information furnished by the division that the construction of closing bund and diversion canal was to be completed prior to execution of dewatering work in execution of FIS. Unless course of water was blocked and diverted, excavation and concreting work below GWL could not have been executed. On this being pointed out the Department stated (June 2012) that as the river discharge was minimum in the lean season, the works relating to closing bund and diversion canal were not completed up to the designed level as the water level did not attain the designed level. The reply was not supported by data on volume of water discharge during lean and rainy seasons. The reply is not tenable as technical information sought for and furnished by the division during the course of audit, inter-alia envisages in clear terms that the construction works of closing bund and diversion canal must be completed prior to undertaking the work relating to dewatering of canal. However, on the contrary, the entries in the measurement books showed that as many as six pumps in each FIS were utilized for periods ranging from 30 to 48 days aggregating 1,99,998 hrs prior to completion of works of closing bund and diversion canal. The works of diversion canal, in any case, had to be completed before dewatering work of canal at headwork site as water discharge in the course of river stream, even if it is minimum in lean

season, would continue to accumulate and over-top the half constructed closing bund unless there was an outlet to drain the water through a diversion canal. Thus, dewatering of the canal at headwork site before completion of the work of closing bund and diversion canal was improbable and pointed towards doubtful utilization of pumps rendering the expenditure of Rs. 57.30 lakh towards dewatering fictitious.

1.2 The department by their written reply has stated that it is necessary to divert the river through diversion channel by construction of closing dam and diversion channel, before start of dewatering to lower the water table for construction works of the river bed. The construction of head work of the three structure was started in the month of January which is lean period and river discharge is minimum. The contractor had constructed the closing dam and the diversion canal to pass the lean period discharge before utilization of pump. As the river discharge is minimum, the closing dam and diversion canal did not attain designed level which is above HFL before utilization of pump for dewatering. The initial level of closing dam and diversion channel of Medhipara, Baruapathar and Nampathar FIS was recorded on 10.01.10, 10.01.10 and 19.01.10 respectively and dewatering for construction work at river bed was started later on and final level of closing dam and diversion canal was recorded in the month of February and March when it attained designed level. As closing dam and diversion channel has to divert the flood discharge for two working seasons and most part of the H/W structure remains below water table and also initial and final levels are already checked and fixed by competent higher authorities, so doubtful utilization of pump for dewatering does not arise.

1.3 The department by their further written reply has stated that as stated by the audit it is not necessary to "complete" the closing dam and diversion channel before execution of earthwork/RCC/CC work below Ground Water level in the river bed. The closing dam and diversion channel are designed to block and divert the "maximum discharge" during rainy season, which are 225 cumec, 330 cumec and 385 cumec for Medhipara, Baruapathar and Nampathar FIS

respectively. However it is necessary to block and divert the river before execution of works at the river bed. If the diversion work is not done it will not be possible to lower the water table by pumping. In the instant case, the closing dam and diversion channel was started in the winter season on 10.01.10 and 19.01.10 respectively to block and divert lean period discharge of 3.60 cumec, 5.15 cumec and 5.75 cumec for Medhipara, Baruapathar and Nampathar FIS respectively and initial level of the ground was recorded in section measurement book and after diverting the above minimum river discharge pumps were engaged to lower water level on 12.01.10 and 25.01.10 respectively to make it workable. Construction work at river bed is possible only during winter season (i.e. December to March) when water level is at lower level. As monsoon approaches river discharge and water level rises and the closing bundh and diversion channel are raised and constructed upto the designed level i.e. complete to block and divert the maximum river discharge. The work of closing bundh and diversion channel and work at the river bed are done simultaneously. Since this chronology has been maintained there is no scope of doubtful utilization of pumps for dewatering.

OBSERVATIONS/RECOMMENDATIONS

1.4. The Committee during the course of discussion observes that the construction of closing bundh and diversion canal must be completed prior to undertaking the work of dewatering of canal and the entries in the measurement books showed that as many as six pumps in each FIS were utilized for periods ranging from 30-48 days prior to completion of works of closing bundh and diversion canal. The Committee also observes that the dewatering of the canal at headwork site before completion of the work of closing bundh and diversion canal was improbable and pointed towards doubtful utilization of pumps rendering the expenditure of Rs. 57.30 lakh. The Committee therefore, recommends that a detailed report on the above points may be submitted to the Committee within 30 days from the date of presentation of this report before the House.

Extra Expenditure

(Audit para 2.5.1/C&AG(SGE(Non-PSUs)S/2011-2012(P-110-111))

1.5 The audit has pointed out that after scrutiny of records (December 2011) of the Executive Engineer (EE), Guwahati West Division (Irrigation) revealed that, as per Schedule of Rates (SOR) 2006-2007 for Minor Irrigation Scheme (Civil Works) of the Irrigation Department, five to 10 % premium on the item rates of construction materials in Dhemaji and Majuli Sub-Divisions as well as in the N.C.Hills District may be allowed for probable extra costs involved due to the remoteness of these places, difficulties in transportation and considering the general dearth of skilled labour. Further, comparison of the rate computed in the estimates for implementation of (i) Medhipara FIS, (ii) Baruapathar FIS, (iii) Nampathar FIS and (iv) Dhankunda FIS revealed that 10 % overhead charges on the item rates were included in the estimates in the cases of first three FIS though these places were not covered by the remoteness clause of the SOR. Tender agreement was also executed on the computed rates. However, the item rates computed in the estimate of (iv) Dhankunda FIS which was taken up at a later date did not include the overhead charges of 10% although the nature and item of works were similar in all the four cases. Moreover, the work for implementation of FIS at (i), (ii) and (iii) were awarded to the contractors in February 2010 whereas in case of FIS at (iv), work was awarded to the contractor on a later date, in February 2011. In all the four cases, the stipulated time of completion of work was two working seasons i.e., two years. As of March 2012, physical progress of the three works at (i), (ii) and (iii) was 90%, 95% and 90% respectively. In reply, the Divisional Officer stated (December 2011) that, 10% overhead charge on the item rates was included in view of longer period needed for completion of works and also to accommodate probable price escalation. The reply was not tenable as the stipulated period of completion was the same for all the four works (2 working seasons) and department is required to impose penalty rather than giving extra benefits to the contractor for failure to complete the works within the prescribed time. Besides, work of implementation of the FIS at Dhankunda FIS was awarded at lower rates on a later date after work orders for implementation of FIS at (i) (ii) and (iii) were awarded at higher rates and probability of price escalation of items is usually higher on works executed later. Further,

the Secretary, Irrigation Department stated (June 2012) that 10% overhead charge on labour component only was allowed in the three FIS due to its large volume of work and to enable the contractors to complete the work in time, whereas in the case of 4th FIS (Dhankunda) overhead charges were not included as the volume of work was small. The reply was not tenable as it was against the provisions in the SOR mentioned above which envisages that five to ten percent premium on the item rates of construction materials can only be given in Dhemaji, Majuli and NC Hills district. Besides, the works were also not completed in time although this was stated to be one of the reasons mentioned in the reply for allowing overhead charges. Thus, by allowing 10% overhead charge on the item rates in the estimates of Medhipara, Baruapathar and Nampathar FIS, beyond the scope of the SOR, the division incurred an extra expenditure of Rs. 1.89 crore.

1.6 The department by their written reply has stated that analysis of rate was adopted for preparation of estimates of three nos. of Schemes under AIBP 2009-10 and one Scheme under NEC 2010-11, as up-to-date SOR was not available. The schemes under AIBP and NEC are situated in different locations. All the three FIS under AIBP are on the Southern bank around Boko whereas the other i.e. the NEC Schemes is located in Northern bank near Baihata Chariali. Difference in rate of AIBP schemes and NEC scheme is not only due to inclusion of 10% overhead charge on labour but also due to situation of work and availability of construction materials like sand and gravel. Although time of completion of all the four schemes was two years, their volumes of works were different. The AA amount Medhipara, Baruapathar and Nampathar FIS under AIBP is Rs. 1940.08, Rs. 1624.99, Rs. 1666.00 lakhs respectively but for Dhankunda FIS under NEC is Rs. 485.00 lakhs only. The work order amount of the H/W of Medhipara, Baruapathar and Nampathar FIS was for Rs. 1054.55, Rs. 1067.24 and Rs. 1448.02 lakhs respectively and for Dhankunda FIS under NEC is Rs. 422.76 lakhs only. Hence, it is clear that large volume of work is to be done in stipulated time of two years for the AIBP schemes in comparison to the scheme under NEC. In order to achieve the progress in time the contractor's under AIBP schemes has to engage more labours, in different shift day and night. Therefore, extra facilities like lighting arrangement, construction of labour shed, medical facilities had to be provided. Therefore 10% overhead charge

on labour was considered in these three schemes under AIBP. As volume of work under NEC scheme is small such situation does not arise.

OBSERVATIONS/RECOMMENDATIONS

1.7 During the course of discussion, the Committee observes that 10% overhead charges on labour component was allowed in three FIS, i.e. Dhemaji, Majuli and N.C.Hills for probable extra costs involved to the remote places under AIBP schemes to complete the work in time. The Committee also observes that 10% overhead charge on labour component of Dhankunda FIS under NEC scheme was not allowed due to less volume of work and 10% overhead charges of the above mentioned 4(four) FIS schemes had to be incurred as an extra expenditure of Rs. 1.89 crore. The Committee therefore, recommends that the department should be careful before execution of the schemes in future and action taken report may be submitted to the Committee within a month from the date of presentation of this report before the House.

Undue financial benefit**(Audit para 2.6.1/C&AG (SGE(Non-PSUs)S/2011-2012/(P-113-115)**

1.8 The audit has pointed out that after scrutiny of records (March, 2012) of the Executive (EE), Mankachar Division (Irrigation), Hatsingimari revealed that (i) The work was awarded (April 2008) to the contractor at the tendered value of Rs. 3.96 crore at a stage when Government of Assam (GOA) was actively considering redesigning the work and revising the estimates due to topographical changes. Government of India (GOI) approved (July 2008) inclusion of the scheme under AIBP and accordingly, GOA accorded (December 2008) revised AA for Rs. 29.90 crore and tendered amount was enhanced to Rs. 29.02 crore (633 per cent). Award of work at the proposal stage itself and subsequently enhancing the tendered amount by 633 per cent was against standard financial norms and was thus irregular. The Department and GOA were also deprived of the benefit of obtaining competitive rates for the revised and enhanced scope of work based on revised AA. (ii) In terms of tender agreement, 10% of the contract value was to be deposited by the contractor as security deposit of which two per cent as Earnest Money Deposit (EMD) and balance eight per cent was to be deducted from the running bills paid to the contractor. Though the contractor had deposited Fixed Deposit Receipt (FDR) of Rs. 7.92 lakh as EMD against the original tendered amount of Rs. 3.96 crore, further scrutiny revealed that, on subsequent enhancement of the contract to Rs. 29.02 crore, the balance amount of Rs. 50.13 lakh (two per cent of Rs. 29,02,40,323 less Rs. 7,92,138) was neither deposited by the contractor as EMD nor insisted upon by the division for payment. Further, out of Rs.62.16 lakh being eight per cent security deposit recoverable from Rs.7.77 crore paid to the contractor, FDR of Rs. 39 lakh only has been deposited by the contractor (March 2012). Thus, security deposit of the balance of Rs.23.16 lakh (Rs.62.16 lakh - Rs.39 lakh) is yet to be deposited by the contractor. Thus apart from awarding the work at the proposal stage itself before it was redesigned and revised, non-recovery of statutory deductions of EMD and security deposit as per the terms of the agreement resulted in extension of undue financial benefits to the contractor. In reply (October 2012) the department stated that (i) Awarding the work at proposal stage and subsequent enhancing the tender amount was

done in the interest of early completion of the scheme. The reply is not acceptable because the scheme was pending for execution since December 1993. Awarding the contract at project formulation stage and subsequently enhancing it by 633 per cent was against the financial norms. (ii) Regarding recovery of security deposit, the department stated that out of eight percent security deposit to be recovered, an amount of Rs.45.44 lakh (Rs.39 lakh + Rs.6.44 lakh in 3rd RA) was only recovered leaving a balance of Rs. 16.72 lakh yet to be recovered from the contractor. However, regarding recovery towards balance of two per cent Earnest Money Deposit i.e., Rs. 50.13 lakh, the department did not furnish any reply. Thus, undue financial benefit remained at Rs. 66.85 lakh (Rs.50.13 lakh + Rs. 16.72 lakh), extended to the contractor by the department.

1.9 The department by their written reply has stated that due to lack of plan fund, the work of Kaloo FIS that was technically sanctioned in 1993 for Rs. 5.03 crore could not be executed. The new proposal under AIBP was approved by GOI for Rs. 29.90 crores in July 2008 with three years of completion period beginning July 2008. Considering the long time factor needed for fresh survey/investigation due to topographical changes in fifteen years preparation & accordance of AA, preparation and sanction of details working estimate and the time factor for tender processing and allotment etc. the department opted for re-allotment of the work from the tender documents and estimated amount of 1993. The contractor allotted with the work was a tenderer in 1993. The actual foundation work could be started in 10/2009 after detailed sub-soil investigation although earth work to a certain level was done earlier against severe LA problem. Most of the items in the revised AA estimate did not tally with the original schedule of items of the tender agreement and as instructed supplementary tender was drawn for the items not covered in the original tender agreement. As the supplementary tender has been accepted by the competent authority and the work is being executed in the strength of original as well as supplementary tender agreements. The work is now in progress with an up to date achievement of work is above 95%.

1.10 The department by their further written reply has stated that the project was planned for execution way in 1993 and accordingly the same was administratively approved for Rs.5.26 crores at 1993 price level vide No.IGN9P0328/93/20, dated 10.12.93 and T/S for the

Headwork part was accorded for Rs.5.03 crores vide No.DDMI/TB-10/497/93/4, dated 15.12.93. No. work where executed mainly due to total lack plan found for the project combined with law and order problems and lack of initiatives of the former contractor and therefore the scheme was kept in abeyance for a future funding opportunity. In the year 2008 a proposal of Kaloo FIS was made under AIBP funding to implement the scheme to irrigation ans area of 1995 Hac. (CCA) and the MOWR, GOI had accepted the proposal vide No.10-04/2008-MI dated the New Delhi.08.07.2008. Revised AA for Rs.2990.00 lakhs has already been accorded vide Govt. Notification No.(W)346/2008/165, dated 16.12.2008 for the construction of the scheme and the recast revised T/S amount of Rs.2990.00 lakhs as also sanctioned vide No.DDMI/TB-10/1012/2008/68, dated 27.10.2011. Prior to awarding the work to the contractor, the work was withdrawn from the 1st contractor who could not start the work and considering the long time factor needed for fresh survey/investigation due to topographical changes in fifteen years and the time factor for tender processing and allotment etc. the department opted for re-allotment of the work from the tender documents and estimated amount of 1993. The contractor re-allotted with the work was also a tenderer in 1993. The work had to be redesigned for major topographical changes in river behavior with mandatory revision of estimates due to steep rise in prices of materials, construction equipment, labour wages, POL etc. during the span of 15 years. Consequent upon such a situation supplementary item of works had to be prepared at 2008-09 price level of materials labour and hire charges of Machineries etc. Accordingly-- the department has drawn the supplementary tender for 66 Nos. of items in January 2012. The work is now in progress with an up to date achievement of work is above 95%. The proposal for execution of Kaloo FIS under AIBP was accepted by the MOWR, GOI in July 2008 with instruction to complete the works in 2 (two) years. Simultaneously, the work had to be redesigned for major topographical changes and changes in river behavior with mandatory revision of estimate due to steep rise in prices of materials, construction equipments, labour wages, POL etc. during the span of 15(fifteen) years. Considering the time constraints with respect to the targeted completion of this big Headwork, the work was allotted to the contractor at the 1993 tendered value. The contractor deposited the E.M. based on tender value of 1993. After redesign and revision at site, it is seen that most of the items have been deviated from the tendered items of works and

therefore treated as supplementary items while the work was in progress as the deviation of items of work could not be anticipated during allotment and signing of formal tender agreement, enhances E.M. deposited was beyond consideration. Moreover, as has been the practice, E.M. on supplementary items of works was not demanded from the contractor while the works in progress. However, as per observations in the para, the contractor has been asked to deposit the balance E.M. Vide No. MDI/TC-06/1038 Dt. 26/06/2013. As regards recovery of 8% SD Money step has already been taken. The Contractor has submitted 9 Nos. of Fixed Deposit Receipt amounting to Rs. 2,17,10,000.00 against the up-to-date payment made to him of Rs. 27,12,23,827.00. Hence No 8% S.D. money is to be recovered from the contractor's bill now.

OBSERVATIONS/RECOMMENDATIONS

1.11 The Committee on Public Accounts, Assam Legislative Assembly in its meeting held on 10th October, 2014 to consider the audit para 2.6.1 contained in the report of the C & AG of India on Social, General and Economic (Non-PSUs) Sectors for the year 2011-12 has directed the Irrigation department to stop payment of final bills to the contractors and steps should be taken for payment of running bills to enable the contractors to continue their works. The Committee therefore, recommends that the department should submit a detailed latest position to the Committee within a month from the date of presentation of this report before the House.

Undue financial benefit**(Audit para 2.6.2/C&AG (SGE(Non-PSUs)S/2011-2012/(P-115-116)**

1.12 The audit has pointed out that after scrutiny of the records (December 2011) of Executive Engineer (EE), Guwahati West Division (Irrigation) Guwahati revealed that (i) the estimates of (a) Medhipara FIS, (b) Baruapathar FIS and (c) Nampathar FIS were prepared on the basis of analyzed rates wherein five per cent VAT was considered instead of admissible four per cent in working out the rates of the items of work. The agreement was made on the same rates and works were executed accordingly by the contractors. Scrutiny of the vouchers, however, revealed that deduction of VAT was made at the rate of four percent from the bills paid to the contractors. Thus, one percent VAT included in the item rates was not deducted from the bills paid which resulted in extension of undue financial benefit of Rs. 25.13 lakh to the contractors. (ii) Assam Building and Other Construction workers Welfare Act 1996 and Assam Rule 2007 there under, stipulates that establishments involved in execution of construction works valued Rs. 10 lakh and above are liable to pay 1% of the total value of construction as Cess to the "Assam Building and Other Construction Workers' Welfare Board (ABOCWB)". It was, however, revealed in audit that in the analyzed item rates of the estimates of (a) Medhipara FIS (b) Baruapathar FIS and (c) Nampathar FIS, the element of 1% Cess was also considered in working out the rates of the items of work. The agreement was made on the same rates and works were accordingly executed by the contractors. Scrutiny of the vouchers however revealed that the corresponding deduction of Cess was not made from the bills paid which resulted in extension of undue financial benefit of Rs. 25.13 lakh to the contractors. In reply (December 2011), EE stated that 4% VAT as applicable was deducted from the bills and Cess would be deducted. The reply is not tenable since short deduction from the contractors in violation of the agreement was unauthorized and against the interest of the Government. Thus, unauthorized short deduction from the bills paid to the contractors resulted in extension of undue financial benefit to the tune of Rs. 50.26 lakh (Rs. 25.13+Rs. 25.13 lakh), besides depriving the Government and the ABOCWB of the corresponding revenues/income. Government accepted the lapses and stated (August 2012) that 1% VAT, 1% Cess on the value of works already paid to the

contractor would be deducted from the final bill due to the contractors. However, the recoveries were yet to be effected (November 2012).

1.13 The department by their written reply has stated that (1) the objection raised by AG. Audit regarding short deduction of VAT to the tune of 4% instead of 5% as per provision of the relevant estimate pertaining to (a) Medhipara F.I.S.(b) Baruapathar F.I.S and (C) Nampathar F.I.S. has been met up by making necessary deduction of 1% arrear VAT in subsequent payment.(2) The objection raised by A.G. audit regarding non deduction of 1% labour welfare cess as per provision of the relevant estimate pertaining to (a) Medhipara F.I.S. (b) Baruapathar F.I.S. and (c) Nampathar F.I.S. is being met up by making necessary deduction of 1% arrear Labour cess in subsequent payment. However, the complete process of deduction will be achieved in subsequent payment.

OBSERVATIONS/RECOMMENDATIONS

1.14 **The Committee on Public Accounts, Assam Legislative Assembly in its meeting held on 10th October, 2014 to consider the audit para 2.6.2 contained in the report of the C & AG of India on Social, General and Economic (Non-PSUs) Sectors for the year 2011-12 has directed the Irrigation department to stop payment of final bills to the contractors and steps should be taken for payment of running bills to enable the contractors to continue their works. The Committee therefore, recommends that the department should submit a detailed latest position to the Committee within a month from the date of presentation of this report before the House.**

Chapter-II**Social Welfare Department****Avoidable extra expenditure****(Audit para 1.4.7/C&AG(SGE(Non-PSUs)S/2011-2012/(P-24-25)**

2.1 The audit has pointed out that after scrutiny (January and February 2012) of records of the Director, Social Welfare (DSW), Assam revealed that contrary to the prescribed norms, the DSW considered eight towels for each AWC and submitted (April 2010) proposal to Government for procurement of 3,94,832 (49,354 X 8) towels at Rs. 65 per piece (rate approved by the State Level Purchase Committee headed by DSW, Assam) for 49,354 AWCs of Assam under ICDS scheme during 2010-11. Based on the proposal submitted by the DSW, Government sanctioned (April 2010) and released (January and February 2011) Rs. 4.35 crore for procurement of AWC materials. DSW placed (April 2010) supply order on Assam Government Marketing Corporation (AGMC) Limited and incurred an expenditure of Rs. 2.22 crore (till February 2012) towards procurement of 3,42,189 towels for 42,774 AWCs. It was observed in audit that the DSW did not receive any demand from the AWCs for providing additional four towels to each AWC nor was any assessment made in this regard. It was further observed that though the DSW in its proposal clearly mentioned the basis of rates at which the towels were to be procured, it did not mention the basis of proposal for procuring eight towels for each AWC, nor did the Government call for the same prior to according approval for the purchase of eight towels instead of four towels for each AWC as provided in Anganwadi hand book. Documentary evidence in support of actual distribution of the towels so procured for the AWCs and their proper utilization was not furnished, though called for (February 2012) in audit. Reply of DSW, Assam was forwarded (June 2012) by Commissioner and Secretary, GOA, Social Welfare Department. In reply, the DSW stated (June 2012) that the handbook for AWW on the use of different materials was an illustrative one and the requirement was based on the local condition/needs. He also added that requirement was assessed after due deliberation and discussion held with CDPOs/DPOs/DSWOs. Reply of DSW is not tenable as the procurement of excess towels was

made without any requisition/demand from AWCs/CDPOs. Further, the DSW did not enclose (i) any copy of minutes of discussion/deliberations wherein it was decided to allot more towels over and above the stipulated number of towels to be issued, and (ii) records to substantiate that relevant provision of the hand book were only suggestive. Thus, injudicious decision of DSW, Assam of procuring excess towels for AWCs in violation of prescribed norms resulted in avoidable extra expenditure of Rs.1.11 crore (1,71,096 X Rs. 65).

2.2. The department by the further written reply stated that ২০১০-১১ বৰ্ষত সংহত শিশু উন্নয়ন সেৱা আঁচনিৰ অন্তৰ্ভুক্ত কেন্দ্ৰ সমূহত ৪ খন টাৱেলৰ সলনি ৮ খন টাৱেল দিয়া বুলি হিচাপ পৰীক্ষকে টোকা সন্নিবিষ্ট কৰে। এই সন্দৰ্ভত উল্লেখ কৰিব পাৰি যে অঙ্গনবাড়ী কেন্দ্ৰ সমূহ অসমৰ বিভিন্ন জিলাৰ চহৰ আৰু ভিতৰুৱা গ্ৰাম্যঞ্চলত অৱস্থিত। অঙ্গনবাড়ী কেন্দ্ৰ সমূহত ৩ বছৰৰ পৰা ৬ বছৰৰ শিশুক প্ৰাক প্ৰাথমিক শিক্ষাৰ লগতে পৰিপূৰক পুষ্টিৰ আহাৰ আঁচনিৰ অধীনত ৰাতিপুৱাৰভাগত ৰাতিপুৱাৰ জলপান আৰু দুসৰীয়া গৰমে ৰন্ধা খাদ্য (Hot Cooked Meal) যেনে খিচিৰি, পামস আদি প্ৰস্তুত কৰি শিশু সকলক খোৱা হয়। এই প্ৰসংগত উল্লেখ কৰিব পাৰি যে-শিশু খাদ্য প্ৰস্তুত কৰণৰ বাবে ৰন্ধন গেছৰ ব্যৱস্থা বৰ্তমান সময়ত থকাটো উচিত কিন্তু প্ৰয়োজনীয় পুঁজিৰ অভাৱত অসমৰ সকলো জিলাতে এই ব্যৱস্থা প্ৰৱৰ্তন কৰিব পৰা হোৱা নাই। গতিকে সুবিধা অনুযায়ী অঙ্গনবাড়ী কেন্দ্ৰ বা বাহিৰত কেৰাচিন ষ্টোভ, মাটিৰ চোকাত কেৰাহীৰে বনাই শিশু স্বাস্থ্যসন্মত ভাৱে খাদ্য পৰিবেশন কৰা হয়। স্বাস্থ্যসন্মত ভাৱে খাদ্য পৰিবেশন কৰিবলৈ ৪ খন টাৱেল যথেষ্ট নহয়। অঙ্গনবাড়ী কেন্দ্ৰ সমূহত মাহৰ প্ৰতি বুধবাৰে শিশু আৰু গৰ্ভৱতী মাতৃৰ স্বাস্থ্য পৰীক্ষাও কৰা হয়। মাহেকীয়া স্বাস্থ্য পৰীক্ষাৰ সময়তো প্ৰয়োজন অনুযায়ী হাতমোছা কাপোৰ বা টাৱেলৰ প্ৰয়োজন হয়। কন কন লৰা, ছোৱালীয়ে খাদ্য গ্ৰহণৰ আগত আৰু গ্ৰহণৰ পিছত হাত ধোৱা আৰু হাত মোছা অতিকৈ প্ৰয়োজন। ঠিক সেইদৰে অঙ্গনবাড়ী কেন্দ্ৰৰ শিশুৰে প্ৰসাৱগাৰ আৰু শৌচালয় ব্যৱহাৰ কৰাৰ পিছত শিশুক ছাফ চিকুন কৰাৰ বাবে টাৱেলৰ প্ৰয়োজনীয়তা অত্যাধিক। সেই হিচাবে গৰ্ভৱতী আৰু প্ৰসূতি মাতৃৰ ক্ষেত্ৰতো স্বাস্থ্য পৰীক্ষাৰ পিছত টাৱেল ব্যৱহাৰৰ অতিকৈ প্ৰয়োজন আছে। শিশু তথা গৰ্ভৱতী প্ৰসূতি মাতৃক ছাফ চিকুনতাৰ অভ্যাস আৰু হাত ধোৱা আৰু হাত মোছাৰ অভ্যাস গঢ়ি তোলাৰ উদ্দেশ্যে বিভাগৰ ফালৰ পৰা টাৱেল যোগান ধৰা হৈছে আৰু পৰৱৰ্তী সময়ছোৱাত এই অভ্যাসৰ প্ৰসাৰতা লাভ কৰাৰ পিছত টাৱেল যোগান ধৰা হোৱা নাই বৰঞ্চ ৰাইজৰ অংশগ্ৰহণ (Community Participation)ৰ ওপৰত গুৰুত্ব আৰোপ কৰা হৈছে। এই কথা অনিবাৰ্য্য যে সমাজ কল্যাণ বিভাগৰ বিভিন্ন আঁচনি ৰূপায়নত ৰাইজৰ অংশগ্ৰহণ

(Community Participation) বিশেষ আৱশ্যক । বন্ধা বঢ়াকে আদি কৰি বিভিন্ন কামত সহায় আগবঢ়াবলৈ আৰু কেন্দ্ৰৰ ভিতৰত এক স্বাস্থ্যসন্মত পৰিবেশ গঢ়ি তুলিবলৈ টাৱেলৰ আৱশ্যক । এনেধৰণৰ টাৱেলৰ প্ৰয়োজনীয়তাৰ সংখ্যা ক্ষেত্ৰ ভিত্তিত নিৰূপন কৰাটো কঠিন । এই কথাও সকলোৰে স্তাত যে, টাৱেল সদায় ব্যৱহাৰ কৰি থাকিলে এটা সময়ত ব্যৱহাৰৰ অনুপযোগী হৈ পৰে আৰু তেনে অৱস্থাত অঙ্গনবাড়ী কেন্দ্ৰৰ কৰ্মী আৰু সহায়িকা অসুবিধাত পৰিব পাৰে । এই সকলো দিশ সামৰি ৪ খন টাৱেলৰ সলনি ৮ খন টাৱেল যোগান ধৰাটো কোনো নীতি-বহিৰ্ভূত কথা হব নোৱাৰে আৰু এই কথাও উল্লেখযোগ্য যে অঙ্গনবাড়ী কেন্দ্ৰসমূহত টাৱেলকে আদি কৰি অন্যান্য সামগ্ৰীসমূহ সদায় যোগান ধৰি থকা নহয় । পুঁজি অনুযায়ী আৰু প্ৰয়োজন অনুযায়ীহে যোগান ধৰা হয় । অঙ্গনবাড়ী কেন্দ্ৰৰ হাতপুথি অনুযায়ী বিভিন্ন সামগ্ৰীৰ ব্যৱহাৰ কেৱল উদ্দেশ্য মূলকহে (Suggestive) কিন্তু বিস্তাৰিত বা ধৰা-বন্ধা নহয় ।

2.3. The department by the further written reply stated that that supply of towels was initially made as a measure of introducing the use of towel among the children and the expectant and lactating mothers in the Anganwadi Centres (AWCs) in consonance with the observance of the Global Hand Washing Day spearheaded by the UNICEF in 2009 with the basic objective of infusing in them the habit of using towels after washing hands and faces. It was also expected that after the children and the mothers realize the necessity and usefulness of using towels not only for wiping their hand and faces but also as an important tool for maintaining health and hygiene, they will arrange their own towels to make it a habit. We initially supplied 8 towels per AWC on an average basis that was worked out on the number of requirement of towels per AWC furnished by the Divisional Programme Officer (DPO) and some Child Development Project Officers (CDPOs) of the state. Considering different aspects of the matter including ends and means for continuing with the scheme, we considered that 8 towels per AWC shall be initially sufficient because if 4 towels are used at one time leading them necessary to be washed then the remaining 4 towels could be used by which time the earlier 4 towels would be ready for use again. In consideration of the above facts we supplied towels with the aforesaid objectives. In certain Centres it is observed that some of the mothers have arranged their own towels for their personal uses which also serve as examples for others to follow. This can therefore be said that our aforesaid initiative helped us achieving the purpose with which we initiated the scheme. In view of the above, supplying 8 towels per Centre was quite reasonable and it has also showed satisfactory result besides

leading the concerned individuals to own the habit of washing for life and also for arranging their own towels for maintaining their own health and hygiene.

OBSERVATIONS/RECOMMENDATIONS

2.4. After threadbare discussion with the departmental representatives, the Committee is satisfied with the submission of the reply and decided to drop the para.