

PUBLIC ACCOUNTS COMMITTEE

1972-74

(NINETEENTH REPORT)

PART I

(FIFTH ASSEMBLY)

Report of the Public Accounts Committee on the Report of the Comptroller and Auditor General of India for the year 1969-70, Appropriation Accounts, 1969-70 and Finance Accounts, 1969-70 of the Government of Assam relating to Agriculture, Animal Husbandry and Veterinary, Education, Forest, Home (Police), Health (Excluding Public Health), Industries (Sericulture and Weaving), Labour, Public Works (Flood Control and Irrigation) Tribal Areas and Welfare of Backward Classes, Town and Country Planning and Public Health Departments.

Presented to the Assembly on 29th November, 1973.



ASSEMBLY SECRETARIAT, DISPUR, GAUHATI-6

November, 1973

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
1972-74

Chairman :

1. Shri Dulal Chandra Baruah.

Members :

2. Shri Rajendra Nath Phukan, M.L.A.
3. Shri Jagadish Das, M.L.A.
4. Shri Lakshmi Kanta Saikia, M.L.A.
5. Dr. Bhumidhar Barman, M.L.A.
6. Shri Abul Kasem, M.L.A.
7. Shri Pushpadhar Chaliha, M.L.A.
8. Shri Abdur Rahman Choudhury, M.L.A.
9. Shri Giasuddin Ahmed, M.L.A.

Secretariat :

1. Shri P. D. Barua, Secretary.
2. Shri N. Deuri Bora, Under Secretary.
3. Shri Saifuddin Ahmed, Committee Officer.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA FOR THE YEAR 1969-70, APPROPRIATION
ACCOUNTS, 1969-70 AND FINANCE ACCOUNTS,
1969-70 OF THE GOVERNMENT OF ASSAM

INTRODUCTION

I, the Chairman of the Public Accounts Committee, having been authorised by the Committee to submit this Report on their behalf, present the Nineteenth Report (Part I) on the Report of the Comptroller and Auditor General of India for the year 1969-70, Appropriation Accounts, 1969-70 and Finance Accounts, 1969-70 of the Government of Assam relating to Agriculture, Animal Husbandry and Veterinary, Education, Forest, Home (Police), Health, Industries (Sericulture and Weaving), Labour, Public Works (Flood Control and Irrigation), Tribal Areas and Welfare of Backward Classes, Town and Country Planning and Public Health Departments.

2. These Reports and Accounts were laid on the table of the House on 4th November, 1971.

3. The present Committee which was constituted by the House under Rule 242 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly began to function from the 7th April 1972 after the expiry of the term of the previous Committee. The Report and Accounts mentioned in paragraph 2 above were examined by the Committee at its meetings held on 19th, 20th, 22nd, 23rd and 24th May, 21st, 22nd, 23rd, 24th, 25th, 27th, 28th and 30th August, 9th and 10th October, 11th and 15th November, 1972, 12th January, 17th February, 7th and 8th March, 26th and 27th April and 24th May, 1973.

4. A list of officers examined and time taken for examination has been appended to this Report as Appendix I.

5. The examination of the Report and Accounts was conducted in accordance with the relevant rules of the Assembly. The official witnesses were examined and they were asked to explain matters where obtaining of further explanation was found unnecessary.

6. A statement showing the Summary of the observations recommendations together with the comments of the Committee is given in Part II of the Report.

7. The Committee places on record its appreciation of the assistance rendered to it in the examination of the Report and Accounts by the Accountant General, Assam, Nagaland and Meghalaya, etc., and his staff. The Committee also expresses its thanks to the officers of the Departments concerned for the co-operation extended to the Committee in giving information during the course of its examination.

Dated Dispur

The 28th August, 1973.

DULAL CHANDRA BARUAH,
Chairman,
Public Accounts Committee.

AGRICULTURE DEPARTMENT

Paragraph 141 at pages 154-55 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Non-receipt of utilisation certificates (for Grants)

The paragraph indicates that 2,388 nos. of utilisation certificates involving Rs. 3,47.02 lakhs in respect of grants-in-aid paid by the Department upto 1969-70 had not been furnished to Audit upto 31st August, 1970.

In the course of evidence tendered by the official witness it has been stated that the outstanding amount was only Rs 1,18,24,798 on 31st March 1972 as they had submitted before that date 2,165 certificates. The amount due was Rs.2,29,55,000 and odd and not Rs. 3.47 crores. The witness gave the break up of the outstanding and pointed out some of the difficulties such as the grants given to the blocks in the Bhoi area which are now under Meghalaya. But the major portion of the outstandings is with the Anchalik Panchayats and Municipalities which are to furnish certificates for Rs.87,52,690. It has also come to light that although the District Agricultural Officers are the field agencies, the difficulty in obtaining the certificates is that sometimes the money has not been utilised at all or has been utilised for other purposes. It has also come to light that since 1971, no further sanctions were given to the defaulters.

OBSERVATION

The Committee observes that the time limit for obtaining utilisation certificates within the next year could not be strictly maintained by the Department. In these days of development, it is also not desirable to stop fresh sanctions of grants for non-submission of the utilisation certificates as due to the fault of certain persons the purpose of sanctioning the grants-in-aid for the benefit of the society as a whole cannot be foiled. In this connection, the remarks of the Committee against Sl. 31 at page 277 of the Report of the Public Accounts Committee, 1967 and the recommendation under Para. 2.1 at page 6 of the 15th Report of the P. A. C. may be referred to. Although some improvements have been noticed yet the picture is not satisfactory. The diversions of fund from one purpose to another and non-utilising the fund at all in time can never be encouraged.

RECOMMENDATION

The Committee recommends that the difficulties of non-submission of utilisation certificates should be removed and the utilisation certificates should be submitted to the Accountant General as prescribed in the Rules.

The sanction of fresh grants-in-aid should not be stopped for non-submission of utilisation certificates but at the same time it should be ensured that field agencies are made responsible, vigilant and active for obtaining the utilisation certificates in time.

Stringent measures should be taken against for unauthorised diversion of fund from one purpose to another and for non-utilising the fund in time. Up-to-date position of outstanding utilisation certificates pertaining to the Anchalik Panchayats and the Municipalities should be furnished to the Committee within six months from the date of presentation of the report to the House.

Paragraph 17(i) at pages 35—38 of the Report of the C. A. G., 1969-70 reg: Drawal of money in advance of requirement/unnecessary retention of money at hand, etc.

The Subdivisional Officer, Barpeta drew in March, 1967 Rs. 0.71 lakh for payment as incentive for production of major crops to the Gaon Panchayats. Out of this, a sum of Rs. 0.55 lakh which was meant for payment to the best crop growing Panchayat remained undisbursed until February, 1970 and the money was refunded to the treasury.

In the course of evidence, the official witness stated that out of Rs. 0.71 lakh drawn in March, 1967, a sum of Rs. 0.55 lakh meant for the best crop growing panchayat remained in hand for a long time as the meeting of the Judging Committee could not be held even after some correspondences of the D. A. O. with the D. C., Kamrup, Gauhati. He further stated that the D.A.O. ought to have been brought the matter to the notice of the Government much earlier which was not done and the matter was subsequently detected by the Director of Agriculture in a Departmental inspection and the money was then refunded in February, 1970. The Audit pointed out the matter in 1967 and the Director detected it in 1969. The official witness stated that in May, 1967, there was still possibility of calling a meeting and disbursing the money but that was not disbursed and when the Director visited in November, 1969, he detected it and advised the Officer concerned to refund the money. But the D. A. O. concerned was on leave for three months after which he was transferred. At this stage, the Committee wanted to see the correspondences which were supplied to the Committee *vide* Government letter, No.AGA.473/70/51, dated 9th October, 1972. The Departmental witness further stated in his evidence that although the internal auditors are required to inspect the accounts in every alternative year, it was not done in this case because of shortage of staff. On a further query, the official witness stated that for violation of the financial rules, a report has since been received and responsibility will be fixed. The Committee asked the Departmental witness to fix responsibility within one month from 24th August 1972 and to submit a detailed report to the Committee.

From the correspondence enclosed with letter No.AGA.473/70/51, dated 9th October, 1972 (Appendix II) it appears that the money for disbursement was drawn in March, 1967 and D. C. was requested for indicating a convenient date for holding a meeting of the judges on 30th January, 1968 *i.e.* after 10 months of the drawal of the money and a reminder was issued after 3 months on 30th April 1968 to which no reply appears to have been received from the D. C. It was the responsibility of the Officer concerned to bring the matter to the notice of his superior authority. Secondly, the audit note was referred to S. D. A.O. Barpeta on 5th August, 1968 and a reminder was sent on 12th December 1969. On receipt of a reminder from the Accountant General, dated 10th November, 1969, *i.e.*, after

16 months. The reply to the audit note was furnished by the S. D. A. O. on 31st March 1969, i.e. after 8 months. Thirdly, the Inspection Note was sent to the S. D. A. O. and others on 26th November, 1969 which was replied to by the Officer concerned on 17th December 1969. The Departmental witness stated that after the irregularity was pointed out by the Accountant General, there was still possibility of calling a meeting. Again when the matter was pointed out in the audit note as far back as in 1967, instead of waiting for the Departmental Auditors to inspect the accounts and report to the Department which he is required to do every alternate year, it was desirable on the part of the Departmental Head to depute his internal Auditors to conduct a special audit on the matter. It also appears that normal time for internal Audit was also not adhered to.

RECOMMENDATION

The Committee therefore recommends that responsibility be fixed on the defaulting officers at all levels for committing such serious financial irregularities and also for negligence of duty. The action taken on the matter should be reported to the Committee within 3 months from the date of presentation of this Report to the House.

Paragraph 19 at pages 40-43 of the Report of the C. A. G. for the year 1969-70 of the Government of Assam Reg: Fertiliser distribution, etc.

The case is that pursuant a comment in Audit Report, 1961 (Paragraph 18) and recommendations of the P. A. C. (January, 1962) Government stated in March, 1965 that action had been taken to finalise the *proforma* accounts. Audit Report, 1969 (Paragraph 16) also mentioned that *proforma* accounts had not been prepared till March, 1969. The position remained unchanged till March, 1970.

In the course of evidence the official witness stated that the *proforma* accounts were sent to the Accountant General on 24th February 1972. It was also stated by the Departmental witness that the B. D. Os were responsible for distribution of the fertilisers, and that due to non-receipt of returns from the B. D. Os the accounts could not be compiled. In course of examination it also came to the notice of the Committee that there were cases where the B. D. Os gave it to the Gaon Panchayats without any order from the authorities concerned. B. D. Os are also responsible for realisation of the money and depositing the same in Government account. The Department was not fully aware under which head of account such money was deposited by the B. D. Os and the matter has been stated to be under investigation. In another case, it was stated that there was only one case where the fertiliser was sold to tea-gardens and action was taken against the particular officer. Another Officer has been put under suspension for non-accounting the stock of fertiliser. It also appears that the accounts prepared by the Department was for one type of fertilizer and that the *proforma* accounts were not complete.

OBSERVATION

The Committee observes that the scheme was abolished in 1968. The recommendations at Serials 1-6 at page 42 of the Report of the P. A. C. on the Audit Report, 1961 have not been fully implemented by the Department even after 10 years. The B. D. Os might be responsible to the Department for non-submission of the accounts, but the Controlling Officer is fully responsible for keeping proper accounts.

RECOMMENDATION

The Committee therefore reiterates its earlier recommendations on the Audit Report, 1961 and further recommends that the same should be strictly implemented within three months from the date of presentation of the Report before the House.

The Committee further recommends that actions taken by the Department on the aforesaid recommendation should be communicated to the Committee within three months from the date of presentation of the Report to the House.

In future the Controlling Officers should avoid shirking of responsibility by shifting the same to their subordinate officers notwithstanding their own responsibility for assuring maintenance of proper accounts of the money sanctioned to the Department by the House and recommends that this should be strictly avoided in future.

Paragraph 20 at pages 43-44 of the Report 1969-70 Reg : Research and Training in minor irrigation and water use.

The scheme for research and training in minor irrigation and water use was sanctioned by the Government of India as a centrally sponsored scheme at a cost of Rs. 3.16 lakh. While the building was under construction, the Government of India discontinued the scheme in 1966 (April).

The Departmental witness stated that the work could not be taken up in 1962-63 due to shortage of technical staff and the construction work of the Hostel Building was started only in 1965-66. Delay in undertaking the construction work was attributed to the difficulty in selecting the contractors and for long period taken in collecting building materials due to war with Pakistan and that the building has been utilised by the Agriculture College now.

OBSERVATION

The Committee observed that the Department did not try to impress upon the Central Government to revive the scheme.

RECOMMENDATION

The Committee therefore recommends that the State Government should take up the matter with the Central Government for revival of the scheme on the ground that the scheme could not be implemented at that time due to the extra-ordinary circumstances created by the war emergency.

Paragraph 21 at page 44 of the C. A. G's Report, 1969-70 Reg: Local manure production scheme.

Three manure production scheme—Town compost, rural compost and green manuring schemes—under the Agriculture Department were amalgamated into one scheme as "Local manurals scheme" from 1966-67. A sum of Rs. 5.01 lakhs were spent between 1966-67 to 1968-69.

In the course of their evidences tendered by the official witnesses, it reveals that the Department implemented the Town compost scheme through the Municipalities and the Department has 13 Assistant Inspectors who are responsible for inspection and also to guide the Municipalities. There was no evaluation of the scheme and the Department could not say whether the Municipalities diverted the fund for other purposes. They further stated that there was no inspection to ascertain the working of the said scheme. Though the scheme was started in 1950, the Department treated it to be a new one under the amalgamated scheme.

As the evaluation was not done, it could not be ascertained as to whether the scheme was successful or not. The rural compost scheme was abandoned after having incurred an expenditure of Rs. 0.52 lakh considering that it was not a suitable scheme and the green manuring scheme was also abandoned after spending an amount of Rs. 3.69 lakhs as the people become less enthusiastic towards the scheme with the advent of chemical fertilisers.

RECOMMENDATION

The Committee recommends that after thorough investigation, a detailed report on the Town compost scheme as to where and how far it was successful should be furnished to the Committee as early as possible.

The Committee further recommends that an Officer should be deputed to compile the accounts and also to evaluate the implementation of the local manuring scheme and submit a report to the Committee within six months from the date of presentation of the report to the House.

The Department should be careful in future not to indulge in embarking on immatured schemes such as the rural compost and the green manuring schemes at the cost of the common tax payers.

Paragraph 22] at page 45 of the C. A. G's Report, 1969-70 Fruit preservation centres.

To provide marketing facilities to fruit and vegetable growers between 1949-64, five fruit preservation centres were established in the State for research, preservation and processing of fruits and vegetables. No accounts were prepared to indicate financial results of the working of the centres. Records of two centres i.e., Gauhati and Silchar upto 1965-66 showed excess of revenue expenditure (raw-materials, administrative expenses, etc.) over income by Rs. 3.26 lakhs. Records of subsequent years were not fully available.

During the evidence, the official witness stated that the scheme was more or less a promotional scheme and not intended to be a commercially viable unit. As a result of the scheme there has been much improvement in horticultural development in the State. During eleven years of the scheme prior to handing over the same to the Agro-Industries Development, the total loss approximately came to Rs.26,000 only and therefore asserted that the fixation of responsibility did not arise. The scheme was examined by the Departmental experts before starting the same and the Calcutta centre was started with the idea of capturing a bigger market. On the question of achievement of the desired target, the official witness stated that a detailed note will be submitted to the Committee. Moreover, as per direction of the Public Accounts Committee for better administration, the factory was handed over to the Agro-Industries Development Corporation.

The Committee expresses its doubt as to whether the scheme was a promotional rather than a commercial one. Even if it were a promotional scheme, the basis should be no profit no loss and therefore the scheme should not be a losing concern.

Although the scheme was examined by the Departmental expert prior to its implementation, its working eventually resulted in a loss of Rs.26,000 to the State ex-chequer. The opening of the Calcutta Centre also could not achieve the desired result at all. Responsibility has also not been fixed as recommended by the Public Accounts Committee in its Report of 1968 for initiating uneconomic scheme.

RECOMMENDATION

The Committee recommends—

(1) A detailed report as to whether the scheme was a promotional one or a commercial project should be submitted to the Committee within three months from the date of presentation of the Report before the House.

(2) Responsibility should be fixed on the person concerned who certified and recommended such uneconomic scheme for implementation.

(3) There should be a probe as to why the Calcutta Centre has failed to capture a bigger market as contemplated and responsibility should be fixed on the person concerned.

(4) Responsibility should also be fixed on the person concerned for sitting upon the recommendation of the Public Accounts Committee contained in its Report of August, 1968.

Paragraph 23 at pages 45-46 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

Mention was made in para 30 of Audit Report, 1964 of the loss of Rs.7.21 lakhs upto 1962-63 on land reclamation and non-preparation of *proforma* accounts to arrive at proper working results. In pursuance of the

recommendation of the Public Accounts Committee (March, 1966), the Department asked in August, 1967 the Additional Director of Agriculture to enquire and submit a Report with a view to fix responsibility and devise measures to avoid recurrence of loss. While further developments in the matter are awaited, the Department has not prepared the *proforma* accounts upto December, 1970.

Although charges for reclamation, ploughing and harrowing of land were to be recovered fully from cultivators, receipts fell short of the cost as indicated below—

Name of Unit	Value of work done by tractors during 1966-67 to 1969-70	Receipts shortfall (In lakhs of rupees)	
Jorhat	10.70	9.28	1.42
Gauhati	10.08	4.75	5.33
Silchar	2.50	2.16	0.34

While the value of work done by tractors during 1967-68 in Jorhat (recoverable from cultivators) was Rs.2.88 lakhs, the recurring expenditure during that year was Rs.7.33 lakhs. Tractors were also meant to be let out on hire. In Silchar circle recovery of Rs.0.58 lakh as hire charges upto March, 1968 remains to be effected (December, 1970). The oldest dues dated back to 1957-58.

Three tractors have been lying unserviceable in Silchar Zone since 1960, 1966 and 1968.

The Departmental witness stated in evidence that on the retirement of the Additional Director who was appointed as enquiring officer, the matter was gone into by the Joint Director, Jorhat who submitted Report. His own feeling was that it would not be correct to say that the tractors were unutilised, nor would it be correct to say that they incurred a heavy loss if they exclude the capital expenditure, depreciation and other things but opined that it is again tied up with the *proforma* accounts. He also informed the Committee that they will have to examine the whole thing and furnish the information to the Committee. They further stated in evidence that the knowledge and training of the Field staff were unfortunately not sufficient for preparing the *proforma* accounts. The head quarter staff also were engaged in preparing a report on fertiliser deal. On 10th October, 1972 the official witness stated that in 10 to 11 months time they might be able to get them ready year by year in each centre. So far as realisation was concerned the Departmental witness stated that as on 31st March, 1972 the total accumulated dues were Rs.4.97 lakhs of which Rs.24,097.86 related to private parties. He further informed the Committee that out of hire purchase dues amounting to Rs.58,000 from Silchar, a sum of Rs.40,468 has been realised by Bakijai proceedings.

The Committee is very much concerned about the implementation of the recommendation of the Public Accounts Committee. The Department should not have taken so many years in such a matter. Moreover, the Committee is not satisfied with the Report of the enquiry officer and his opinion that there was no loss and therefore proposed to examine the report by the Committee itself.

RECOMMENDATION

The Committee recommends that the *proforma* accounts should be completed by the Department within the period as assured by the official witness and that effective steps should be taken for realisation of the outstanding amounts particularly from the private parties as time factor is involved in such cases. The Report of the Joint Director should also be furnished to the Committee for scrutiny immediately.

Paragraph 119 read with Serial 11 of Annexure at page 112 and Pages 147-149 of the Comptroller and Auditor General Report for the year 1969-70.

This para indicates that the accounts of the Assam Agro-Industries Development Corporation Limited, for the year upto 31st March, 1970 were not made available to Audit. The Accounts for the year ending 31st March, 1969 was, however, made available to Audit subsequently.

The Departmental witness stated that the balance sheet for 1970 has been prepared and placed before the Board of Directors and the Accountant General has also made certain comments. The Accounts of the subsequent years are under compilation. He further informed the Committee that one amount found short in the cash has been realised and the other cases are being investigated into but he could not say when it will be finalised.

RECOMMENDATION

The Committee recommends that the compilation of accounts should be brought up-to-date and that the investigation of the shortfall in cash should be completed and the money realised within 3 months from the date of presentation of this report.

Paragraphs 137-138 at pages 150-152 read with Appendices X and XI at pages 178-183 outstanding audit objections and Inspection Reports.

According to Audit, there are outstanding audit objections of 9,093 items upto 1969-70 involving Rs.6,15.39 lakhs and the oldest items date back to 1954-55.

The official witness informed the Committee that the figures given by the Accountant General did not tally with those of the Departments. He however admitted that the figures required reconciliation and for that purpose he would send necessary staff to A. G.'s office for reconciliation as early as possible. He would make it a point to pursue the D. C. C. Bills first. He further stated that due to Rabi crop programme being taken up, the Department would not be in a position to clear up the arrears early and requested the Committee for extending the time upto 31st March, 1973.

OBSERVATION

The Committee observes that without regularisation of the outstanding audit objections, the expenditure could not be audited properly for which early settlement of the old outstanding audit objections has become imperative.

RECOMMENDATION

The Committee therefore recommends that the outstanding audit objections should be settled within six months from the date of presentation of the Report to the House.

Grant No.28 at pages 57-61 of the Appropriation Accounts, 1969-70

The excess expenditure incurred by the Department under Grant No.28 Agriculture was Rs.5,38,492.

The Departmental witness stated that they had to exceed the voted grant with a view to keeping the accounts up-to-date by clearing pay, T. A. and other allowances of staff (which was not originally contemplated) due to creation of Meghalaya. He further explained that they did not exceed the total Budget provision as given in the Budget. He pointed out that though the total amount provided in the Budget under different detailed heads was Rs.4,18,43,061 while passing the grant, the Assembly had provided only Rs.4,08,78,100 due to a wrong figure in the title of the Grant. The Department could not correct this mistake earlier as the figure passed by the Assembly came late.

The Committee finds it difficult to accept the grounds for passing of the reduced amount due to the fact that before the grants are passed by the Legislature, the copies of admitted cut motions are sent to the Department wherein the figure is clearly indicated. The problem after creation of Meghalaya, however, cannot be ignored.

OBSERVATION

While recommending regularisation of the excess expenditure by a vote of the Legislature. The Committee is constrained to observe that this kind of excess expenditure has, of late, become chronic with Departments on various pleas, which should be avoided in future.

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

Paragraph 141 read with Appendix XII at pages 154-155 and 182-183 of the Report of the Comptroller and Auditor General of India for the year 1969-70—non-receipt of utilisation certificates.

The paragraph indicates that 26 numbers of utilisation certificates involving Rs.5.55 lakhs in respect of grants-in-aid paid by the Department upto 1969-70 had not been furnished by the Department till 31st August, 1970.

The Departmental witness stated in evidence that in spite of their best efforts, they could not collect the certificates and in course of this the Departmental witness named the following defaulters—

B. D. O's—Sidlichara, Rangiya, Majuly, etc., for 1965-66.

B. D. O's—Matia for 1966-67.

They also informed the Committee that the procedure is that the Extension Officers give the certificates to the B. D. O's and the B. D. O's certify them. The Departmental auditors cannot do the audit as the same is to be done by the Community Development Department. It has also been brought to the notice of the Committee that having failed in their attempt with the B. D. O's for submission of the utilisation certificates the Veterinary Department, wrote to the Director, Panchayat on 17th July, 1971, but no reply was received. The Departmental witness stated that the Joint Director of Veterinary also went for an enquiry but at that time the B. D. O's were absent. The Director of Panchayat who appeared before the Committee stated in his evidence that when the Veterinary Department failed, they could write to the D. C's and S. D. O's who were the controlling officers of the B. D. O's. At this stage, a point was raised as to who is the controlling officer of the B. D. O's and ultimately the Director of Panchayat admitted that he is the controlling officer of the B. D. O's. At this stage, the Director of Veterinary and Animal Husbandry assured the Committee that he would settle the matter within two months.

RECOMMENDATION

From the evidence it appears that there is no co-ordination between the Departments and the officers were not at all aware about their responsibility on maintaining proper accounts. The Director of Panchayat was not aware, till he appeared before the Committee, that he is the controlling officer of the B. D. O's. Unless the Departmental heads are conscious about their own responsibility and functions, there can be no improvement in the administrative machinery. The Committee is constrained to recommend that responsibility should be fixed on the defaulting officers for whose fault the Government could not submit the utilisation certificates involving an amount of Rs.5.55 lakhs to the audit.

Paragraph 17(e) at pages 36-37 of the Report of the Comptroller and Auditor General of India for the year 1969-70 drawal of money in advance of requirement/unnecessary retention of money at hand/irregular drawal of money, etc.,—(e) Biological Production section Khanapara.

(e) For Manufacture of improved vaccine with a view to increase the value of production three times from Rs.0.44 lakh to Rs.1.32 lakhs annually, equipment worth Rs.0.33 lakh was purchased between 1965-66 and 1967-68. In addition, a foreign made freeze drying machine at a cost of Rs.1.64 lakhs was also purchased in September, 1969. The Department stated in August 1970 that the machine and equipments were commissioned from March, 1970 on completion of operational training of an officer.

It was observed by audit—

- (i) The freeze drying machine was imported in October, 1969 but the money was drawn in bank draft on 31st March, 1969, itself on the basis of a *pro-forma* invoice submitted by the supplier; the amount was paid in October, 1969.

- (ii) That a Fargo pick-up (cost Rs. 0.34 lakhs) was supplied by a firm on 21st July, 1969 but the money was drawn in March, 1969 on the basis of a *pro-forma* invoice, and the payment was made in April, 1969 (before the receipt of the vehicle). On being asked whether it was not an irregular deal, the Departmental witness replied in the affirmative.

RECOMMENDATION

The case reveals that the money was drawn in bank draft about 7 months ahead of actual requirement on the basis of a *pro-forma* invoice submitted by the supplier.

The Committee is surprised to note that no remedial measures are taken by Government to avoid such recurrence in various Departments in the recent past. The Committee therefore recommends that the Government in the Finance Department should review all such irregular cases in various Departments immediately and should take action to avoid recurrence of such irregular drawal by officers.

Paragraph 17(f) at page 37 of the C. A. G's Report, 1969-70.

(f) On 30th and 31st March, 1970 the District Animal Husbandry and Veterinary Officer, Cachar drew Rs. 0.33 lakhs in 6 abstract contingent bills for implementation of certain schemes sanctioned by Government during 1969-70. The entire amount was converted into 11 deposits at call on the dates of drawal and shown as disbursed in the Cash Book. Information about implementation of the scheme and actual disbursement of the amount is awaited.

As regards the "Deposits at call" the Departmental witness admitted that keeping money under "Deposits at call", i. e., to keep Government money in this way out of Government account tantamounted falsification of the Government records but stated that if the money were kept in hand in cash there was every possibility of money being misappropriated. He, however, accepted the fact that draft should have been shown in the Cash balance in such a case.

RECOMMENDATION

The Committee feels that drawal of money in advance of requirement and to keep the same out of Government account in such a manner is a serious financial irregularity. The Government should impress upon the Controlling Officers that such irregular procedure may lead to misappropriation of Government money.

Apart from the financial irregularity the Department had blocked a considerable amount unnecessarily which could have been purposefully utilised for other developmental schemes.

The Committee, therefore, recommends that the Finance Department should issue strictures to all Controlling Officers to make the drawing and disbursing officers alert about their responsibilities of spending money strictly according to financial rules and any deviation from the same should be strongly dealt with.

Paragraph 17(g) at page 37 of the C. A. G's Report, 1969-70.

(g) The Key Village Officer, Gauhati drew Rs. 1.27 lakhs on contingent bills for departmental construction works. The amount was shown as paid in cash book in March, 1968. It was however noticed in audit in January, 1969 that the amount was actually paid between March and April, 1969 only after construction was over (between January and March, 1969).

As regards the money drawn by the Key Village Officer, Gauhati, the Departmental witness stated that the scheme was sanctioned on 27th January, 1968. The Departmental Officer agreed that to keep the Demand Draft privately with the Officer after showing the same as paid is irregular. It has been stated that it was not a fact that the whole work was not done, some portions of the work such as pulling of C. I. Sheets might have been left out as it was difficult at that time to get C. I. Sheets easily. This was done perhaps by mutual understanding between the Officer and the contractor and no bad intention was there. The Departmental witness, however, agreed that the money was not paid to the contractor till the work was completed and the money was kept in hand after converting it to a Bank Draft and therefore there was no mala fide intention on the part of the officer. He, however, agreed that there was a danger of keeping money in this way and assured that he would see that such things do not occur in future.

The Committee observes that the intention might be good but it was irregular and against the financial rules of the Government to which the Department should take care of such lapses on the part of the officers.

General Observation on paragraphs 17(e), (f) and (g)

It appears to the Committee that the schemes were drawn up without taking into consideration that trained officers would be necessary for successful implementation of the schemes. As a result, though equipment were purchased implementation of the schemes were delayed due to non-availability of trained officers for operating the machines. The irregularities pointed out by the audit relating to the schemes could have been avoided had there been effective planning from the very beginning for proper implementation of the schemes.

RECOMMENDATION

The Committee, therefore, recommends that Government should not embark upon any immature scheme in future to avoid blocking up of capital by way of idle out lay of machineries.

Paragraph 25 at pages 48-50 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Town Milk Supply—Gauhati Milk Supply Scheme.

The Gauhati Milk Supply scheme undertaken in January, 1963 was intended to run on no profit no loss basis. In paragraph 18 of Audit Report, 1969, loss of Rs. 2.30 lakhs occurring in 1967-68 was mentioned along with certain other irregularities; further loss of Rs. 4.50 lakhs occurred in 1968-69, the accumulated loss (gross) upto March, 1969, being Rs. 7.14 lakhs. The loss would have been much more if interest on capital and other indirect charges were also taken into account.

The official witnesses informed the Committee that in 1967-68, the Milk was brought by the Department directly from the Bhoi area mostly and also partially from the Jagiroad area. This milk was brought by the Departmental vehicles to Gauhati and supplied there and the charges for transport and chilling, etc., were small. Subsequently, they installed a Pasteurisation Plant at Gauhati and the operational cost of this plant had to be paid for. In Madras and Mysore States, the cost per thousand litres was Rs. 270 only, i.e., about 27 paise per litre. The All-India average is about 30 paise per litre. Now the cost per litre consists of cost of Milk plus transport and chilling charges and that of converting Milk to pasteurised Milk. The operational cost per thousand litres would have gone down considerably had the plant been utilised to its full capacity. The pasteurisation plant at Gauhati is capable of taking 10 thousand litres per shift and in two shifts per day it comes to about 20 thousand litres and about 72 lakh litres in a year against which in 1967-68 it handled only 8 lakh litres and in 1968-69 there was a further fall. This was due to the fact that the supply of milk to the Military was stopped as they by various means procured the milk from the suppliers directly. These are the primary reasons for which the operational cost has gone up. They have, however, calculated that if the plant can handle 30 thousand litres per year, the scheme will be able to work as an economically viable unit. He further added that the cost per litre of Milk would have very substantially gone down had there been full utilisation of the plant. The official witness further revealed that the scheme was taken up at the instance of the Defence Department after the Chinese aggression but the military has now backed out. They took up the matter with the Defence Department but without any success. The Defence Department wanted to have the milk at a very low rate, i.e., at Re. 1 per litre. They have also now made arrangement for having a pasteurised plant of their own opposite to the State Plant. He further indicated that the problem was not for the sale of the Milk but is with the short supply of milk to the plant due to the supply of milk to the military directly through contractor. They are trying to create incentive to the cattle owners for producing more milk. There is a deficit of milk supply in Assam as a whole. The operational cost has gone up in 1967-68 due to the installation of the pasteurised plant. It was also revealed that before the plant was installed there was a survey regarding Milk Supply in the area which was supported by the Government of India experts. There was an agreement with the Military but it is difficult to enforce that to any gainful effect. In all the States, the official witness said, there are milk control orders and the State Government is being insisted upon to enforce a Milk control order so that the milk can be had from the cattle owners easily. As regard *pro-forma* accounts, they stated that the *pro-forma* has

been received from the Accountant General only on 22nd July, 1972. As regards the chilling plant, they informed the Committee that they are in full capacity. The loss in handling and curdling has gone down to 2 per cent when this loss was higher when there was no chilling plant.

As regards the fixation of price of Milk, the Departmental witness stated that the price is fixed on the basis of price of milk paid to the producers plus cost of running the scheme. At present the margin between procurement and sale price is 40 paise. At present the plant is not running to its full capacity and as such there was some loss but it can be made up by increasing the price to Rs.1.75 per litre which will hit the consumer. But once the plant runs to its full capacity, there will be no loss. About credit sales the witness stated that no credit sale is made except to the Railways who make the payment at the end of the month. However, the witness agreed to request the Railways to make advance payment. He further stated that the system is functioning quite satisfactorily.

OBSERVATION

The Committee observes that the cost price of milk per litre is high as the pasteurisation plant could not be utilised to its full capacity, the reason being short supply of milk from the Milk Suppliers which again is due mainly to the fact that the supply of milk from the Bhoi areas, which is the main supply source, has gone over to the military through their contractors. The plant was installed at the instance of the Defence Department. Now the Military has backed out and wanted to have their own pasteurisation plant, the source of Milk supply being the same with the State Plant. In such matters, there should not be a contest between the Defence Ministry and the State Department and more so when the State Plant was installed at the instance of the Defence Department when the State Plant itself is suffering from short supply of milk, there is no reason why another plant should be installed by the Defence Department opposite to the State Plant. It is also necessary to have a milk control order to feed the Plant and to reduce the cost price of Milk per litre.

RECOMMENDATION

The Committee therefore recommends that the matter of supply of Milk to the Military *vis-a-vis* installation of another pasteurisation plant by the Defence Ministry opposite to the State Plant should be taken up by the State Government with the Central Government at the highest level so that there is no contest but co-operation in the matter.

The Committee further recommends that the question of issuing a Milk control order may be considered by the Government and implemented, if found feasible.

Paragraph 26 at page 50 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Key Village Scheme.

For rapid multiplication of high quality of Farm-bred bulls by artificial insemination and castration, the key village scheme financed by Central and State Government on 50 : 50 basis was taken up in August, 1952. Starting with 6 Key Village blocks in 1952-53, the number of blocks rose to 44 at the end of March, 1968 while Rs. 49.71 lakhs were spent between 1952-53 and 1967-68, shortfall in achievement was between 42 and 97 per cent of what was to be done. Shortfall has been attributed by Government to various reasons such as general backwardness, illiteracy and age old prejudice.

The Departmental witness informed the Committee that actually this scheme was envisaged under Community Development but the scheme did not succeed because people are not educated to that extent to take advantage of the scheme. He also revealed that evaluation of the scheme was made by a team of the Government of India and assured to send a copy of the same to the Committee. The official witness admitted that the scheme did not achieve the physical target but submitted that the scheme has achieved the purpose of educating the people as to how to keep improved cattle and gradually the people are preferring artificial insemination. In the Key Village Scheme, the Departmental witness stated that they do not start the artificial insemination at the beginning. They keep some improved bulls in the area for service. At first the people did not appreciate the usefulness of improved calves but when they gradually realised the benefit they introduced artificial insemination. Further, the Government of India's Report has changed the entire concept in the whole country and they have now conceived of an Intensive Cattle Development Programme. They have also built up a most modern firm at Barpeta with Jersey cattle. They also informed the Committee that they have improved 20 per cent of the cattle in the State. They do not take up Key Village Scheme unless people's co-operation is forthcoming.

OBSERVATION

The Committee observes that Rs. 49.71 lakhs was spent on the scheme which have failed to achieve the target. The general backwardness, illiteracy and age old prejudice were known to the Department before the scheme was taken up for implementation which has totally failed to achieve the target. The money was spent out of the common tax payers' pockets and before wasting the money in this way, the Department should have been more careful in indulging in such a scheme. The Government of India's team which visited the State did not know the social condition of the State.

RECOMMENDATION

The Committee therefore recommends that the circumstances leading to the total failure of the scheme should be investigated by a team of experts to be nominated by the V. C. of the Agricultural University and report submitted to the Committee within 3 months from the date of presentation of the Report to the House.

Paragraphs 137-138 at pages 150-152 and Appendices X and II at pages 178-181 of the Report of the Comptroller and Auditor General of India for the year 1969-70-Audit Objections and Inspection Report.

These paragraphs indicate the position of outstanding audit objections numbering 2582 involving Rs.1,42,67 and inspection reports numbering 308 containing 1433 paragraphs relating to the period upto 1969-70 remaining unsettled upto 31st August 1970.

The Departmental witness informed the Committee that out of the audit objections involving Rs.133.31 lakhs they have cleared Rs.52.18 lakhs upto 1st August 1972 leaving a balance of Rs.81.13 lakhs to be settled. So far the inspection reports are concerned only 433 paras remain to be settled. There are certain minor objections and they have requested the Accountant General to drop them. However, they have also taken steps to clear them in about 3 to 4 months time. The Departmental witness also intimated to the Committee that they are also pulling up their officers who did not reply.

RECOMMENDATION

The Committee recommends that the outstanding audit objections and inspection reports should be settled by the Department immediately with Accountant General.

Grant No.31 at pages 64 68 of the Appropriation Accounts, 1969-70.

The expenditure exceeded the voted grant by Rs.8,83,527. An amount of Rs.1,52,000 was surrendered in March, 1970.

The official witness stated that due to creation of Meghalaya, pay and other allowances of the staff had to be cleared up in advance as a result of which the expenditure exceeded the voted grant. He further stated that at the fag end of the year, it was not possible to regularise the same. He also stated that the saving was from the plan budget and the excess was in normal budget and the money from one budget to other cannot be transferred. It has also been assured by the Departmental witness that in future such irregularity would not occur.

OBSERVATION

The Committee observes that the Department should have informed the audit the reasons for excess in time.

RECOMMENDATION

The Committee therefore recommends that in view of the extraordinary circumstances as explained by the Department, the excess may be regularised but the Department should be careful in future in incurring excess expenditure.

Grant No.101 at page 174 of the Appropriation Accounts, 1969-70
Loans and advances, etc.XV—Loans for Development of Live Stock Industries.

The grant closed with a saving of Rs.2.60 lakh i. e. 56 per cent of the provision (provision Rs.4.65 lakhs) expenditure Rs.2.05 lakhs) The saving occurred mainly under Development Schemes Fourth-Five-Year Plan-II—Other State Plan Schemes—Loans for purchase of milch animals (provision Rs.4 lakhs. expenditure nil) and was due to non-implementation of the scheme owing to non-finalisation of rules for granting of loans.

The Departmental witness informed the Committee that due to change in certain system of rules and their revision the formalities necessary for utilising the money could not be observed.

RECOMMENDATION

The Committee recommends that the Department should be careful so that unnecessary provisions on immatured schemes are not made in the budget for the vote of the Legislature in future. The Department should intimate the Committee about the finalisation of the Rules for granting loans.

FOREST DEPARTMENT

Paragraph 4(a) at page 5 of the Report of the Comptroller and Auditor General of India for the year 1969-70.
Forest Revenue.

The paragraph brings out that a sum of Rs.1.45 crores were in arrears on account of Forest Revenue upto 31st March 1969. As stated by the Government, the arrears came down to Rs.1.37 crores on 31st March, 1970. The oldest arrear relates to the year 1743-44.

During the evidence tendered by the witnesses, it appeared that out of Rs.1.37 crores a sum of Rs.44,22,564 had since been realised. As to the reasons for non-realisation, the Chief Conservator of Forests informed the Committee that most of the arrear cases are lying with the Bakijai Officers. It had also been stated by the Government that there were two kinds of arrears one type related to the royalty and the other type related to timber sold to the parties. And that only the Morian Woodcraft had got a lease of forest.

From the statements supplied by the Government *vide* their letter No.FRM.32/70/148, dated 15th November 1972 it appears that leaving aside other concerns which were in arrears of less than Rs. 1 lakh, five concerns were in arrears of more than Rupees one lakh each since 1964-65 including the Birlas also. It appeared that during the period from 1949-70, a total amount of Rs.20,19,48,924 was in suspense accounts out of which a sum of Rs.19,99,43,225 was realised leaving a further balance of Rs.20,05,699 which is yet to be realised as would appear from the statement stated above, it could not be ascertained to which particular year the arrears actually related to. But it is clear that though the percentage of arrears under suspense accounts was not high yet the amount of more than Rs.20 lakhs relating to a particular concern speaks of something in as much as the State exchequer is losing interest on the amount. It was also not understood under what circumstances the arrears under both the accounts were allowed to accumulate, whether timely steps were taken to realise the arrears and if not, who are responsible for the same. Contrary to the statement made by the Chief Conservator of Forest, it was found that the bills were also in arrears.

The Committee draws the attention to Para 20.23 of the Report of the Public Accounts Committee on the Audit Report, 1965, Para 22.2 at pages 51-52 of the Report of the Public Accounts Committee on the Audit Report, 1966, recommendation at page 5 of the Ninth Report of the

Public accounts Committee on para 2(b) at page 3 of the Audit Report, 1967 and para 4.10 of the Fifteenth Report of the Public Accounts Committee on the same subject and has come to the irresistible conclusion that instead of improving the position the matter has gone from bad to worse in as much as the amount of arrear has gone up from Rs.42.50 lakhs as appeared in the Audit Report, 1965 to Rs.1.37 crores on 31st March, 1969.

RECOMMENDATION

The Committee recommends that stringent action should be taken against all concerned who are found guilty of non-implementation of the recommendations of the Committee and action taken thereon should be intimated to the Committee within three months from the date of presentation of this Report to the House.

In future under no circumstances forest produce should be allowed to move out of the forests without first realising the forest royalty, etc.

Cohesive measures should be taken to realise the arrears of revenue both under royalty and suspense accounts and a report on the progress of realisation of arrears should be intimated to the Committee within three months from the date of presentation of this Report to the House.

The Committee further recommends that in future the official witnesses should come prepared with the correct facts while giving evidence before the Committee which should be noted by all concerned. If cases are pending with the Bakijai officers for a long time, steps should also be taken to bring the matter to the notice of the superior authority in consultation with the Legal Remembrancer, if necessary.

Paragraph 37 at pages 59-60 of the Report of the Comptroller and Auditor General of India for the year 1969-70 Working of a Tramway.

To facilitate the extraction and transport of salwood timber from the interior in Bhahar area in Goalpara West Forest Division, a tramway with steam traction over 41 route miles was introduced in 1931; ever since 1948 light locomotives are being used on this line. In March, 1966, the rolling stock consisted of 6 locomotives, 154 log trucks and 41 trucks (with water tanks) were used.

The Tramway has been running at a loss since 1959-60. Between 1962-63 and 1967-68, operational expenditure (excluding indirect charges such as depreciation, interest on capital) of the tramway exceeded the receipts (out of its working) by Rs.2.30 lakhs.

It was noticed by audit (May, 1966) that of the 6 locomotives, one was condemned, one was fixed permanently to the ground to act as pumping machine for water reservoir and three had gone out of commission since May, 1964, November, 1965 and January, 1966 respectively. The loss appeared to be due to the lesser number of trips made by the locos. It also appeared that spare parts shown as surplus in 1948 was disposed of in December, 1966. The official witness stated that the original object for purchasing the locos was to provide water in the interior areas which were rocky, where plantation workers were going for plantation works. He stated that the road in those areas had since been developed and the contractors were extracting coups from there by the roads which were easier for them. The tramway has now a limited approach which are used only for carrying water at present. He also stated that the delay in disposal of the surplus parts was due to the fact that they were actually unserviceable and the D. F. O. did not show the proper nomenclature of the parts.

The Committee observes that once surplus spares are traced and if the same is allowed to remain as such the spares may become unserviceable apart from idle outlay of capital.

RECOMMENDATION

The Committee recommends that—

(1) whenever surplus spares are traced, the same should be immediately disposed of.

(2) The locos if considered surplus for all time to come should be disposed of immediately.

(3) Responsibility should be fixed for the un-usual delay in disposing of the stores declared surplus in 1948 and a report containing the list of surplus parts with nomenclature should be sent to the Committee within three months from the date of presentation of the Report to the House.

Paragraph 100(iii) at pages 92-93 of the Report of the
Comptroller and Auditor General of India
for the year 1969-70—Idle investment.

The case in brief in this para is that for loading and unloading of large size sal logs in the Goalpara West Division, Dhubri a tractor costing Rs. 1 lakh (according to Government the cost price is Rs. 83,948.47) was purchased in January, 1957. Upto May, 1963, a sum of Rs. 0.47 lakhs were realised as higher charges against running expenses of Rs. 0.38 lakh after which the tractor developed mechanical trouble but no repair was done and the tractor was lying idle since then. In January, 1967, the Department stated that there was no scope for profitable utilisation of the tractor due to gradual fall of the number of large size sal logs in the forest under the Division. A driver employed for the tractor was allowed to continue beyond May, 1963 and a sum of Rs. 0.17 lakh was spent towards pay and allowances, etc. upto June, 1970.

During evidence tendered by the official witnesses it transpired that the total cost of the tractor including running cost came to Rs. 1,34,707 against which a sum of Rs. 47,000 were realised as hire charges making a net loss of about Rs. 87,000. It has also been stated by the official witness that the services of the driver was retained to look after the tractor and save the same from depreciation. It has also been stated that the driver has since been discharged. The Departmental witness further stated that they will be requesting the Agriculture Department to take over the tractor and will be handed over on "as is where is" basis.

Idle investments means blocking of capital and the interest thereon which could be profitable employed in other fields. It is also unfair to discharge the driver after a long period of service without providing him an alternative job.

RECOMMENDATION

The Committee recommends that the tractor should be disposed of immediately if the same could not be made workable on profitable basis.

The Department should note that such blocking of capital for years together should be totally discouraged in future. The latest position about the proposed disposal of the tractor to Agriculture Department should be intimated to the Committee.

Paragraphs 137-138 at pages 150-152 of the Report of the Comptroller and Auditor General of India for the year 1969-70 Outstanding audit objection and inspection reports.

These paragraphs have shown the audit objections and inspection reports raised upto 31st March, 1970. Which are as follows:—

Outstanding Audit objections (The oldest item dates back to 1960-71).	Rs. 11.05 lakhs (35.3 nos).
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Outstanding Inspection Reports (The oldest item dates back to 1952-53).	127 reports (932 paras).
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The official witness stated that the number of audit objections has come down from 352 to 262 involving an amount of Rs. 6.16 lakhs. The Accountant General pointed out that the position had further improved and number of items has been reduced to 177 involving an amount of Rs. 1,03,000.

RECOMMENDATION

The Committee recommends that attempts should be made to settle all the outstanding audit objection and inspection Reports as early as possible.

Grant No. 62 at pages 122-124 of the Appropriation Accounts, 1969-70 Forest.

The expenditure exceeded the voted grant by Rs. 7,33,318 (provision Rs. 3,88,55,165 expenditure Rs. 3,95,88,483). Substantial excess occurred under C(a)—Establishment general (Rs. 15.88 lakhs) and was partly counter balanced by saving under certain other group heads.

The official witness explained that the excess occurred due to pay and allowances, etc. of staff for the month of March, 1970 and 1st April, 1970.

RECOMMENDATION

The Committee recommends for the regularisation of the excess amount.

HOME (POLICE) DEPARTMENT

Paragraph 39 at page 60 of the report of the Comptroller and Auditor General of India for the year 1969-70 Suspected misappropriation.

During local audit in March, 1968 it was pointed out that certain amounts drawn by the Superintendent of Police, Aijal between 1966 and April, 1967 according to the treasury payment schedule had not been entered in the cash book. In July, 1970, the Deputy Inspector General of Police reported to Government that Rs. 55,000 (approximately) out of pay and allowances and contingent charges drawn between April, 1966 and March, 1969 by the Superintendent of Police, Mizo Hills, Aijal were suspected to have been misappropriated.

The Accountant alleging to be responsible was placed under suspension (April 1969) and the matter reported to the Police (March 1970) results of Police and departmental investigation are awaited (September 1970).

The Departmental witness stated that the case was first detected in July, 1969 and almost immediately internal auditors were sent who detected 9 cases out of which 2 were finally disposed of for want of evidence, two are subjudice and in the remaining cases the investigation was slow and will be completed as soon as the vouchers are available from the Accountant General. Now these cases have been handed over to the Mizoram. The Accountant has been made responsible and is under suspension. The responsibility will have to be fixed on the supervisory Officer. It has also been revealed that out of three persons involved one retired the other officer died and there was only one officer. The Committee observe that the case was detected in 1969 and it is a case of serious negligence of duty. The Committee was very critical as to why only one sided view is taken that the Accountant to be punished. It has been stated by the witness that responsibilities would be fixed on the officers entangled in the case. But due to slow investigation of the case, out of the three officers involved—one has retired, one has died and there is only one who can be taken to task.

RECOMMENDATION

The Committee recommends that in two months time the cases are to be closed and a report thereof furnished to the Committee as well as to the Accountant General.

Paragraph 40 at pages 60-61 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Alleged loss of Government money.

According to a report of March, 1970 of the Commandant, 1st Assam Police Battalion, Dergaon, Rs. 32,190 were handed over to a Subedar of the Battalion on 26th February, 1970 for disbursement of pay and allowances to some outposts. Of that amount Rs. 11,926 were disbursed and the balance together with the paid acquittance roll, for Rs. 11,926 was allegedly stolen from his possession on the night of 27th/28th February, 1970.

The official witness informed the Committee that the amount has been written off and sanction has been accorded. He has also informed the Committee that confidential enquiry instituted against the officer-in-charge of the outpost has brought to light some other things.

RECOMMENDATION

The Committee recommends that the case should be finalised within two months time.

Paragraphs 137 and 138 at pages 150-153 of the Report of the Comptroller and Auditor General of India for the year 1969-70. Outstanding audit objections and inspection reports.

These paragraphs bring out the position of the outstanding audit objections and inspection reports relating to the period upto 1969-70 remaining unsettled upto August, 1970.

RECOMMENDATION

The Committee recommends that within two months all the outstanding audit objections and inspection reports should be settled.

Grant No.17 at pages 33-34 of Appropriation Account 1969-70

The voted grant closed with an excess of Rs. 6,76,199 (total provision Rs.12,64,66,900 ; expenditure Rs.12,71,43,099 ;) An amount of Rs.7,400 was surrendered. The expenditure also exceeded the charged appropriation by Rs.2,62,903.

The Departmental witness stated that the Department obtained supplementary demand both under charged and voted sanctioned. But this proved to be inadequate.

The Committee observed that the Department ought to have been careful before committing excess expenditure.

RECOMMENDATION

The committee therefore recommends regularisation of the excess expenditures should be made.

EDUCATION DEPARTMENT

Paragraph 31 (a) (i) at pages 53-56 of the report of the Comptroller and Auditor General of India for the year 1969-70 drawal of money in advance of requirement.—

The Public Accounts Committee pointed out that in spite of its recommendations in September, 1967 on the Audit Reports, 1966 to the effect that the Department should ensure that sanctions were not accorded at the very end of the year and that violation thereof should call for disciplinary action, the following irregularities were noticed—

Amount drawn during the year	Amount drawn during the last seven days of the year	Percentage of drawal during the last seven days to total drawals of the year	Amount remained unspent on the last day of the year	disbursed between
(In lakhs of rupees)			(In lakhs of rupees)	
1966-67	1,053.69	68.90	6	75.85 April and Nov./67.
1967-68	1,289.42	46.85	4	41.90 April and Nov./68.
1968-69	1,584.86	40.33	3	41.11 April, 1969 and January, 1970.

The Departmental witness while accepting the allegations against the Department, informed the committee that though 15th March was the last date for surrender, sanctions were issued by Finance upto 31st March involving crores of rupees. He also revealed to the Committee that 75 per cent of the proposals of the Directorate came well before 31st December, but proposals relating to savings and diversions came at the last moment. He further stated that sometimes delay occurs due to the consultations with the hon. Members and also due to the unusually long time taken in processing a proposal.

As regards Para 31 (a) (ii), the Departmental witness stated that the amount of Rs.1.98 lakhs was drawn without authority from the Accountant General under express orders as per Treasury Rules 17 with concurrence of Finance Department. Under exceptional circumstances the Government considered it expedient to issue such express orders. In course of the evidence, the official witness stated that Revenue Department sanctioned a sum of Rs.12 lakhs on 27th March for giving grants to schools damaged by flood and in the normal course, if lists were called for from field officers, the list would be of schools damaged in the previous year. The Departmental witness also could not say as to whether the grants have actually been disbursed to the grantees or not.

As regards Paragraph 31 (a) (iii), the Departmental witness stated that the plan and estimates for construction of the building of Diphu Girls' High School it was stated that the money was sanctioned before the plan and estimates were prepared and by the time the plan and estimates came the School was provincialised and the money was refunded.

As regards paragraph 31 (a) (iv), the Departmental witness, informed the Committee that after enquiry it was found that the unauthorised payment was made to Schools. It was stated that Hindi Teachers were appointed by the schools receiving grant for the purpose but the controversy was that it was not known whether, out of 51 teachers, 23 were qualified or not.

As regards paragraph 31 (a) (v), the official witness informed that the records show that the hon. Members of the Legislature sent a list to the Minister of State, Education and the grants were sanctioned on the basis of that list.

As regards paragraph 31 (a) (vi), the Departmental witness stated that the diversion of Rs.1.39 lakhs to other circles out of Rs.4.5 lakhs for Kamrup District was due to the fact that the list of Schools was prepared after drawal of the amount and on the basis of the recommendation of the Inspectors of Schools, M.L.As and Ministers. When the list was finalised it was found that the Kamrup District would require Rs.3.11 lakhs for Rs.119 Schools and the Inspector of School was asked to return the money. The money was drawn on *ad-hoc* basis.

OBSERVATION

The Committee observes that it is the ultimate responsibility of the Department to disburse the amount of grants to various institutions in time. The committee notices that in spite of strong recommendation of the Committee in September, 1967, the same sort of irregularities persist. In the last year also the Department waited till the last date in the matter of sanctioning grants-in-aid to Schools. The Committee is of opinion that the recommendations of the Committee has not been taken cognisance of by the Department.

RECOMMENDATION

The Committee therefore recommends that the Department should chalkout a principle of distribution and disbursement of the grants-in-aid both recurring and non-recurring and other grants to Schools and Colleges etc., in which all preliminary consultations including finalisation of the list of grantees should be completed before the sanctions are issued so that the money drawn can be disbursed within the permissible time limit.

The Committee also recommends that the Department should investigate and report to the Committee as to why the recommendations of the Committee in September, 1967, could not be implemented.

The Committee further recommends that whether the grants have actually been disbursed to the grantees to be ascertained and the action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 31(b)(i) at page 55 of the Report of the Comptroller and Auditor General of India for the year, 1969-70—Unnecessary drawal of money from Treasury.

A sum of Rs.0.75 lakh was drawn on 31st March, 1969 by the Director of Public Instructions which was refunded to the treasury as the payee reportedly refused to accept the amount.

The official witness informed the Committee that the proprietor, Sankar Deb Mission, Jorhat agreed *vide* his letter, dated, 22nd March, 1970, to hand over the School to Government if he is paid a sum of Rs.75,000 and as the Government also was very keen to take over the School as the same catered the need of a large community. The Government sanctioned the amount when the Director of Public Instructions intimated that the owner has agreed to accept Rs.75,000. But when the amount was drawn the owner refused to accept the amount and demanded Rs.80,000 and hence the money was refunded into the treasury. In course of examination it was also revealed that it was only a gentlemen's agreement and no formal agreement was made. The Public Works Department also fixed the value of the property at Rs.92,000.

RECOMMENDATION

The Committee therefore recommends that Government should not enter into any financial transaction without an official confirmation of the deal in writing in future.

Paragraph 31(b)(iii) at page 55 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

A sum of Rs.3,000 drawn in July, 1966 for payment of literary grant to High Schools in Mizo District remained undischarged by the Director and were refunded to Treasury only in November, 1968.

The official witness stated that in spite of his best effort including personal contact no information could be collected from the Mizoram Government. It appeared to the official witness that whatever Government grants were drawn in 1966 could not be timely disbursed because suddenly an insurrection broke out. He assured on 30th August, 1972 that if within three months the message is received from the Mizo District, the same will be submitted to the Committee.

RECOMMENDATION

The Committee therefore recommends that the matter should be pursued and settled immediately and the reasons for non-submission of the report to the Committee as assured should be furnished to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 31(c)(i) and (ii) at page 55 of the Report of the Comptroller and Auditor General of India for the year, 1969-70 unutilised grants not refunded.

Rupees 45 lakhs were paid (1969-70) to the District Councils (except Khasi and Jaintia Hills District Council) for maintenance of Primary Schools although grants of Rs.39.23 lakhs paid in earlier years had remained unutilised Rs.3,000 were paid to Shri Gouri High School (March, 1960 for construction of Girl's Commuon Room. The amount has neither been utilised nor refunded to Government (December, 1970).

The Departmental witness stated that though this grant was moved by the Education Department, T. A. D. would sanction grant and the grant would be routed through the Director of Public Instructions. The Secretary, Education had no contribution to make whatsoever. He further stated that from the materials collected by him from the T. A. D. it appeared that in the year, 1968-69 a sum of Rs.70,70,000 was given to the five District Councils except K. & J. Hills and then in the year, 1969-70 a sum of Rs.67,60,000. He stated that they could not find out the figures amounting to Rs.45 lakhs and Rs.32.23 lakhs as mentioned in the Audit Report. The Directorate of Education through which the grants were routed carried out certain inspections in the offices of the District Council to find out the position with regard to the elementary education. They found some unspent balances and shortfalls with the District Councils and advised T. A. D. to adjust the excesses in the subsequent years' grants. In 1971-72, the adjustment have been made. As regards the other case, the official witness stated that in 1962, the Inspector of Schools reported to the Director of Public Instructions that the Secretary of the School reported to his office that as no money was available to be spent from the resources of the School, they were not in a position to contribute 50 per cent from their side and therefore the grant could not be utilised. He therefore, suggested to Director of Public Instructions that the School might be asked to refund the money to the Treasury. The Director of Public Instruction directed in 1966 that the School authorities should be asked to refund the money to the Treasury or in default, the Inspector of Schools should adjust the amount from the subsequent grant. They have since received a telegram from the Inspector of Schools saying that the amount of Rs.3,000 has been refunded in the Karimganj Treasury on 28th March, 1968.

RECOMMENDATION

The Committee is satisfied that the money has been adjusted ; but expresses its concern on blocking of capital, which resulted in loss of interest on the amount to the State ex-chequer.

The Committee therefore strongly recommends that blocking of capital should be strictly avoided in future.

Paragraph 31(d) at page 55 of the Report of the Comptroller and Auditor General of India for the year, 1969-70—Misappropriation.

According to the report of the Examiner Local Accounts (1966-67 and 1967-68) misappropriation totalling Rs.0.95 lakh occurred in forty-four Schools. Of that Rs.0.34 lakh were recovered and the balance Rs.0.61 lakh is yet to be recovered (December, 1970). The internal Auditors also reported misappropriation of Rs.0.4 lakh in Chograpur High School (between April, 1959 and December, 1964). Recovery thereof awaited.

The Departmental witness stated that in 1966-67, the number of Schools involved was 16, the amount misappropriated was Rs.51,000 and the amount so far recovered is Rs.19,000. In 1967-68, the number of Schools involved was 28, amount misappropriated was Rs.44,000 and the amount recovered Rs.15,000. The Inspectors of Schools have been asked to take steps for recovery of the balance amount. He further stated that no legal action could be taken because whether the misappropriated money is Schools money or Government money is not known. In Morigaon School where Government money was involved, a sum of Rs.6,875 has been deducted from the grant-in-aid. The position of the other Schools is not known. If any employee of the School misappropriates money, then it is for the Managing Committee of the School to take action.

RECOMMENDATION

The Committee observes that whether the misappropriated money is a Government money or schools money is not the question. The question is that money has been misappropriated is a sufficient ground for taking action against the persons concerned. The Department cannot shirk the responsibility by saying that it is the Managing Committee who is to take action.

The Committee therefore recommends that the Department should take up the matter with the Managing Committee for taking appropriate action against the persons concerned.

The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 31(e) at page 55 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Inadequate control over utilisation of Grants.

It was noticed that undisbursed grants received back in the form of bank draft/cheque were not often entered promptly in the cash book of the Directorate.

The official witness stated that instructions have been issued to the Directorate and the Board to ensure that each and every undisbursed or refunded grant be immediately entered into the cash book before being passed on to the dealing Branch and entered in the subsidiary cash book. He further stated that the Department has taken a note of it although they have not made a detailed enquiry into the matter. As regards utilisation certificates, the official witness stated that they are retained by the lower formations. The State Board get only a consolidated utilisation certificate from the Regional Board. The Secretary then consolidate those certificates and send one consolidated certificate to the Director of Public Instructions. They also used to keep watch over the non-receipt of utilisation certificates. He also informed the Committee that he has issued necessary instructions in this connection to keep a proper watch on this matter.

RECOMMENDATION

The Committee may be appraised of the progress made.

Paragraph 31(f) at page 56 of the Report of the Comptroller and Auditor General of India for the year 1969-70. Diversion of Grant.

It was also noticed from the records of the Board of Elementary Education that grant of Rs.28.66 lakhs sanctioned by Government (March, 1971) for construction, reconstruction and extension of 576 School buildings was utilised by the Board (March, 1970) for repair, reconstruction and extension of 2840 school buildings—Information about the actual amount spent for repair works was not available.

The official witness stated that the sanctioning letter for the utilisation of the grants in question appeared to have been very vaguely worded therefore suggested for a fresh proposal for according. In financial matters vagueness leads to various complexities and it was therefore suggested that fresh proposals for according post facto approval by the Government should be submitted.

RECOMMENDATION

The Committee recommends that the diversion of grant should be regularised, at the earliest opportunity.

Paragraph 31(g) at page 56 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Irregular payment of grants.

Under the rules, Middle English Schools are eligible for deficit grant provided the number of students enrolled in a School is sixty or more. During 1968-69, a sum of Rs.0.91 lakh was paid as grants to 24 Middle English Schools by the Deputy Inspectors of Schools at Tezpur, Gauhati and Nowgong although the number of students on roll was below the minimum.

The official witness stated that the Government order did not say in clear terms that if the enrolment fell short of prescribed limit the School should be debarred from the deficit system. He further stated that so far the Middle English Schools were concerned, the discontinuance of grant on the basis of results would be examined.

OBSERVATION

The Committee observes that so far Middle English Schools are concerned, it is for the Government to decide the question of discontinuance of grant on the basis of results.

Paragraph 31(h) at page 56 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Grants for construction, etc.

According to rules, grants for construction/repairs of Schools buildings are to be restricted to 75 per cent of the estimated cost of the works. During the period 1968-69 and 1969-70, a sum of Rs.1.22 lakhs was paid during this period by the Inspector of Schools, Dhubri and the Deputy Inspectors of Schools, Nowgong and Kukrajhar to Schools authorities without any detailed estimates.

The official witness has explained that while conveying the sanction, instructions were given that the countersigning officers should ensure that necessary plans and estimates have been prepared and utilisation certificates in regard to earlier grants have been furnished before countersigning the bills. This is done at the Inspector's level. He added that he had called for reports regarding such irregular payments and the reports were awaited. He further assured on 30th August 1972 that within three months a full report would be submitted in the matter.

The Committee observes that the report as called for has not been available till this report is submitted to the House.

RECOMMENDATION

The Committee therefore recommends that the matter should be cleared within three months from the date of presentation of this Report to the House.

Paragraph 32 at pages 56-57 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Silchar Regional Engineering College.

To expand facilities for technical education the Department acquired 1644 bighas of land at a cost of Rs.11.95 lakhs near Silchar town for establishing a Regional Engineering College, a non-Government institution. Between 1966-67 and 1968-69, the Department paid to the College authorities Rs.7.74 lakhs as grant (Rs.5.75 lakhs for construction and Rs.1.99 lakh for establishment of the College) on the condition that the balance remaining unspent after September, 1969 should be refunded. Upto 1969-70, Rs.2.72 lakhs were spent as capital expenditure and Rs.2.62 lakhs on salaries of the Principal and other administrative expenses. The unspent balance of Rs.2.40 lakhs has not been refunded upto December, 1970. Construction of the College and Hostel Building has not also started till September, 1970.

The official witnesses stated that according to the pattern of the scheme the Government of India has to bear 100 per cent of the capital cost and the State Government has to provide developed land and 50 per cent of the recurring expenditure. The Government of India initially provided only Rs.45,000 as recurring grant. During the period under report, the State Government had sanctioned large amount of money for the College. The College is not a Government College as such. It is managed by a Board of Government and formed into a Society under the Societies Registration Act and a full time Secretary has been appointed to look after the construction work, etc. Though the State Government sanctioned recurring and non-recurring grants, nothing except Rs.45,000 was received from the Government of India. The matter was then taken up at the level of the Chief Minister. The present position is that the State Government sanctioned Rs.99,000 and Rs.13.75 lakhs as recurring and non-recurring grants respectively excluding the cost of acquisition of land and improvement of water supply. The Government of India during 1970-71 has sanctioned Rs.4.20 lakhs and Rs.11.75 lakhs as recurring and non-recurring grant respectively. The State Government has yet to sanction an amount of Rs.34,000 towards its share for 1968-69. The State Government

suggested that that the construction should be taken up by the State P. W. D. and the Department is trying to bring down the P. W. Ds administrative change from 15 per cent to 7½ per cent on the estimated cost of construction and in order to give a push in the matter, the Chief Minister has been requested to become the Chairman of the Board. It has also been revealed that due to industrial recession the Government of India also wanted them to go along with the programme. It was also made known to the State Government in the discussion of the working groups held between the officials of Government of India and the State Government that the College should not be started during the Fourth Five Year Plan. The Secretary of the Board of Government also explained the difficulties of starting with the construction work in the absence of approval by the Government of India which was given only after the plans and estimates were certified by the State Public Works Department. After the matter was taken up by the Chief Minister with the Union Education Minister, the Government of India agreed to release the fund. It now appears that the State Public Works Department is not in a position to take up the work without an education cell. It has been admitted that there is administrative bottleneck within the Secretariat.

RECOMMENDATION

The Committee recommends that the construction of the College be completed immediately after removing all the administrative bottleneck and lack of co-operation.

The Committee further recommends that allotment of funds by the Central and the State Government should not be allowed to handicap the implementation of such scheme and should be taken at the highest level if necessary.

Paragraph 33 at page 57 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Polytechnic at Nowgong.

On the recommendation of the All-India Council of Technical Education and approved by the Government of India in October, 1959 a Polytechnic was established at Nowgong at a capital cost of Rs.24.12 lakhs for buildings between 1961-65 and 1967-68 against an estimate of Rs.9.80 lakhs and Rs.9.48 lakhs for equipment during 1958-59 to 1967-68 against estimate of Rs.11 lakh—50 per cent of total non-recurring expenditure upto 31st March, 1961 was to be borne by Government of India. The Polytechnic was to have an amount intake of 180 students in three branches of Engineering.

The official witness stated that in 1965-66, the average expenditure per student was Rs 574 because at that time the institution was not fully manned. But afterwards they appointed 90 per cent of the staff and that is why the expenditure went up. In 1971-72, the expenditure per student

will go down as the number of students has increased. He submitted that diversification of the course was possible to cater the needs of the State but in that case the Institution has got to be an all India level Institution. They are also in touch with the Government of India for introducing new subjects.

OBSERVATION

The Committee observes, that petro-chemical complex and other specialised subjects which are proposed to be introduced require a healthy approach. Proper co-ordination and planning is necessary to implement such scheme successfully.

RECOMMENDATION

The Committee therefore recommends that there should be proper planning and co-ordination to make the schemes a success. Steps should also be taken in right earnest to consult the Government of India and obtain their approval before introducing the new and specialised subjects.

Paragraph 34 at page 58 of the Report of the Comptroller and Auditor General of India for the year 1969-70—revision of District Gazetteers,

The revision of district gazetteers for all the eleven Districts in Assam was under taken up in January, 1958 (with the appointment of the Editor) and was to be completed by the end of 1964-65. The official witness informed the Committee that 19 chapters of Garo Hills and 17 chapters of Khasi and Jaintia Hills have been transferred to Meghalaya for which the Government of Assam may claim re-imbursement. He further informed the Committee that the Government of India sanctioned Rs.60,000 for compilation and printing of each gazetteer but the actual expenditure incurred till then was about 15 lakhs. The scheme was temporary and all the personnel are temporary which was responsible for the slow progress of the work. He also indicated that the Government of India generally revised their quantum of grant once in a period of 2-3 years.

The Committee observes that if possible the sense of insecurity in the minds of the employees be removed and the matter might be taken up with the appropriate authority.

RECOMMENDATION

The Committee recommends that it should be examined whether the works can be entrusted to some University scholars.

Para 35 at pages 58-59 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Proceedings against an Officer.

One D. I. of Schools due to retire on 2nd February, 1967 was suspended on 29th January, 1957 on a charge of misappropriation of Rs.56,704. Charges for criminal prosecution of the Officer were framed after 3 years (February, 1960) and he was committed by the Magistrate to stand the trial in the Sessions Court after another four years (May, 1964). As per rules, departmental proceedings should be started out before criminal prosecution begins but it was started after eight years and the service of the Officer was extended from time to time pending completion of the proceedings by the Court.

The Departmental witness stated that the case which was first detected on 16th January, 1957, was referred to police on 9th September, 1957 and the Audit Report containing the misappropriation was submitted on 15th October, 1957 and the Departmental charges were framed after three years and Official witness admitted that there had been some delay in drawing up the proceedings. He stated that once a case was forwarded to the court the Department concerned expected that the Court would adjudicate the matter and the Department could then proceed to take suitable action on the basis of the Courts judgment. But according to rules, Departmental proceedings should be drawn up quickly and independently of the judgement of the criminal case. No appeal was preferred against the judgement of the Court.

RECOMMENDATION

The Committee is not happy with the manner in which the whole matter had been handled by the department. The Committee therefore desires that the whole matter should be investigated 'Denovo' and report be submitted to the Committee within one month from the date of presentation of the Report to the House.

The Committee further recommends that the responsibility of the Officers should also be fixed specially on this point about the amount of Rs.80 as pay and Rs.40 as D. A. The Committee further desires that the reason should be given why no investigation was made earlier before passing the final order. The Committee is not happy to know that the Department did not prefer an appeal against the judgement of the Session Court.

Paragraph 98 at page 92 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Vijnan Mandir.

The Vijnan Mandirs at Hailakandi and Dimoria were established in 1957 by Government of India and taken over by State Government in April, 1963 with the object of explaining the rural people the methods of science and to make them familiar with scientific principle of Agriculture, Health, etc. In 1959, the Vijnan Mandirs were provided with electrical apparatus but these could not be used ever since their purchase as the Mandirs were not provided with electricity and water supply upto September, 1970.

The Departmental witness informed the Committee that these articles were given by the Government of India on 1st April, 1963 but to utilise them required electricity and water. There was electricity at Dimoria but

not at Hailandi. He also read out a report from the officer-in-charge of Dimoria, dated 23rd September, 1972 which *inter alia* says that except for a few items, the work was carried out with some difficulty.

The Committee constrained to observe that though the two centres were established by the Government of India in the year 1957 with the best intention to educate the rural people, they failed to achieve the purpose for which these were established even after these were taken over by the Government of Assam in 1963. The Department did not care to see to their proper functioning for the benefit of the people. They also did not care to know how the electrical and scientific equipments were utilised. It was very disappointing to note that only at the time of coming to give deposition before the Committee the Departmental officers were concerned about the functioning of the two centres. Even after receiving audit objection, the Department did not care to reply to the audit or the Committee about the detailed functioning of the two centres. Furthermore, after receiving the audit report they ought to have deputed one responsible officer to find out the actual state of affairs in the two centres instead of giving hearsay evidence.

RECOMMENDATION

The Committee therefore take exception to such kind of attitude of the Department and directed the Secretary to take up the matter personally and to see about the present functioning of these Vijnan Mandirs and action taken on the matter may be reported to the Committee within two months from the date of presentation of this Report to the House.

Paragraphs 100 (vi) and (vii) at page 94 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Idle investment.

As regards para 100 (vi) a vertical steam boiler costing Rs. 0.11 lakh was purchased in July, 1955 by the Principal H. R. H. Prince of Wales Institute of Engineering and Technology, Jorhat for imparting training to students. No action for its installation was taken until August, 1965 when quotation for steam pipes, etc., required for commissioning the boiler were invited, those were purchased for Rs. 0.09 lakh in July, 1969.

The official witness stated that the boiler was in fact installed in 1963 after meeting all the difficulties and it has since been put to use. Subsequently a permanent structure was erected and it was reinstated in October, 1969 in the new site and put into commission. While the delay was admitted, the Department stated that they are to work on the basis of the Budget allotment and to keep in mind the requirements of stores. The para 100 (vii) brings out that in Government Higher Secondary and Multipurpose School, Aijal, a Gas Plant was purchased and installed in March, 1964 at a cost of Rs. 8,374 has been lying idle.

The Departmental witness stated that the plant has been installed in the School and utilisation certificate obtained. The delay was attributed to the disturbances in the Mizo Hills.

RECOMMENDATION

The Committee regrets to find that due to delay in implementation of the scheme and wrong planning the Government had to incur an extra-expenditure. The Committee therefore recommends that Department should take all possible care and caution while making estimation for schemes, in future. Blocking of capital without implementation amounts to misappropriation of Government money which should be discontinued.

Paragraphs 137-138 read with Appendix X and XI at pages 150-152 and pages 178-183 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Outstanding Audit objections and Audit Report.

These paragraphs indicate the position of the outstanding audit objection and inspection reports relating to the period upto 1969-70 remaining unsettled upto 31st August, 1970.

The Departmental witness stated that these bills were drawn by various authorities and the D. C. C. bills were submitted by the respective Officers.

RECOMMENDATION

The Committee recommends that all the old outstanding Audit objections should be settled within six months time.

Paragraph 141 at pages 154-155 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Non-receipt of the utilisation certificates for grants.

This paragraph indicates that 452 Numbers of utilisation certificates involving Rs. 629.71 lakhs in respect of Grants-in-aid paid by the Department upto 1969-70 had not been furnished to Audit upto 31st August, 1970.

The Departmental witness has stated that utilisation certificates covering an amount of Rs. 175 lakhs have already been sent and informed the Committee that the utilisation certificates have to be countersigned by the Examiner of Local Accounts, otherwise the Accountant General does not accept them. The Examiner of Local Accounts does not audit the accounts yearly.

In the matter of submitting utilisation certificates, the Committee feels that the present provision laid down in the Financial Rules that "all the utilisation certificates are to be countersigned by the Examiner of Local Accounts" be examined with a view to effecting its amendments because the present system is not functioning effectively for which a huge number of utilisation certificates are to be furnished for years to come.

RECOMMENDATION

The Committee therefore recommends that the Finance Department be requested to re-examine the whole question so that the same may be amended if necessary to fit in with the present circumstances.

The Committee further recommends that the Department should take up the matter with the Accountant General and furnish the requisite informations within six months from the date of presentation of this Report to the House.

Grant No. 23 at pages 38-44 of Appropriation Accounts, 1969-70—Education (General).

The voted grant closed with a saving of Rs. 100.94 lakhs of which only Rs. 1.25 lakhs were surrendered and that too on 31st March, 1970.

The Departmental witness stated that the allotment registers were opened immediately after the Budget allotments were received and the Department could not explain why an amount of Rs. 1.25 lakhs was surrendered when the actual saving was Rupees one crore except stating that 80 per cent of the expenditure was grants-in-aid which was drawn by respective Secretaries of the different Schools. The Departmental witness stated that at the time of surrender, they did not know what they were doing. They also did not collect the Accountant General's figures. He also admitted that his Financial Accounts Officer had failed to advise the Departmental Secretary.

The Committee is convinced that proper accounting was not made as stated by the Finance and Accounts Officer and the so called registers maintained by him were of no value. The control over expenditure is far from satisfactory and the required amount of supervision was not made. The Departmental witness was asked on 7th March, 1973 to prepare a brief note on this and to submit the same to the Committee within a week which is also not forthcoming. The official witness also was asked to enquire for whose fault the wrong figures was not contested earlier and fix responsibility. This report also should have been submitted within 15 days but nothing has been received till now.

RECOMMENDATION

The Committee therefore recommends that appropriate steps should be taken to fix responsibility on the basis of the observations made above within three months from the date of presentation of this Report to the House.

Grant No. 23 at Pages 43-44 of the Appropriation Accounts, 1969-70.

While there were substantial savings under certain group heads, expenditure under some other group heads exceeded the process and the excesses remained uncovered.

The Departmental witnesses explained that due to certain extraordinary circumstances the expenditure could not be made through regular process and hence the excesses.

RECOMMENDATION

The Committee recommends regularisation of the grant.

TOWN AND COUNTRY PLANNING DEPARTMENT

Paragraph 17 (h) at pages 37-38 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Drawal of money in advance of requirement, etc.

The paragraph brings out that Rs.3.40 lakhs was drawn by the Town and Country Planner Gauhati on 30th March 1968 for payment to 43 Municipalities and Town Committees as grant under urban Scheme against Government sanction accorded on 28th March, 1968. Of this Rs.1.98 lakhs were disbursed upto September, 1968 Rs.0.45 lakhs between October, 1968 and February, 1969 and the balance of Rs.0.97 lakh refunded to treasury in March 1969 reportedly due to non-submission of utilisation certificates by some of the Municipalities and Town Committees for grants paid to them earlier. The para also indicates that out of the grants of Rs.3.60 lakhs drawn on 30th March 1969, Rs.3.52 lakhs were disbursed upto December 1969 and the balance of Rs.0.08 lakhs was refunded to treasury in January 1970. Besides utilisation certificates of Rs.4.60 lakhs paid to Municipalities and Town Committees between 1964-65 and 1968-69 were not submitted to audit. (Novembr 1970).

During the evidence the official witness stated that the Town Planner during the course of the year invites applications from the Municipal Boards and Town Committees for grant under the Urban Development Scheme and the local bodies have to submit applications to him for grant. He scrutinises the applications and then recommends for grants. He was also asked not to disburse the grant unless the local bodies submit utilisation certificates in respect of earlier grants and so he withhold the disbursement of money to the defaulting local bodies with the expectation that the certificates will be furnished before receiving the grants and as such the money was also not deposited in the treasury. The local bodies assured in their applications to the effect that the utilisation certificates will be furnished before disbursement. He however admitted that it is irregular to utilise the grant meant for a particular year in the nine years. He also indicated that the reasonable time depends on the merit of each case and added that because of withholding of grant no utilisation certificates are now outstanding under Urban Development Schemes. It was also revealed that the undisbursed money was kept in cash and bank draft. As regards Rs.3.60 lakhs March 1969 drawn in 1969 the official witness stated that he has received all the utilisation certificates. On 20th September 1970 he also stated that if an amount is not utilised within the financial year it will be utilised within a reasonable time.

The Committee observes that the Department kept the money undisbursed for a long time which was a gross violation of Assam Financial Rules and that Department has disbursed the money in a different way for which the money was sanctioned. Moreover money drawn and kept in chest whether in cash or in draft, the result is that the money is drawn from the Bank and interest will be charged on the amount drawn whereby the State Exchequer is affected. Moreover, if for non-receipt of certificate grants are not disbursed the society as a whole will suffer.

RECOMMENDATION

The Committee therefore recommends that the Department should note that no such advances should be drawn in future contrary to normal financial rules.

The Committee further opines that the undisbursement of grant for non-receipt of utilisation certificates cannot be a wholesome process and hence some other principles should be found out so that the utilisation certificates are received and at the same time grants are disbursed. The field officers should be more vigilant in the matter who should be held responsible for non-receipt of utilisation certificates.

Paragraph 56 at page 73 read with 51. No.8 of Appendix III at page 167 of the Report of the Comptroller and Auditor General of India for the year 1959-70 Misappropriation.

In October, 1968 the Town Planner to the Government of Assam, Gauhati reported a case of defalcation of Government money amounting to Rs.10,123-83 P. in the Unit Office at Tezpur. In March 1971, the Government intimated that Police investigation into the matter and also Departmental proceedings against the persons concerned had already been started. The Departmental witness stated that due to some pressure it could not be utilised within the financial year and admitted that there was temporary misappropriation. He further informed the Committee that the departmental enquiry was started in November 1969, and the Police investigation started in the year 1968.

The Committee observes that during the long five years from 1968 to 1972 the Police Department could not complete the investigation of the case. The Committee discussed the question of undue delay in Police investigation with the Inspector General of Police in the past but it appears there is no improvement. Unless the Police investigation completes the matter cannot be referred to the court for adjudication which also involves a time factor. Moreover unless the Court adjudicate, the case, the Departmental proceedings cannot be closed. So, the whole thing now rests with the Police. In such cases unless the Police Department is active the matters cannot be settled early.

RECOMMENDATION

The Committee therefore recommends that the matter should be immediately taken up with the Inspector General of Police and the Chief Secretary for the undue delay in submission of the Police Investigation Report and drastic action should be taken against the persons responsible for the delay within three months of submission of the Report to the House.

The Committee also recommends that copy of the above recommendation should be sent to Chief Secretary by the Department for necessary action from his end.

The Committee further recommends that the question of not taking up the matter with the Inspector General of Police for the long five years should be investigated and the responsibility should be fixed on the persons concerned within three months from the date of presentation of the Report to the House.

Paragraph 82 at page 85 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Uneconomic continuance of a division.

In 1957, a housing division (on P. W. D. system) was created at Gauhati mainly for construction of houses for industrial labourers and slum dwellers. In April, 1964 it was noticed during audit that the main scheme had already been completed and houses handed over to the Department but establishment cost was rising much more than the works outlay. It was therefore suggested by audit in October, 1964 that the possibility of abolishing the division might be considered. The Division was finally abolished in September, 1969.

The Departmental witness intimated that the Department was preparing schemes for the fourth five year plan, actually till the last year. No priority was given to the question of allocation of fund for this housing scheme. He further stated that the buildings were constructed from the P. W. D's side and further stated that the division was meant for supervising the works under housing scheme. In 1969, the work was taken over by the A. G. C. C. He further intimated that there is a proposal to form a statutory board who will take up some developmental schemes like purchase of lands, construction of House, etc. and they can engage themselves in a variety of commercial functions and there is a proposal to abolish the development authority.

The Committee observes that there should be a re-thinking on the whole issue. By expanding schemes, the Department creates some employment of unemployed youth but that will not serve any fruitful purpose. The Committee further feels that by retaining this divisions Government will have to incur infructuous expenditure. There was no point in creating this wing without proper assessment of the workload to be entrusted on it

RECOMMENDATION

The Committee therefore recommends that the question of continuing this division should be reconsidered and that the reasons as to why this matter was not taken up in proper time after the same was pointed out by the audit for which Government had to incur infructuous expenditure should be investigated and persons responsible should be taken to task according to rules.

Paragraphs 137-138 at pages 150-153 read with Appendix IX and X at pages 178-182 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Outstanding Audit Objections and Inspection Reports.

This paragraph indicates the position of outstanding Audit objections and Inspection Reports relating to the period upto 1969-70. It would be seen therefrom that 18 numbers of Audit objections valued at Rs. 0.69 lakh and 67 numbers of Inspection Reports containing 153 paragraphs were outstanding against the Department at the end of August, 1970.

RECOMMENDATION

The Committee is not happy over the state of affairs and recommends that the matter should be settled immediately and if necessary through personal contact so that the matter may not come before the Committee again.

Paragraph 141 at page 154 read with Appendix XII at pages 182-183 (Sl. No.16) of the Report of the Comptroller and Auditor General of India for the year 1969-70—Non-receipt of utilisation certificates (for grants).

The paragraphs shows that 10 numbers of utilisation certificates involving Rs. 20.04 lakhs in respect of grants-in-aid paid by the Department upto 1969-70 had not been furnished by the Department till 31st August 1970. The Committee observes that unless the utilisation certificates are received from the concerning authorities, it cannot be assured that the money given has been utilised or not and if utilised whether the money was utilised for the purpose for which it was sanctioned.

RECOMMENDATION

The Committee therefore recommends that effective measures should be taken by the Department immediately so that the utilisation certificates are collected and sent to audit within three months from the date of presentation of this Report to the House.

Grant No.49 at pages 91-92 of the Appropriation Accounts, 1969-70—Miscellaneous Social and Developmental Organisations VIII—Town and Country Planning Organisation.

The grant closed with a saving of Rs. 18.99 lakhs of which Rs. 2.35 lakhs were surrendered and that only last date of the year.

The Departmental witness stated that actually the provision for grant is Rs. 25.4 lakhs in annual Budget and Rs. 74.2 lakhs for Tribal Areas Department. They have given grants to Garo Hills, Jowai Hills and Mizo District Council. He, however, could not ascertain this actual position from the T. A. Departments file. He further stated that the Head of Account is controlled by both the Departments and the Town and Country Department is the ultimate controlling authority.

The Committee observes that if a Head of Account is controlled by more than one Department, it is very difficult to find out which Department is responsible for lapses unless the matter has been gone deep into the matter by the Committee.

RECOMMENDATION

The Committee therefore recommends that arrangement may be made by Government either to bifurcate the Head of Account or to make responsible only one Department who will operate and control the Head of Account.

INDUSTRIES (SERICULTURE AND WEAVING) DEPARTMENT

Paragraph 100(iv) at page 93 of the Report of the Comptroller and Auditor General of India for the year 1969-70

In March 1967, the Superintendent of Sericulture, Gauhati purchased fencing materials worth Rs. 0.28 lakh for a Muga Seed Farm at Boko (Kahibama). The proposed site was abandoned (December, 1967) for want of no objection certificate from the Forest Department and certain other difficulties. An alternative site was selected (January, 1968) at Bhakatpara. The Department intimated in October, 1969 that the money provided for in the Plan Scheme in a particular year would not be available in the next year and hence the expenditure was incurred and that the new site had not till then been acquired.

The Departmental witness stated that the Revenue Department *vide* their letter No.69/17/367 addressed to the Settlement Officer, Gauhati agreed to allot a plot of land measuring 1000 bighas at Kahibama for starting a Muga Farm and a Multiplications Centre in 1967-68 and the Revenue Department wanted us to go ahead with the work and hence building materials costing Rs. 0.28 lakh was purchased for fencing the compound before handing over the land formally. But subsequently the Revenue Department could hand over only 416 bighas and the Forest Department to whom the remaining 584 bighas were belonged to refused to part with the land. They further intimated that the entire plot of land is a Government land partly waste land and partly forest land and they acted on the strength of the Revenue Department authority. They also revealed that some of the fencing materials purchased were used in another farm at Barahibari and the remaining materials are in stock.

The Committee observed that the Department invested Government money in purchasing fencing materials costing Rs.28,000 with a view to utilising it in the Muga Seed Farm at Boko without first obtaining the possession of the land for the proposed farm from the proper authority; but a part of the plot belonged to Forest Department who refused to part with the same for which the proposed farm could not be started. The diversion of the building materials from one scheme to another is also irregular. The blocking of capital in the form of store of this nature also cannot be appreciated.

RECOMMENDATION

The Committee therefore recommends that the Department should note that such irregularities do not recur in future.

Paragraphs 137-138 at pages 150-152 read with Appendix X & XI at pages 178-181 of the Report of the Comptroller and Auditor General of India for the year, 1969-70—Audit objections and Inspection Reports.

This paragraph indicate the position of outstanding Audit Objections and Inspection Reports relating to the year, 1969-70 remaining unsettled upto 31st August, 1970

The Departmental witness stated that the position has since improved as on 21st May, 1973, the number of outstanding audit objections have come down from 280 to 186 and the number of paragraphs from 751 to 518 and also informed the Committee that they are maintaining registers for the purpose.

The Committee observed that the oldest item is pending since 1964-65.

RECOM ENDATION

The Committee therefore recommends that all the outstanding Audit Objections and Inspection Report should be made upto-date within two months from the date of presentation of this Report to the House.

Paragraph 141 at pages 154-155 read with Appendix XII at pages 182-183 of the Report of the Comptroller and Auditor General of India for the year, 1969-70—Outstanding utilisation certificates (for grants).

The paragraph indicates that 92 numbers of utilisation certificates involving Rs.15.02 lakhs in respect of grants-in-aid paid by the Department upto 1969-70 had not been furnished by the Department to audit till 31st August, 1970.

The Departmental witness stated that the position has since improved. The number of utilisation certificates pending has come down from 92 to 37 and the amount involved has also come down to Rs.90,000. He further stated that according to rules the District Officers are to countersign the certificates.

RECOMMENDATION

The Committee recommends that the outstanding utilisation certificates should be finalised within three months from the date of presentation of this Report to the House.

Grant No.33 at page 71 of the Appropriation Accounts, 1969-70—Industries—I—Sericulture and Weaving.

The grant closed with a saving of Rs.8.89 lakhs was surrendered on the last day of the financial year.

The Departmental witness stated that the Department did not maintain any control Register earlier and only since last year it has been maintained. He further added that one is normal and the other is the plan budget. For the normal budget, there is no saving and in fact there was some excess. A supplementary grant was taken under the normal budget—one reason for the saving in the plan budget—is due to the creation of Meghalaya. Then the grants-in-aid subsidy and stipends to deserving

cases could not be finalised. To that extent there was some saving. Then one major reason was grants-in-aid to the Khadi and Village Industries Board. The expenditure of about 1½ lakh could not be given because there was a balance out of the previous year's grants-in-aid. To that extent there was unutilised balance. The main reason is that the schemes were not implemented.

The Committee observes that the saving was mainly due to delay in starting construction work, non-availability of land and non-fulfilment of various formalities in time. This argument does not have any force because there is a regular provision made in the Budget by the Department for various developmental work during that year. Therefore the question of formalities can never stand on the way of implementation of the schemes if a real and sincere effort is made by the Department for such implementation. The Committee therefore is of opinion that it is not a case of non-observance of these formalities but because of lack of effectiveness on the part of the Department that this amount had to be surrendered. It seems the Department has also no effective control over the expenditure in their various schemes.

RECOMMENDATION

The Committee therefore recommends that the Department should note that the surrender of money on the plea of non-observance of formalities should be strictly avoided in future.

LABOUR DEPARTMENT

Paragraph 42 at pages 62-63 of the Report of the Comptroller and Auditor General of India for the year, 1969-70.

The Industrial training institutes meant to be at Shillong and Barpeta were functioning (since 1964-65) at the Gauhati industrial training institute premises due reportedly to absence of suitable buildings. Although students on role between 1964-65 and 1969-70 were between 150 and 236 against total seat capacity of 592 (for the three institutes), full complement of teaching staff separately for three institutes (as per the sanctioned strength) was employed since 1964-65.

The following table shows how the instructors were appointed in excess on the basis of the sanction scale of requirement during last three years, (one instructor for 16 students in electrical fitter, wireman, carpentry and blacksmithy trades and one instructor for 12 students in welder trades).

Trade	Total numbers of sanctioned seats (course)	Number of instructors appointed	Students on role during			Instructors in excess
			1967-68	1968-69	1969-70	
Electrician ..	96	6	40	38	44	3
Fitter ...	96	6	31	43	64	1
Welder ...	96	8	33	25	26	5
Wireman ...	96	6	29	40	58	2
Carpentry ...	64	3	1	...	1	2
Blacksmithy ...	96	4	atleast	3

Similar excess employment occurred in earlier years also. Employment of Instructors in excess between 1964-65 and 1969-70 resulted an additional expenditure of Rs.12 lakhs.

It was noted (May 1970) that for blacksmithy trade there are no student on role for any of the three institutes (during 1964-65 1969-70) while for carpentry trade there was none for Shillong institute (during 1964-65 to 1969-70). Machines (costed Rs.0.43 lakhs) acquired upto April 1968, for these trades thus remain idle.

In course of evidence before the Committee, the Departmental witness stated that when the sanction for the three institutions were given, it was decided to house all the institutions at Gauhati till the accommodation is available at Shillong and Barpetta. But the institutions were kept separately and separate staff for each were appointed so that these can be shifted immediately the accommodation were made available when the problem of appointing instructors would not arise. He also intimated that although the enrolments in the institutions were less, the requirement of instructors were calculated on the basis of number of seats sanctioned. They took steps to enhance the enrolment by giving publicity through Newspapers, Radio and also through Educational Institutions. There is no academic consideration for I. T. I. because it is meant to give preliminary industrial training to boys. After some difficulties the Barpetta I. T. I. was shifted and the classes started at Barpetta January, 1972. For the Shillong I. T. I., Department acquired a plot of land in 1967, at Umpling for construction of the Building and this was handed over to the P. W. D. for construction of the building but before they could construct the building, the Meghalaya State came in and in January, 1972 the Meghalaya took over the responsibility of Shillong I. T. I. The official witness, further stated that they turned to hire accommodation for shifting the I. T. I.'s to the proper place but suitable accommodation was not available at reasonable rent. Government of India also approved that till accommodation could be arranged at these two places, these two separate I. T. I. Institutions should function at Gauhati I. T. I. There was also a cabinet decision in this regard.

The Committee observed that when an institution is to be started the first and foremost things is to provide accommodation. The question of appointment of staff comes next. There is no proper planning. Lack of foresightedness of the department is evident. They could not utilise the staff properly for which during the period from 1964-65 to 1969-70 a sum of Rs.2.72 lakhs has been spent from 1964-65, the Department could not arrange accommodation at Barpetta and Shillong till 1971-72.

RECOMMENDATION

The Committee therefore recommends that there should be an investigation as to the appointment of staff and maintaining them in three Units for the three institutions functioning at the same place since inception when there was no enrolment according to the scheme envisaged and responsibility fixed for the wasting of public money.

The Committee further recommends to investigate as to why the accommodation could not be arranged at Barpetta and Shillong during the long years and who is responsible for this.

Paras 137—138 at pages 151—152 of the C. A. G's Report 1969-70.

The paragraphs indicate the position of outstanding audit objections relating to the period upto 1969-70 remaining unsettled upto 31st August, 1970. It would be seen therefrom that 467 numbers of audit objections involving Rs.14.0 lakhs and 122 numbers of inspection reports containing 305 numbers were outstanding against the Labour Department at the end of April, 1970.

The Departmental witness stated that all steps have been taken to meet the objections as far as possible and they are trying to collect reports from the field officers.

RECOMMENDATION

The Committee recommends that immediate steps should be taken by the Department to collect necessary informations and to furnish the same to the Accountant General so as to make everything up-to-date within one month and to inform the Committee accordingly.

Grant No.39 at page 81 of the Appropriation Accounts, 1969-70—Labour and Employment—II—Factories.

The Grant closed with an excess of Rs.36.06. Excess occurred under B(I) Inspectorate of Electricity.

The Departmental witness stated that they have got a statement of each machine. They could not place order at a time as the supplier demands 90 per cent payment in advance. They could not agree to that and hence no order was placed. They were also asked to receive payment after delivery to which they did not agree. The order was however placed in 1969-70.

The Committee observes that payment was made in the same financial year and the order was placed whether one month earlier or later is not known. Unless the specific date is known it is difficult to comment.

RECOMMENDATION

The Committee is not convinced as to the reasons for excess adduced by the department. However in view of the fact that the amount involved is small the Committee recommends the regularisation of the excess expenditure.

Grant No.40 at page 82 of the Appropriation Accounts, 1969-70—Labour and Employment—II—Inspectorate of Steam Boilers.

The expenditure exceeded the grant by Rs.1,920. The excess occurred under D. Steam boilers and was due to payment of pay and allowances of the officers and staff consequent on creation of Meghalaya.

RECOMMENDATION

The Committee recommends regularisation of the excess expenditure under the Grant.

Grant No.41 at pages 82-83 of the Appropriation Accounts, 1969-70—Labour and Employment—IV—Employment and Training.

The grant closed with a saving of 6.34 lakhs. The saving occurred mainly under "II—Other State Plan Schemes—B—4—Employment (b) Craftsman Training Scheme" and was due to non-receipt of tools and equipments from Farms and non-sanction of fourth phase expansion schemes for the existing Industrial Training Institutes.

RECOMMENDATION

The Committee recommends that the Department should be more careful in future in making budget provision if there is no chance of the money being spent.

HEALTH DEPARTMENT

(Excluding Public Health Engineering)

GENERAL

Of the total expenditure of Rs.493.15 lakhs and Rs.251.02 lakhs during 1969-70 under Medical and Public Health respectively, Rs.86.22 lakhs and Rs.134.81 lakhs relate to plan expenditure. The development expenditure thus form only about 17 per cent (Medical) and 54 per cent (Public Health) of the total expenditure.

The official witness gave a broad out-line of the various developmental activities of the Department. As regards the Family Planning Programme he gave a detailed description of the Organisation and said that the Government of India do not make any allocation of fund as such. The prescribe of the staffing pattern of the organisation, the norms of buildings for each family planning centre and sub-centres and allowed the construction of buildings according to P. W. D. rate. So the entire pattern has been lined down by the Government of India. They have no specific allocation of fund but can go ahead with the programme. He further stated that the Public Health Programme started in 1949 was not going on full swing but from the Fourth Five-Year Plan period it is expected that it will be possible to go ahead. He has revealed that in this programme fund is not the problem but man-power is not available. He stated that they have now created a pool in P. W. D. entirely for the purpose of construction of works relating to family planning and hope to go ahead with the work. The Departmental witness agreed that so far construction of quarters in rural areas are concerned it is very poor performance in our State. He also added that so far as the construction of buildings are concerned, it has to be done at Sectt. level. About the dispensaries, the official witness stated that the expenditure is to be met from normal budget all the buildings are required to be reconstructed for which a huge amount will be necessary. They are therefore trying to impress upon the planning commission on this. As regards the success of the family planning programme, he stated that no evaluation has been done so far.

As regards the T. B. clinics, he stated that there are such clinics in each sub-divisional and District Headquarters and the rural T. B. patients will get medical aid there. Nowadays however mostly domiciliary treatment is preferred. Moreover the district Tuberculosis officers' are required to cover the rural areas within the zones. Moreover the treatment can be carried out in the sub-centres also. He further stated that the scheme under Basic Health has not yet been started. Regarding Malaria eradication programme, schemes have been undertaken phase-wise for which the plan budget including staff are financed by the Government of India.

The official witness added that the entire expenditure of the Dibrugarh Medical College is met from the normal budget. The expenditure is more or less constant for the last three years. There was small expansion in the post-graduate Department. They have also provided increase of about 7 per cent to 8 per cent over the past years expenditure on staff and also for running the Hospital and College but could not provide fund for replacements of equipments or for purchase of new equipments, etc.

The Committee observes that before the establishment of Rural/Urban Family Planning Welfare Centres and Sub-centres, Government should give proper emphasis to educate the people about the necessity of family planning and its importance also. Unless this is done, the progress of the entire programme may suffer.

The Committee further observes that District and sub-divisional Tuberculosis officers do not cover the rural patients in time. Sometimes they are to come from a long distance to the sub-divisional or District Headquarters for treatment. There should therefore be some arrangement for rural T. B. patients in rural areas. Doctors in the Health Centres of the rural areas also do not take proper care for T. B. patients. In the name of domiciliary treatment no staff used to go to the rural areas to cover the T. B. patients. On the other hand, T. B. patients are increasing day by day in rural areas.

RECOMMENDATION

The Committee therefore recommends that there should be some arrangement for the treatment of T. B. patients in the rural areas by opening primary units or by increasing the number of beds.

Paragraph 38 at page 60 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Shortage of cash.

On complaints from the staff that they were not getting their pay owing to the absence of the Head Assistant-cum-Cashier on leave the Civil Surgeon, Khasi and Jaintia Hills, Shillong opened the cash chest on 30th November 1967 and found Rs.25,815 short. It was noticed in audit (July, 1967) that contrary to rules, there was no arrangement for using double lock on the cash chest and no security deposit was obtained for handling cash.

The Departmental witness stated that they have lodged a criminal complaint against the person who is directly responsible but he has been acquitted by the lower Court and they have preferred an appeal before the High Court. They have also proceeded against him departmentally. They have also proceeded against the Civil Surgeon who has since retired but they have not sanctioned him full pension. The Department is now waiting for the High Court's decision and the cashier is under suspension since 1967.

RECOMMENDATION

The Committee recommends that the matter should be investigated and responsibility be fixed on the officer responsible. The result of the departmental proceedings drawn against the cashier should be intimated to the Committee.

Paragraphs 137-138 at pages 150-152 read with Appendices X and XI at pages 178-181 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

These paragraphs bring out the position of outstanding Audit objections and inspection Reports raised upto 31st March 1970 but not settled upto August, 1970.

The Departmental witness stated that the latest position as accepted by the Accountant General is that out of the total number of 900 objections they have already cleared 780. The total amount relating to Medical involved Rs. 53 lakhs. This has been accepted by the Accountant General and it has been fully cleared.

Similarly in Public Health, the actual number of objections are more than what was recorded in the Report. Out of the total objections, they have cleared all except 300 which are still remaining to be cleared, that is they have cleared about 300 and these are held up due to want of sanction.

RECOMMENDATION

The Committee recommends that the pending audit objections, etc., be settled with the Accountant General within three months from the date of presentation of this Report to the House.

Paragraph 56 at pages 73 and 167 read with Serial 7 of Appendix III of the Report of the Comptroller and Auditor General of India for the year 1969-70—Misappropriation.

This paragraph brings out three cases of misappropriation involving Rs.41,252 were reported by the Department between April, 1968 to August 1970. Of these one case involving Rs.25,885 has been mentioned at paragraph 38 of the Report of the Comptroller and Auditor General of India. The remaining two cases of misappropriation occurred in the office of the Unit Officer, Nalbari Headquarter Unit of N. M. E. P. (Rs.5,716) and Unit Officer, North Lakhimpur Headquarter Unit of N. M. E. P. (Rs.9,721).

The Departmental witness stated that in the Nalbari case, they have dismissed the Junior Accountant from service who was responsible for it. They have not yet been able to ascertain the result of the police case. They have written to the Inspector General of Police but had not received any reply. So far the Unit Officer is concerned, the proceedings have been completed. The person who is directly responsible has been dismissed from service and they have also registered a police case. The Officer was responsible for lack of supervision and so he has been censured and it is recorded in the C. R. About the other case, they lodged a complaint with the police but he was not found guilty by the police. They have lodged a second complaint for misappropriation of Government money and also he has been proceeded against departmentally. The Departmental witness expected that the cases will be finalised shortly.

RECOMMENDATION

The Committee desires to be apprised of the result of the departmental proceedings drawn against the officer.

Grant No.26 at pages 52-54 of the Appropriation Accounts, 1969-70.

The grant closed with a saving of Rs.11.52 lakhs. An amount of Rs.23.76 lakhs was surrendered in March, 1970.

The Departmental witness stated that Rs.12.23 lakhs was provided in the last budget. But they wanted more money. They had some money in the contingency which could not be communicated in time. So the expenditure was incurred in the normal budget. This is one reason for the balk of surrender. In regard to the other surrenders, some of the schemes were centrally sponsored and they had to provide money for those schemes. So it was decided to incur the expenditure from normal budget. But later

on the central Government refused to meet this expenditure. From this hand which resulted in saving. The supplementary relates to the non-plan side on pay and allowances, etc., with the result, that excess expenditure had to be incurred on the normal side but there was saving on the plan side.

RECOMMENDATION

The Committee recommends that the actual position of sur-render and saving be re-examined and a note be submitted to the Committee through the Accountant General.

PUBLIC WORKS (F. C. & I. WING) DEPARTMENT

Paragraph 56 read with Sl.5 of Appendix III at pages 73 and 167 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Misappropriation.

This paragraph brings out that one misappropriation case involving Rs. 5,796 was reported by the Department between April, 1968 and August, 1970. The misappropriation occurred in the office of the Executive Engineers Dhemaji E. & D. Division in December, 1967. In his report dated 27th January, 1968 the Executive Engineer stated that while he was on tour on 7th December, 1967, the cashier encashed certain bills and disbursed certain amount and the balance of Rs. 5,795-61 was kept in office a report of loss of the amount was from the chest was made to him. The door and lock of the cash chest was found in order and no tampering was noticed. The night chowkidars were in closed position and no person came to office during the night or in the early morning to open it.

The Departmental witness stated that the matter has been referred to police. The police did not find any case rather any clue to charge them with any definite charge. So Departmental proceedings were drawn up which also failed due to certain technical defects. The Departmental witness however assured the Committee to submit full details of the case in due course as desired by the Committee.

RECOMMENDATION

The Committee therefore recommends that the Department should submit full details of the case within one month from the date of presentation of this Report to the House.

Paragraph 57 read with Appendices IV and V, pages at 74 and 158-169 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Work without estimates, etc.

This paragraph brings out that the Department upto March, 1970 spent Rs. 6,62.93 lakhs on 39 works without any estimates and Rs. 55.06 lakhs on 14 works in excess of 5 per cent of the sanctioned estimate or over Rs. 5 lakhs in its individual case.

The Departmental witness could not furnish categorical replies to the following points raised by the Committee, *i. e.*, under what circumstances these works have been taken up without obtaining the technical sanction who had authorised the Executive Engineer to commence these works and at whose instance the works had been undertaken.

The Departmental witness informed the Committee that the draft notice for tender was prepared on 28th September, 1964 and approved by Chief Engineer on 29th September, 1964. The date of receipt was shown as 15th November, 1964 and the completion shown as two years. The work order in the first instance confining to guide bunds, tie bunds, etc., was issued on 12th March, 1965 and the rest of the items were covered under supplementary tenders on 16th December, 1965 and the then Chief Engineer himself did it and no reasons have been recorded by him. As regards the Supplementary Demand of Rs. 50 lakhs, the Financial Commissioner stated on 23rd May, 1972 after receipt of Government of India's acceptance he through a teleprinter message asked the B. F. C. C. that the S. D. for Rs. 50 lakhs had been accepted by the Finance Department to meet the urgent commitment on the basis of additional allocation, that it would not be passed before 25th or 27th March, whether they would be in a position to spend Rs. 50 lakhs in the year and asking them to send proposal to fair and on 25th March, the Chairman, B. F. C. C. thought that he would be in a position to spend.

It seems that the demand for Rs. 50 lakhs at the fag end of the year by the B. F. C. C. and the sanction of the same by the Finance was most unrealistic. At the time of giving such sanction to any Department for spending, the Finance Department should definitely examine the feasibility of the spending such huge amount. On the other hand, it should also be the duty and responsibility of the spending Department to have a realistic view so that the objective is fully realised. The Committee expresses its concern about the way in which such urgent matters are treated in the Department for which money is provided by the Government of India. It is hoped that the Department will take a serious note of the matter. As regards the schedules, the Chief Engineer assured the Committee that he would let the Committee know the difference between the schedules within one month. About Hailakandi and Silchar embankments and Drainage, no technical sanction for the revised estimates was issued till date. In respect of Nowgong and Dhamaji Embankment and Drainage it appears from the Departmental witnesses that these have been handed over to the B. F. C. C. in July, 1970 without following formal procedure of handing over and taking over. The Committee really expresses its concern on the manner in which things are going on in those two Departments. From the witnesses it appears that no body knows about the state of accounts of the projects. The Committee strongly feels that some sort of strict procedure should be followed by the Departments while handing over and taking over such projects in accordance with Rule 149 of the Assam Financial Rules from now onwards. In respect of Jamuna Irrigation Scheme No. 1, the Departmental Officer stated that at no time any order was received from ministerial level to go ahead with the work. Further, they have stated that it was the Chief Engineer who was responsible for initiating the work of this particular project without obtaining the formal approval or orders from the Ministerial level who go ahead with the work without the technical sanction. He

did not accord technical sanction after proper scrutiny of the scheme till that date. About the schedule which was prepared for this particular project was showing the number of standard schedule that has been prepared by the Department for that particular division. When the Department was asked to show the different of standard rate and standard schedule they could not give the details.

The Committee takes a serious view of the matter when even after about 17 months of the receipt of the letter from the Accountant General written in October, 1970, the Department has failed to furnish the information to the Committee.

RECOMMENDATION

The Committee therefore recommends that a thorough investigation should be conducted for all kinds of irregularities so as to find out who are responsible for such irregularities and fix responsibility on the persons concerned.

The Committee further recommends to investigate as to the action taken on the Accountant General's letter of October, 1970 on the following points and fix responsibility on the persons concerned:—

1. The date when the Executive Engineers were asked to submit their explanation for such kind of irregularities ;
2. The date when the money was released without technical sanction and
3. Whether they have intimated that in anticipation of Government approval, they have commenced the work.

Paragraph 71 at page 81 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Wasteful expenditure on an irrigation scheme.

In 1962-63 Dhubri Embankment and Drainage Division took up "Morabhur Irrigation Scheme" at an estimated cost of Rs. 2.44 lakhs to provide irrigation facilities to adjoining areas. Upto 1966-67 Rs. 0.83 lakhs were spent, the secured advance was not adjusted till June, 1969. When work was in progress, the people leaving at the lower reaches of Morabhur river represented to the Department that the project would deprive them of irrigation facilities so long enjoyed from river water ; thereupon Government in August, 1964 approved a supplementary irrigation scheme on Bhur river to provide head works and a feeder link channel to river Morabhur for restoring the benefit denied by the previous scheme. This scheme was finally replaced by an alternative Bhur Irrigation Scheme sanctioned in January, 1967 at an estimated cost of Rs. 12.13 lakhs ; against that Rs. 0.72 lakhs were spent up to January, 1970. No part of the work already executed could be utilised in the new scheme.

The Departmental witness stated that the scheme was taken with proper survey and with technical sanction. He further stated that this Morabhur scheme was taken up for supplying water during Kharrit season. Moreover when the draft notification calling for objections was issued they did not receive any objection only when the work was in progress objection came and water was found less to meet the needs of the lower ridges as there came the demand for the channel from Bhur river which is perennial. He has also stated one of the amount of Rs.83,750 spent on the abandoned scheme work valued at Rs.73,000 was utilised in the new scheme which resulted a loss of Rs.10,000. It has been revealed that the 2nd scheme was not technically sanctioned and so came for the third scheme i.e., the Bhur Irrigation Scheme which was finally adopted and out of Rs 12.13 lakhs an amount of Rs.7 16,810 was incurred up to December, 1971 and due to dearth of cement and steel the scheme could not be completed.

The Committee therefore observes that the schemes after proper survey and technically sanctioned have to be abandoned and a new scheme taken up when the demand came from the public that they will be deprived of drinking water. The second scheme on which some expenditure was incurred was neither technically sanctioned nor implemented and they came for the third scheme at a cost of Rs.12.03 lakhs. It is not known what type of survey for the 1st was made and technical sanction given by departmental officers which had to be revised when the question of shortage of drinking water came in from the neighbouring people. The irrecoverable expenditure incurred on the 1st and the second scheme is not known which proves to be infructuous from the original scheme of Rs. 2.44 lakhs which was to be completed in 1966 the final scheme has come to Rs.12.03 lakhs which has also not yet been completed. It is also not known whether the expenditure will be limited according to the estimates. Had there been a comprehensive scheme like the final one now in 1962-63, the scheme could have been completed at a much lesser cost and a lot of public money would have been saved. But instead, money have been wasted by implementing immatured and ill conceived schemes.

RECOMMENDATION

The Committee therefore recommends that there should be a thorough probe on the lines of the observation made by the Committee and responsibility fixed on the officers concerned at various levels within three months from the date of presentation of this Report before the House.

The Committee further recommends that the action taken should be communicated to the Committee accordingly.

Paragraph 72 at page 81 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Abandonment of work.

For providing protection from recurring flood to the agricultural lands in a number of villages construction of a dyke one mile away from a spill channel of Brahmaputra river from Khatraputra to Rangagora was taken up in April, 1969 without any rationed detailed estimate for which administrative approval for Rs. 17.26 lakhs was accorded by Government in February, 1969. It was assured that the villagers would voluntarily make the land required for the dyke available free of cost which did not materialise fully. Seventy-five thousand two hundred fifty-eight cubic meters of earthwork costing Rs. 2.60 lakh were executed against the estimate of 1,39,713 cubic meters of earthwork leaving gaps at disputed areas. In June, 1969, it was decided to change the alignment of the dyke and to abandon the work in progress.

The Departmental witness could not explain anything except stating that the work was started before the formation of the B. F. C. and he explained to the Chairman certain things with the help of a map and stated that with regard to certain portion of the alignment no reference was made to the poor people and that certain works had been taken up without going into the detailed calculation of technical sanction on presumption of feasibility. They also added that on many occasions for utilising the working season it was not possible to start work after finalising fullest calculation of technical sanction. They also could not say whether the work order was given. The scheme was to be completed before the rainy season which started in April, 1969. As the flood damaged the alignment of the dyke they took advice from Poona to clean the Dyke in November 1969. It is also not known how the question of a acquisition of land came when the people voluntarily offered land.

The Committee observes that the case could not be explained by the Department properly with a view to complete the work before the rainy season, it was started in the month of April without observing formalities of rules but the work could not be completed before the rainy season and the flood damaged the dyke. The Department has wasted a huge amount for useless purpose. It appeared in the name of completing the work before rainy season, the work was started before the rainy season and then abandoned.

RECOMMENDATION

The Committee therefore recommends that there should be a thorough probe into the question and responsibility fixed for non-compliance of rules and other defects with special reference to start the work in the month of April and changing the dyke after flood damage and after wasting huge amount of public money on the schemes within three months from the date of submission of the Report before the House.

The Committee further recommends that the action taken should be communicated to the Committee accordingly.

Paragraph 73 at Page 82 of the report of the Comptroller and Auditor General of India for the year 1969-70—Compensation for land.

Twenty five bighas of land at an estimated cost of Rs. 1.59 lakhs were acquired during 1965-66 by the Subdivisional Officer (Civil), Sibsagar for the Embankment and Drainage Division, Sibsagar, for construction of a retirement bund (at the 17th mile of Dikhow Bund left bank) Rupees 0.99 lakh (62 per cent) were paid as advanced compensation to the land owners in May 1966. Possession of land was taken by the Division in April, 1966. Subsequently, construction of retirement bund was abandoned due to public obstruction and an alternative decision was taken in April, 1967 to construct a boulder revetment. Land acquired for retirement bund was released only in August, 1969 ; compensation already paid to land owners remains yet to be recovered to (December 1970.)

The official witness stated that it was cheaper thing to have a retirement bund but then there was objection from the public and so this was abandoned. He could not say whether the land compensation paid to the land owner have since been recorded.

The Committee observes that the payment of advance compensation of the lands proposed to be acquired was not wise and it is not known under what rule the advance was paid which has blocked the capital and interest thereon and has affected the state *ex-chequer*. If Bakijai cases are started, Government will have to incur more expenditure on that account.

RECOMMENDATION

The Committee therefore recommends that responsibility should be fixed on the persons concerned for payment of advance compensation of land amounting to Rs.0.99 lakhs.

The Committee further recommends that instead of starting Bakijai cases to realise the money Government should take steps either to write off the money or to attach the land.

Paragraph 74 at page 82 of the report of the Comptroller and Auditor General of India for the year 1969-70—Excess payment.

According to Government orders of September, 1967 section measurement of earthwork was to be taken in all embankments and quantity measured in profits is to be reduced by one inch per foot of height as shrinkage for settlement of earth. In Goalpara Embankment and Drainage Division although profile measurements were recorded for flood damage repair works executed during 1968-69, no deduction due to shrinkage was made resulting in excess payment of Rs.0.46 lakh for four large works (on 2.80 lakhs G. M. of earthwork upto January, 1969).

The official witness stated that the instructions contained in paragraph 4 (e) of Government circular letter No.FC.279/63/Pt III, dated 30th September 1967 was not clear and now these have issued clear instructions but for the past the official witness expressed his inability to take any action.

The Committee observes that if the instructions in Government circular were not clear, it was the duty of the concerned Officer to have classification from the proper authority before the expenditure was incurred which was not done.

RECOMMENDATION

The Committee therefore recommends for fixation of responsibility on the Officer concerned within three months from the date of presentation of this Report before the House. The Committee further recommends that action taken should be communicated to the Committee in due course.

Paragraph 75 at page 82 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Sub-standard work.

The Executive Engineer, Tezpur E. & D. Division allotted in September, 1966 construction of six timber-cum-bamboo spurs at the 1st kilometer of the Brahmaputra Dyke from Biswanath to Pampu two contractors at a cost of Rs.0.42 lakh. Work costing Rs.0.37 lakhs was done by the contractors upto 29th September 1966 when the Chief Engineer noticed during inspection that the work was below specification and the piles used were not of proper length and quality. Thereafter, further work was stopped but the Contractors were paid Rs.0.37 lakh in December, 1966.

The Departmental witness stated that when the Chief Engineer visited the site he found that the works which had been started by the Executive Engineer through contractors was below standard and that is why he stopped the work but lateron, may be for certain reasons the Department had deputed another officer to go and inspect the work with the intension to recommend it. Then the Chief Engineer stated that he submitted a report as acting Chief Engineer.

The committee is constrained to observe that the Departmental witnesses could not explain the circumstances under which they have allowed the Executive Engineer to make the payment to the contractors in super-session of the earlier orders of the Chief Engineer. The amount in question may be small but the way the payment was made is quite objectionable. To that effect the Departmental witnesses remained completely silent. The Committee also expresses its concern about the negligence shown by the Departmental officers to the Audit Report which was generally sent to them well ahead of time. Instead of waiting till the date of evidence before the Committee, the Committee feels that every Officer concerned should prepare their statements to meet objections of the audit and send it to the audit first after receiving the Audit Report. These directions are not generally followed by any of the Department; in the State. More particularly, the Committee observed that some of the witnesses expressed their inability to explain things to audit on the plea of nonavailability of records which is not at all the concern of the Committee. The Committee is concerned with the officers who come to give evidence.

RECOMMENDATION

The Committee recommends that there should be a probe as to whether the Chief Engineer's report was correct or the report of the acting Chief Engineer was correct and also whether the report of the acting Chief Engineer can supersede the report of the Chief Engineer and to fix the responsibility on the persons concerned within three months from the date of presentation of the Report before the House.

Paragraph 76 at page 83 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Dighaljuli Irrigation Scheme.

For providing irrigation facilities in 4,672 acres of land on both banks of river Dighalijuli (4152 acres on the left bank and 520 acres on the right) work of tapping the river Missamari—by constructing a head work and then irrigating by canals on both banks of the river was taken up in Tezpur E. & D. Division in two phases. Phase I consisting of head work including diversion channels was constructed in 1964-65 at a cost of Rs. 3.19 lakhs. Phase II for construction of 21930 feet length canal in right bank and 34,000 feet length in left bank was sanctioned at a cost of Rs. 6.54 lakhs in January, 1967 through a number of contractors. On a protest from the Defence Authorities in February, 1967 that the land within 15,000 to 27,000 feet of the left bank would be required by them, construction of the canal beyond 15,000 feet was stopped after spending Rs. 0.36 lakh. This reduced the irrigable area on the left bank from 4672 acres to 1,600 acres and requirement of water discharge to 4.55 cusecs from 46.67 cusecs.

The Departmental witness stated that for supply irrigation water to certain villages on both sides of the river the land was the intention of Government to take up the scheme and to acquire land *vide* notification dated 16th December 1965. The necessity was felt by the public and Government had taken the initiative issued the notification and invited objections from the Public. But due to the objections from the military the Deputy commissioner excluded that portion of the land at the time of acquiring the land and the matter was not taken up with the Deputy Commissioner by the F. C. The land was delivered on 16th December 1965. An amount of Rs. 0.54 lakh were spent. The project was completed in 1968 and through the economy of the project has not been worked out yet since the hand work is there it will not entail heavy expenditure to cover extended areas.

The work was taken up by the Department in January, 1967 before taking over formal possession of land and in February, the army authorities came and took over about 15,000 to 27,000 ft. of land on the left bank and that is why the construction of the channel beyond 15,000 ft. was stopped after spending Rs. 36,000 which has reduced the irrigable area on the left bank. The Department proposes to go for an additional project cover more areas but the feasibility of that project has not yet been worked out. It also could not be ascertained whether the Department has taken any attempt to persuade the army authority to spare that portion of the land nor preferred any claim with the army authority for compensation for the abandoned work. The Committee expects further clarification on the whole matter.

RECOMMENDATION

The Committee therefore recommends that the Department will take steps to furnish all the detailed information to the Committee within one month from the date of presentation of the Report to the House.

Paragraph 77 at page 83 of the Report of the Comptroller and Auditor General of India for the year 1969-70 Unauthorised aid to contractors.

In Kakilamukh protection works Division, agreements were entered into March, in 1969 with 3 contractors for collection and supply of stone/boulders from Jagiroad involving carriage by Railway. Despite provision in the agreements that contractors' rates were inclusive of railway freight and the Department would not issue any railway credit note Rs. 2.82 lakhs worth of credit notes were issued by the Division between April and July, 1969 on behalf of the contractors. Of that Rs. 2.59 lakhs were recovered.

The Departmental witness stated that the Officer who violating the provisions of the agreement issued credit notes will be taken to task by the Chief Engineer after collecting the materials and scrutinising the same. They also informed the Committee that the amount of Rs.25,000 has since been recovered.

The Committee heard the Departmental witnesses and it was evidently proved from their own statement that the Executive Engineer in-charge Koki-lamukh protection work Division by going away from this agreement he had with the contractors concerned for supply of stone/boulders from Jagiroad quarry to the site issued credit note to the contractors amounting to Rs.2.82 lakhs. No attempt was made by the Executive Engineer concerned to deduct the balance amount of Rs.25,000 from the final bill. By doing so, the Committee is of opinion that the Executive Engineer violated the provisions of the financial Rules and also the condition of the agreement without obtaining any direction from the higher authority. The Committee is constrained to observe that though the Department was fully aware of the irregularities committed by the Executive Engineer concerned, no attempt has so far been made by the Department even for getting an explanation from him after receipt of the audit objections in September, 1970. The Committee expresses concern at the inactivity and callousness shown by the Department to such serious audit objections. The Committee feels that the activities of the Executive Engineer warrants drastic disciplinary action against him. Between April and July, 1969 credit notes were issued amounting to Rs.2.82 lakhs for the benefit of the contractors and at the cost of state ex-chequer in the form of interest on the amount drawn from the Bank till the same was recovered from the contractors.

RECOMMENDATION

The Committee therefore recommends that immediate action in any form as per rule should be taken against the Officer concerned and action taken be communicated to the Committee within 3 months from the date of presentation of the Report before the House.

The Committee further recommends to take action against the officers concerned who were sitting over the audit objections since 1970 and the findings reported to the Committee accordingly.

Paragraph 78 at page 83 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Construction of an embankment.

In December, 1962, construction of two embankments, one along the left bank of Nonoi River from Kumabahi Public Works Department bridge to Telelisora Public Works Department bridge and the other on the right bank of Haria from Kuruabahi to Telatimora in Nowgong District was administratively approved at an estimated cost of Rs.3.13 lakhs to prevail spilling of Nonoi and Haria rivers into the adjacent area, the two embankments were inter dependent as there were desire to protect the same area of 5760 acres approximately. Technical sanction was however accorded in January, 1963 for only one embankment along the left bank of Nonoi River for Rs.2.12 lakhs.

The Departmental witness stated that actually it was continuation of the embankment on the left bank of river Nonoi. He also explained the position to the Committee with the help of the blue print. He also revealed that at that time the policy was, whatever was considered serious, do that thing but now they prepare an overall plan and works are taken up in phases because the funds are still limited.

The Committee observes that Rs.0.94 lakh were spent on the scheme upto April, 1964 when the work was stopped due to non-finalisation of land acquisition proceedings. Work on turfing, hume-pipe, culvert and sluice culverts had not till then been done. The partially completed embankment deteriorated considerably during the floods of 1963 and subsequent years. In August, 1968 a revised estimate of Rs.11.80 lakh inclusive of expenditure already incurred was proposed for reconstruction of the embankment. The Department spent Rs.0.94 lakh on the scheme upto April, 1964 and thereafter left the work uncared for till 1968. The work on the scheme was started before taking possession of the land. It is not known what was the value of the work left and included in the revised estimate out of the work constructed at a cost of Rs.0.94 lakh. There cannot be any emergency for starting the work in 1963 without first taking possession of the land when the work was left uncared for from April 1964 to 1968. It is not known whether at the time of considering the revised estimate this draw the attention of the superior authority.

RECOMMENDATION

The Committee therefore recommends to take drastic action against the officer who has wasted the public money by starting the immaturated scheme within three months from the date of presentation of the Report before the House.

The Committee also recommends for fixation of responsibility on the superior officer who were responsible for supervision, etc., of the work of the Executive Engineers.

Paragraph 79 at page 84 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Extra expenditure.

In Nowgong E. & D. Division earth work by truck carriage for providing sluices in the left embankment of Kalong river from Bhakatgaon to Ganesh Hills was allotted on negotiation to a contractor on 6th May, 1969 at the estimated rate of Rs.4.20 per C. M. The work was to be completed within one month from allotment. The contractor started the work before agreement was executed and while the work was in progress, the rate was revised to Rs.5.50 per C. M. in December, 1969 on a representation from the contractor that the work was to be completed in a very short time. The work was however completed only on 25th July, 1969.

The official witnesses stated that a written agreement shall have to be executed before any work is done by the contractor and from the record no agreement could be traced. The work order was issued on 6th May, 1969 and the contractor while starting the work simultaneously submitted a petition for revision of the rate. From the record it could not be ascertained whether attempts were made to negotiate with other contractors. He said that timely completion of the work was essential and that it was not considered to be in the best interest of the work to negotiate with other contractors.

The Committee carefully listened to the explanation given by the Departmental witnesses. They explained the extraordinary circumstances under which the concerning officer had to undertake the work on an emergent footing without observing the strict formalities. He asked the contractor whose rate originally was Rs. 5.50 to start the work at a lower rate quoted by other contractors. But his original rate Rs. 5.50 was ultimately accepted at the satisfaction of higher authorities. The Committee has no comment as the work has been completed by the contractor upto the satisfaction of the Officers.

RECOMMENDATION

The Committee however recommends that the Department should note for future guidance that whatever may be the circumstances, the Committee feels that in financial matters where disputes are likely to arise a clear cut agreement should be made.

Paragraph 80 at pages 84-85 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Sluice culvert over Hatikhal.

Construction of sluice culvert over Hatikhal in Karimganj Subdivision at an estimated cost of Rs. 0.45 lakh was entrusted to a contractor in 1961-62 Rs. 0.31 lakh were spent upto March, 1962 thereafter the work was stopped reportedly due to crack in the reinforced cement concrete structure of the sluice.

The Departmental witnesses stated that while the Development Commissioner gave the administrative approval, in technical sanction was given by the Executive Engineer without soil testing as generally for all works soil testing is not done because they did not have the soil testing facility.

No extra expenditure was incurred after incurring Rs. 31,000. The work was also not completed because the block was normalised and no money was provided. The work was stopped when a crack was noticed in the reinforced cement concrete structure of the sluice culvert. It has also been revealed that the contractor has also filed a case.

The Committee carefully listened to the explanations given by the Departmental witness about the cracks and they have stated that by considering the lesser amount of work more or so as the scheme was initiated by the Panchayat Department, the Departmental officer did not consider it necessary to make soil testing. So the scheme had to be abandoned. Since testing and other thing must be done before any such scheme and plan and estimates for such project is made. The Committee feels that in future such kind of collapse of bridges and culverts should not take place in their Department including P. W. D. (R. & B.) as well. They should examine technically or otherwise before taking up such projects through soil testing and other relevant technical investigation.

RECOMMENDATION

As regards the present case which is subjudice the Committee would like to know the latest position within one month from the date of presentation of the Report to the House.

Paragraph 33 at page 86 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

The paragraph brings out cases of delay in settlement of claims of interdivisional transfers which under the rule should be settled within 10 days of the receipt of stores by cheque/bank draft. The outstandings under the head on 31st March, 1970 were Rs 83.23 lakhs.

The Departmental witness stated that the present position is that out of the total items of 287 involving Rs. 14.56 lakhs relating to F. C. & I. Department they have cleared 87 items involving Rs. 1.43 lakhs and for the rest they are taking steps. The difficulty here as stated by the witness is shortage of receipt at the receiving end. Out of the amount of Rs. 14.56 lakhs on this account the B. F. C. C. has cleared Rs 11.80 lakhs and the balance amount remains to be cleared. They said that on receipt of the reports from Executive Engineer the loss on transit will be worked out. The other reason is sufficient fund which could not be provided. It has been stated that the general tendency of the Executive Engineers is to pay the present claims and keep the old claims in arrears. About settlement of claims of inter-divisional transfers, the Committee is constrained to observe that no effective steps have so far been taken by the Department for settling up these claims for a pretty long time though the rule in this regard is very clear that within 10 days they are to settle up such claims. The Committee expresses its concern that the Department is not following its own rules.

The Committee therefore recommends that these inter-divisional claims should be settled immediately. The explanation given by the departmental witnesses about action taken is not satisfactory at all. However, as assured by the witnesses that they would settle up this matter on or before 31st March, 1973, the Committee would not like to comment on it.

Paragraph 84 at page 86 read with Appendix VI at page 170 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

The cases where certain periodical returns and schedules such as schedule of monthly settlement with treasuries, monthly extracts from schedules of deposits, annual certificates of balances, etc. were not received in audit of the Public Works expenditure cannot be regarded as complete unless these are received and necessary scrutiny and corrections made by the audit in this regard. Divisionwise details of these cases were also reported to the Chief Engineer and the Secretary in Accountant General's letter No. WMI/4-11/69-70/26-34, dated 5th May, 1970. The position remains unsatisfactory. The same was referred to the Government in the P. W. and Finance Departments in the Accountant General letter No. WMI/4-11/69-70/2-5, dated 8th April, 1972.

The Departmental witness (F. C. and I.) stated that out of 6 divisions under the two have already submitted them and the others have been asked to take up the matter expeditiously one of the reasons for submission of these documents is that they have to depend on the treasury for certificates of receipts and payments which are not received in time. He assured that on these his officers will discuss with Accountant General. As regards deposit and advances he stated that in all 4 divisions are in arrears since 1969-70. He also assured the Committee that all these will be made up-to-date within 31st March 1973. The Departmental witness (B. F. C.) stated the monthly schedules except the Barpeta Division were clear. The monthly extracts from the Schedules of deposits were clear except Dhemaji Division and as regards purchase he stated that except one division this was also up-to-date and one was upto 3/69, one 8/71 and one 3/72.

The Committee observes that there are procedural matters and as such at the time of audit, these should have been produced.

RECOMMENDATION

The Committee therefore recommends that Department should take all necessary steps to make these things up-to-date according to rules and any one found delinquent should be taken to task

Paragraphs 86 and 88 at pages 87 and 88 of the Report of the Comptroller and Auditor General of India for the year 1969-70

These paras bring out the position of arrears in regard to closure of stock and tools and plants registers.

The Departmental witness (F. C. & I.) stated that out of 13 Divisions, 3 Divisions have compiled upto 79/1. He however informed the Committee that he has put pressure on the other Divisions to make it up-to-date. He

also stated that physical verification of stock is done by the Executive Engineers. He also stated that slackness on the parts of officers demand serious action against them. The Departmental witness (B. F. C.) stated that out of 22 Division, all are up-to-date except Barpeta Division. The Central Assam Investigation Division however has not made it up-to-date and that physical verification has also been made up-to-date.

The Committee informed the Departmental witnesses that the Committee might visit the Divisions and that visit will be a surprise one. Accordingly the Committee went on a spot-study tour from 20th May to 28th May, 1973 to Dibrugarh, Tinsukia, Sibsagar and Jorhat and the Committee was not satisfied with the maintenance of accounts and store.

RECOMMENDATION

The Committee therefore recommends that the Departmental witnesses should take personal interest in the matter and reconcile the stores accounts including physical verification and make the same up-to-date within 6 months from the date of presentation of this Report before the House and drastic disciplinary action should be taken against the delinquent officers.

The Committee further recommends that if the position does not improve within 6 months, the Departmental heads will be held responsible for this.

Paragraph 94 at page 90 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Heavy storage of cement.

The stock of cement held in Dhubri Division Kokrajhar on March, 1968 and March, 1969 was 28,750 and 19,236 bags respectively. Of this, 17,000 bags valued at Rs. 1.70 lakhs (approximately) were declared surplus in May 1969 and between July and October, 1969, 6,978 bags were transferred to four other Divisions spending Rs. 0.18 lakhs on handling and transport. According to the Executive Engineer, Hailakandi Division (November, 1969) 1,110 bags of cement valued at Rs. 0.14 lakh inclusive storage and transportation which transferred there were found unfit for use in concrete work and were lying unused (December, 1970). Dibrugarh Division also found 155 bags valued at Rs. 0.02 lakh (approximately) out of 3206 bags transferred there.

The Departmental witness stated that the cement was purchased for the spill war work best during the execution of the work some troubles arose and the work had to be stopped and the cement was found surplus and so it was decided to divert this excess cement to various divisions as might be required by them. As there was no proper storage facilities, they had to make temporary arrangements for storing the cement at Kokrajhar Sub-division. The Superintending Engineer has been asked to investigate for whose fault the cements were catered. The official witness could not explain as to who will be responsible for despatching the cement at the cost of public money if the same were found catered at Kokrajhar. Even after receiving the audit objection, no reply was sent to Accountant General.

The Committee observes that if the officer-in-charge of the Division would have been a little bit more careful, there would have been no cause for damage of the cement in store. The Committee expressed its concern that at the time of seeking permission for transfer of the cement, the Executive Engineer concerned did not mention nor did he care to examine the conditions of the cement. On the other hand, the Chief Engineer, had also ordered for transfer of the cement did not care to enquire about the condition of the cement at that time. From the evidence of the Departmental witnesses it is also clear that neither at the time of despatching nor at the time of receiving the cement necessary inspection was carried out as provided under the rules. Only after two months, the Executive Engineer, Hailakandi reported that the cement sent to him was called. Even after receipt of the audit objection no effective action was taken by the Department for fixation of responsibility on the officer or officers for whose fault and negligence the extra expenditure involved in transportation and handling had to be incurred.

RECOMMENDATION

The Committee therefore takes a serious note of it and recommends that there should be a thorough enquiry into the whole matter by a responsible officer and submit his report to the Committee within two months from the date of presentation of the Report before the House.

Paragraphs 137-138 at pages 150-152 of the report of the Comptroller and Auditor General of India for the year 1969-70—Outstanding audit objection and inspection Reports.

The paragraphs indicate that the position of outstanding audit objections and inspection reports for the year upto 1969-70 but remaining unsettled on 31st August, 1970 which is pending from 1955-56 onwards.

The Departmental witness informed the Committee that in the 12 Divisions, the number of reports is 1460, the amount involved was Rs. 97,67,918. Out of these 369 have already been cleared. The amount involved is Rs. 13,73,603. The balance is 891 involving Rs. 83,94,000. For clearance of this figure they have contacted Accountant General's office.

RECOMMENDATION

The Committee recommends that the Department should take up the pending audit objections inspection reports with the Accountant General and finalise them as soon as possible.

Grant No.54 at pages 98-104 of the Appropriation Accounts, 1969-70—Navigation, Embankment and Drainage works.

The expenditure exceeded the voted grant by Rs. 5,23,88,502 which required regularisation. The voted grant closed with excess for the fifth year in succession.

The Departmental witnesses explained that there was a demand for certain repair works against which a lump sum provision was made.

But due to insufficient fund the Department did not find any other alternative but to spend amount in excess in these repair works in different projects. They stated that they wanted to take the regular course of getting the fund through supplementary demand from the Legislature, but as they did not get the provision for the amount they asked for, they had no other alternative but to spend the amount in excess. The Finance Department stated that the amount which was spent in excess, not to speak of taking concurrence, they did not even give information to Finance. This is not the solitary instance where the Department has spent amount in excess of voted grant and this is the Fifth year in succession where the Department has spent amount in excess of voted grant which depicts a very sad picture about the foresightedness in preparing the Budget. The Committee therefore feels that the Department should be alerted and cautioned so that they prepare a realistic budget in future in order that such excess expenditure can be avoided. If any emergency occurs there may be excess expenditure of this nature for taking up certain projects for protection of life and property in which case the Committee feels that they should obtain the immediate concurrence of Finance and also should not be reluctant in giving the approval to meet the expenditure in such emergency scheme. The Department should however while sending proposal for concurrence of any amount give details of the scheme with the financial implication. Further, as Finance raised some objections about the mode of expenditure committed in excess, it is desired by the Committee that the whole question should be examined by both the Departments, and submit a synopsis to the Committee immediately. Under the circumstances, the Committee once again feels that the Department should be well conversant with the present need and the need in future too and should be well acquainted with the budgetary provision as well as financial rules and regulations.

RECOMMENDATION

The Committee recommends regularisation of the excess amount spent by the Department.

Note 8 at pages 103-104 of the Appropriation Accounts, 1969-70.

(1) **Stock**—The closing balance under the suspense head stock shows a deficit balance of Rs.72.58 lakhs to the end of March, 1970 indicating the book value of materials held in stock of different Divisions.

(2) **Purchases**—The closing balance under the suspense head "purchases" shows a credit balance of Rs.24.86 lakhs representing the materials received but not paid for or adjusted by the Divisions. Of the outstanding balance of Rs.24.86 lakhs the yearwise break up of Rs.11.53 lakhs could not be worked out owing to non-receipt of complete schedule from 19 Public Works Division.

(3) **Miscellaneous Public Works Advances**—To the end of March, 1970, the suspense transactions closed with a debit balance of Rs.34.10 lakhs, the yearwise break up of Rs.34.74 lakhs could not be worked out owing to non-receipt of complete schedules from 19 Public Works Division.

The Departmental witness stated that stocks are generally issued and replenished and these are verified in September and reports issued. The stores are checked every year during stock verification. As regards purchase, he informed the Committee that the names of the persons from whom purchases were made and also the names of the parties to whom advances have been made will be available in the Divisions. He also assured the Committee that the information about the date of receipt of the stores, from whom received and the kind of stores will be furnished to Accountant General. As regards advances, the Departmental witness stated that the advances given on account of purchase of new jeeps and trucks during the year and also on account of purchase of heavy machineries from U. S. S. R., and also for purchase of bulldozers, pumping machines, etc., in the Mechanical Division. The break up will be available and they are adjusting the advances. He also assured the Committee that after collecting the names of the Divisions from Accountant General against whom this Rs.34.10 lakhs are outstanding necessary informations will be furnished to the Accountant General.

RECOMMENDATION

The Committee recommends that remaining portion should be taken up by the Department with the Accountant General and settle the same immediately.

The Committee further opines that in maintenance of stores, etc., the rules, etc., are not strictly followed and therefore recommends that the rules should be strictly observed and drastic action should be taken against the delinquent officers.

PUBLIC HEALTH ENGINEERING DEPARTMENT

Paragraph 57 at page 74 of the Audit Report, 1969-70—Expenditure incurred without or in excess of detailed estimates.

The paragraph brings out that the Department upto March, 1970 spent Rs.4.04 lakhs on one work in excess of 5 per cent of the sanctioned estimate.

According to rule 338 of the Assam P. W. D. Code a revised estimate must be prepared if the expenditure is in excess of 5 per cent of the sanctioned estimates.

The name of the work referred to in the para was "Sonari Water Supply Scheme".

The Chief Engineer stated in March 1971 that a revised estimate (original Rs.2.25 lakhs) for the scheme for Rs.7.50 lakhs was technically approved by the Government of India in March 1970 subject to some technical notes and that the technical sanction for the revised estimate would be communicated to Audit on receipt of further communication from the Government of India.

The technical sanction for the revised estimate is still awaited (May, 1972).

The Committee asked as to why was not the provision of the rule kept in view by the Department and what is the present position of the case?

The Secretary, Public Health replied that this estimate has been revised several times. The latest position is, we have received from the Government of India on 3rd March 1970 approval for an amount of Rs.7,47,600. It was also not a very clear approval some conditions have been attached. Certain defects have been pointed out and we have been asked to send a revised estimate. In that letter of course, they have approved the scheme up to an amount of Rs.7,47,600.

On a query as to why was it necessary to exceed the sanctioned estimates; was it due to defective preparation of the original estimates or was it due to delay or laxity in execution/completion of the work and consequent increase in prices of materials wages etc. If so, who was responsible for this and what suggestion the Department offer to avoid/minimise recurrence of this in future?

The Secretary, Health stated that the Government of India have asked to go ahead with the work. On certain factors they have asked us to submit a revised estimate. The original scheme was technically approved in 1965. Upto 3rd March 1970 it exceeded much more than 5 per cent of the original sanction. The revised estimate with modifications was sent on 11th June 1970 for Rs.8.23 lakhs. The construction was started in 1964-65. The cost of construction gone up in 1970. The area to be benefitted originally was for a population of 3,000 and later on it increased to 8,000 population. In first 3 years work was done for about 1.77 lakhs.

The Committee wanted to know what was the handicap for not completing the work and also what was the reason for spending only 1.77 lakhs in three years, when there was no major modification of the scheme.

The Secretary informed that it was due to the fact that a decision was taken in 1967-68 that the scheme should be extended for distribution of water for another 5,000 population and the scheme had to be revised. But at the same time the progress was also slow for which only a small portion of work could be completed in three years. About the specific reasons for which that portion of the work, which intended to give benefit to 3,000 population could not be completed, the Secretary said that he would furnish them later.

RECOMMENDATION

The scheme was sanctioned in the year 1964-65 and the first phase of the work was to be completed within three years. But due to delay in execution, the cost of material and construction increased to a great extent. Although the Department stated that the reasons for delay is due to delay in sanction of the estimates which has undergone many changes, the Committee has reasons to apprehend that the late realisation of the need of the scheme to benefit the larger number of population is the main cause of delay.

The Committee therefore recommends that care and caution to be taken by the Department in the initial stage of preparation of the scheme in future.

Paragraph 81 at page 85 of the Audit Report, 1969-70—Overpayment.

In 1961-62 a firm was entrusted with transport of cast iron pipes *ex-Kulti* to Gauhati by rail-cum-river route at rates chargeable by authorised steamer companies. But between June and September, 1961 payment for transport of 12,793 maunds of goods was made by the Public Health Engineering Division-I Gauhati at Rs.6.16 per maund as claimed by the contractor instead of the rate of Rs.4.62 per maund charged by the steamer companies. This resulted in excess payment of Rs.0.20 lakh. On detection of this over-payment by Audit (January 1962), the Department held back all pending bills of the contractor. No recovery has yet been made (December, 1970).

No formal agreement specifying the terms and conditions of the contract was entered into with the firm.

The Trade Adviser to the Government of Assam suggested in April, 1961 that freight as admissible for carriage of through booked pipes of different sizes and weights by rail-cum-river route to M/S R. S. N. and IGNR vessels should be paid to the firm instead of Rs.6.16 p. per maund as charged by it. The above suggestion was acceded by the Chief Public Health Engineer.

The Committee wanted to know why was the firm asked to carry on the work without having a formal agreement in respect of rate and the Secretary stated that no rate was agreed upon. The Committee then wanted to know as to why the rate was not agreed upon. The Secretary said that it was a mistake on the part of the officer. The Committee wanted to know whether the officer concerned has agreed that he committed the mistake. The Secretary pointed out that rate (Rs.4.62 p.) was only the prevalent transport charge from the Steamer ghat, Calcutta to Gauhati. But the contractor had to do some additional work, i.e. loading and unloading at Rs.10 per tone and handling charge of 42 p. per maund. These are the extra charges the contractor had to be paid. He also said that the rate of Rs.4.62 was not a station rate and it was subject to fluctuation. On a query as to whether any explanation had been obtained from officer concerned. The Secretary informed that the matter was being enquired into by the Government. The officer responsible was Shri P. N. Pathak.

The Committee observes that the objection was raised in 1962 and up till 1972 no action has been taken. The Secretary said that the matter was being enquired into in order to find out the reasonableness of the rate. To this the Committee pointed out that the Trade Adviser, though furnished the rate of Rs.4.62 and even if the extra charges involved are considered it did not exceed Rs.5 the payment was made at the rate of Rs.6.16.

The Secretary informed the Committee that all these matters were being looked into by him within three months.

RECOMMENDATION

The Committee expresses its concern that the matter in question was of 1961-62 and the Audit detected the same in January, 1962 and even after a lapse of 8 years the Department did not think it proper to take any action on this matter nor they thought it proper to ask for an explanation from the officer concerned who was responsible for such over payment even after the para came up in the Audit Report of 1969-70 and sent to the Department in August, 1970, this Department did not pay any heed to the objections raised in the para concerning the subject matter.

The Committee recommends that the Department should enquire into the matter and fix up responsibilities on the officers at fault, and the action taken in the matter be communicated to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 83 at page 86 of the Report of the Comptroller and Auditor General for the year 1969-70.

This para brings out cases of delay in settlement of claims of inter-divisional transfer which under the rules in force should be settled within 10 days by bank drafts/cheques of the receipt of stores. The outstandings under this head were Rs.12.29 lakhs raised by 7 divisions at the end of March, 1970.

The Committee wanted to know as to why the claims were not settled immediately as required under rule. The Departmental witness stated that of this sum Rs.2,37,000 relate to Meghalaya and Mizoram. For the 7 Divisions of Assam the outstanding was Rs.9,91,000 of which about 2 lakhs 62 thousand have been cleared. Another amount of Rs.3 lakhs 15 thousand was due from Meghalaya when they took over the Shillong stores with the creation of the Silchar Division. This had to be adjusted with the Meghalaya Government.

On a query as to whether the Department had got receipts from the concerning authorities that they had received the stores. The Secretary replied in the affirmative. On being asked as to what were the difficulty in adjustment regarding the 7 Assam Divisions, the Secretary stated that the Department were verifying though there was no dispute about receipt of the stores and the present outstanding was about Rs.3 lakhs.

The Committee then asked as to whether the settlement of claims of inter-divisional transfer which under the rules should be settled within 10 days by bank drafts/cheques of the receipt of stores, the outstandings were Rs.12.29 lakhs raised by 7 Divisions at the end of March, 1970 and enquired why these were not settled immediately as required under the rules, the Departmental witness said that an amount of Rs.3 lakhs 15 thousand related to Meghalaya and Rs.1 lakh 82 thousand to Mizoram, which had to be settled with them. On a query, whether the materials in question were physically taken over by the Meghalaya and Mizoram and whether a certificate to that effect was obtained by the Department, the Departmental witness stated that the same had been only received by the two new Governments and there was no doubt about it. If these two Governments had received the materials before bifurcation whether they were liable for payment.

RECOMMENDATION

The Committee recommends that the Department should take up the matter with the Accountant General immediately for settlement of the outstanding claims with the concerned Governments. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 84 at page 86 of the Report of the Comptroller and Auditor General of India for the year 1969-70—non-submission of accounts records.

As in September, 1970, 996 monthly and annual accounts records 223 from Public Health Engineering Divisions were awaited in the Audit office; In the absence of these records, correctness of divisional account could not be verified.

On being questioned, as to why there was delay in the settlement of monthly extracts of schedules of deposits and annual certificate of balances. The Departmental witness assured that within a month they are going to make everything up-to-date.

RECOMMENDATION

The Committee recommends that the Department should take up the matter with the Accountant General for final settlement at an early date and the action taken should be intimated to the Committee within one month from the date of presentation of this Report to the House.

Paragraphs 86 and 88 at pages 87-88 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

These paragraphs bring out the position of arrear in regard to closure of stock and T. and P. registers.

The following Divisions were heavily in arrears in regard to closure of stock registers.

(1) P. H. E. Hills Division. Since September, 1967.

(2) Special Investigation—since inception, division (P. H. E.) Shillong.

The Committee asked as to what were the reasons for such huge arrears and whether any step has so far been taken by the Department to realise these arrears. The Secretary replied that normally the last person who was in charge should explain. He was supposed to verify when he takes over charge. On a query as to who would be liable for any loss of stores by pilferage, etc. The Departmental witness stated that the man-in-charge will have to explain as he was supposed to take over after verification.

RECOMMENDATION

The Committee recommends that in the interest of smooth and better functioning, the Department should frame rules for verification of stores, in consultation with the Finance Department. The Committee further recommends that the opinion of the Law Department should be taken as to whether the Executive Engineer in-charge can be made responsible to make good the loss in the absence of any record as to what was handed over from time to time by different officers. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.

TRIBAL AREAS AND WELFARE OF BACKWARD CLASSES DEPARTMENT

Paragraph 45 at pages 61-65 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Alleged misappropriation.

In Audit Report, 1968 (Appendix V) a case of misappropriation of Rs.1,855 by a store-keeper of the Transport Department was mentioned. The same person was appointed in December, 1960 in the Directorate of Soil Conservation, Shillong initially as Upper Division Assistant and to take up accounts works from April 1965. Pursuant to objection in audit in July, 1968 about the correct totals in cash book and doubtful payment, a special check of the Accounts of the Directorate was undertaken by its Finance and Accounts Officer in August, 1968. According to the Report of the Director in August, 1968 to Government Rs.16,808 was allegedly misappropriated by the Accounts Assistant. Immediately he was put under suspension and the case was reported to Police in August, 1968. The results of the Police investigation and Departmental investigation are not yet finalised.

The Departmental witness stated that the Departmental proceedings has come to a close and his parent Department, i.e., Forest Department has been requested to take final action for dismissal which will be taken up after disposal of the criminal case in the Court. He further stated that after the creation of Meghalaya, the accused was discharged by the Court without trial as the advocate did not appear before the Court to conduct the case on the assumption that he was no longer representing Assam Government against which Government has appealed for retrial of the case. No order has been passed by the Court upto 8th March 1973. The witness further stated that responsibility was not fixed on any other officer and stated that Director Soil Conservation was the Controlling Officer. He also revealed that in the report of the Enquiry Officer, it has been stated that cash was not verified. The Departmental Officer agreed that technically it is a negligence of duty but opined that it is practically not possible for the Head of the Department to check up every entry. He also intimated that at that time there was no intermediary Officer to check up these things. No security deposit was also obtained from the Accounts Assistant handling cash.

The Committee observes that due to delay in disposal of the Court case final action on the Departmental proceedings has been held up. The Department did not follow up the case in right direction after creation of the Meghalaya. Though the report of the Enquiry Officer has stated that there are negligence of duty on the part of the Controlling Officer, no action has yet been started against him. No security deposit was also obtained from the Accounts Assistant which is against the normal rules. The case is pending since 1968. Government have appealed for retrial of the case but no order has been passed by the appellate authority and the case is still uncertain. The Departmental witness however stated that all the technical defects in the administration has since been removed.

RECOMMENDATION

The Committee therefore recommends that necessary steps should be taken against the Controlling Officer for negligence of duty without further delay and action taken should be communicated to the Committee.

The Committee also recommends that the Court case should be scrupulously followed up and findings communicated to the Committee in due course.

Paragraph 110 at page 104 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Payment of grant in advance of requirement.

Of the grants paid to the District Council, North Cachar Hills up to March, 1969 for public works Rs.4.30 lakhs were remained unspent upto June, 1970. Further Rs.11.28 lakhs were paid in 1966-70 for the same purpose. As in June, 1970 Rs.12.35 lakhs remained unspent.

The Departmental witness stated that the T. A. D. co-ordinates the activities of the District Council although co-ordination is there through the Head of the Department. He also agreed that if District Council fails to spend some amount given under grants and remains unspent, the same can probably be done after a year or so. He also informed the Committee that so long they do not furnish the utilisation certificates they take it as not spent and revealed that there are no machineries which can go into the details. The Departmental witness also opined that the Hill Districts for various difficulties cannot spend all the amounts given to them. The Departmental witness stated there is a regular assessment of things of the District Councils and for specific problem they also used to send teams of officials to look into. He further opined that whatever money has been given to them, the bulk of it is being spent for their own administration and after spending money for their administration, they have very little amount left for other purposes and it may be that some amount of money has been misused there. He also added that they could not spend fully the money which has been given to them and it requires some devoted soul to do real work there. On top of all these, the Departmental witness stated, there are some inherent difficulties in these areas which stand on the way of their rapid economic development.

The Committee observes that the grants are given to the District Councils for their economic development and if bulk of the grants are utilised and spent in administration, no useful purpose will be served. Moreover the District Councils also cannot spend whatever is given to them as stated by the Departmental witness and therefore no useful purpose

will be served by enhancing the grant. There is also, as stated by the witness, no machinery to go into the details. The whole issue of economic development of the people in this Hills deserves reconsideration.

RECOMMENDATION

The Committee therefore recommends that a high levels enquiry Committee should be set up to investigate and device ways and means as to how the economic lot of the people in the Hills can be improved with particular reference to grants-in-aid.

Paragraphs 137-138 at pages 150-152 read with Appendices X and XI at pages 178-181 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Audit objection and Inspection Reports.

The paragraphs indicate the position of outstanding audit objection and inspection reports remained unsettled upto August, 1970. In all 34 numbers of audit objection involving 31.27 lakhs, and 26 numbers of inspection reports containing 135 numbers of paragraphs are outstanding as the end of August, 1970.

The Departmental witness stated that out of 197 audit objections 119 have already been settled and there are some which are in correspondence with Accountant General and another 46 are still pending. As regards inspection reports, they have already replied to 36 and 42 are pending. With regard to some of the pending paragraphs they are in touch with the Accountant General. He further stated that he hope to settle all these within the financial year.

The Accountant General informed the Committee that the Department will be given a fresh list of all these which are still outstanding.

RECOMMENDATION

The Committee therefore recommends that the matter should be settled immediately.

Paragraph 141 at pages 154-155 read with Appendix XII (SI.17) at pages 182-183 of the Report of the Comptroller and Auditor General of India for the year 1969-70—Non-receipt of utilisation certificate (for grants).

The paragraph indicate that 532 numbers of utilisation certificates involving 33,37.62 lakhs in respect of grants-in-aid paid by the Department upto 1969-70 has not been furnished by the Department till 31st August, 1970.

The Departmental witness stated that out of Rs.337 lakhs they have reduced the amount to Rs.162 lakhs after the matter was taken up with the Accountant General last year. He further assured to give the break up. He also stated that although there are some delay, they are getting the utilisation certificates.

The Accountant General informed the Committee that there are some further progress and the amount has come down to Rs.18 lakhs.

RECOMMENDATION

The Committee recommends that the Department should take up the matter with the audit and settle the unsettled portions immediately.

PART II

SUMMARY OF
RECOMMENDATIONS, REMARKS, OBSERVATIONS, MADE BY
THE COMMITTEE ON THE REPORT OF THE COMPTROL-
LER AND AUDITOR GENERAL OF INDIA FOR THE
YEAR 1969-70, APPROPRIATION ACCOUNTS, 1969-70
AND FINANCE ACCOUNTS, 1969-70

Agriculture Department

Serial No.	Reference	Recommendation
1 Para 141 at pages 154-155.		The Committee observes that the time limit for obtaining utilisation certificates within the next year could not be strictly maintained by the Department. In these days of development, it is also not desirable to stop fresh sanctions of grants for non-submission of the utilisation certificates as due to the fault of certain persons the purpose of sanctioning the grants-in-aid for the benefit of the society as a whole cannot be foiled. In this connection, the remarks of the Committee against Sl. 31 at page 277 of the Report of the Public Accounts Committee, 1967 and the recommendation under Para 2, at page 6 of the 15th Report of the P. A. C. may be referred to. Although some improvements have been noticed yet the picture is not satisfactory. The diversions of fund from one purpose to another and non-utilising the fund at all in time can never be encouraged.

The Committee recommends that the difficulties of non-submission of utilisation certificates should be removed and the utilisation certificates should be submitted to the Accountant General as prescribed in the rules.

The sanction of fresh grants-in-aid should not be stopped for non-submission of utilisation certificates but at the same time it should be ensured that field agencies are made responsible, vigilant and active for obtaining the utilisation certificates in time.

Stringent measures should be taken against for unauthorised diversion of fund from one purpose to another and for non-utilising the fund in time. Up-to-date position of outstanding utilisation certificates pertaining to the Anchalik Panchayats and the Municipalities should be furnished to the Committee within six months from the date of presentation of the Report to the House.

- 2 Para 17(i) at pages 35-38. The Committee therefore recommends that responsibility be fixed on the defaulting officers at all levels for committing such serious financial irregularities and also for negligence of duty. The action taken on the matter should be reported to the Committee within 3 months from the date of presentation of this Report to the House.

- 3 Para 19 at pages 40-43. The Committee therefore reiterates its earlier recommendations on the Audit Report, 1961 and further recommends that the same should be strictly implemented within three months from the date of presentation of the Report before the House.

The Committee further recommends that actions taken by the Department on the aforesaid recommendation should be communicated to the Committee within three months from the date of presentation of the Report to the House.

In future the Controlling Officers should avoid shirking of responsibility by shifting the same to their subordinate Officers notwithstanding their own responsibility for assuring maintenance of proper accounts of money sanctioned to the Department by the House and recommends that this should be strictly avoided in future.

- 4 Para 20 at Pages 43-44. The Committee therefore recommends that the State Government should take up the matter with the Central Government for revival of the scheme on the

Serial No.	Reference	Recommendation
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ground that the scheme could not be implemented at that time due to the extraordinary circumstances created by the war emergency.

- 5 Para 21 at Page 44 The Committee recommends that after thorough investigation, a detailed report on the Town compost scheme as to where and how far it was successful should be furnished to the Committee as early as possible.

The Committee further recommends that an Officer should be deputed to compile the accounts and also to evaluate the implementation of the local manuring scheme and submit a report to the Committee within six months from the date of presentation of the report to the House.

The Department should be careful in future not to indulge in embarking on immatured scheme such as the rural compost and the green manuring scheme at the cost of the common tax payers.

- 6 Para 22 at Page 45 The Committee recommends—

1. A detailed report as to whether the scheme was a promotional one or a commercial project should be submitted to the Committee within three months of the presentation of the Report before the House.

2. Responsibility should be fixed on the person concerned who certified and recommended such uneconomic scheme for implementation.

3. There should be a probe as to why the Calcutta Centre has failed to capture a bigger market as contemplated and responsibility should be fixed on the person concerned.

4. Responsibility should also be fixed on the person concerned for sitting upon the recommendation of the Public Accounts Committee contained in its Report of August, 1968.

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No. | Reference | Recommendation |
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| 7 | Para 23 at Pages 45-46. | The Committee recommends that the <i>proforma</i> accounts should be completed by the Department within the period as assured by the official witness and that effective steps should be taken for realisation of the outstanding amounts particularly from the private parties as time factor is involved in such cases. The Report of the Joint Director should also be furnished to the Committee for scrutiny immediately. |
| 8 | Para 119 at Pages 147-149. | The Committee recommends that the compilation of accounts should be brought up-to-date and that the investigation of the shortfall in cash should be completed and the money realised within 3 months from the date of presentation of this report. |
| 9 | Paras 137-138 at Pages 150-152 | The Committee therefore recommends that the outstanding audit objections should be settled within six months from the date of presentation of the report to the House. |
| 10 | Grant No.28 at Pages 57-61. | While recommending regularisation of the excess expenditure by a vote of the Legislature the Committee is constrained to observe that this kind of excess expenditure has, of late, become chronic with Departments on various place, which should be avoided in future. |

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

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| 11 | Para 141 at Pages 154-155 | From the evidence it appears that there is no co-ordination between the Departments and the officers were not at all aware about their responsibility on maintaining proper accounts. The Director of panchayat was not aware, till he appeared before the Committee, that he is the Controlling Officer of the B. D. Os. Unless the Departmental heads are conscious about their own responsibility and functions, there can be no improvement in the administrative machinery. The Committee is |
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Serial
No.

Reference

Recommendation

constrained to recommend that responsibility should be fixed on the defaulting officers for whose fault the Government could not submit the utilisation certificates involving an amount of Rs. 5.55 lakhs to the audit.

12 Para 17 (e) at
Pages 36-37

The case reveals that the money was drawn in bank draft about 7 months ahead of actual requirement on the basis of a *proforma* in voice submitted by the supplier.

The Committee is surprised to note that no remedial measures are taken by Government to avoid such recurrence in various Departments in the recent past. The Committee therefore recommends that the Government in the Finance Department should review all such irregular cases in various Departments immediately and should take action to avoid recurrence of such irregular drawals by officers.

13 Para 17(f) at
Pages 36-37

The Committee feels that drawal of money in advance of requirement and to keep the same out of Government account in such a manner is a serious financial irregularity. The Government should impress upon the Controlling officers that such irregular procedure may lead to misappropriation of Government money.

Apart from the financial irregularity the Department had blocked a considerable amount unnecessarily which could have been purposefully utilised for other developmental schemes.

The Committee, therefore, recommends that the Finance Department should issue strictures to all Controlling Officers to make the drawing and disbursing officers alert about their responsibilities of spending money strictly according to financial rules and any deviation from the same should be strongly dealt with.

Serial No.	Reference	Recommendation
14 Para 17(g) at Page 37.	...	The Committee observes that the intention might be good but it was irregular and against the financial rules of the Government to which the Department should take care of such lapses on the part of the officers.
15 General Observation on para (e), (f) and (g).		The Committee, therefore, recommends that Government should not embark upon any immature scheme in future to avoid blocking up of capital by way of idle out lay of machineries.
16 Para 25 at Pages 48-50.		The Committee therefore recommends that the matter of supply of Milk to the Military <i>vis-a-vis</i> installation of another pasteurisation plant by the Defence ministry opposite to the State plant should be taken up by the State Government with the Central Government at the highest level so that there is no contest but co-operation in the matter. The Committee further recommends that the question of issuing a Milk control order may be considered by the Government and implemented, if found feasible.
17 Para 26 at Page 50.		The Committee therefore recommends that the circumstances leading to the total failure of the scheme should be investigated by a team of experts to be nominated by the V. C. of the Agricultural University and report submitted to the Committee within 3 months from the date of presentation of the Report to the House.
18 Para 137-138 at Pages 150-152		The Committee recommends that the outstanding audit objections and inspection reports should be settled by the Department immediately with the Accountant General.
19 Grant No.31 at Pages 64-68.		The Committee therefore recommends that in view of the extraordinary circumstances as explained by the Department, the excess may be regularised but the Department should be careful in future in incurring excess expenditure.

Serial No.	Reference	Recommendation
20	Grant No.101 at Page 174.	The Committee recommends that the Department should be careful so that un-necessary provisions on immatured schemes are not made in the budget for the vote of the Legislature in future. The Department should intimate the committee about the finalisation of the Rules for granting loans.

FOREST DEPARTMENT

- 21 Para 4(a) at Page 5 The Committee recommends that stringent action should be taken against all concerned who are found guilty of non-implementation of the recommendations of the Committee and action taken thereon should be intimated to the Committee within three months from the date of presentation of this Report to the House.

In future, under no circumstances, forest produce should be allowed to move out of the forests without first realising the forest royalty, etc.

Coercive measures should be taken to realise the arrears of revenue both under royalty and suspense accounts and a report on the progress of realisation of arrears should be intimated to the Committee within three months from the date of presentation of this Report to the House.

The Committee further recommends that in future, the official witnesses should come prepared with the correct facts while giving evidence before the Committee which should be noted by all concerned. If cases are pending with the Bakijai officers for a long time, steps should also be taken to bring the matter to the notice of the superior authority in consultation with the Legal Remembrancer, if necessary.

- 22 Para 37 at pages 59-60 The Committee recommends that (1) whenever surplus spares are traced, the same should be immediately disposed of. (2) The locos if considered surplus for all time to come should be disposed of immediately.

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No. | Reference | Recommendation |
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| | | (3) Responsibility should be fixed for the unusual delay in disposing of the stores declared surplus in 1948 and a report containing the list of surplus parts with nomenclature should be sent to the Committee within three months from the date of presentation of the Report to the House. |
| 23 | Para 100 (iii) at Pages 92-93. | The Committee recommends that the tractor should be disposed of immediately if the same could not be made workable on profitable basis. |

The Department should note that such blocking of capital for years together should be totally discouraged in future. The latest position about the proposed disposal of the Tractor to Agriculture Department should be intimated to the Committee.

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| 24 | Paras 137-138 at Pages 150-152. | The Committee recommends that attempts should be made to settle all the outstanding audit objections and inspection Reports as early as possible. |
| 25 | Grant No.62 at Pages 122-124. | The Committee recommends for the regularisation of the excess amount. |

HOME (POLICE) DEPARTMENT

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| 26 | Para 39 at Page 60 | The Committee recommends that in two months time the cases are to be closed and a report thereof furnished to the Committee as well as to the Accountant General, Assam. |
| 27 | Para 40 at Pages 60-61. | The Committee recommends that the case should be finalised within two months time. |
| 28 | Paras 137-138 at Pages 150-153. | The Committee recommends that within two months all the outstanding audit objections and inspection reports should be settled. |
| 29 | Grant No.17 at pages 33-34. | The Committee therefore recommends regularisation of the excess expenditure should be made. |

Serial
No.

Reference

Recommendation

EDUCATION DEPARTMENT

- 30 Para 31(a) (i) at The Committee, therefore, recommends that the Department should chalk out a principle of distribution and disbursement of the grants-in-aid both recurring and non-recurring, and other grants to Schools and College, etc. in which all preliminary consultation including finalisation of the list of grantees should be completed before the sanctions are issued so that the money drawn can be disbursed within the permissible time limit.

The Committee also recommends that the Department should investigate and report to the Committee as to why the recommendations of the Committee in September, 1967 could not be implemented.

The Committee further recommends that whether the grants have actually been disbursed to the grantees to be ascertained and the action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.

- 31 Para 31 (b) (i) at The Committee, therefore, recommends that the Government should not enter into any financial transaction without an official confirmation of the deal in writing in future.

- 32 Para 31 (b) (iii) at Page 55. The Committee therefore recommends that the matter should be pursued and settled immediately and the reasons for non-submission of the Report to the Committee as assured should be furnished to the Committee within three months from the date of presentation of this Report to the House.

Serial No.	Reference	Recommendation
33	Para 31 (c) (i) and (ii) at Page 55.	The Committee is satisfied that the money has been adjusted; but expresses its concern on blocking of capital which resulted in loss of interest on the amount to the State ex-chequer. The Committee therefore strongly recommends that blocking of capital should be strictly avoided in future.
34	Para 31 (d) at Page 55.	The Committee observes that whether the misappropriated money is a Government money or School's money is not the question. The question is that money has been misappropriated is a sufficient ground for taking action against the person concerned. The Department cannot shirk the responsibility by saying that it is the Managing Committee who is to take action. The Committee therefore recommends that the Department should take up the matter with the Managing Committees for taking appropriate action against the persons concerned. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.
35	Para 31(e) at Page 55	The Committee may be appraised of the progress made.
36	Para 31 (f) at Page 56.	The Committee recommends that the diversion of grant should be regularised at the earliest opportunity.
37	Para 31 (g) at Page 56.	The Committee observes that so far M. E. Schools are concerned, it is for the Government to decide the question of discontinuance of grant on the basis of results.
38	Para 31 (h) at Page 56.	The Committee therefore recommends that the matter should be cleared within three months from the date of presentation of this Report to the House.

Sl. No.	Reference	Recommendation
39	Para 32 at Pages 56—57.	<p>The Committee recommends that the construction of the College be completed immediately after removing all the administrative bottleneck and lack of co-operation.</p> <p>The Committee further recommends that allotment of fund by the Central and the State Government should not be allowed to handicap the implementation of such schemes and should be taken at the highest level if necessary.</p>
40	Para 33 at Page 57	<p>The Committee therefore recommends that there should be proper planning and co-ordination to make the schemes a success. Steps should also be taken in right earnest to consult the Government of India and obtain their approval before introducing the new and specialised subjects.</p>
41	Para 34 at Page 58	<p>The Committee further recommends that it should be examined whether the works can be entrusted to some University scholars.</p>
42	Para 35 at Pages 58—59.	<p>The Committee is not happy with the manner in which the whole matter had been handled by the department. The Committee therefore desires that the whole matter should be investigated 'de novo' and report be submitted to the Committee within one month from the date of presentation of the Report to the House.</p> <p>The Committee further recommends that the responsibility of the Officers should also be fixed specially on the point about the amount of Rs.80 as pay and Rs.40 as D.A. The Committee further desires that the reason should be given why no investigation was made earlier before passing the final order. The Committee is not happy to know that the Department did not prefer an appeal against the judgement of the Session Court.</p>

Serial No.	Reference	Recommendation
43 Para 93 at Page 92		The Committee therefore take exception to such kind of attitude of the Department and directed the Secretary to take up the matter personally and to see about the present functioning of these Vijnan Mandirs and action taken on the matter may be reported to the Committee within two months from the date of presentation of this Report to the House.
44 Para 100 (vi) and (vii) at page 94.		The Committee regrets to find that due to delay in implementation of the scheme and wrong planning the Government had to incur an extra-expenditure. The Committee therefore recommends that Department should take all possible care and caution while making estimation for schemes, in future. Blocking of capital without implementation amounts to misappropriation of Government money which should be discontinued.
45 Paras 137—138 at Pages 150—152 and Pages 178—183.		The Committee recommends that all the old outstanding audit objections should be settled within 6 months time.
46 Para 141 at Pages 154—155		The Committee therefore recommends that the Finance Department be requested to re-examine the whole question so that the same may be amended, if necessary, to fit in with the present circumstances. The Committee further recommends that the Department should take up the matter with the Accountant General and furnish the requisite informations within six months from the date of presentation of this Report to the House.
47 Grant No.23 at Pages 38—42 of the Appropriation Accounts 1969-70.		The Committee therefore recommends that appropriate steps should be taken to fix responsibility on the basis of the observations made above within three months from the date of presentation of this Report to the House.

Serial No.	Reference	Recommendation
48	Grant No.23 at Pages 43—44 of the Appropriation Accounts 1969-70.	The Committee recommends regularisation of the grant.

HEALTH DEPARTMENT

- 49 General The Committee therefore recommends that there should be some arrangements for the treatment of T.B. patients in the rural areas by opening primary units or by increasing the number of beds.
- 50 Para 38 at Page 60 The Committee recommends that the matter should be investigated and responsibility be fixed on the officer responsible. The result of the departmental proceedings drawn against the Cashier should be intimated to the Committee.
- 51 Paras 137—138 at Pages 150—152 The Committee recommends that the pending audit objections, etc., be settled with the Accountant General within three months from the date of presentation of this Report to the House.
- 52 Para 56 at Page 73. The Committee desires to be apprised of the result of the departmental proceedings drawn against the Officer.
- 53 Grant No. 26 at Pages 52—54 of the Appropriation Accounts 1969-70. The Committee recommends that the actual position of surrender and saving be re-examined and a note be submitted to the Committee through the Accountant General.

TOWN AND COUNTRY PLANNING DEPARTMENT

- 54 Para 17 (h) at Pages 37—38. The Committee therefore recommends that the Department should note that no such advances should be drawn in future contrary to normal financial rules.

The Committee further opines that the undisbursement of grant for non-receipt of utilisation certificates cannot be a wholesome process and hence some

Serial No.	Reference	Recommendation
		other principles should be found out so that the utilisation certificates are received and at the same time grants are disbursed. The field officers should be more vigilant in the matter who should be held responsible for non-receipt of utilisation certificates.
55 Para 56 at Page 73	The Committee therefore recommends that the matter should be immediately taken up with the Inspector General of Police and the Chief Secretary for the undue delay in submission of the Police investigation Report and drastic action should be taken against the persons responsible for the delay within three months of submission of the Report to the House.	
	The Committee also recommends that copy of the above recommendation should be sent to Chief Secretary by the Department for necessary action from his end.	
	The Committee further recommends that the question of not taking up the matter with the Inspector General of Police for the long five years should be investigated and the responsibility should be fixed on the persons concerned within three months from the date of presentation of the Report to the House.	
56 Para 82 at Page 85	The Committee therefore recommends that the question of continuing this division should be reconsidered and that the reasons as to why this matter was not taken up in proper time after the same was pointed out by the audit for which Government had to incur infructuous expenditure should be investigated and persons responsible should be taken to task according to rules.	
57 Paras 137—138 at Pages 150—153	The Committee is not happy over the state of affairs and recommends that the matter should be settled immediately and if necessary through personal contact so that the matter may not come before the Committee again.	
58 Para 141 at Page 154.	The Committee therefore recommends that effective measures should be taken by	

Serial No.	Reference	Recommendation
		the Department immediately so that the utilisation certificates are collected and sent to audit within three months from the date of presentation of this Report to the House.

- 59 Grant No. 49 at Pages 91 - 92. The Committee therefore recommends that arrangement may be made by Government either to bifurcate the Head of Account or to make responsible only one Department who will operate and control the Head of Account.

PUBLIC HEALTH ENGINEERING DEPARTMENT

- 60 Para 57 at Page 74 The scheme was sanctioned in the year 1964-65 and the first phase of the work was to be completed within three years. But due to delay in execution, the cost of material and construction increased to a great extent. Although the Department stated that the reasons for delay is due to delay in sanction of the estimates which has undergone many changes, the Committee has reasons to apprehend that the late realisation of the need of the scheme to benefit the larger number of population is the main cause of delay.

The Committee therefore recommends that care and caution to be taken by the Department in the initial stage of preparation of the scheme in future.

- 61 Para 81 at Page 85 The Committee expresses its concern that the matter in question was of 1961-62 and the Audit detected the same in January, 1962 and even after a lapse of 8 years the Department did not think it proper to take any action on this matter nor they thought it proper to ask for an explanation from the officer concerned who was responsible for such over payment even after the para came up in the Audit Report of 1969-70 and sent to the Department in August, 1970, this Department did not pay any heed to the objections raised in the para concerning the subject matter.

The Committee recommends that the Department should enquire into the matter and fix up responsibilities on the officers at fault and the action taken

Serial
No.

Reference

Recommendation

in the matter be Communicated to the Committee within three months from the date of presentation of this Report to the House.

62 Para 83 at Page 86 The Committee recommends that the Department should take up the matter with the Accountant General immediately for settlement of the outstanding claims with the concerning Governments. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.

63 Para 84 at Page 86 The Committee recommends that the Department should take up the matter with the Accountant General for final settlement at an early date and the action taken should be intimated to the Committee within one month from the date of presentation of this Report to the House.

64 Paras 86 and 88 at Pages 87-88. The Committee recommends that in the interest of smooth and better functioning, the Department should frame rules for verification of stores, in consultation with the Finance Department. The Committee further recommends that the opinion of the Law Department should be taken as to whether the Executive Engineer in-charge can be made responsible to make good the loss in the absence of any record as to what was handed over from time to time by different officers. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.

INDUSTRIES (SERICULTURE AND WEAVING) DEPARTMENT

65 Para 100(iv) at Page 93. The Committee therefore recommends that the Department should note that such irregularities do not recur in future.

66 Paras 137-138 at Pages 150-152. The Committee therefore recommends that all the outstanding audit objections and inspection reports should be made up-to-date within two months from the

Serial No.	Reference	Recommendation
		date of presentation of this Report to the House.
67 Para 141 at Pages 154—155.		The Committee recommends that the outstanding utilisation certificates should be finalised within three months from the date of presentation of this Report to the House.
68 Grant No. 33 at Page 71.		The Committee therefore recommends that the Department should note that the surrender of money on the plea of non-observance of formalities should be strictly avoided in future.
LABOUR DEPARTMENT		
69 Para 42 at Pages 62—63.		The Committee therefore recommends that there should be an investigation as to the appointment of staff and maintaining them in three Units for the three institutions functioning at the same place since inception when there was no enrolment according to the scheme envisaged and responsibility fixed for the wasting of public money.
		The Committee further recommends to investigate as to why the accommodation could not be arranged at Barpeta and Shillong during the long years and who is responsible for this.
70 Paras 137—138 at Pages 150—152.		The Committee recommends that immediate steps should be taken by the Department to collect necessary informations and to furnish the same to the Accountant General so as to make everything upto-date within one month and to inform the Committee accordingly.
71 Grant No. 39 at Page 81.		The Committee is not convinced as to the reasons for excess adduced by the Department. However in view of the fact that the amount involved is small the Committee recommends the regularisation of the excess expenditure.
72 Grant No.40 at Page 82.		The Committee recommends regularisation of the excess expenditure under the grant.

Serial
No.

Reference

Recommendation

- 73 Grant No. 41 at Pages 82-83. The Committee recommends that the Department should be more careful in future in making budget provision if there is no chance of the money being spent.

PUBLIC WORKS (F. C. AND I. WING) DEPARTMENT

- 74 Para 56 at Pages 73 and 167. The Committee therefore recommends that the Department should submit full details of the case within one month from the date of presentation of this Report to the House.

- 75 Para 57 at Page 74. The Committee therefore recommends that a thorough investigation should be conducted for all kinds of irregularities so as to find out who are responsible for such irregularities and fix responsibility on the persons concerned.

The Committee further recommends to investigate as to the action taken on the Accountant General's letter of October, 1970 on the following points and fix responsibility on the persons concerned.

1. The date when the Executive Engineers were asked to submit their explanation for such kind of irregularities.
2. The date when the money was released without technical sanction and
3. whether they have intimated that in anticipation of Government approval they have commenced the work.

- 76 Para 71 at Page 81 The Committee therefore recommends that there should be a thorough probe on the lines of the observation made by the Committee and responsibility fixed on the officers concerned at various levels within three months from the date of presentation of this Report before the House.

The Committee further recommends that the action taken should be communicated to the Committee accordingly.

Serial No.	Reference	Recommendation
77 Para 72 at Page 81	The Committee therefore recommends that there should be a thorough probe into the question and responsibility fixed for non-compliance of rules and other defects with special reference to start the work in the month of April and changing the dyke after flood damage and after wasting huge amount of public money, on the schemes within three months from the date of submission of the Report before the House.	
	The Committee further recommends that the action taken should be communicated to the Committee accordingly.	
78 Para 73 at Page 82	The Committee therefore recommends that responsibility should be fixed on the persons concerned for payment of advance compensation of land amounting to Rs.0.99 lakhs.	
	The Committee further recommends that instead of starting Bakijai cases to realise the money Government should take steps either to write off the money or to attach the land.	
79 Para 74 at Page 82	The Committee therefore recommends for fixation of responsibility on the Officer concerned within three months from the date of presentation of this Report before the House. The Committee further recommends that action taken should be communicated to the Committee in due course.	
80 Para 75 at Page 82	The Committee recommends that there should be a probe as to whether the Chief Engineer's report was correct or the report of the acting Chief Engineer was correct and also whether the report of the acting Chief Engineer can supersede the report of the Chief Engineer and to fix the responsibility on the persons concerned within three months from the date of presentation of the Report before the House.	
81 Para 76 at Page 83	The Committee therefore recommends that the Department will take steps to furnish all the detailed informations to the Committee within one month from the date of presentation of the Report to the House.	

Serial No.	Reference	Recommendation
82 Para 77 at Page 83	83	<p>The Committee therefore recommends that immediate action in any form as per rule should be taken against the Officer concerned and action taken be communicated to the Committee within 3 months from the date of presentation of the Report before the House.</p> <p>The Committee further recommends to take action against the officers concerned who were sitting over the audit objections since 1970 and the findings reported to the Committee accordingly.</p>
83 Para 78 at Page 83	83	<p>The Committee, therefore, recommends to take drastic action against the officer who has wasted the public money by starting the immatured scheme within three months from the date of presentation of the Report before the House.</p> <p>The Committee also recommends for fixation of responsibility on the superior officers who were responsible for supervision, etc., of the work of the Executive Engineers.</p>
84 Para 79 at Page 84	84	<p>The Committee, however, recommends that the Department should note for future guidance that whatever may be the circumstances, the Committee feels that in financial matters, where disputes are likely to arise, a clear cut agreement should be made.</p>
85 Para 80 at Pages 84-85.		<p>As regards the present case which is sub-judice, the Committee would like to know the latest position within one month from the date of presentation of the Report to the House.</p>
86 Para 83 at Page 86	86	<p>The Committee therefore recommends that these inter-divisional claims should be settled immediately. The explanation given by the Departmental witnesses about action taken is not satisfactory at all. However, as assured by the witnesses that they would settle up this matter on or before 31st March 1973, the Committee would not like to comment on it.</p>

Serial No.	Reference	Recommendation
37 Para 84 at Page 86.		The Committee, therefore, recommends that Department should take all necessary steps to make these things up-to-date according to rules and any one found delinquent should be taken to task.
38 Paras 86 and 88 at Pages 87—88.		The Committee therefore recommends that the Departmental witnesses should take personal interest in the matter and reconciles the stores accounts including physical verification and make the same up-to-date within 6 months from the date of presentation of this Report before the House and drastic disciplinary action should be taken against the delinquent officers.
		The Committee further recommends that if the position does not improve within 6 months, the Departmental heads will be held responsible for this.
39 Para 94 at Page 90		The Committee therefore takes a serious note of it and recommends that there should be a thorough enquiry into the whole matter by a responsible officer and submit his report to the Committee within two months from the date of presentation of the Report before the House.
90 Paras 137—138 at Pages 150—152		The Committee recommends that the Department should take up the pending audit objections and inspection reports with the Accountant General and finalise them as soon as possible.
91 Grant No. 54 at Pages 98—104.		The Committee recommends regularisation of the excess amount spent by the Department.
92 Note 8 at Pages 103—104.		The Committee recommends that remaining portion should be taken up by the Department with the Accountant General and settle the same immediately.

Serial
No.

Reference

Recommendation

The Committee further opines that in maintenance of stores, etc., the rules, etc., are not strictly followed and therefore recommends that the rules should be strictly observed and drastic action should be taken against the delinquent officers.

TRIBAL AREAS AND WELFARE OF BACKWARD CLASSES DEPARTMENT

93 Para 45 at Pages
64-65.

The Committee therefore recommends that necessary steps should be taken against the controlling officer for negligence of duty without further delay and action taken should be communicated to the Committee.

The Committee also recommends that the Court case should be scrupulously followed up and findings communicated to the Committee in due course.

94 Para 110 at page 104 The Committee therefore recommends that a high level enquiry Committee should be set up to investigate and device ways and means as to how the economic lot of the people in the Hills can be improved with particular reference to grants-in-aid.

95 Paragraphs 137-138 at Pages 150-152. The Committee therefore recommends that the matter should be settled immediately.

96 Para 141 at Pages 154-155 The Committee recommends that the Department should take up the matter with the Audit and settled the unsettled portions immediately.

APPENDIX I

List of Officers who were examined by the Public Accounts Committee

Serial No.	Designation of Officers	Date of examination	Time of meeting	Total time
1	Secretary to the Government of Assam Agriculture Department.	24th August 1972	10-40 to 12-40 2-10 to 2-40	... } ... } 2 hrs. 30 mins.
2	Secretary to the Government of Assam, Animal Husbandry and Veterinary Department.	10th October 1972	10-50 to 12-25	... } 1 hr. 35 mins.
		24th August 1972	2-40 p.m. to 4-35 p.m.	... } 1 hrs. 55 mins.
		10th October 1972	2-15 p.m. to 4-35 p.m.	... } 1 hr. 50 mins.
3	Secretary to the Government of Assam, Education Department.	28th August 1972	2-40 p.m. to 4-45 p.m.	... } 2 hrs. 5 mins.
		30th August 1972	{ 10-30 a.m. to 1 p.m. 2-35 p.m. to 5-30 p.m.	{ ... } 2 hrs. 30 mins.
		11th November 1972	11 a.m. to 1 p.m.	... } 3 hrs.
		12th January 1972	{ 9-20 a.m. to 10-30 a.m. 7th March 1973 ... }	{ ... } 1 hr. 10 mins.
4	Secretary to the Government of Assam, Forest Department.	27th August 1972	2 p.m. to 4-30 p.m.	... } 2 hrs. 30 mins.

Serial No.	Designation of Officers	Date of examination	Time of meeting	Total time
5	Secretary to the Government of Assam, Home (Police) Department.	25th August 1972	2-20 p.m. to 3-25 p.m.	1 hr. 5 mins.
6	Secretary to the Government of Assam, Health (Excluding P. H.) Department.	24th May 1972	10-30 a.m. to 1-10 p.m.	2 hrs. 40 mins.
		15th November 1972	2-10 p.m. to 4-05 p.m.	1 hr. 55 mins.
7	Secretary to the Government of Assam, Industries (Sericulture and Weaving Department).	24th May 1973	4-30 p.m. to 5-30 p.m.	1 hr.
8	Secretary to the Government of Assam, Labour Department.	8th March 1973	2-30 p.m. to 4 p.m.	1 hr. 30 mins.
9	Secretary to the Government of Assam, Public Works (F. G. & I.) Department.	26th April 1973	11-20 a.m. to 12-45 p.m.	1 hr. 25 mins.
		22nd May 1972	10-30 a.m. to 1-45 p.m.	4 hrs. 45 mins.
		23rd May 1972	3-30 p.m. to 5 p.m.	5 hrs. 5 mins.
		22nd August 1972	10-30 a.m. to 1-30 p.m.	3 hrs. 50 mins.
			3-15 p.m. to 5-20 p.m.	1 hr. 10 mins.
			11-20 a.m. to 12-25 p.m.	1 hr.
10	Secretary to the Government of Assam, Tribal Areas Department.	17th February 1973	2 p.m. to 4-45 p.m.	2 hrs. 5 mins.
11	Secretary to the Government of Assam, Town and Country Planning Department.	15th November 1972	11-50 a.m. to 1 p.m.	
		27th April 1973	10-45 a.m. to 11-45 a.m.	
			10-55 a.m. to 1 p.m.	
Grand total				46 hrs. 35 mins.

APPENDIX II

(Reference Page 2)

No.AGA.473/70/51

GOVERNMENT OF ASSAM

AGRICULTURE DEPARTMENT : AGRICULTURE BRANCH

Dated Shillong, the 9th October, 1972

To

The Under Secretary,
Assam Legislative Assembly,
Shillong.

SUBJECT—Submission of materials as per proceedings of the Public Accounts Committee meeting held on 24th August, 1972.

Reference—Government letter No.AGA.120/72/46, dated 6th October, 1972.

Sir,

I am directed to say that the Chairman of the Public Accounts Committee desired during the meeting held on 24th August, 1972 to discuss audit paras on Agriculture that correspondence relating to 'drawal of money in advance of requirement/unnecessary retention of money at hand, etc.,' vide Para 17(i) Page 38 of the Report of Comptroller and Auditor General of India for the year 1969-70 should be shown to him. Accordingly, copies of relevant correspondence before the actual refund of the money in February, 1970 are enclosed (list of correspondence also attached).

The Chairman also directed that responsibility for this lapse should be fixed within one month and a report submitted to the Committee. Responsibility has been accordingly fixed and a warning issued on the Officer concerned, Shri C. N. Dutta, the then Subdivisional Agricultural Officer of Barpeta, by the Director of Agriculture, Assam, Shillong on 14th September, 1972. A suitable warning is also being issued by the Government.

Delay in submission of this information, caused due to unavoidable circumstances is regretted.

Yours faithfully,

Sd/- R. NATARAJAN,

9th October, 1972.

Secretary to the Government of Assam,
Agriculture Department.

Memo. No.AGA.473/70/51-A, dated Shillong, the 9th October, 1972.

Copy forwarded for information and necessary action to the Accountant General, Assam and Nagaland, Shillong.

By order, etc.,

Sd/- R. NATARAJAN,

Secretary to the Govt. of Assam,
Agriculture Department.

Copies of the correspondences enclosed—

1. Copy of Memo. No.BPT.46/67-68-6239, dated 30th January, 1968 from D. A. O., Barpeta to D. C. Kamrup.
2. Copy of Memo. No.BPT.46/68-69/390, dated 30th April, 1968 from D. A. O., Barpeta to D. C. Kamrup.
3. Copy of letter No.Agri./Audit/883/14, dated 5th August, 1968 from Jt. D. A. (Admn.) to S. D. A. O., Barpeta.
4. Copy of Inspection Note of Director of Agriculture, dated 22nd November, 1969.
5. Copy of letter No.BPT.46/69-70/5740, dated 7th December, 1958 from S. D. A. O., Barpeta to F. & A. O., Director of Agriculture.
6. Copy of letter No.AGRI./Audit/Insp/833/164, dated 12th December, 1969 to S. D. A. O., Barpeta from D. A., Assam.
7. Copy of Memo. No.DC./PF./69-70, dated 17th December, 1969 from D. A. O., Goalpara to D. A., Assam.
8. Copy of letter No.DC /PF./69-70/3322, dated 17th December, 1967 from D. A. O., Dhubri to D. A. Assam.
9. Copy of letter No.BPT.34/69-70/7225, dated 11th March, 1970 from S. D. A. O., Barpeta to D. A., Assam.

Copy of letter Memo. No. BPT-46/67-68/6239, dated 30th January, 1968. from District Agricultural Officer, Barpeta to the Deputy Commissioner, Kamrup, Gauhati.

SUBJECT—District Level Judging Committee for Awarding prizes to the Best A. P.

Reference—Government Notification No. AGA. 325/65/27 (c) dated 23rd September, 1966

In inviting a kind reference to the Government Notification mentioned above, I have the honour to inform you that I propose to convene the Judging Committee for awarding prizes to the best Anchalik Panchayat in Barpeta Subdivision sometime between 3rd week of February, 1968.

In this connection it may be recalled that last year a sum of Rs. 54,500.00 (Rupees fifty-four thousand five hundred) only had been provided under the scheme "Incentive to Panchayat" which was drawn by the Headquarter S. D. A. O., Barpeta which awaits formal disbursement. All necessary materials submitted by the contesting Anchalik Panchayats of Barpeta subdivision are kept ready to place before the Judging Committee proposed to be convened on receipt of a convenient date from you.

Initiative in this regard could not be taken earlier due to non posting of regular District Agricultural Officer, Barpeta for a pretty long time.

Copy of letter No.BPT-46/68-69/390, dated, 30th April, 1968 from the District Agricultural Officer, Barpeta, to the Deputy Commissioner Kamrup, Gauhati.

SUBJECT—District Level Judging Committee for awarding prizes to the best Anchalik Panchayat.

*Reference—*This office Memo. No.BPT-46/67-68/6239, dated, 30th January, 1968.

With above reference I have the honour to state that I have not heard anything as yet from your end with regard to fixation of date for sitting of the Judging Committee in awarding prize to the best Anchalik Panchayat of Barpeta Subdivision. The prize relates to the year 1966-67 and hence a decision is to be taken early.

The prize is to be given in kind and that a tractor. So I may kindly be allowed to purchase the tractor in the meantime from Assam Agro-Industries Development Corporation, Gauhati out of the money already drawn by the Subdivisional Agricultural Officer, Barpeta.

In case, it become inconvenient for you to attend the Judging Committee at this moment, I would request you kindly to authorise Subdivisional Officer (Civil), Barpeta to represent on your behalf, so that I can convene the meeting early.

An early reply in this regard is requested.

GOVERNMENT OF ASSAM
DIRECTORATE OF AGRICULTURE

No.Agri./Audit/883/14, dated Shillong, the 5th August, 1968.

From

The Joint Director of Agriculture (Admn.),
 Assam, Shillong.

To

The Subdivisional Agricultural Officer, Barpeta.

SUBJECT—Audit Note on accounts of the Subdivisional Agricultural Officer, Barpeta for the period from 1st May, 1967 to 30th April, 1968.

Reference—A. G's Memo.No.OA-5/27-6/68-69/955, dated 30th July, 1968.

Sir,

I am to invite a reference to the abovementioned memo and to request you to please furnish the reply as called for therein direct to the Accountant General, Assam with an intimation to this Directorate.

Yours faithfully,

Sd/-

Joint Director of Agriculture (Admn.),
 Assam, Shillong.

Memo. No.Agri./Audit/883/14A, dated Shillong, the 5th August, 1968.

Copy to the Accountant General, Assam, Shillong for information.

Sd/-

Joint Director of Agriculture (Admn.),
 Assam, Shillong

INSPECTION NOTE OF Dr. K. C. MAHANTA, DIRECTOR OF AGRICULTURE, ASSAM ON HIS VISIT TO BARPETA ON
22nd NOVEMBER, 1969

In connection with my visit to the Kaimari, P. C. R. I. visited the D. A. O's Office at Barpeta. In the course of my visit, my attention was drawn by the S. D. A. O., Barpeta to an undisbursed amount of Rs.54,000 drawn during 1967-68 for awarding prizes as incentive to the Blocks. This amount has been kept in cash balance for nearly two years for want of a decision by the D. C. and S. D. O., (Civil) for awarding the prizes. This is a highly objectionable case and the D. A. O., Barpeta has thus committed a gross financial irregularity. It would have been better to refund back the amount immediately after the close of the financial year, 1967-68 and report the matter to the Directorate. Locking up of plan money in this way is very objectionable. The S. D. A. O., Barpeta should take immediate steps to refund the amount and regularise the matter under intimation to the Accounts Section of the Directorate.

I would like to know from the then D. A. O., Barpeta, Shri B. K. Mitra, now D. A. O., Dhubri under what circumstances he allowed to keep the amount as cash balance and why he did not take steps to disburse the amount in time and why he did not point out this at the time of his handing over charge. The present D. A. O., Barpeta, Shri Kargupta should also let me know why he has not taken appropriate steps either to disburse the amount or to refund to the Government Treasury. Such negligence on the part of responsible Officers is not desirable.

Sd/- K. C. MAHANTA,
Director of Agriculture, Assam.

No.

Shillong, the 26th November, 1969.

Copy to—

- (1) S. D. A. O., Barpeta for necessary action.
- (2) S. D. O. (Civil), Barpeta with a request to kindly regularise the matter.
- (3) District Agricultural Officer, Barpeta.
- (4) District Agricultural Officer (Shri B. K. Mitra), Dhubri. They should report on the matter within 15 days of receipt of this note.
- (5) F. A. O., Directorate of Agriculture, Assam for information and necessary action.
- (6) Secretary to the Government of Assam Agriculture Department for favour of information.

Director of Agriculture, Assam.

Copy of letter Memo. No. BPT.46/69-70/5740, dated 8th December 1969 from the Subdivisional Agricultural Officer, Barpeta to the Finance and Accounts Officer, Directorate of Agriculture, Assam, Shillong.

SUBJECT—Refund of Rs.54,500.00 Scheme for awarding prizes to different Anchalik Panchayats.

Reference:—D. A. O. Inspection Note, dated 26th November 1969.

With reference to the above, I have the honour to state an amount of Rs.54,500 (Rupees fifty-four thousand five hundred) was drawn under head of Account—31—Agriculture Development Scheme (4th Five Year Plan) II—Other State Plan Scheme K—3—Grants-in-aid for contribution—6—Incentive to Panchayats (Award of Prizes to Panchayats) *vide* T. V. No.74, dated 30th March 1967 for awarding prizes to different Panchayats. But this amount could not be disbursed due to non-sitting of the Judging Committee. The matter was referred to Director of Agriculture Assam from time to time for instruction.

Now the Director of Agriculture, Assam has instructed to refund the money into the treasury immediately *vide* his inspection Note referred to above.

You are therefore requested kindly to intimate the correct head of Account under which the amount is to be refunded.

This may kindly be treated as most urgent.

GOVERNMENT OF ASSAM
DIRECTORATE OF AGRICULTURE

No. Agri/Audit/Insp/833/16, dated Shillong, the 12th December 1969

From—

Superintendent (Audit)
 Directorate of Agriculture,
 Assam, Shillong.

To—

The Subdivisional Agricultural Officer, Barpeta.

SUBJECT—Audit Note on accounts of the Subdivisional Agricultural Officer, Barpeta for the period from 5/67 to 4/68.

Reference:—A. G's memo. No. OA-5/27-6/68-69/1940, dated 10th November 1969.

Sir,

With reference to the A. G's memo. No. cited above and to am/our previous correspondence No. Agri/Audit/Insp/833/14, dated 5th August 1968 I am directed to request you to please furnish Parawise reply direct to the Accountant General, Assam and Nagaland, with an intimation to this Directorate.

This may be treated as urgent.

Yours faithfully,

Sd/-

Superintendent (Audit)
 Directorate of Agriculture,
 Assam, Shillong.

Memo. No Agri/Audit/Insp/833/16A, dated Shillong, the 12th December 1969.

Copy for information to the Accountant General, Assam and Nagaland, Shillong.

Sd/-

Superintendent (Audit)
 Directorate of Agriculture,
 Assam, Shillong.

Copy of letter Memo. No.DG/PF/69-70, dated Dhubri, 17th December 1969 from the District Agricultural Officer, Goalpara, Dhubri to the Director of Agriculture, Assam, Shillong.

SUBJECT—Inspection Note of the D. A. Assam on his visit to Barpeta on 22nd November 1969—reply thereon.

Reference—Your No. Nil, dated 26th November 1969.

In continuation of my interim reply submitted *vide* my No.DG/PF/69-70/3249, dated 9th December 1969, I beg to enclose copies of two letters addressed by me to the D. A., Kamrup, Gauhati in this regard which will substantiate my sincerity and the steps taken by me to disburse or utilise the amount early drawn by the S. D. A. O., Barpeta for awarding prize to the best A. P.

As I had to avail earned leave from 3rd June, 1968 under some unhappy circumstances and leave Barpeta very suddenly (which is known to the Directorate as well as the Secretariat), I could not keep any charge-report, as pointed out.

Even then, after joining as D. A. O., Dhubri, I suggested Shri Dutta, S. D. A. O., Barpeta, as I met him at Khanapara F. M. C. seminar in November 1968, to refer the matter to the D. A., Assam for his advice and he did it. A copy of this correspondence is also enclosed for favour of your information and ready reference.

From all these documents it will probably be evident, Sir, that there had not been any negligence on my part as D. A. O., Barpeta to disburse the amount in question early

Memo. No.DG/PF/69-70/3323-27, dated Dhubri, the 17th December, 1969

Copy forwarded to—

1. Secretary to the Government of Assam, Agriculture Department, Shillong for favour of information
2. Joint Director of Agriculture (WR), Gauhati.
3. Finance and Accounts Officer, Directorate of Agriculture, Assam, Shillong.
4. District Agricultural Officer, Barpeta.
5. Subdivisional Agril. Officer, Barpeta.

District Agricultural Officer,
Goalpara, Dhubri.

Copy of letter No. DG/PF/69-70/3322, dated Dhubri, the 17th December, 1969 from the District Agricultural Officer, Goalpara, Dhubri addressed to the Director of Agriculture, Assam, Shillong.

SUBJECT— Inspection Note of the D. A. Assam on his visit to Barpeta on 22nd November, 1969—reply thereon.

Ref:—Your No. Nil, dated 26th November, 1969.

In continuation of my interim reply submitted *vide* my No. DG/PF/69-70/3249, dated 9th December, 1969, I beg to enclose copies of two letters addressed by me to the D. C. Kamrup, Gauhati in this regard which will substantiate my sincerity and the steps taken by me to disburse or utilise the amount early drawn by the S. D. A. O., Barpeta for awarding prize to the best A. P.

As I had to avail earned leave from 3rd June, 1968 under some unhappy circumstances and leave Barpeta very suddenly (which is known to the Directorate as well as the Secretariat), I could not keep any charge-report, as pointed out.

Even then, after joining as D. A. O., Dhubri, I suggested Shri Dutta, S. D. A. O., Barpeta, as I met him at Khanapara F. M. C., Seminar in November, 1968 to refer the matter to the D. A., Assam for his advice and and he did it. A copy of this correspondence is also enclosed for favour of your information and ready reference.

From all these documents it will probably be evidents, Sir, that there had not been any negligence on my part as D. A. O., Barpeta disburse the amount in question early.

Copy of letter BPT-34/69-70/7225, dated 11th March, 1970 from the Subdivisional Agricultural Officer, Barpeta ; addressed to the Superintendent (Audit), Directorate of Agriculture, Assam, Shillong.

SUBJECT—Audit Note on accounts of the S. D. A. O., Barpeta for the period from 5/67 to 4/68.

*Ref:—*Your No.A/A/Insp/833/16, dated 12th December, 1969.

With reference to the above I have the honour to state that parawise reply on the audit note on the Accounts of the S. D. A. O., Barpeta for the period from 5/67 to 4/68 has already been submitted *vide* this office No. BPT-34/69-70/4143-44, dated 31st March, 1969 with a copy to you (copy enclosed for ready reference).

This is for favour of your information and necessary action.

Enclo:—

1. A duplicate copy of this letter No. BPT-34/69-70/4143-44, dated 11th March, 1969.