

**COMMITTEE ON PUBLIC ACCOUNTS
(2009-2011)**

HUNDRED AND TWENTY SIXTH REPORT



(Twelfth Assembly)

**Report of the Committee on Public Accounts,
Assam Legislative Assembly on the Report of the Comptroller
and Auditor General of India (Civil) for the year 2006-2007 relating to
Water Resources, WPT & BC and Revenue Departments.**

Government of Assam

Presented to the House on 12-07-2010

**Assam Legislative Assembly Secretariat
Dispur, Guwahati-781006.**

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(i)

COMPOSITION OF THE COMMITTEE

Chairman:

1. Shri Phani Bhusan Chaudhury

Members:

2. Shri Rajendra Prasad Singh
3. Shri Rameswar Dhanowar
4. Shri Gobinda Chandra Langthasa
5. Shri Abdul Khaleque
6. Shri Rajib Lochan Pegu
7. Shri Padma Hazarika
8. Shri Girindra Kumar Barua
9. Smti Kamali Basumatari
10. Shri Ranjit Dutta
11. Shri Jagat Singh Engti
12. Shri Anwarul Hoque
13. Shri Membor Gogoi

Secretariat:

1. Shri G.P.Das, Secretary
2. Shri B. Basumatari, O.S.D.
3. Shri P.K.Hazarika, Deputy Secretary
4. Shri K. Rahman, C.O.

(ii)

PREFATORY REMARKS

I, Shri Phani Bhusan Choudhury, Chairman, Committee on Public Accounts, Assam Legislative Assembly having been authorized to submit the report on its behalf present this Hundred and Twenty Sixth Report of the Committee on Public Accounts on the Audit paras contained in the Report of the Comptroller and Auditor General of India (Civil) for the year 2006-2007 pertaining to the Water Resources, WPT & BC and Revenue Departments, Government of Assam.

2. The Report of the Comptroller and Auditor General of India (Civil) for the year 2006-2007 was laid before the House on 3rd March, 2009.

3. The Report mentioned above relating to the Water Resources, WPT & BC and Revenue Departments were considered by the Committee in their sittings held on 18th May, 2009 and 10th October, 2009.

4. The Report of the Committee on Public Accounts as finalized and approved by the Committee in its meeting held on 01-07-2009 for presentation before the House.

5. The Committee has appreciated the valuable assistance rendered by the Principal Accountant General (Audit), Assam as well as his junior officers and staff during the examination of the Departments.

6. The Committee thanks to the departmental witnesses as well as Finance Department for their kind co-operation and offers appreciation to the officers and staff dealing with the Committee on Public Accounts, Assam Legislative Assembly Secretariat for their strenuous and sincere service rendered to the Committee.

7. The Committee earnestly hope that the Government would promptly implement the recommendations made in this report.

Dispur:
The 1st July, 2009

PHANI BHUSAN CHOUDHURY
Chairman
Committee on Public Accounts.

Chapter - I

Water Resources Department

Wasteful expenditure

(Audit para 4.2.7/C & AG(Civil)/2006-2007/(P-130)

1.1 The audit has pointed out that a test-check (February 2006) of records of Water Resources Department revealed that after the floods to river Brahmaputra, (June 2004), the right side slope of the dyke (southern channel) got eroded leading to breach of embankment. The EE, spent (July 2004) Rs.59.07 lakh on temporary measures in strengthening, the existing ring bundh with earth filled cement bags supported by bamboo palasiding (Rs.9.97 lakh) and when it proved insufficient, constructed (Rs.49.08 lakh) another bamboo mohorri with earth filled cement bags within 50 to 100 meters of the existing bundh. Sanction of the above expenditure was accorded by the Revenue Department from Calamity Relief Funds (CRF). The completed bamboo mohorri however, could not resist the onslaught of floods and breached due to active erosion in July 2004 itself. Considering that the southern bank of the river eroded in 1995 itself as it is a highly erosion prone area and affected 300 families, permanent boulder protection measures should have been initiated by the Department rather than resorting to minor repairs in a piecemeal basis. Failure to do so, resulted in the expenditure of Rs.59.05 lakh spent on temporary protection work proving infructuous.

1.2 The department by their written reply has stated that after crossing the Sarighat Bridge at Guwahati the southern channel of river Brahmaputra became active and bank erosion started since 1995. The erosion became more active in the reach from Guimara to Futuri in the year 2001 i.e. from ch. 4.5 Km. to 10.5 Km of B./dyke specially from ch.8700 m to 9200 m. An estimate amounting to Rs.52.00 lakh comprising A/E works with boulder works under C.R.F. head was prepared in the above reaches to check erosion and submitted to the Revenue Department for necessary sanction. As the Revenue Department did not sanction the estimate and erosion became active in the said reach in the year 2002, D.C. Kamrup incurred an expenditure of Rs.12.25 lakh by taking some temporary protective measures including construction of a bamboo mohorri apprehending breach of embankment and somehow checked the erosion in that year. In the year 2003, it was observed that the river was flowing away from the bank and as the bank was at a distance of 25 m away from the embankment only some nominal palliative measures were

taken up from flood drill provision which prevented the river to migrate further towards bank. Unfortunately from the very first wave of flood of 2004, the river again was flowing along the bank and active erosion observed in the entire reach from Guimara to Futuri and palliative measures were taken up and some how could check erosion. But due to incessant rain from the first week of July/2004, Brahmaputra and its tributaries again started rising and situation became grave just in the U/S and D/S of 9th Km of B/dyke when the R/S slope of the embankment at 9th Km was eroded away due to erosion. Palliative measures were taken up in the form of launching of tree branches, bamboo bundles, widening of embankment construction of bamboo pallsiding with earth filled cement bags to check erosion. But situation turned to be worsen after release of excess water from the hydro-power project dam in the upper reach of Kopilli river. Though the river Brahmaputra at Dibrugarh was receding, but the entire lower Assam from Nowgong to Dhubri was under flood water due to release of excess water from the hydro power project at Kopili. Hundreds of breaches occurred in the lower Assam during the period from 2nd week of July to last week of July'04. Apprehending the probable breach of embankment the entire district administration of Kamrup district, Honourable Minister of State, Finance, Assam & local MLA of Palasbari and Chaygaon Constituencies, Commissioner Lower Assam Zone, Secretary and other higher officials of Water Resources Department visited the site and instructed to strengthen the existing bamboo mohorri which was in very dilapidated condition and construct another bamboo mohorri if necessary to save the people, their properties from flood water if the embankment breaches. On the other hand it was also not possible to take up boulder works at that time and department had to take up some other palliative measures to fight against the flood. Accordingly the department took up the works of strengthening the existing bamboo mohorri and completed the work by 9th July, 04. But due to sever erosion, the embankment was breached on 11th July, 04. This bamboo mohorri could however check the water to enter towards country side. As the erosion continuing and the existing bamboo and stopped the water to pass over towards country side for the 11 (eleven) days. By that time entire people of the locality shifted their all belongings including their animals to some higher place and embkt. Though these bamboo mohorri were breached on 21-7-2004 due to severe erosion but there was no loss of human life or any other properties of the people as they could shift themselves alongwith their belongings and animals during that 11 (eleven) days period which they got after breach of embkt. on 11th July, 2004. In this connection it may be mentioned here that one estimate "Anti-

erosion measures to protect B/dyke on L/B from palasbari to Gumi from the erosion of river "Brahmaputra" at Ch.8700m. to 9500m. including widening of embkt. at Ch.8525m. to 9025. for Rs.3.9261 Crore was prepared for permanent protection works and sent for sanction during the year 2002. The scheme received Investment Clearance from the Planning Commission for Rs. 3.9261 Crore vide letter No.12(i)33/2002-WR dated 07/03/2003.However, the Budget provision for this scheme was available in the year of 2005-06 for an amount of Rs.110.00(L). Therefore the proposal for A.A. was submitted vide No. FC(ED)Tech/4034/02/17 dated 01-0302005. The A.A/T.S of the scheme accorded vide letter No. WR(C) 110/2005/35 dated 10/05/2006 and No. FC(ED)Teach/4034/02/34 dated 15/10/2007. The works were started on May/06 and completed on March/08. However, at the time of emergency, the construction of the Mohorir was the only possible alternative with limited fund for maintenance provided by the Deptt. Which in turn saved the locality at least for 11(eleven) days and lives and properties worth lakhs of rupees could be saved from washing away. In view of the factual position the expenditure in question cannot be treated as wasteful, rather it was meaningful.

OBSERVATIONS/RECOMMENDATIONS

1.3 The Committee observes that according to available records the Southern Bank at 9th KM of Palasbari Gumi area has a history of severe bank erosion since 1995. A proposal was sent by Executive Engineer in 2001-02 for permanent boulder protection work at an estimated amount of Rs.52 lakh. This was however, not done. Subsequently, in June-July 2004 the temporary work undertaken by the department at a cost of Rs. 59.05 lakh proved futile. The Water Resources department did not follow up with the estimate to get it sanctioned from the Revenue department sincerely and seems to have failed to convince Revenue department for sanction which resulted taking up temporary measures just at the nick of time in 2004. Eventually the department ended up in spending much more. The Committee therefore, recommends that responsibility should be fixed against the erring officials for whose negligence the Government had to incur a wasteful expenditure of Rs. 59.05 lakh. The Committee, further recommends that action taken by the department may be intimated to the Committee within 30 days from the date of presentation of this report before the House.

Unfruitful and avoidable extra expenditure

(Audit Para 4.3.9/ C & AG(Civil)/2006-2007/(P-138-139)

1.4 The audit has pointed out that a test-check of records of the EE, Goalpara Water Resources Division revealed that the scheme "Construction of retirement from chainage 19.46 km. to 24.60 km. of Brahmaputra dyke from Kharmuja to Balikuchi at Bowrartal-Fatengapara area" was administratively approved and technically sanctioned (March 2001) by the Additonal Chief Engineer, WRD, Lower Assam Zone for Rs.3.37 crore. But the work was started in March 1999 itself by issuing work orders from time to time in an adhoc manner over a period of 15 months to 646 contractor at different chainages. Stretching the work over such a lengthy period in a highly vulnerable area ultimately led to failure of the protection work. The retirement bund breached (26 June 2000), after execution of work valued at Rs.2.39 crore. Failure to complete the work in the stipulated time and before the onset of monsoon resulted in unfruitful expenditure of Rs.2.39 crore. Action of the Department in taking up the work before obtaining administrative approval and technical sanction, and splitting up the work and executing it in an adhoc manner led to infructuous expenditure of Rs.2.39 crore.

1.5 The department by their written reply has stated that the Scheme "Construction of retirement from Ch. 19.46 km. to 24.60 km. of Brahmaputra dyke from Kharmuja to Bailikuchi at Bowrartal-Fetengapara area" was a breach closing work. The clearance of the planning commission, Govt. of India towards the scheme was obtained vide no. 12(I)/3/98 I & CAD Dt. 26.02.99. The working period is normally from November to May and since the work is of emergent nature, as scuh it was taken up for execution immediately after submitting the A.A. proposal to the Govt. vide no FC(ED)Tech/3443/97/28 Dt. 11.03.99. Anticipating the accordance of A.A. by the Govt. in time. The earth work which was the major component of the scheme were allotted to 306 different contractor from 22.03.99 to 26.03.99 in order to close the breach gap before the onser of monsoon. Accordingly the work was started from 26.03 99 and the breach gap was closed successfully before flood of 1999 and the lives and properties of the people of a large area got protected from the flood devastation A.A. was also accorded vide no.FC@/99/5 Dt.23.06.99 but after recedence of the floods of 1999, severe erosion was started in the area threatening the newly constructed retirement for which some temporary palliative measures were taken up to check the erosion including widening of the embankment at the

most affected reach for which some work orders were issued in between 29.04.2000 to 25.05.2000. The severity of the erosion was so high that despite utmost efforts by the department to check the erosion with the palliative measures it was eventually breached on 26.06.2000 due to erosion. As the scheme had saved the nearby locality from devastation by flood inundation for the flood period of 1999, so the expenditure incurred for the very purpose can not be said "infructuous" expenditure.

OBSERVATIONS/RECOMMENDATIONS

1.6 The Committee heard the deposition of Government representatives as well as the views from the Principal Accountant General (Audit), Assam and Committee observes that the financial rules for the State Government clearly stipulate that before any work is taken up the department is to obtain the A.A. for the work. But in this case the department went ahead with the work without any A.A. and ironically the work even did not stand but washed away. Only after that the department moved for the A.A. for the work which did not exist at all. The Committee also observes that the department has stated that they received A.A. for the work on 11.03.99 but according to the Principal Accountant General (Audit), Assam the A.A. was obtained much later in 2001. The Committee therefore, directed the department to furnish the copy of the A.A. to the Committee as well as to the office of the Principal Accountant General (Audit) Assam for verification within 15 days from the date of presentation of this report before the House. The Committee, further recommends that no such irregularities should be recurred in future.

Avoidable extra expenditure

(Audit Para 4.3.10/C & A.G.(Civil)/2006-2007/(P-139-140)

1.7 The audit has pointed out that a test-check (January-February 2006) of records of the EE, Guwahati East Embankment & Drainage Division revealed that the Division procured 33,150 m and 28,413 m of boulders for the said works from the same quarry situated at distances of 26 km and 36 km respectively from the respective sites of work by 10-ton capacity truck and stacked the boulders 150 metre beyond the work sites though the rates of carriage were for stacking at work site. The Division incurred an expenditure of Rs.48.36 lakh against local carriage of 52,092 m boulders by 10-ton capacity truck from 150 metre beyond the work site including loading and unloading as per provisions in the estimates. As the sites of works were approachable by 10-ton truck, it was injudicious to stack the boulders 150 meter beyond the work sites and carry the same by 10-ton capacity truck to the work sites. The local carriage charges could have been avoided by stacking the boulders at the work sites after collection from the quarry. The Government in reply stated (July 2007) that although both the sites were approachable by 10-ton capacity truck, sufficient open space was not available at the work site to keep huge quantity of boulders for a certain period before utilization of the same. The reply is not tenable as payments were made for carriage of boulders from the quarry to the sites and as per records, the entire quantity of boulders were not procured at a time, but over a period of about two years. Thus, unnecessary inclusion of provision of local carriage of boulders in the estimate and subsequent execution of work against inflated estimates had resulted in an extra expenditure of Rs.48.36 lakh, which could have been avoided.

1.8 The department by their written reply has stated that the project area of the scheme Kachari Bazar to D.C.Court is located behind Hotel Brahmaputra Ashoka, Residential Complex of Honourable Chief Justice of Gauhati High Court, Forest Office Complex & D.C. Court, District Kamrup. The temporary approach road in-between river Bhahmaputra & the aforesaid structure is hardly 5.00 m wide where only two 10 tone capacity truck can ply or cross each other. During collection, the boulders had to be stacked at different locality in and around 2.00 Km. radius from the work site like Lachand L.P. School field. Jur Pukhuri at Uzan Bazar, Dighali Pukhuri area etc. after getting due permission from the concern authority. It is a general practice that for smooth & effective working condition boulders have to collect first & then after obtaining departmental

procedures specially ascertaining quality & quantity by the Quality Control Wing of W.R.Department, execution of work is started & payment made to contractors for collection & supply of boulder. Moreover later on after obtaining departmental procedure boulders were taken to work site for execution of work engaging contractors for local carriage of the boulders. It is seen that though 10 tone capacity truck can ply through the work site but there was hardly 100 sqm. Open space in the work site within 150.00m. However in this space about 10% of total collected boulder somehow manage to stack & the remaining 90% boulder had to be stacked at the above mentioned stackyard which are located about 1.00 Km. to 2 Km. from quarry to work site & no extra payment were made to the contractors for the additional distance. A rough sketch showing different location of work side, stackyard, approach road etc. is attached herewith for ready reference. The protection work from Aushuwklanta to Dihing Stara a 3.66m. 3.65m wide APWD road leading to the area is just on the stiff and vertically eroded river bank & part of road at different reaches got eroded. There was hardly any open space in the area to stack such a huge quantity of boulder. However about 20% of collected boulder were stacked at the open space available in between thickly populated North Guwahati town & river bank & remaining 80% of the boulders were stacked in the nearby field in and around the work site within 2.00 K.m. radius. In this connection it will be worth mentioning that the distance from quarry to stockyard is more than the distance between quarry to work site. No additional payment were made to the contractors for this extra distance. During execution of the work after obtaining due approval from the Quality Control Wing of this department & other competent authority boulders were locally carried from stackyard to work site. Further the estimate was place before competent authority at time. After critically observing all the aspects and provisions of the estimate T/S was accorded where the item like local carriage is also included. Hence the estimate may not be regarded as inflated estimate. Though it is indicated in the report of C & AG that the item's rates for collection, supply, carriage & stacking at work site is mention in the item, but the item "collection & supply of hard blasted boulder stacking at site etc. complete as directed" itself clarify the words " etc. complete as directed" indicating that the stacking may be done at suitable place as per direction of Engineer in-charge to avoid difficulties that may arise during execution of the work. In view of the above, the expenditure incurred for local carriage of boulder is perhaps was not avoidable for smooth and effective functioning of the work.

OBSERVATIONS/RECOMMENDATIONS

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

Chapter – II

Welfare of Plan Tribes and Backward Classes Department
Extra avoidable expenditure

(Audit para 4.3.11/C & AG(Civil)/2006-2007/(P-140-141))

2.1 The audit has pointed out that a test-check (September 2006) of records of the Director, Welfare of SCs revealed that in response to the Director's short notice inviting quotations (May 2003) for procurement of yarn (40 cotton yarn 2.27 Kg. per bundle) along with other handloom accessories and fishing net, five Government owned agencies submitted (May 2003) their quotations, of which three quotations were rejected by the Purchase Committee (two for non-fulfilling the requirements of quotation notice and one without recording any reason). Although the rates for supply of cotton yarn (ranging between Rs.413 and Rs.460 per bundle) and fishing net (Rs. 863 per net) quoted by M/S Assam Small Industries Development Corporation (ASIDC) were the lowest, their quotation was rejected by the Purchase Committee without any recorded reasons. Further scrutiny revealed, that, though the Departmental Purchase Committee accepted the rates of Assam Khadi and Village Industries Board (AKVIB) for yarn (Rs.495 per bundle) and of Fishery Development Corporation for fishing nets (Rs.1,550 per net), the Director did not purchase a single item from these two agencies. Instead the Director procured 57,665 bundles of yarn costing Rs.2.85 crore at the higher rate of Rs.495 per bundle and 5940 fishing nets costing Rs. 92.07 lakh at the higher rate of Rs.1500 per net during the period June 2004 to February 2006 from three agencies (ASIDC: yarn 15,115 bundles; AGMC: yarn 3,000 bundles, fishing nets: 5,940 nos; Pragiyotika: yarn 39,550 bundles) whose quotations were rejected by the Purchase Committee. Thus, the Department incurred an extra expenditure of Rs.60.99 lakh.

2.2 The department by their written reply has stated that the Ministry of Social Justice & Empowerment, Government of India had released an amount of Rs.8.00 crores in the year 2004-05 and amount of Rs.6.24 crores in the year 2005-06 to the Government of Assam under Special Central Assistance for implementation of Family Oriented Income Generating Schemes (FOIGS) to the deserving SC population of the State. It was departmentally decided to implement the scheme i.e.; F.O.LGs by providing Cotton Yarns, Fishing Nets, Handloom Fly shuttle, Sewing Machines, Muga, Eri Rearing Kits and Hand Pull Thela by the Directorate

of Welfare o Scheduled Castes, Assam. Accordingly Short Notice Quotations were invited from the Govt. Owned Agencies. In response to the Short Notice Quotation, 4 nos. of Quotations were received from the following Govt. Owned Agencies :-

1. Assam Emporium, Pragjyotika,
2. Assam Small Industries Dev. Corpn.,
3. Assam Khadi & Village Industry,
4. Assam Fishery Dev. Corpn. Ltd.
5. Letter from the Managing Director, AGMC Ltd. that due to shorts of time they could not furnish any rate by they were agreeable to execute at the rat fixed by the Purchase Committee.

All the Quotations along with the sample and connected papers were placed before the Departmental Purchase Committee consisting of :-

- | | |
|--|---|
| 1) The Secretary,
to the Govt.of Assam,
WPT & BC Department | Chairman |
| 2) The Director, Welfare of SC, Assam | Member Secretary, |
| 3) Nominee of the Director of Industries | Member, |
| 4) Financial Advisor, WPT BC Department | Member, |
| 5) The Finance & Account Officer

Directorate of WPT & BC, Assam | invitee member

authorized by the |
- Chairman.

The Departmental Purchase Committee in its meeting held on 12.05.2003 scrutinized the papers, examined the quality of the samples and their corresponding rates. After thoroughly examining the quality and their rates, had finally fixed the rates of different items as mentioned below :-

<u>Name of the Itgems</u>	<u>Govt.Approved rate</u>
1. Fishing net	(a) Rs. 1,550/- per no.

- | | |
|---------------------------|--------------------------|
| 2. Handloom Fly Shuttle | (a) Rs.2,695/- per no. |
| 3. Cotton Yarn (40 count) | (a) Rs. 495/- per bundly |
| 4. Muga Rearing kits | (a) Rs. 4,447/- per set |
| 5. Eri Rearing kits | (a) Rs.4,982/- per set |
| 6. Hand pull Thela | (a) Rs.2,800/- per no. |

It may be mentioned here that while fixing the rate emphasis was given on quality rather than price. The Committee however did not take into consideration the letter from the Managing Director, Assam Govt. Marketing Corporation Ltd. and the Qutation of Assam Emporium, Pragijotika. The items in question viz. Cotton yarn and Fishing Nets were procured from the Govt. Owned Agencies at the rates fixed by the Departmental Purchase Committee, i.e; Cotton Yarn (a) Rs.495/- per bundle Fishing Net @ Rs.1550/- per Fishing Net in the following manner and not at the higher rates as observed by the Accountant General.

Name of the items	Approved rates	Implementing Agencies
Cotton Yarn	Rs. 495/- per bundle	ASIDC Ltd. AGMC Ltd.
Fishing Net	Rs.1,550/- per no.	AGMC Ltd.

The Director is under obligation to stick to the rates fixed by the Departmental Purchase Committee. As such, the department has not incurred any extra expenditure of Rs.60.99 lacs as observed by the Accountant General in their Audit. The above Govt. Owned Agencies were preferred amongst the participants on the basis of their past performance in this Directorate. The Govt. Owned Agencies like AGMC Ltd/Pragijotika were preferred as there is standing Govt. order that Handloom and other allied products are to be procured from AGMC Ltd. and its outlets etc. In view of the above, it is submitted that the

Department has not incurred any extra expenditure as observed by the A.G. and procured the item through Govt. Owned Agencies only and had implemented the scheme keeping in mind the Govt. guidelines.

OBSERVATIONS/RECOMMENDATIONS

2.3 Having heard the deposition of the departmental representatives the Committee observes that the higher rates of Assam Khadi & Village Industries Board for yarn and Assam Fishery Development Corporation for fishing net were accepted but no materials were purchased from them. Why the quotation of ASIDC was rejected which was a lowest rates tenderer. The Committee did not find any rationale behind purchasing materials from the rejected tenderer at higher rate when their own quoted rates were lower for which the department had to incur an extra expenditure of Rs. 60.99 lakh. The Committee therefore, recommends that the department should be careful in future in respect of inviting tenders and accepting rates as per Government rules so as to avoid causing such extra expenditure.

Diversion of Central Funds

(Audit para 4.4.9/C & A.G(Civil)/2006-2007/(P-148)

2.4 The audit has pointed out the after scrutiny (January 2007) of records of the ATDA revealed that the ATDA received Rs.1.54 crore as establishment cost from the State Government during the years 1998-99 to 2005-06 against the aggregate budget provision of Rs.5.77 crore during the corresponding years. Against the available fund of Rs.1.54 crore the ATDA incurred expenditure of Rs.4.20 crore towards the establishment cost during this period. The expenditure of Rs.2.66 crore in excess of the funds received was met by diverting funds received from the GOI under Special Central Assistance (SCA) for implementation of the Family Oriented Income Generating Scheme and Individual Development Scheme. Diversion of Central funds meant for implementation of specific schemes was irregular and had affected the implementation of these schemes and deprived the eligible people of the intended benefits under the schemes.

2.5 The department by their written reply has stated that অসম জনজাতি উন্নয়ন কৰ্তৃকই পৰিয়ালমুখী আয় উৎ পাদন আৰ্চনি আৰু গাইগোটিয়া উন্নয়ন আৰ্চনি ৰূপায়ণৰ বাবে কেন্দ্ৰীয় পূঁজিৰ ২.৬৬ কোটি টকা স্থাপন ব্যয় বাবদ শিতান পৰিবৰ্তন কৰা সন্দৰ্ভত ইতিমধ্যে অসম জনজাতি উন্নয়ন কৰ্তৃক পৰা ATDA/Acct/Audit/1/97/pt-III/81 Dated 18-6-2007 মমে Sr.Audit Officer AG (Audit) Assam ক উত্তৰ দাখিল কৰা হৈছে । অসম জনজাতি উন্নয়ন কৰ্তৃকই প্ৰত্যেক বিত্তীয় বৰ্ষতেই স্থাপন ব্যয়ৰ বাবে পৰ্য্যায় ক্ৰমে প্ৰশ্বাৰ পঠোৱা হৈছে । সেই ধন চৰকাৰৰ পৰা পালেই ঘাটি হোৱা ধন পূৰণ কৰিব পৰা যাব ।

OBSERVATIONS/RECOMMENDATIONS

2.6 The Committee heard the deposition made by the departmental witnesses and observes that the ATDA diverted the fund received from the Government of India under Special Central Assistance to meet establishment cost without taking approval from the Central Government as well as the State Government. The ATDA approached the centre for development schemes and the Central Government considered it and released fund. By diverting funds means for development schemes deprived the eligible people of the intended benefit under the schemes and also affected implementation of those schemes. The Committee felt that diversion of fund without sanction from the competent authority is a financial irregularities. The Committee therefore, recommends that the department should be cautious to avoid such lapses in future. The Committee further recommends that diversion of Central schemes fund towards the establishment cost must be stopped in future which is violation of financial norms. The Government should also make necessary provision in the budget to provide adequate fund to the ATDA to meet its establishment cost.

Poor realization of loans and interest

(Audit para 4.5.8/C & A.G.(Civil)/2006-2007)/(P-153-154)

2.7 The Audit has pointed out that after Scrutiny (January 2007) of records of the Assam Tribal Development Authority (ATDA), revealed that ATDA disbursed loan under FOIGS amounting to Rs.9.02 crore to 15,364 beneficiaries during the years 1998-99 to 2005-06 of which only Rs.29.72 lakh (3.3 percent) was realized during the period. Although the actual amount of loan recoverable during the period could not be assessed due to non maintenance of disbursement and recovery of loan register. No interest was also recovered from the beneficiaries. Interest on outstanding loan at six per cent worked out to Rs.2.50 crore. The ATDA did not initiate any action to recover the unrealized loan and interest. Thus, inaction of the Authority resulted in poor realization of loan besides interest of Rs.2.50 crore.

2.8 The department by their written reply has stated that ঋণ আৰু সুতৰ নিৰাশজনক আদায়ৰ সন্দৰ্ভতো উপৰোক্ত চিঠি মৰ্মে উত্তৰ দাখিল কৰা হৈছে । ঋণ আৰু সুত আদায়ৰ ক্ষেত্ৰত ঋণ সম্পৰ্কীয় সকলোবোৰ নথি ITDP, SDWO কাৰ্য্যালয়ত ৰূপায়ণ কৰা হয় । সেই মৰ্মে ঋণ ও সুত আদায়ৰ বাবে দায়িত্ব দিয়া হৈছে । অসম জনজাতি উন্নয়ন কৰ্তৃৃত্বৰ তৰফৰ পৰা তাগিদা দি থকা হৈছে ।

OBSERVATIONS/RECOMMENDATIONS

2.9 The departmental witnesses stated in their oral deposition that steps have been taken for recovery of loan amount. But since the beneficiaries are belonging to a very economically weaker section of the society they are not in a position to refund the loan amount and requested the Committee to waive the loan and to convert it as grants. The Committee therefore, recommends directed the department to move the Central Government so that the fund received under the Family Oriented Income Generating Schemes may be converted into grants and action initiated by the Government may be intimated to the Committee within 90 days from the date of presentation of this report before the House.

Chapter – IV

Revenue Department

Money drawn in advance

(Audit para 4.5.7/C & A.G.(Civil)/2006-2007/(P-153)

3.1 The audit has pointed out that a test-check (August 2006) of records of the Director of Land Records and Survey etc. revealed that the State Government accorded (October 2003) sanction of Rs.74.70 lakh as Central share for implementation of the Centrally Sponsored Scheme for “Strengthening of Revenue Administration and Updating of Land Records” during 2003-04. The Director drew (January 2004) the entire amount of Rs. 74.70 lakh through abstract contingent (AC) bill but could utilize only Rs.54.70 lakh during 2003-04 and 2004-2005. The balance amount of Rs.20 lakh was placed in the form of Deposit at Call Receipt (DCR) with a bank as of August 2007. The reason for non utilization of the balance fund was neither available on records nor stated. Audit scrutiny, however, disclosed that the drawl of money in excess of actual requirement was only to avoid lapse of central share, which constituted financial irregularity under the rule *ibid*. Besides, due to non-utilization of the full amount drawn through AC bill, the Detailed Countersigned Contingency (DCC) bill, which was required to be submitted within one month from the date of drawal of the A.C. Bill had also not been submitted even after 53 months (as of August 2007)

3.2 The department by their written reply has stated that the amount of Rs.20.00 lakh meant for conversion of maps was part of Rs.74.70 lakh sanctioned under Centrally Sponsored Scheme of SRA & ULR vide Govt. order No.RRG.66/90/Pt-IV/224 dated 20/10/03. The amount was drawn on 22/1/04. This amount of Rs.20.00 lakh was kept in DCR (Deposit at Call Receipt) at State Bank of India anticipating Govt. approval. After receipt of estimate amounting to Rs.20,27,500/- for the construction of Assam Type building above the 2nd floor of the office of the DLR & S etc., Assam vide letter No.TB/4-886/93/Pt.II/1422 dated 30/5/05, Executive Engineer PWD, Magazine Division, Dispur was requested vide letter No. RRQ.5/98/147 dated 06/12/06 to submit technical sanction to the proposed estimate. Reminders were issued vide letter No.RRQ.5/98/148 dated 29/1/07 and RRQ.5/98/151 dated 25/4/07. But technical sanction was not received from the PWD(B) Department. Finally

Director of Land Records & Surveys etc. Assam deposited (refunded) the amount of Rs.20.00 lakh to the Government account vide Challan No. 2008/07/19164 dated 05/08/08.

OBSERVATIONS/RECOMMENDATIONS

3.3 The Committee heard the oral deposition made by the departmental witnesses and observes that the Central Government had sanctioned an amount of Rs.74.70 lakh as Central Share for implementation of Centrally Sponsored scheme for “Strengthening of Revenue Administration and Updating of Hand Records” and out of that an amount of Rs. 20.00 lakh was earmarked for construction of Records Room for the Office of the Director of Land Records, but due to negligence of the Government officials of Land Revenue and PWD, the construction of Records Room could not be taken up. The Committee felt that to preserve the important documents of Land Revenue department a record room was very essential. The Committee expresses its concern for non-implementation of the scheme by the department after receiving the adequate fund from the Central Government and deposited the same to the Government exchequer. It is a gross negligence on the part of the Government officials. After threadbare discussion, the Committee decided to issue a stricture that the department should be more sincere to avoid such lapses in future. The Committee further noted that the Principal Secretary had assured the Committee in its meeting held on 10th June,2009 to cause an inquiry into the matter and the Committee, therefore, directed the Principal Secretary to intimate the result of his inquiry within 30 days from the date of presentation of this Report before the House.