



P.A.C.-55

PUBLIC ACCOUNTS COMMITTEE **(1988-90)**

(EIGHT ASSEMBLY)

(FIFTY FIFTH REPORT)

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS ON
THE REPORTS OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA FOR THE YEARS 1974-1975
1983-84 (CIVIL) PERTAINING TO
EDUCATION DEPARTMENT
GOVERNMENT OF
ASSAM.**



सत्यमेव जयते

Presented to the House on. 11th April, 1990.

ASSAM LEGISLATIVE ASSEMBLY, DISPUR, GUWAHATI-6.

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COMPOSITION OF THE COMMITTEE (1988-90)

CHAIRMAN :

1. Shri A.F. Golam Osmani.

MEMBERS :

2. Shri Pradip Hazarika.
3. Shri Joy Prakash Tewari.
4. Shri Silvius Condpan.
5. Shri Sheikh Abdul Hamid.
6. Shri Ramendar De.
7. Shri Chandra Mohan Patowary.
8. Shri Abdul Rob Laskar.
9. Shri Abhijit Sarma.
10. Shri Pabindra Deka.
11. Shri Kamala Kalita.

SECRETARIAT :

- | | |
|---------------------------|------------------|
| 1. Shri S.N. Deka, | Secretary. |
| 2. Shri S.K. Changmai, | Liaison Officer. |
| 3. Shri A.R. Chetia, | Under Secretary. |
| 4. Shri P. deuri Bharali, | Superintendent. |

* Ceased to be member of Public Accounts Committee with effect from 28.1.90 on his appointment as Minister of State.

FOREWORD

I, Shri A. F. Golam Osmani, Chairman of the Committee on Public Account, having been authorised to submit the report on their behalf, present this Fifty Fifth Report of the Committee on Public Accounts on the audit paras contained in the Reports of the Comptroller and Auditor General of India (Civil) of the years, 1974-75, to 1983-84 pertaining to Education Department Government of Assam.

2. The Report of the C. A. G. of India (Civil) for the years 1974-75, 1975-76, 1976-77, 1977-78, 1978-79, 1979-80, 1980-81, 1981-82, 1982-83 and 1983-84 were presented to the House on 7-12-76, 31-10-77, 21-2-79, 19-3-81, 22-3-83, 27-2-84, 27-2-84, 12-3-84, 17-3-85 and 5-10-87 respectively.

3. The Reports of the C.A.G. of India for the years under report were considered by the outgoing P.A.C. of the Seventh Assembly headed by Shri Hemen Das, Chairman (Composition of the Committee is shown at Annexure 1), the preceding P.A.C. of Eight Assembly headed by Shri A. M. Choudhury, Chairman (Composition shown at Annexure -II) and the present Committee in their meeting held on 24-7-84, 20-10-84, 5-1-85, 1-12-87, and 18-8-89. The Committee while examining the Reports of the C.A.G. of India had scrutinised the written parawise replies submitted by the Department and examined the departmental witness for further clarification. The earlier committees, however could not submit the Report owing to expiry of their terms. The present Committee perused all the relevant records and evidence and prepared the Report with a view to clear all the back-logs. Simultaneously, the present Committee has taken up consideration of the Report of the C.A.G. of India (Civil) for the year 1983-84 and thereafter, to make it up-to-date.

4. The Committee has considered the draft 55th Report on 2.4.90 and finalised it for presentation before the House.

5. The Committee places on record their appreciations to the strenuous works done by the outgoing Committees on Public Accounts for obtaining various records, information and clarification pertaining to the audit paras relating to Education Department. The Committee also wishes thanks to the departmental witness for their kind co-operation. The Committee also places on record their appreciation for the valuable assistance rendered by A.G., Assam and his staff and Finance Department.

A. F. Golam Osmani,

Dispur
The 2nd April 1990

Chairman,
Public Accounts Committee.

INTRODUCTORY

1. In view of the importance attached to the Education Department, a major share of the budgetary allocation is earmarked for it. As per Finance Accounts of the Government of Assam, the figures of expenditure during 1980-81 to 85-86 under the budgetary head * 277 Education (Excluding Art & culture, sports youth welfare and general) are :

Year	Primary Education	Secondary Education	Special Education	Higher Education	Technical Education
(figure in lakhs)					
1980-81	50,09.57	31,05.06	1,66.77	8,00.87	2,02.36
1981-82	48,88.97	36,16.03	2,02.01	9,34.65	2,30.93
1982-83	57,11.60	37,78.41	2,31.82	10,62.46	2,31.01
1983-84	84,47.84	54,01.96	2,82.61	14,31.89	3,22.86
1984-85	111,71.63	43,84.45	4,04.92	15,75.84	3,66.60
1985-86	125,99.64	54,01.16	4,96.72	22,05.02	4,68.08

The above figure include both plan and non-plan expenditure

2. As against the spending on Education, the rate of expenditure per student on the basis of published datas of pupil on enrolment, No. of institutions and teachers etc. for 1980-81 to 1984-85 are :

Type of Education	Year	No. of Pupil enrolment with No. of institution	No. of teacher with ratio	Appx. Rate of Expenditure per annum per student by Government.
(1)	(2)	(3)	(4)	(5)
Primary	80-81	23,65,460(26,210)	71,532(1:33)	Rs. 220.68
((including	81-82	23,65,460(26,210)	73,863(1:32)	Rs. 215.84
Junior				
Basic				
Pre-Primary				
Senior				
Basic	82-83	25,56,909(29,381)	76,974(1:33)	Rs. 330.42
	83-84	27,10,964(30,231)	77,913(1:35)	Rs. 311.70
	84-85	29,62,160(31,165)	82,270(1:36)	Rs. 377.16
Secondary	80-81	5,88,206(1994)	25098 (1:23)	Rs. 528.10
Education	82-82	6,38,720(2227)	27,000 (1:24)	Rs. 565.90
(High & Higher				
Secondary	82-83	6,56,120(2301)	27,296 (1:24)	Rs. 575.00
	83-84	7,42,340(2441)	27,971 (1:27)	Rs. 728.00
	84-85	8,08,186(2762)	30,132 (1:27)	Rs. 542.60
Higher Education	80-81	1,15,802 (144)	4649 (1:25)	Rs. 690.40
(College & University	81-82	1,69,320 (150)	4860 (1:35)	Rs. 553.05
& P.D./P.U.	82-83	1,49,593 (158)	4994 (1:29)	Rs. 708.00
	83-84	1,56,283 (160)	5026 (1:31)	Rs. 917.50

(1)	(2)	(3)	(4)	(5)
	84-85	1,71,135 (166)	5495 (1:31)	Rs. 921.50
Technical	80-81	4011 (10)	395 (1:11)	Rs. 5045.00
Education	81-82	4327 (10)	419 (1:10)	Rs. 4,335.00
(including poly-Metric	82-83	4726 (10)	416 (1:11)	Rs. 4,888.00
	83-84	4765 (10)	389 (1:12)	Rs. 6,775.00
	84-85	4990 (10)	-	Rs. 7,694.00

3. The Committee also took interest to know the growth rate of educational institutions in Assam since independence. As per datas, the State had only 7,574 Primary Schools, 742 middle Schools, 191 High Schools and 7 Colleges in 1947-48. In the subsequent decades, the expansion was as follow :

	Pre-Primary & Primary middle.	Secondary	College etc.	Technical College
1947-48				
(base)	7,574	191	7	-
	742			
1950-51	12,877	309	19	-
1960-61	18,982	754	41	2
1970-71	20,887	1350	104	2
1975-76	24,066	1627	132	3
1980-81	26,210	1994	144	3
1984-85	31,165	2762	166	3

For the latest information, the Committee requested the Department to furnish records of Educational census as may be available. This has not been received till writing of this Report. The Committee however, feels that such information would have helped to make a realistic assessment of the volume of business thrust-upon the Department.

4. The Committee feels that it is impossible to keep track of all the items of expenditure made by the Department of such a nature and make an objective assessment of rationale of all spending. In the Report of the C. A. G. of India (Civil), only few items Of departmental expenditure of restricted nature are incorporated after their test audit. The P. A. C., after going through the process of evaluating the position taken by the department as well as C. A. G. of India, has found that the government money was spent not adhearing to the departmental norms and financial rules in force. This apart, the objections are not promptly attended to as seen from remarks made in the C. A. G. Reports.

5. The P. A. C. therefore, observes that the department should take particular care on the audit matters which will help in achieving financial discipline and reduce loss/mis-appropriation of Government money. The P. A. C. would also like to see that the audit on the non-Government bodies to which the department sanction financial aid/grants is conducted regularly by the Director of Audit (local Fund) Assam and if necessary a stipulated time be fixed for the purpose.

6. The Committee had also considered the staffing pattern of L. P. Schools in the State. As per records available, the upto-date position is as follows :

(i) L. P. School having one teacher :	7,606
(ii) L. P. Schools having two teacher :	13,288
(iii) L. P. Schools having more than two teachers.:	6,321
Total Schools	27145

(ix)

The P.A.C. observes that when funds are being made available for new Schools, attention has not been given to the problem of one teacher Schools. Such one-teacher School means a School having four classes which tantamounts to improper teaching. The Department should appoint teachers to such Schools on priority basis having regard to student teacher ratio.

7. The P.A.C. also recommends that the Department would evaluate their plan Schemes undertaken during last 5 years plan period and the report thereof be submitted.

A-MANAGEMENT AND CONTROL OF ELEMENTARY EDUCATION

(Audit Para 3.8/C.A.G., 1981-82 Civil)

1.1.1 The Audit has pointed out that in pursuance of the Assam Elementary Education (Provincialisation) Act, 1974 which came into force from 5th September, 1975, the management and control of elementary education were taken over by the Government, and the entire staff of Elementary Schools and Pre-Primary Schools maintained by Regional and State Boards of Elementary Education was to be treated as of State Government from the date of taking over.

1.1.2. Nearly four years after the Act came into force, the Government sanctioned (August 1979) the creation of 1,000 posts of Lower Primary (L.P.) School teachers, 140 posts of Middle Vernacul (M.V.) School teachers and 35 posts of Grade IV employees for the period from 1st October, 1979 to 29th February, 1980, for accommodation the staff of 1000 Venture L.P. and 35 Venture M.V. schools to be taken over from 1st October, 1979. In March 1980, 1,600 more posts of L.P. School teachers were sanctioned from 9th September, 1979 to 28th February, 1981 for the Venture L.P. Schools to be taken over with effect from 9th September, 1979. The Government also issued instructions (March, 1980) to the Director of Elementary Education to draw the pay and allowances of teachers. Accordingly, the Director of Elementary Education drew Rs.1,50,95 lakhs in March, 1980 (Rs.59.43 lakhs) and March, 1981 (Rs. 51.52 lakhs), towards their pay and allowances.

1.1.3. It was observed in audit (January/February, 1982) that only an amount of Rs. 3.43 lakhs was disbursed to the 140 teachers and 35 Grade IV staff of 35 M.V. schools in January, 1981 and that the balance of Rs. 148.52 lakhs, left undisbursed, was not immediately refunded into the treasury, but was retained unauthorisedly in the form of Banker's cheques (Rs.56

lakhs) and Deposit-at call (Rs. 91.52 lakhs) with banks, earning no interest. At the instance of audit, the total amount of Rs. 1,47.52 lakhs was refunded into the treasury on 6th November 1982. Reasons for retention of unspent funds outside Government account resulting in loss of Rs. 14.17 lakhs as interest were neither on record nor intimated.

1.1.4. The amounts were drawn on establishment bills, showing only the number of teachers, without indicating the names of persons for whom the salaries so drawn are to be paid as required under the rules. Moreover, the Director of Elementary Education drew in all a sum of Rs. 2,35,12 lakhs between April 1976 and March 1980 (1976-77 : Rs. 1.52 lakhs : 1977-78 : Rs. 21.97 lakhs, 1978-79 : Rs. 5.77 lakhs and 1979-80 : Rs. 2,05.86 lakhs) for purchase of furniture, construction of office buildings, payment of scholarship and grants-in-aid. Out of this, only Rs. 154.43 lakhs were spent and the balance of Rs. 80.69 lakhs remained unspent till now (October 1982) and kept unauthorisedly outside the Government account, in the form of Banker's cheques (Rs. 72.30 lakhs), deposits-at call (Rs. 4.82 lakhs) and bank drafts (Rs. 3.57 lakhs) earning no interest. Reasons for retention of unspent fund outside Government account were not on record nor intimated.

1.1.5. The retention of such large cash balances outside the Government account was not only irregular, but also affected adversely the balance of the Government with the Reserve Bank of India in as much as the Ways and Means advances and overdrafts drawn by the Government during 1980-81 and 1981-82 were Rs. 5,89.79 crores. The refund of the unspent balances, as above, with the Director of Elementary Education, would have helped in the reduction of such advances and overdrafts and saved an expenditure of Rs. 7.86 lakhs on interest Paid to the Reserve Bank.

1.1.6. The Director of Elementary Education stated (October 1982) that against the sanctioned posts of 2,600 L. P. School teachers, nobody was entertained till March 1982, although their salaries had been drawn from treasury, pending decision of Government in taking over these schools.

1.2.1. The Department in their written replies stated that an amount of Rs. 59.44 lakhs being the pay and allowances of 2600 L. P. and 140 M.V. school teachers and 35 grade IV employees.

was drawn for the period from 1st October, 1979 to 28th February, 1980 .

1.2.2. Out of the above account an amount of Rs. 343,700/- was utilised for payment of Salaries to 140 M.V. School teachers and 35 School Chowkidars leaving a balance of Rs. 56.00 lakhs.

1.2.3. Again an amount of Rs. 91.52 lakhs was drawn during 80-81 for payment of arrear salaries to the 1600 teachers.

1.2.4. It was expected to utilise the amount of Rs. 147.52 lakhs immediately after drawal. But process of selection of venture schools took a considerable period of time at different stages for following up of many formalities and procedures required for the purpose. However, the Venture Schools were finally taken over as per Government instruction.

1.2.5. The above fund could neither be utilised earlier nor be refunded to Government accounts for the reasons stated above. However, the amount was refunded to Government accounts on receipt of Government instructions.

1.2.6. At present there is a Cash-balance of Rs. 9,64,614.78 as on 18th June, 1984 out of the cash balance in hand of Rs. 2,35,12000/- as on March'80 as per report. Steps have been taken to utilise the balance amount.

1.2.7. The amount could not be utilised immediately after drawal due to observation of departmental rules and procedures required for the purpose.

OBSERVATION AND RECOMMENDATION

1.3.1. The management and control of Elementary Education were taken over by Education Department on 15th September, 1975. Prior to September 1975, primary School, were run by State Board of Elementary Education. In 1973-74, 4500 posts of stipendary L. P. School teachers were created. Again in 1979-80, 2600 posts of L. P. School teachers, 140 M.V. and 35 Grade IV posts were created. Naturally question arises what happened in between September, 1975 to August 1979 i.e. in 1975-76, 1976-77, 1977-78 and 1978-79. Whether any primary teachers were appointed in between 1974-75 to 1978-79 and in consequence there

of whether any school were taken over. Committee would be happy if the information as above is furnished year wise, sub-division wise and also the sum spent in this account.

1.3.2. In connection with Para 3.8 Comptroller and Auditor General of India 1981-82 (Civil) for proper appraisal of the matter. It is necessary to know the number of Venture L. P. Schools existed in the state since 1973-74 till March, 1983-84 year wise, sub-division wise. It is also necessary to know the number of venture schools provincialised year wise sub-division wise in the period under reference indicating the sum spent thereof.

1.3.3. There was a sanction of Rs. 2,35,12 lakhs for purchase of furniture, buildings scholarships, grants-in-aid etc. but of these Rs. 154.43 lakhs were spent. Balance of Rs. 80.69 lakhs remains unspent till October, 1982. As on 18th June, 1984 the Department had a cash balance of Rs. 9,54,614.78 only out of sanctioned amount of Rs. 2,35,12,000/- only. In this connection, the Public Accounts Committee would like to have a statement of amounts about expenditure made from the sum of Rs. 2,35,12,000/- only from 1976-77 to 1983-84.

1.3.4. The Department in their reply to para 3.8 said in October 1982, that against the sanctioned posts of 2,600 L. P. School teachers made in 1979-80, nobody was entertained till March, 1982 although their salaries had been drawn from Treasury pending decision of Government in taking over these Schools. In the premises, it is necessary to know the manner in which 2,600 posts were filled up after March, 1982 stating the number of School teachers appointed sub-division wise, year wise with the amount spent. It is also necessary to know how the sum of Rs. 4.43 lakhs was disbursed by Department till January, 1981, if no teachers were appointed as stated above till March, 1982. The Committee would like to have all the relevant information within a period of 3 months.

B. SPECIAL EMPLOYMENT PROGRAMME UNDER HALF A MILLION JOB SCHEME

(Audit Para 3.1/C. A. G. 1974-75 Civil)

2.1 The Audit has pointed out that the Education Department undertook two schemes during 1973-74 under the Half a Million Job programme, viz.

(a) expansion of single teacher schools, and

(b) improvement of teacher pupil ratio

to provide employment to 6,000 unemployed educated persons who after six months' training were to be absorbed in regular jobs. For implementing the scheme during 1973-74, the Government sanctioned Rs. 48.47 lakhs (Rs. 11.25 lakhs in January 1974 and Rs. 37.22 lakhs in March 1974). In April 1974, the Director of Education reported to Government that 6,000 teachers had been appointed. A test check (July-October 1975) of the records of five Inspectors of Schools, seven Deputy Inspectors of Schools-cum-Secretaries, Regional Boards for Elementary Education, however, indicated that against the targetted appointments of 5,373 teachers under these offices, 4,259 teachers were appointed during 1973-74. The table below shows the targets and achievements in respect of these offices :-

Implementing Authority	Category of posts	Target of appointment during 1973-74	Achievement during 1973-74	Short-fail
		(number)	(number)	(number)
(i) Secretary, State Board for Elementary Education through Secretaries, Regional Boards for Elementary Education	Primary School teacher	4,390	3,683	707

(ii) Secretary, State	Pre- primary	160		160
Board for Elementary Education through Secretaries, Regional Boards for Elementary Education	school teachers			
(iii) Deputy Inspectors of Schools, Kamrup and Nowgong.	Pre-primary school teacher	40 45.90		40
(iv) Inspectors of schools (6 districts)	Secondary school teachers	783	576	207
Total		5,373	4,259	1,114

2.1.2 The Audit has further pointed out some other aspects of implementation of the scheme as noticed in their test audit, in so far as Primary Education is concerned, which are :-

(a) Excess Payment : As per approval of the Planning Commission (September 1973), 5,000 primary teachers were to be recruited for six months during 1973-74 from 1st September 1973 to 28th February 1974 on a stipend of Rs.150/- per month for trained matriculates and Rs.100 per month for untrained matriculates. The Director of Education instructed (January 1974) the State Board for Elementary Education to arrange for the recruitment of 4,550 primary teachers during 1973-74 and sanctioned (March 1974) Rs.31.47 lakhs for payment of stipend to teachers and Rs. 2.27 lakhs for contingent expenditure stipulating that the unspent balance, if any, should be refunded into the treasury by the 31st March 1974. Against the target of 4,550 primary teachers 3,683 teachers were appointed during 1973-74 (2 in January 1974, 1,911 in February 1974 and 1,770 in March 1974). The total amount of stipend payable to them for the period they actually worked during 1973-74 worked out to Rs. 4.18 lakhs against Rs. 31.47 lakhs and paid to the State Board. Thus Rs. 27.29 lakhs representing the difference between the two amount stood recoverable from the Board. In addition, Rs. 2.27 lakhs paid for contingent expenditure were also recoverable as no expenditure was incurred for the purpose during 1973-74. Neither of the amount was refunded by the Board till August 1975. In September, 1975, the Board was taken over by the State Government.

(b) Irregular appointment :- The scheme envisaged appointment of a teacher for each single teacher primary school for introduction of a pre-primary class. The Director of Education allotted (January 1974) 40 posts of pre-primary school for Nowgong and Kamrup district for introduction of pre-primary classes in Government primary schools. Accordingly, 40 teachers trained under a short-term training course were appointed for pre-primary sections in the existing primary schools in the two districts. It was, however, seen that the primary schools to which the teachers were posted were not actually single teachers schools but had more than one teacher.

2.1.3. Due to non-existence of a separate Directorate for Primary Education during the period under audit i.e. 1973-74 , 1974-75 and all programme under General Education (other than Technical Education) being executed by D. P. I., Assam, Audit has also brought out some more objection/observations against the programme for Secondary School teachers together with primary Education. So far the special employment programme under the Secondary Education is concerned, the audit observation/objections are :-

(a) Secondary School Teachers :- According to Government approval (January 1974) and sanction (January 1974) of the Director of Education, the Inspectors of Schools in the district were to appoint 1,000 graduate teachers during 1973-74 on a stipend of Rs. 150 for non-Government institutions. No records were available in the office of the Director of Education to show the total number of graduate teachers appointed during 1973-74. The records of six Inspectors of Schools, however, disclose that 576 teachers were appointed during 1973-74 against 783 posts allotted to them. Most of the teacher in non-Government Schools were appointed during the months of February and March 1974. Nevertheless, the Inspectors of Schools made payment of stipend money in the shape of grants to non-Government schools to cover a period of six months from 1st September 1973 to 28th February 1974 resulting in excess payment of Rs. 5.48 lakhs in respect of six districts. Information about recovery of the amount is awaited (March 1976). The excess payment, if any, made by the Inspectors of Schools in other districts whose accounts have not been checked is not known.

(b) Adjustment of existing teachers against stipendiary post :- The Director of Education instructed (January 1974) all Inspectors of Schools to adjust the teachers already working in the

additional sections of the secondary schools in appointing stipendiary teachers for such schools. Records of five Inspectors of Schools disclosed that 132 graduate teachers who were already in service with non-Government secondary schools were adjusted against the stipendiary posts in the districts of Kamrup (21), Goalpara (13), Sibsagar (23), Nowgong (37) and Darrang (38). Since the scheme aimed at generating fresh employment opportunities for unemployed persons, such adjustments were not in conformity with the spirit of the scheme.

(c) Non-utilisation of fund :- On the basis of sanction (March 1974) of the Director of Education, the Inspector of Schools, Gauhati drew (March 1974) Rs. 3.55 lakhs and paid the amount to (i) the Deputy Inspector of Schools, Gauhati (Rs. 1. lakhs, (ii) the Deputy Inspector of Schools, Nowgong (Rs. 1 lakh) and (iii) the Secretary, State Board for Elementary Education (Rs. 1.55 lakhs) for contingent expenditure of Government aided secondary schools and pre-Primary schools. Of this, Rs. 0.62 lakh only were spent by the Deputy Inspector of Schools, Gauhati. Information about utilisation or refund of the balance (Rs. 2.93 lakhs) is awaited (March 1976).

2.2.1. So far the programme under Elementary Education is concerned the Department has stated that the target for appointment of teachers could not be achieved by the Board during 1973-74 as the State Board had to observe various formalities for appointment as required under Rules. Subsequently 4550 teachers were appointed by the board during 1974-75. Under the programme sanction was accorded for an amount of Rs. 31.47 lakhs for appointment of 4550 number of stipendiary teachers and Rs. 2.27 lakhs as contingency during 1973-74. The State Board for Elementary Education could not release the amount to the Regional Boards within the year for want of actual requirement of fund based on the date of appointment of teachers. The Board did not refund the unspent amount within 31st March, 1973 with the contemplation that the scheme will be implemented in the subsequent year and accordingly an amount of Rs. 61,43,460/- was spent from out of Rs. 80.95 lakhs. The balance amount of Rs. 19,51,540/- was utilised for construction of Primary School buildings .

2.2.2. Regarding the programme of appointment of one thousand stipendiary graduate teachers under Secondary Education, the Department have stated that these posts were created under the ten inspectorate circle as under :-

District	Government Institution	Non-Government Institution.
1. Goalpara	8	144
2. Kamrup	6	185
3. Darrang	5	112
4. North Lakhimpur	2	65
5. Dibrugarh	5	72
6. Nowgong	5	110
7. Sibsagar	6	120
8. Cachar	7	112
9. Mikir Hills.	4	25
10. N. C. Hills.	<u>2</u>	<u>5</u>
	50	950

2.2.3. Against the Audit observation other information as furnished by the Departments are :-

(i) No records could be found by the test check of July-October 1975 with regard to the total number of graduate teachers appointed, as the field offices were yet to submit the same till then. Appointment in Government Schools had to be made as fresh cases while the appointment in deficit and adhoc schools were done by adjustment of teachers already in service against additional sections and maintained by the Schools by fee income of the corresponding additional section approved by the competent authority. Hence appointment in Government Schools could be made in February and March after observing the necessary formalities.

(ii) The excess payment as appeared in the report is actually not excess. Teachers actually serving and underpaid were given the benefit of stipend from the date of sanction of the post treating that date to be the date of joining. These teachers were all under employed and their absorption against the stipendiary posts provided them with full and regular employment, So it is not improper to accept that adjustments were very much in conformity with the spirit of the scheme. The age old practice hitherto followed in all such institutions, was that, whenever a newly sanctioned post is allowed to the institutions it should always go to the senior most underpaid qualified serving teacher.

(iii) It is a fact that none of these Schools in which a stipendiary teacher was appointed, was a single teacher schools but these 40 posts were not for general stream of teachers, rather they were all for Pre-Primary section and so far as Pre-primary section is concerned they were all single teachers as no such schools got more than one post of Pre-Primary teachers. Pre- Primary Section is a separate wing with separate course of training having no relation accademically to the primary section of the Government schools.

(iv) There has been no report about the non utilisation of Fund by the Inspector of Schools so far about the secondary Schools teachers are concerned. The amount which could not utilised in 1973-74 was utilised in 1974-75 by way of clearing the previous arrears and the amount was adjusted accordingly and "hence the question of refund did not arise. The Accountant General's observation for non-utilisation of Fund for contingent expenditure of Government Aided Secondary Schools can not be accepted as there was no provision for contingent expenditure of Government aided Secondary Schools under the scheme."

OBSERVATIONS/RECOMMENDATIONS

2.3.1. Under Half a Million job programme, two objectives were sought to be achieved :

- (1) Expansionn of single teacher schools
- (2) Improvement of teacher pupil ratio.

With that end in view, 6,000 educated unemployed youth were sought to be employed in Primary and Secondary schools after a 6 months training. Of these

6,000 posts to be filled up 5,000 posts - were earmarked for Primary schools.

2.3.2. For the implementation of the scheme as a whole, Rs. 48.47 lakhs were sanctioned in 1973-74. Director of Education instructed in 1974 for recruitment of 4550 primary teachers and sanctioned Rs. 31.47 lakhs for payment in March 1974 with another sum of Rs. 2.27 lakhs for contingent expenditure.

2.3.3. As per Audit, against the targetted 4550 posts, 3,683 teachers were appointed in 1973-74. The total amount of stipend payable to them during 1973-74 worked out to be Rs. 4.18 lakhs against Rs. 31.47 lakhs. Accordingly, Rs. 27.29 lakhs were neither utilised not refunded by the Board. In September, 1974, the Board was taken over by the Government under the Assam Elementary Education (Provincialised) act, 1974.

2.3.4. In their Memorandum of replies the Department stated that under half a million job programme, the DPI, Assam sanctioned an amount of Rs. 31.47 lakhs for appointment of 4500 stipendary teachers and Rs. 2.27 lakhs as contingency. The Public Accounts Committee is unable to understand why the sum of Rs. 33.74 lakhs had to be carried over to next year.

2.3.5. It is further stated in the reply that during 1973-74 the State Board for Elementary Education could not release the sanctioned amount to the Regional Boards within the financial year 1973-74 for want of actual requirement of fund based on the appointment of teachers. Accordingly, the unspent sum was kept in hand with the contemplation to implement the scheme in the subsequent years.

2.3.6. The Department in their reply also stated that an amount of Rs. 61,43,460.80 was spent out of Rs. 80.95 lakhs which consisted of Rs. 33.74 lakhs brought forward from 1973-74 and Rs. 47.21 lakhs made available in 1974-75. The balance amount of Rs. 19.51 lakhs was spent against building accessories etc.

2.3.7. In the light of the reply given it is seen that no teacher was appointed in 1973-74 whereas Audit vide Para 3.1.16 C.A.G's (C) 1974-75 found that 3683 teachers were appointed during 1973-74 (2 in January 1974, 1,911 in February 1974 and 1,770 in March 1974).

2.3.8. From above it is clear that the Departmental replies have no bearings to the state of affairs that existed when Audit conducted its test check. The scheme of half a million job in relation to the appointment of Primary teachers purported to be implemented from year 1973-74 to September 1975, the Departmental reply does speak of any appointment in 1973-74. Rather whatever appointments were made under the scheme was done in 1974-75 onwards.

2.3.9 Notwithstanding the fact that whatever is found in Audit report about the expenditure of Rs. 4.18 lakhs made in 1973-74, the Department's clear case is that Elementary Education could not release the amount within the financial year of 1973-74 for want of actual requirement of fund based on the date of appointment of teachers. The Committee is quite unable to reconcile these two contradictory positions, audit showing an expenditure of a part of sanctioned amount of Rs. 31.47 lakhs in 1973-74 and the departmental holding that whatever expenditure made in this connection was made in 1974-75 onwards. Even if we accept the contradictory position taken by the Department that nothing was spent in 1973-74 for want of actual position not made available to the Board. The P.A.C. could not understand that in 1973-74 neither the Directorate nor the Board was in possession of the list of one teacher School then existed in the State and what could be the difficulties in their way to appoint teachers straightway as against one teacher School if any existed at that time. Naturally, the Committee would like to know how the appointment process was completed during subsequent year i.e., 1974-75 onwards till the Board was superceded.

2.3.10 Accordingly the Committee recommends that the Department shall submit :-

(1) A explanatory notes as to the discrepancies as observed by Audit and Departmental positions in respect of utilisation of Rs. 31.47 lakhs yearwise, postwise alongwith utilisation of Rs. 47.21 lakhs sanctioned from 1974-75 onwards.

(2) Number of one teacher school before the introduction of Half a million job programme and after its implementation together with a list of one Teacher Primary Schools supplied with additional teachers under the Half-a-Million job sub-Division-wise.

(3) Number of schools where more than one additional teacher were supplied in the light of teacher-student ratio.

C- SUPPLY OF FREE TEXT BOOK AND STATIONERY TO PRIMARY SCHOOL CHILDREN.

(Audit Para 3.6/C.A.G.-Civil-83-84)

3.1 The audit has pointed-out that for providing free text books and stationery articles to the primary school children the Director of Elementary Education drew on the basis of Government sanction in March, 1980 Rs. 5 lakhs for one lakh school children and Rs. 10 lakhs in March, 1981 for two lakhs School Children of Scheduled Castes/Scheduled Tribe communities and economically backward families. The grants totalling Rs. 15 lakhs were distributed in July, 1981 to 24 field officers after one academic session was over since the drawal of the first amount and the second session was also in the half-way stage. The Report from Hailakandi indicated that the books were purchased and distributed in March, 1983 and that the Stationery articles were not purchased upto August '83. At Sibsagar, Nagaon and North Lakhimpur the grants were utilised in March, 1983 and at Jorhat and Tinsukia in June, 1983. The utilisation certificate from 18 of the 24 field officers were awaited till April, 1985. Non-completion of preliminaries before drawal resulted in non-utilisation and retention of money drawn for ever two/three years. Meanwhile the particular batch of student for whom the grant was given was deprived of the benefit.

3.2. The Department in their written memorandum have stated that the Director of Elementary Education, Assam Guwahati had submitted the proposal to the Government to accord sanction for free distribution of text books and stationeries to 3 lakhs students in respect of Scheduled Caste, Scheduled Tribes and economically backward classes in primary schools of Assam. Accordingly, the Government was pleased to accord sanction amounting to Rs. 5 lakhs and 10 lakhs. The detailed number of beneficiaries were not available at the time of the sanctions. Hence, all the Deputy Inspectors of School were asked to furnish the detail number of beneficiaries to enable the Director of Elementary Education to place their quota of funds at their disposal for implementing the scheme. But the list of beneficiaries were received late. Besides, the Directorate and the offices of the Deputy Inspector of Schools also could not function normally due to non co-operation of employees as well as bandhs

etc., during the said period of Assam agitation for which implementation could not be made as expected. The funds were placed to the Deputy Inspector of Schools as soon as the list of beneficiaries of Scheduled Caste, Scheduled Tribes and economically backward classes were received. The Government had constituted the Committee at the sub-divisional level with S.D.O. or his nominee, Deputy Inspector of Schools and District/Sub-divisional Welfare officer in order to purchase and distribution of materials. These sub-divisional committees were also could not meet in time owing to Assam Agitation. Hence, the implementation of this programme in question had taken place in different dates in different sub-division. However, the utilisation certificates were received from the Deputy Inspectors of Schools in respect of (1) Dhubri, (2) Sadiya, (3) Dibrugarh, (4) Sibsagar, (5) Jorhat, (6) Marigaon, (7) Nagaon, (8) North Lakhimpur, and (10) Kokrajhar and action is being taken to obtain the utilisation certificates from the rest of the Deputy Inspectors of Schools.

3.3.1. As per records made available to the P.A.C., the scheme was sought to be implemented as a constitutional obligation, and as a help to the poor guardians of the children and for increasing the enrolment in primary stage. As a constitutional obligation under Art. 45, the state should endeavour to provide free and compulsory education for all children untill they complete the age of 14 years,. Similarly under Art. 46, the state should promote with special care the educational and economic interests of the weaker section of the people and in particular, of the Schedule Caste/Tribes. In view of the above, the Department attempted to provide, under the Scheme, educational facilities free of cost to the student of primary Schools. The Department however regretted that due to economic backwardness, they could not provide all such facilities to all section of the pupil though they know that some rural population do not have ability to purchase books and other Schooling-materials for their School going children which is one of the cause which badly reflects, the enrolment, attendance, stagnation, wastage and drop-outs. Hence the Department, under the Scheme, proposal to provide free books & stationeries to cover-up 1 lakh pupil during 80-81 and 2 lakhs pupil during 81-82 at an outlay of Rs. 5.00 lakhs and Rs. 10.00 lakhs respectively.

OBSERVATIONS/RECOMMENDATIONS

3.3.2 The Committee observes that the no. of beneficiaries fixed at 3 lakhs had no basis and the Public Accounts Committee could not understand how could a proposal be submitted to Government without ascertaining the number of eligible beneficiaries for free distribution of text book and how the proposals were accepted by P & D and Finance for according necessary sanction. Similarly, the grant of Rs. 15 lakhs was distributed to 24 Field Officers for utilisation in July, 1981 and upto December, 1988, only 10 Field Officers could furnish the utilisation certificates. Now the Department have come up with the version that due to unusual circumstances of agitation at that time the implementation of the scheme had badly affected. But, still it could not be understood why the Department cannot give account for 14 Field Officers out of 24 even now and what follow up action was taken against the defaulting officers during last 7/8 years.

3.3.3. The Committee further observes that neither from the Written Memorandum nor from the oral deposition, the Committee could understand as to amount involved for which utilisation certificates have not been received and initiative taken to obtain the same to take proper account of the sanctioned amounts :

For proper appraisal, the proceeding is quoted :

Chairman :- The matter was referred to the Department/Government in November, 1984 but the reply was awaited till December, 1985. C.A.G.'s report was presented to the House on 5th October, 1987. Now, we are holding this meeting in the month of August, 1989. What follow up action was taken to obtain the utilisation certificates from the rest of the Deputy Inspectors of Schools.

Commissioner :- Education (Shri A. Saikia) : Recently I have come across certain papers, sent by the D.I. of Schools Dhubri, it was stated that money sanctioned for 1988 could not be disbursed because the Advisory Board had not yet communicated their decision. This is the position.

Shri R. Dey :- Do you mean to say that advisory Council is responsible for all these things ?

Commissioner, Education Deptt. :- Sir, I am not telling this. I am just pointing out certain facts which stand on the implementation of the scheme.

Shri R. Dey:-Advisory Council is Appointed by the Government and when Government finds that Advisory Council is not effective then government may find out some other means through which such programmes can be implemented quickly. Why do you not take it up accordingly with the Government.

Commissioner, Education Deptt.:- I am taking note of the suggestion.

Chairman :- The Department will have to find out so machinery where these things can be avoided. You examine all these scheme. It may also be intimated in writing whethere the utilisation certificate can be received from these officers soon ? Why they have not submitted the same as yet ? What action Government propose to take against the defallting officers ? At the same time the department should also issue necessary instructions to all field officers that Audit paras should not be allowed to remain unattended and within one month they should submit the report. Till submission of the final reply, whether utilisation certificate has been received and whether any step has been taken for obtaining them from the rest of the officers.

Shri Saikia, Commissioner Education Deptt. :- It is noted Sir.

Chairman :-Another point of some academic interest. You sanctioned and provided a sum of Rs. 15 lakhs for a specific parpose i.e. for providing free text books and stationery articles to primary school children. We should like to know how many students were involved in this and what is the per capita amount of grant ? Per capita component you might have worked it cut. I would request the Commissioner to

furnish these information taking atleast one school any of these 10 districts - how this fund was disbursed in only one school, for instance.

Shri Saikia, Commissioner :- Sir, since the period relates as far back as 1980-81, I feel it will take some time to find out the related papers.

Chairman :- Any way, you may let us know atleast in what form or on what basis you have given that classwise or number of students.

Dr. Kamala Kalita:- We have discussed about funds made available to be utilised in later years 1983-84 or so. would you please enlighten us as to whether the department has placed any other fund under the same scheme during 1984-85 or 1985-86, and if so, what is the position of its utilisation ?

Shri Saikia, Commissioner Education :- After 1984-85 there was no funding under this scheme because government decided not to place funds until and unless full utilisation reports are received from the field Officers. It has been indicated already that the due to Assam Agitation, the fund earlier placed in 1980-1981 were probably utilised in the later years, may be 1983-84 or 1984-85 also. I shall have to make further enquiry about it and then take a decision further implementation of the scheme. I shall let the Committee know in due course.

3.3.4 The Public Accounts Committee feels that for realistic assesment of the matter the information as sought for may be furnished within the period of three months from the date of presentation of this Report before the House.

INFRUCTUOUS EXPENDITURE

[Audit Para 3.7/C.A.G 1983-84 (Civil)]

4.1. the Audit has brought out that a van placed at the disposal of District Library, Guwahati in 1967 for rendering mobile library service to the villages in the district, went out of order in December 1971 and remained off road since then. It was found un-economical to get the van repaired. In November, 1982, the Motor Vehicle Inspector inspected the van and recommended condemnation of the same. Actual condemnation and disposal of the vehicle was awaited. Since December, 1971 no attempt was made to utilise the services of driver and handyman of the vehicle. There was thus infuctuous expenditure totalling Rs. 1.19 lakhs towards pay and allowances of driver (Rs. 0.65 lakh) and handyman (Rs.0.54 lakh) upto March 1984 as their services were not deployed elsewhere.

4.2. The Department in their detailed resort have stated that the Mobile Library van No. ASK 2612 of the District Library, Guwahati was purchased by the then Director of Public Instruction, Assam in the year 1954 and was handed over to the Inspector of Schools, Kamrup, Guwahati. Since then it was maintained by the Inspector of Schools, Guwahati until 1967. In the year 1967 the van was taken over by the District Librarian, Guwahati. From that time it was maintained by this Department. But in the year 1971 the van had become completely out of order. Steps were taken to get the van repaired. But due to old model of the van and non-availability of the spare parts it was found uneconomical to get it repaired. As such, it was decided to dispose of the van on public notice. On receipt of condemnation certificate from the Motor Vehicle Inspector, a condemnation Board was constituted by the Government. As per decision of the Board the Motor Vehicle Inspector was requested to re-assess the value of the vehicle. But it has not yet received the reply from the Motor Vehicle Inspector, Kamrup, Guwahati. Regarding the service of the driver and Handyman it was stated that their services were fully been utilised in the day to day services of the Library. They had been engaged in stamping labelling, cleaning, shelving of books and also to look after the personal belongings

of the readers coming to the Library reading and lending section. Although the services of the Driver were essential to help and look after other works of the District Library, Guwahati, his services were placed at the disposal of the Director of Public Instruction, Assam, Guwahati. The services of the Handyman have properly as well as fully utilised in library works as stated earlier. Meanwhile a Mini truc for delivering books to Rural Libraries set up under the Rural Library scheme was purchased in the year 1986-87. Since then the services of the Handyman have been utilised in packing and delivering of books to the Rural Centres besides other works at the District Library, Guwahati. The pay and allowances drawn in favour of the Driver and Handyman during the time and after were not paid for their idle sitting but for their full time services rendered by them.

OBSERVATIONS/RECOMMENDATIONS

4.3.1 The Committee observes that the vehicle went out of order in December, 1971. After 11 (eleven) years the vehicle was inspected by the M.V.I. only in November, 1982 and even on the date of hearing on this para (on 18-8-89) the vehicle has not formally been condemned and disposed off. In the premises, the Public Accounts Committee would be interested to know why it take 11 years to get the vehicle inspected by the M.V.I. and took 18 years since December 1971 to formally condemn it. It is the duty of the Chowkider to look after the condemned vehicle and not of the Driver and Handyman. Similarly, Committee cannot hold the view that the utilisation of services of the Driver and the Handyman for looking after the condemned vehicle and despatch etc., would be proper.

4.3.2. The Public Accounts Committee further observes that due to laxity, of some officials the infructuous expenditure of Rs. 1.19 lakhs towards pay and allowances of the Driver and the Handyman had occurred which could have been avoided but for negligence of the responsible officials.

E. PURCHASE OF TELEVISION SETS AND VIDEO CASSETTES RECORDERS

(Audit Para 3.8 C.A.G. 1983-84 Civil)

5.1. The Audit has pointed out that before the commencement of the ASIAD games on the 19th November 1982 Government sanctioned on 6th November 1982 purchase of 50 colour TV sets for educational purposes in technical institutions in the State at an estimated cost of Rs. 6.56 lakhs subject to the condition that the purchase was to be completed before 19th November 1982 with the further direction that no expenditure should be incurred after the crucial date i.e. the commencement of ASIAD (19th November 1982) and satisfactory arrangements should be made to preserve the sets in good condition after the games were over, till such time as they could be put to use again. The Principal, Assam engineering College, Jhalukbari purchased 30 coloured TV sets for Rs. 2.95 lakhs within the stipulated date but 14 VCR'S with other accessories for Rs. 3.61 lakhs were purchased only in may 1983 in violation of the condition contained in the Government sanction. The records of the Principal, Assam Engineering College, Jhalukbari disclosed (August 1984) that -

(a) Eleven TV sets were installed in various non-educational institutions of Guwahati (offices, Rabindra Bhawan, Circuit house), 13 sets in non-technical educational institutions and only 6 in technical colleges/institutions. The TV sets were not allowed to be withdrawn from those places even after the games were over on account of Doordarsan coverage of cricket test matches, etc. They were subsequently withdrawn on 31st December, 1982 and distributed to the 2 Engineering College (8 sets) Polytechnics (19 sets) and 3 Junior Technical Schools (3 sets) of Assam. Out of these 30 sets, 16 were installed at places having no Doordarsan coverage like Sibsagar (1), Golaghat (1), Goalpara (1), Nowgong (3), Dibrugarh (3) and Jorhat (7) ;

(b) The diversion of Rs. 3.61 lakhs towards purchase of VCRs etc., was irregular in as much as the Government sanction envisaged purchase of TV sets only ;

(c) It was reported by Principal, Assam Engineering College, Guwahati in March 1980 that TV sets/VCR/s etc. were purchased for the proposed introduction of audio visual courses in radio electronics in Engineering College/Institutions. This was neither covered by sanction nor was there any record available to indicate that such courses had been introduced).

(d) There VCRs (cost Rs. 53 lakh) were lying unutilised with the college till August, 1984.

5.2. The Department in their written statement has stated that a sum of Rs. 6,55,500/- only was sanctioned for purpose of 50 Colour TV sets, to Director of Technical Education, Assam and the purchase Committee in its meeting held on 5th November 1982 and 22nd March 1983 authorised the Principals of the Engineering Institutions to place orders. But the Director of Technical Education, Assam has asked the Principal, Assam Engineering College, Guwahati-13, Jalukbari to place the orders and for temporary distribution during ASIAD as the storage and other facilities are available there. The Principal could purchase only 30 T.Vs within the stipulated period i. e. within 19th November 1982 at a cost Rs. 2,94,427/- only (for TVS and accessories). The balance amount has been utilised for purchase of 14 (Fourteen) V.C. Rs, 2(two) V. D. O. Cemerars, 48 (Fourtyeight) Cassettes as sanctioned by Government and approved by the purchase Committee. All the T.V. sets were received on or before 19th November 1982, the distribution of T.V. sets and V.C.R. etc., were made to Technical Institution as below :

Name of the Institutes	No. of T.V. sets issued	No. of V.C.R.
issued		
1. Jorhat Engg. College	4 Nos.	2 Nos.
2. Assam Engg. College	4 „	2 „
3. Dibrugarh Polytechnic	3 „	1 „
4. A Engg. Institute, Guwahati	3 „	1 „
5. Girls' Polytechnic, Guwahati	2 „	1 „
6. Assam Textile Institute	2 „	1 „

7. Nowgong Polytechnic	3 „	1 „
8. Silchar Polytechnic	3 „	1 „
9. P.C.W., Jorhat	3 „	1 „
10. J. T. School, Jorhat	1	1 „
11. J. T. School, Sibsagar	1 „	1 „
12. J. T. School, Goalpara,	1 „	1 „
	30 Nos.	14 Nos.

2 (Two) V.D.O. Cameras were procured for the purpose of making educational V.D.O. films of class lessons, laboratory experiments etc. and distributed to (1) Assam Engg. College, Guwahati 1 (2) Jorhat Engg. College Jorhat 1

5.3.1. In course of oral deposition the Committee expressed their dissatisfaction over which the sanction of Rs. 3.6 lakhs was diverted for purchase of V. C. Rs. For proper appraisal the proceeding quoted below :-

Shri Chandra Mohan Patowary :- Fifty sets of T.V. for the purpose of technical education for which we have no objection. But the numbers of T.V. sets were reduced and V.C.Rs were purchased. It was wrong on the part of the Department to utilise the money in this way.

Chairman :- Mr. Saikia, would you agree that in such a proposition when you give sanction for a unit for a particular purpose can it be utilised for some other purpose ? In this case, sanction was given for 50 sets of TV. But the amount could not be spent by a particular date. It appears that the amount was meant for Asian Games. Whether any step was taken before spending the money till 19th November ? Whether any permission was taken for purchasing the VCRs ?

Commissioner & Secretary :- There is no record to show any permission being granted in our office. There was

no change of sanctioning order. Sanction was for specific item.

Chairman :- At that moment they could not supply that quantity of TV. sets. What is in your record to show this ?

Commissioner & Secretary :- They placed order for 50 TV sets. But the supplier could give only 30 sets.

Chairman :- Inability to supply the TV sets by the supplier, have you any paper to show ?

Commissioner & Secretary :- What has gone wrong in this case is that they through the sanction would lapse on 19th November.

Chairman :- Money could have been drawn and kept.

Shri Ramendra de :- You have selected the same supplier who could not supply the ordered number of TV sets for supplying the VCRs.

Chairman :- who were the suppliers ? Whether there is any record to make it clear that they could not supply the TV sets ordered for. Whether the Principal ever attempted to get ex post facto sanction to regularise the matter.

Commissioner :- No post facto sanction has been given.

Mr. Chairman :- Are you in a position to tell us when this fact came to the knowledge of the Government ? Is it after the receipt of the Comptroller and Auditor General of India Report ?

Dr. Kamala Kalita :- Where are these V.C.Rs. now

D. T. E. :- In various institutions.

Shri Chandra Mohan Patwari :- Mr. chairman, Sir, without post facto sanction of the Commissioner & Secretary, the Principal purchased V.C.Rs. in addition to T.V. sets.

D. T. E. : - After 6 months the V.C.Rs. were purchased. These were purchased in May, 1983.

Shri Chandra Mohan Patuwari :- Then it is a serious matter.

Shri Ramendra De :- Whether the Commissioner thinks such drowals are very irregular as per financial rules ?

Commissioner :- Such expenditure do not seem to be covered by the existing financial rules.

Mr. Chairman :- Mr. Saikia, one very important thing has crept up. Even by revised sanction you cannot regularise it because they purchased it in the next financial year. Money was sanctioned for a particular purpose for a particular year ; a part was spent in one year and another part was spent next financial year-how that can be allowed ?

Commissioner :- That has become a pattern of the Government. Often sanctions are issued on the 30th of March but the case for worry in this cause is that they purchased items not covered by sanction-that is where it should have been possible for the Principal to obtain sanction within 6 months but unfortunately we have people working there who are normally academicians; excellant chemical and electrical Engineer-Dr. Choudhury was a good administrator as well as a good academician-that is the major problem in this department.

Shri Ramendra Dey : Is it not a fact that some T.V. sets were distributed to places having no Dor-darshan coverage ?

Commissioner :- At that point of time there was none. These were distributed in places like Jorhat and Goalpara where at that time there was no Doordarshan coverage.

D.T.E. That is the reason why V.C.Rs were purchased. To provide for educational facilities by recording various matters of interest and then showing it on the T.V. screen.

Shri R. Dey :- Why did you allow the installations of 11 T.V. sets to the non educational institutions if basically you mean these for educational purpose ?

D.T.E :- Temporarily these were placed in some public places so that the people could enjoy these.

Mr. Chairman :- Whether the Principals of Engineering Colleges have been given the responsibility of public entertainment ? I think it is the duty of the Director of Information and Public Relations. Why he had installed those 11 T.V. sets ?

Commissioner :- I can find out the information and submit it to you.

Shri Ramendra Dey :- A specific point - you sent T.V. sets to many places for educational purpose but why 11 T.V. sets had been installed in non educational institutions for what purpose.

D.T.E : Just for the Asian Games. We did the purchase as equipments for our laboratories, for future works and these were placed in some places so that people could see the Asian Games.

Mr. Chairman :- We would have been happy if students could make indigenous sets for this purpose.

Commissioner :- Now they are in a position to produce sets.

OBSERVATIONS/RECOMMENDATIONS

5.3.2. The Public Accounts Committee finds it interesting to note that even after the Asian Game, T.V. Sets were not allowed to be withdrawn. Diversion of Rs.3.61 lakhs towards purchase of V.C. Rs etc. was irregular in as much as the Government sanction envisaged purchase of T.V. sets only. The entire deal, to a great extent, was wastage of public money. The Committee, therefore, recommends that a detail report on the points raised during oral deposition shall be furnished within a period of three months from the date of presentation of this Report, before the House.

ADVANCED WITHDRAWAL OF FUNDS

(Audit paras 2.7/CAG.-1974-75, 2.5/CAG.-1977-78, 2.5/CAG.-1978-79, 2.7/CAG.1979-80 and 2.7/CAG. 81-82.)

6.1. Rules 50 of the Treasury Rules prescribes that no money should be drawn from the Treasury unless it is required for immediate disbursement and any amount not spent should be refunded into the Treasury promptly. The Audit in their test check detected deviation from the Rules by the department in the following cases :

Audit para	Amount drawn in advance.	Drawing officer
(i) 2.7/CAG. 1974-75 (C)	Rs. 1,45,42,000/- Rs. 1,15,000/-	D.P.I. Assam Principal J. E. C.
(ii) 2.5 CAG. 1977-78 (C)	Rs. 15,66,000/-	D.P.I. Assam I.S. Lakhimpur and D.I.S., Mangaldoi
(iii) 2.5 CAG. 1978-79 (C)	Rs. 68,37,000/-	Principal, A.E.C., D.I.S., Sibsagar and D.P.I., Assam.
(iv) 2.7 CAG. 1979-80 (C)	Rs. 52,34,000/-	D.E.E., Assam, I.S. Haflong and D.I.S. Guwahati.
(v) 2.5 CAG. 1981-82 (C)	Rs. 2,00,000/-	D.P.I. Assam.

The details of some of the above cases are shown in the following paras.

6.2.1. The Director of public instruction has drawn Rs. 1,45,42 lakhs in 104 bills between 27-2-75 and 31-3-75 and 31-3-75 for disbursement to educational institution for various purposes. Pending disbursement, the department, converted Rs. 1,16.46 lakhs into deposits at call and Rs. 28.51 lakhs into Bank

draft, retaining the balance of Rs. 0.45 lakh in case. Of the total drawal, Rs.1,25.02 lakhs were disbursed and Rs.3.06 lakhs refunded into the treasury between April and December, 1975, keeping the balance of Rs. 17.34 lakhs unutilised.

6.2.2. In this written Memorandum the Education Department have stated that they had to draw the amount (non recurring grants-in-aid) for payment to various Educational institution for for implementing various schemes in the interest of the State. The amounts drawn were disbursed by Bank Drafts to the Inspector of Schools and other organisations. The Education Department is one of the largest spending department implementing various schemes. It was hard to anticipate savings from the ever all plan budget well ahead to submit proposal for issuing sanctions, the Department is trying to avoid heavy drawal at the feg end of the Financial year. The Directorate has been maintaining Action Calender to watch over programmes submission of proposals etc. well ahead in time. Now, the Directorate has introduced quarterly progress report of disbursement from the Inspector of Schools concerned, keeping in view to ascertain the actual position of disbursement of grants-in-aid. Dely in disbursement was due to unavoidable circumstances, viz examination of records etc. prior to release of grants.

6.2.3. Replying to a query regarding action plan of utilising budget provision the departmental witness submitted that the Education Department is expanding in many ways such as provincialization of Schools and Colleges, due to practical difficulties the lapses have occured. The Committee further questioned that there is no proper planning and that is why the Education Department could not spend the money. The Government witness assured that they will exercise more control about it in future.

6.3.1. The Audit vide para 2.7(b) of the Report of the Comptroller and Auditor General of India for 1974-75 (c) has pointed out that the principal, Jorhat Engineering College invited quotations in May, 1974 for pucchase of mini bus for the College. On the basis of quotations received, the principal approached Government for sanction of Rs. 1.15 lakhs which was accorded on the 22nd March, 1975. The principal placed an order for the bus on a firm on 24-3-75. On the same day, he drew the amount from the treasury on the basis of a proforma bill submitted by the firm and kept it in the State bank of India. In April, 1975 the firm asked for an increase in price by Rs.0.26 lakh, whereupon

the supply order was cancelled. The Government stated in February, 1976 that the additional amount asked for by the firm, was sanctioned in September, 1975 and that the order for the bus was placed in December, 1975. information about delivery of the bus was not available till May, 1976.

6.3.2. The Department in their written Memorandum have stated that order was issued for a Bus and not for Mini Bus as stated in Audit which was delivered in the month of September, 1976 by the manufacturer. The departmental witness appearing before the Committee, stated that the money was sanctioned on 25th March, 1975 and drawn in the next day and order was placed. By that time the price increased by 25%. The matter was referred to government and that is why the money was kept in the Bank. Government sanctioned the additional money and the bus was purchased in September, 1976. Regarding proforma bill, the witness deposed :-

Proforma bill is given first, without proforma bill Treasury will not allow to draw the amount. So, on the basis of proforma bill we can draw the amount. The bill was submitted by the manufacturer. In this way we have purchased 10 more bases for all the institutions later on and there was no objection and we have drawn the money in advance and we paid the money in Advance. They took 6 months time to supply the buses and naturally there was price escalation. It was ordered to the manufacturing firm and they manufacture body also. (Hind Motors.)

6.4.1. The Audit has brought out more cases of drawal of fund in advance of requirement, vide paras 2.5/CAG 1977-78, F. 2.5 CAG 1978-79, and 2.7/CAG. 1979-80 and 2.7/CAG 1981-82 which are :-

Name of D.D.C.	Amount in lakh	Date of drawal latest known position	Purpose for which drawn
(a) D.I.S. Mangaldoi	Rs. 0.22	<u>April, 1974</u> September, 1978.	For giving incentives to girls and to SC/ST students.
(b) I. S. Lakhimpur.	Rs. 0.45	<u>March, 1976</u>	Introduction of

		July, 1978	work experience in Government H.S. Schools and for providing uniforms and dress to girl Students of age group 11-14 years.
	Rs. 1.45	<u>1974-75</u> July, 1978	Improvement of Science Education and construction of girls common room in H.S. Schools.
(c) D.P.I. Assam.	Rs. 14.00	<u>March, 1978</u> July, 1978	For repairs and reconstruction of Institutions damaged in cyclone during 1977.
(d) D.E.E., Assam.	Rs. 6.00	<u>March, 1978</u> June, 1978	Construction of office building and staff quarter at Guwahati.
(e) Principal A.E.I. Guwahati	Rs. 1.72	<u>March, 1979</u> July, 1979	Purchase of machines.
(f) D.P.I. Assam.	Rs 63.85	1978-79	Grants for various purposes.
(g) D.I.S., Guwahati	Rs. 2.31	<u>August, 1978 to October '79</u> July, 1980	Building grants etc.
(h) I.S., Haflong	Rs. 1.82 Rs. 0.16 Rs. 0.58	February to <u>March, 1979</u> August, 1980	Financial assistance.
(i) D.E.E., Assam	Rs.47.47	<u>March, 1979 to March, 1980</u> August, 1980	School equipment for free text book etc.
(j) D.P.I., Assam	Rs. 2.00	<u>31-3-80</u> March, 1983	For construction of gas

plant for Jorhat
Science College for
"Deposit works"

6.4.2. The written memorandum submitted by the department to the Public Accounts Committee clarifies :-

- (a) Rs. 0.22 lakh
by D.I.S., Mangaldoi.

The amount was refunded by D.I. of schools, Mangaldoi vide challan No.144 dated 25th January, 1982.

- (b) Rs. 0.54 lakh
by I.S. Lakhimpur.

(No. reply is available)

- (c) Rs. 14.00 lakh
by D.P.I., Assam.

(No reply available)

- (d) Rs. 6.00 lakhs
by D.E.E., Assam.

The amount of Rs. 6.00 lakhs was sanctioned for storm damage during 1977-78 and distributed to the subdivisions in March, 1988. The Department have also furnished the statement showing the sub-division wise break up of distribution of Non recurring building grants to Schools damaged by storm/cyclone during 1977.

- (e) Rs. 1.72 lakh
Principal A.E.I.
Guwahati.

(The departmental reply could not be produced)

- (f) Rs. 63.85 lakh
D.P.I., Assam.

The Directorate had to draw the Non-recurring grants-in-aid during the month of March, 1978 and 1979 (to the tune of Rs. 63.85) for payment to various Educational Institutions for

implementing various schemes in the interest of the State. The amounts drew were disbursed by Bank Drafts to the Inspector of Schools and other organisations. The Education Department implementing various schemes. It was hard to anticipate savings from the overall plan Budget will ahead to submit proposal to the Government for issuing sanctions. The Directorate has been maintaining/Action Calendar to watch over progress/submission of proposals etc. wel ahead in time. Now, the Directorate has introduced to obtain quarterly progress report of disbursement from the Inspector of Schools concerned keeping in view to ascertain actual position in regard the disbursement of grants-in-aid. Delay in disbursement was due to unavoidable circumstances, viz. examination of records/papers etc. The disbursement of grants were completed, through delayed for the reasons stated above.

(g) Rs.2.31 lakhs by
D.I.S. Guwahati.

The amount could not be utilised immediatly after drawal due to observance of some formalities and non finalisation of the list of schools by the Advisory Boards in time.

(h) Rs.2.56 lakhs by
I.S. Haflong.

Rs. 0.16 lakh and Rs. 0.58 lakhs drawn during 1977-78 and 1978-79 for for Hindi Training Scheme of which the unspent balance of Rs. 0.33 lakh has been refunded vide challan No.277 dt. 19-3-80.

(i) Rs.47.47 lakhs by
D.E.E., Assam.

(1) An amount of Rs.3.00 lakhs was drawn for purchasing School equipments which could not been utilised immediately after drawal. However, an amount of Rs.1.50 lakhs has already been utilised for purchase of Black Boards and the remaining amount of Rs. 1.50 lakhs is being utilised for purchase of globes and maps.

(2) An amount of Rs.15.00 lakhs meant for reconstruction of School buildings has been disbursed to D.I., of schools for effect institutions. The utilisation certificates have partly been received, from the D.I.S. and defaulters reminded.

(3) Another amount of Rs. 8.00 lakhs meant for drinking water and sanitary facilities was distributed to the D.I. of schools in July, 1981. As per terms and conditions, the Sub-divisional Boards are to select the Schools. The delay in utilisation is due to observance of formalities. The D.I.S. are asked to furnish utilisation certificates for sending to Accountant General.

(4) An amount of Rs.7.80 lakh was drawn for payment of attendance Scholarships out of which Rs. 6.00 lakhs have been utilised and the balance of Rs. 1.80 lakhs have been refunded vide Chalan No. 10 dated 10-9-81.

(5) The amount of Rs.5.00 lakhs were allotted to the D.I. of Schools in July,1981 for providing free text books and stationary. The D.I.S. have been instructed to furnish utilisation certificates to Accountant General .

(6) Another amount of Rs.8.67 lakhs was drawn for purchase of School equipments out of which Rs.5.87 lakh spent for Purchasing Black-Boards.

For remaining amount of Rs.3.00 lakhs, steps are taken to utilise it.

(j) Rs.2.00 lakh
D.P.I., Assam.

(Departmental reply is wanting

OBSERVATIONS/RECOMMENDATIONS

6.4.3. Under this heading of Advance withdrawal of Funds, it appears that in relation to audit paras mentioned, a total amount of 2,84,94 lakhs has come within the purview of examination by the Public Accounts Committee. From the written reply submitted by the Department it is seen that in some cases the Department did not or could not submit any reply to the audit objections and in some cases drawn money was refunded. It is a very sorry state of affairs that the Education Department, though drew money at random, could not spent for the purpose for which it was drawn. In some cases, lame excuses like, "unavoidable circumstances like examination of records, delay in examination of papers" were shown. The Accountant General conducts test audit only in a few items of expenditures and receipts, taken at random. If this be the picture with items selected at random one cannot visualise what would be the total picture in relation to entire spending of the Departments. The committee is of the opinion that the departments has no planning, projection in relation to anticipated expenditure and capacity to spend the money made available. Accordingly, a Report may be submitted to the Committee meeting the audit objections referred to in this Chapter item-wise together with the total budgetary allocation lapsed due to ultimate non utilisation of the sums, in the years under reference. The report may be submitted to the Committee within three months of the presentation of this Report before the House.

G-MIS-APPROPRIATION CASES

(Audit Para 3.6/CAG 1974-75, 3.7/CAG.1975-76, 3.6/CAG 1976-77, 3.7 CAG 1979-80, and 3.2/CAG 1982-83)

7.1. The number of mis-appropriation loss cases pending settlement with amoun involved as pointed out in Audit are as follows in respect of Education Department :

Period	Number	Amount
Upto March, 1978	7	Rs.1.33 lakhs
Upto March, 1979	9	Rs.1.63 lakhs
Upto March, 1981	10	Rs.2.22 lakhs
Upto March, 1985	11	<u>Rs.250 .26 lakhs</u>

Total Rs. 2,55.44 lakhs

The break up of the misappropriation cases committed in the Department upto March, 1985 are as under :

- | | |
|---|------------------------------|
| (a) Cases where departmental action had been stated but had not been finalised. | No.9 Amount Rs.248.47 lakhs. |
| (b) Cases where criminal investigation had been finalised. | No. 4 Amount Rs. 1.53 lakhs. |
| (c) Cases where order for recovery or write off was awaited. | No. 3 Amount Rs.0.26 lakhs. |

A few cases as brought out by Audit on Education Department for the years from 1974-75 to 1982-83 which were examined by public Accounts Committee are dealt with here in details.

7.2. The Principal, Jorhat Engineering College, detected shortage of Rs. 8,569/- on physical verification of cash and suspended the Cashier of the College allegedly responsible for the shortage. A test check of the accounts of the College, however, disclosed that a total sum of Rs. 55,265/- was misappropriated between April and December, 1973 by (i) non accountal of cash receipts (ii) interpolation of figures in a particular self cheque (iii) issue of cheques to fictitious persons for payment of scholarship money and (iv) unauthorised removal of cash from the chest. The Cashier was dismissed from service from the 28th February, 1975 and a civil suit was instituted against him for recovery of the amount. Misappropriation in this case was facilitated because of non-observance of rules and omission on the part of the officer in charge of cash to check the entries in the cash book with the counterfoils of receipts, bank scrolls, names of bonafide scholarship holders and balance of cash in hand at the end of each month. responsibility for these lapses has not been fixed.

7.2 (2) The Department have stated that the alleged cashier of Jorhat Engineering College has already been discharged

The appeal petition of accused has also been rejected by Government as appellate authority.

OBSERVATIONS/RECOMMENDATIONS

7.3. (3) The Public Accounts Committee was not satisfied with the reply adduced by the Department and observes that the Department, despite of knowing the reasons which facilitated the mis-appropriation of Rs.55,265/- only in the College, did not hold the D. O. responsible for non-observance of rules and procedure and omission of supervision exercising due checks. The amount mis-appropriated remained unrealised. The Committee further observes that the accused Cashier was retained in the establishment roll as suspended employee for about 8 years since his date of placing under suspension from December, 1973 to the date of issue of discharge order on August, 1981. The

Committee wonder why it took such a long time to decide a case of this nature.

7.3.1. It was noticed during audit (August, 1976) of the Assam Engineering College, Gauhati that a cheque for Rs.1,321.50 dated 3rd November, 1967 was encashed for Rs.41,321.50. The difference (Rs.40,000/-) was alleged to have been misappropriated. The case was referred by the department to the police for investigation (August, 1976). Further developments are awaited (March, 1977).

7.3.2 The department in their written replies furnished to the Public Accounts Committee have stated that the alleged cashier of Assam Engineering College has already been dismissed from service vide order dated 12.2.76. Regarding recovery of delalcated amount a Civil suit is proposed to be filed in the court and for which statements of facts has already been prepared and sent to Government.

OBSERVATIONS/RECOMMENDATIONS

7.3.3 The Public Accounts Committee appreciates the action taken by the department and would like to know if the defaulcated amount has been realised by now.

7.3.4. The Committee also sbserves that the case of forgery/interpolation upon the cheque dated 3-11-67 remained undetected till it was noticed in test audit during August, 1976. The Committee could not understand how the D. O. can escape from shouldering statutory responsibilities of exercising through chack upon the accounts and why he will not be accountable for the loss caused to the Government by his subordinate staff due to inadequate supervision. The Public Accounts Committee also apprehends that a detail audit may locate many more cases of loss in the Department then what is noticed by Accountant General in their test Audit.

7.4.1. The State Social Education Officer had accumulated a large cash balance by retaining undisbursed cash in hand during the period December, 1976 to February, 1980. This related to five cash books that were operated simultaneously. At the time of audit one cash book had been closed upon 28th december, 1976

and another upto 21st March, 1979. No physical verification of cash was done in respect of three cash book. At the instance of Audit the State Social Education Officer verified the cash and intimated on 10th March, 1980 that the cash in chest was Rs.37.25 lakhs while the book balance was Rs.48.76 lakhs disclosing a shortage of cash of Rs.11.51 lakhs. It was further seen in audit that, because of non-carry forward of balances and mistakes in totaling, during the period January, 1976 to February, 1980 the cash book balance had got understated covering up thereby a further shortage of cash of over Rs. 3.11 lakhs. The officer also could not produce to audit actual payees receipts for payments aggregating Rs. 19.27 lakhs; further shortage of cash could not therefore be ruled out. This was referred to government in September, 1980, drawing attention to the rules that money should not be drawn unless needed for immediate disbursement and any amount not immediately required should be refunded promptly, and that the cash balance in hand at the end of each month should be verified and certificate of verification recorded in the cash book by the Government servant responsible for the money and at least once in three months by the head of the office.

OBSERVATIONS/RECOMMENDATIONS

7.4.2. A reply on the above para is not found available to the Committee. In absence of a reply, the Public Accounts Committee finds it very difficult to formulate its opinion. In this context, the Committee observes that the Department will let us know the action taken against the officer and staff for their lapses and indulging mal-practices. The Committee would further like to know whether the missing cash of over Rs.14.62 lakhs is recouped to the accounts and the entire undisbursed amount has been utilised for the purpose for which it was drawn. The required information may be furnished within a month from the date of submission of this report before the House.

7.5.1. The pay and allowances (Rs.0.20 lakh) of the teachers of the Sadiya Government Primary School for September, 1976 were shown to have been disbursed on 28th September, 1976 in the cash book of the Deputy Inspector of Schools, Tinsukia. This amount was actually handed over to a Sub-Inspector of Schools on 28th September, 1976 for disbursement at Sadiya as per local arrangements which were, however not authorised by the department or the Government. The Sub-Inspector of Schools registered a case with the police at Sadiya on the same day stating that his bag containing about twelve thousand rupees and other official records were stolen from his residence at Sadiya. Further developments were awaited (March 1978). No departmental enquiry had been initiated (August 1977) in the matter as required under rules. The Deputy Inspector of Schools, Tinsukia asked the Sub-Inspector in April, 1977 to refund the money and acquittance rolls. The money had not been refunded (December 1977).

7.5.2. The Department in their written statement have stated that the S.I. of Schools, Sadiya received an amount of Rs. 19,634.70 on 28th September, 1976 from the D. I. of Schools, Tinsukia for payment of Salaries and Medical allowances to the Primary teachers of the Circle on the basis of a authority. The amount was accounted for in the cash book since the S. I. received the amount with dated initial. Out of that amount, an amount of Rs.8,645.90 was disbursed to the teachers leaving a balance of Rs.

10,988.80 which was stated to be stolen from the custody of the S. I. A theft case has been registered with the Police vide case No.16 U/S 38 I.P.C. dated 29th September, 1976 on the basis of the ejahar submitted by the S. I.. In the mean time the S. I. was ordered to make of the balance amount to the teachers and submit acquittance in support of the payment. but the S. I. appealed to the D.E.E., Assam to stay the order till the finalisation of the case, which is in the court. Accordingly the order was stayed temporarily. The case has already been enquired by the Inspector of Schools, Dibrugarh and necessary steps are in the process to draw up proceedings against the person/persons at fault.

OBSERVATION/RECOMMENDATION

7.5.3. the Committee is happy to know that a case has been registeres U/S 380 I.P.C. just next day of occurance and also departmental enquiry has been conducted to find out the person/persons at fault. Now the Committee would like to know the out come of the police case and the departmental inquiry.

7.6.1. (a) According to the rules, bills for grants to Government aided educational institution are prepared by the Secretary of the concerned institution and presented at the Government treasury after obtaining countersignature of Inspector/Assistant Inspector of Schools. It was noticed during test check (February 1977) of the records of the Inspector of Schools, Tezpur that Rs.0.29 lakh were drawn from the Tezpur Treasury on 23rd December, 1975 being the grants in respect of Chariali Higher Secondary and Multipurpose School for the period from September, 1975 to November, 1975. According to the Secretary of the School (December) 1976), the amount was not received by the School. Another bill for Rs. 0.20 lakh being the grants payable to the same school for September, 1975 and October, 1975 was presented by the Secretary of the School at the same treasury on 30th December, 1975. This was not passed by the Treasury Officer as the grants for the said period had been drawn on 23rd December, 1975. Both the bills were stated to have been countersigned by the Inspector of Schools, Tezpur. The case was reported (January 1976) to the police by the Treasury Officer, Tezpur. One office Assistant of the Office of the Inspector of Schools, Tezpur was

arrested by the police in this connection and was subsequently placed under suspension (January 1976). Further developments are awaited (March 1978). The Government stated (November 1977) that the case was being enquired into.

(b) The Deputy Inspector of Schools, Tezpur detected (October 1976) misappropriation of Rs.0.11 lakh on the basis of a bill abstract received from the Tezpur Treasury in October, 1976. The amount was reportedly drawn on 28th september, 1976 by forging the signature of the Deputy Inspector of Schools, Tezpur. The matter was reported to the police for investigation (October 1976). Further developments are awaited (March 1978).

7.6.2. The Department in their written memorandum have stated that the forged drawal of Rs.29,397/- from the Tezpur Treasury was enquired into by the I.S. Tezpur and accordingly on the basis of his information the police registered a case vide Tezpur P.S.case No. 8(1)76 U/S 420/468 I.P.C. The G.I.A. bill for September and October, 1975 was countersigned by the Assistant I.S., Tezpur. The bill was duly received by the School authority on 29th December, 1975 and submitted to Treasury for encashment, when the alleged fraudulent drawal came to the notice of the Treasury Officer as well as the I/S, Tezpur the matter was referred to police. The Police arrested the office Assistant of the office along with another person in connection with the case. As per report of the I/S Tezpur it was ascertained that the police siezed Rs.5000.00 from the possession of one Shri Keshab Hazarika of Chariali. Again Rs.5000/- was siezed from one Shri Kumud Chandra Sarma of Chariali which was taken as loan from the accused Shri Keshab Hazarika. No amount was deposited into the Treasury. Rs.10,000/- was sent to the P.I. Tezpur Court on 27th November 1978 as an exhibit which was received by P.S.I. as the case was chargesheeted against accused Shri Keshab Hazarika and Shri Deben Saikia, O/A. As regard recovery of Rs. 6000/- one savings Bank Pass Book A/C No. 675 in the name of Shri Keshab Hazarika in United Bank, Chariali where there was an entry of depositing of Rs. 6000/- was seized. Departmental proceedings were drawn against Shri Deben Saikia, Office Assistant of the Inspectorate on 16th February, 1981. Shri Saikia submitted his written Statement. Departmental proceedings have not yet been dropped. The matter is under examination.

OBSERVATION/RECOMMENDATIONS

7.6.3. The Public Accounts Committee appreciates the sincere efforts made by the department in this case. Now the Public Accounts Committee would like to know the fate of the departmental proceeding together with the following information :-

(a) Whether the accused office assistant was placed under suspension immediately after detecting the fraudulent drawal and the total amount paid to him as subsistence allowance ;

(b) What happened to the seized amount of Rs.10,000/-

(c) evidences produced before the court to substantiate the case by prosecution (a copy of the judgement be furnished) and

(d) the latest position of the case reported in audit vide para 7.6.1 (b) of this part.

7.7.1. Test audit conducted by Accountant General, Assam during April, 1983 of the records of the Principal, Government Boys Higher Secondary School, Silchar revealed that between February, 1981 and June, 1982, a total amount of Rs. 0.38 lakh had been misappropriated by inflating totals in the treasury copy of salary bills. The inflated amounts were also shown as payments in the cash book in lump but un supported by proper acquittances. Out of this, a sum of Rs. 0.02 lakh pertaining to June, 1982 was refunded into treasury in July, 1982 after detection of the misappropriation by the Principal in the same month. In August, 1982, an upper division assistant in the office of the Principal was suspended. However, departmental proceedings against him have not yet commenced for reasons not available on record during audit (April, 1983). The matter was neither reported to government/ police nor was any departmental enquiry instituted. Misappropriation was facilitated by lack of supervision on the part of the officer-in-charge of cash and non-observance of the rules regarding (i) verification of entries on the disbursement side of the

cash book with relevant records like acquitances/payees receipts etc and (ii) checking of totals of the bills and cash book.

7.7.2 This case was taken up by public Accounts Committee for spot study, the proceeding of which is quoted :

Chairman :- Now we may discuss regarding para 3.2 of CAG's Report for 1982-83 on misappropriation of Government fund as found by the Audit from the records of Principal of Government Higher Secondary School, Silchar involving a sum of Rs.1.58 lakhs.

Shri Brahma, Jt. Director Sir, the Education Department has been divided into three Directorates. I am competent enough only to represent the Secondary Education.

R.De What is the machinery to check disbursement.whether there is any Auditor ?

Shri Brahma The Government schools are not audited by the Local Audit. For Government schools, A.G. does the audit.

Chairman :- There are some institutions which are audited by Local Audit. So do you think that some State Government institutions are to be audited by the Accountant General ? In some cases the accounts are to be audited by the Accountant General. The Accountant General says that they have to see how much money has been apportioned. Another basic question is that there is no accounting until it is founded upon.

Shri Brahma : Actually the Inspector of Schools has to visit and check the Cash Books.

Chairman : The Accountant General has to be asked whether in relation to some Government institutions they do the annual audit and what is the procedure ?

R. De. Whether the Education Department has been maintaining the accounts. What measure the Department has taken till now regarding this misappropriation case detected by the Audit ?

Shri Brahma : Sir, after the receipt of the government order, I have made an enquiry in the first part of 1988.

R. De. : The case was detected by the Audit in 1983-84 and the Director of Secondary Education did not take any action ? Since 1981-82 these things are coming up. The Director made an enquiry in 1988. Is it not a lapse on the part of your Department ?

Chairman : What are the deficiencies. It can be explained at the primary stage. At that stage they forward it to the appropriate department. In the instant case, it was forwarded to the higher authority in 1983. He waited for sometime. But no reply came. The whole year of 1984 and 1.5 of 1985 were in the process. Under the normal procedure, they have to send their reply within three months time. Nothing was done in the whole of 1984 and 1985 and nothing was done in 1986, and when the Public accounts committee took up the matter, then only your Department started to move. There are two aspects of this case. If your contention is that your department has started to move on its own, then it is alright. But we presume that your department moves only after the Public Accounts Committee took up the case, when the case was reported to you ? When the Head assistant was suspended ?

Shri Brahma : The first enquiry was made by the then Assistant Inspector of Schools.

Shri Rob Laskar : After the suspension of the Head Assistant no proceedings started and no information was given to the police. So when the proceedings started ?

Chairman : What is the outcome of the proceedings and what is the finding ?

Shri Brahma : Sir, the first enquiry was made by the Assistant Inspector of Schools and I made the final enquiry in 1988. I am sorry to inform you that the Department could not take any strong action against the person concerned. A 2/3 rd of the amount was to be fixed against the Principal, but he died in 1985. So no amount could be fixed up against the Principal.

Rob Laskar : Why the Department was sleeping for a long time ? And what was the circumstances which compelled the Department not to proceed.

Shri Brahma : Our Department is very quick. But unfortunately at present we have got only two Auditors.

Chairman : Can you now tell us what you can do in three months what you could not do in six years. Whether any reply was received ? We are interested in the procedure and prompt action. Why the matter was not reported to Police ? Please let us know in a paper why police was not informed in this case. You have got some paper exercised in domestic jurisdiction. You have been given power under rules. We want a report regarding the whole matter from you.

R. De. : What amount of money has been realised. Why he has been allowed to continue in his service ?

Shri Brahma : In my findings, I visited the spot and the office of the Principal and I found both the Principal and the Head Assistant responsible for misappropriation.

Chairman : Let us call for the report of the first proceedings, then the report made by Mr.

Brahma, Joint Director, and who subsequently disposed of the case.

OBSERVATIONS/ RECOMMENDATIONS

7.7.3. Now the public Accounts Committee would like to have a comprehensive departmental report showing inter-alia their internal audit arrangements, steps usually taken on receipt of information of mis-appropriation cases in the Department, the action taken departmentally in the instant case and the reasons which prevented taking up departmental and police action upon the accused on the bases of sentiments expressed during spot visit as can be seen in the foregoing para.

7.8.1. The accounts for 1981-82 of Karimganj College, Karimganj, a private institution, were audited by Accountant General in March, 1983 under Section 14 of the C & A.G.'s (DPG) Act, 1971, as in that year the college was substantially financed by the State Government. The Director of Public Instruction sanctions recurring grants to the college to meet the entire pay and allowances of the staff of the institution as approved by the department, after setting off 70 per cent of the fee income received by the college.

The recurring grants given to the college and amounts utilised in 1980-81 and 1981-82 as under :

	Grant received	Amount utilised (In lakhs of rupees)	Unutilised balance
1980-81	12.15	11.56	0.59
1981-82	13.23	12.96	0.27
	25.38	24.52	0.86

The test-check of the A.G. disclosed the following :

(1) The unutilised amount of Rs.0.86 lakh for these two years was not refunded to the government (December, 1984).

(2) The department paid the grants for 1981-82 without adjusting the unutilised portion of the previous year's grant (Rs.0.59 lakh) for reasons not available on record.

(3) The Cashier and (during his absence) the Accountant kept the fees collected from March, 1981 onwards as cash in hand instead of depositing the amount in the Bank. Up to the end of May, 1982 the Cashier/Accountant thus allegedly misappropriated Rs. 0.51 lakh. This was detected when the Principal verified the cash physically in May, 1982 for the first time after April, 1981 (instead of verifying it every month as required under rules). An enquiry Committee set up in October, 1982 attributed the alleged misappropriation to the failure of the principal to discharge his responsibility connected with financial management and also to lack of co-ordination among the different agencies involved in receiving and depositing the cash. The governing Body of the college resolved (May, 1983) to recover the misappropriated amounts at the rate of Rs. 400.00 and Rs. 600.00 per month from the Accountant and Cashier respectively with admonition of censure on Cashier and stoppage of five increments on Accountant. Rs. 0.14 lakh had been effected till the end of June, 1983. No action, however, had been taken against the Principal for the lapses so far (October, 1983)

7.8.2. This para was taken up by the committee during their spot-study tour to Barak Vally. No representative either from government side or from D.P.I., Assam capable of was present during spot-study for which the committee took a serious view. For proper appraisal, the proceedings is quoted below :

Chairman : The CAG's Report of 1982-83 relating to the Department of Education for para 6.5 involving the Karimganj College was to be discussed today. Sir S.A. Adhikari, Principal of Karimganj college has come and produced a Memo. It appears that he has been asked to represent the Department at the time of discussion relating to this para. The Inspector of School, Karimganj Circle Shri C. N. Sarma was also asked to remain present, Shri Sarma was present with the Principal of Karimganj College at the time of discussion. This is a case involving defalcation of Government money. Whether there was a prima facie case against the then Principal and the accountant. In the last meeting of public Accounts Committee dtd. 1.12.87 it was

revealed that a sum of Rs. 18,000.00 out of a total recoverable amount of Rs.27,419.00 has been recovered. No explanation has been given.

Principal : An audit has been conducted and the whole amount has been realised.

R. De. : The Principal of the Karimganj college is coming to represent the Department. But when the principal himself is responsible for the misappropriation, he cannot represent the Education Department.

Chairman : One Upper Division Assistant of Directorate of the Higher Education has been sent to represent, who says that the outstanding balance since the last public Accounts Committee meeting has been realised. The U.D.A. is not proper authority for tendering evidence before the public Accounts Committee. The Committee takes a serious view of the manner in which the Department of Education is performing its obligation in relation to the para under discussion. We feel that the matter be taken up by one of the sub-Committees for disposal.

OBSERVATIONS/RECOMMENDATIONS

7.8.3. The Public Accounts Committee takes a dim-view over the matter which the Department took so casually. The Department is asked to produce all relevant records of the case, viz.

(i) the resolution of the governing body in so far as this defalcation case is concerned, and what action has been taken proposed to be taken in pursuance thereof;

(ii) the balance-sheet of the College for the year under reference;

(iii) records, if there is any, in which departmental proceedings were drawn against the concerned persons involved in the defalcation case ;

(iv) the present position of the persons involved in the defalcation with designation ;

(v) the report of the Internal Auditor and the budget of the College for the year under reference.

7.8.4. The Committee further recommends that the Education Department will also submit a report of all other defalcation cases of the Colleges in Assam with amount involved for the period from 1980-81 onwards.

H. IDLE GENERATOR
(Audit para 3.8/CAG-75-76 Civil)

8.1. The Audit has brought out that the Block Development Officer, Demoria Purchased (March, 1959) a diesel generating set (cost:Rs.0.12 Lakh) and placed it at the disposal of the Vigyan Mandir Officer, Demoria. Rupees 0.03 lakh were also spent on construction of a shed for keeping the generating set. The Vigyan Mandir Officer reported (October 1971) to the Director of Public Instruction that the set, purchased without consulting him had been lying idle from the date of purchase for want of a trained operator and other staff required to run it. No action was taken either to bring the generator to use or to dispose of it (November, 1976). In December, 1976, the Government stated that instructions were being issued to the Director of Public Instruction for disposal of the generating set by sale through public auction. Meanwhile, the Vigyan Mandir was electrified in October, 1975 by power supply from the Electricity Board.

8.2.1. The Department in their written memorandum have stated that for the purpose of electrification of the office building of Vijnan Mandir, Dimoria and for Laboratory work a 12 H.P. Diesel

Generator set was placed at the disposal of the Vijnan Mandir officer by the Block Development officer, Sonapur in March, 1959. The cost of the Generator to the tune of Rs. 12,022.56 was paid .

A shed was also constructed to keep the Generator in the compound at a cost of Rs. 3000/-. It was observed that at the time of purchase, the then B.D.O. did not consult the Vijnan Mandir Officer. Prior to taking over liabilities by the State Government, i.e. with effect from April, 1963, the staff, equipments, Technical Guidance and its control and all other expenses were borne by Government of India. Considering running expenses etc. it was suggested to arrange auction sale. The Government was pleased to constitute a valuation Committee vide Notification No. ETM.189/76/38, dt. 7.6.80. The valuation Committee held on 18/3/81 its meeting at Vijnan Mandir, Dimoria. The member visited the site where the Generator was kept and found the Generator sound . For assessment of the value of the Generator opinion of technical expert was essential. The Vijnan Mandir Officer contracted the S.D.O. Electrical Division , Jagiroad, who expressed his inability without approval of the higher authority to act as expert . The case, as it appears, is pending .

8.2.2. During oral deposition, the Director of public Instruction , Assam stated before the Committee that the Block Development Officer, Dimoria all on a sudden purchased a diesel generating set without consulting the Vijnan Mandir Officer and gave it to the Vijnan Mandir. But there were no operator and other staff to look after it . In 1963 Government of Assam took over the responsibility of maintenance of Vijnan Mandir and from 1963 these have been maintained by the state Government . In 1975 the campus of the Vijnan Mandir was electrified by the electricity Board. So there was no use of the diesel generator and Government decide to sell it by auction and constituted a Committee for the purpose. The witness, against a query as to what the officers of the Vijnan Mandir are now doing, has stated that they are having some classes in Sonapur and nearby areas. Students use to come to see the museum. The Mandir gives extension services and also organise some competition in rural areas, classifies the schools and give awards.

OBSERVATIONS / RECOMMENDATIONS

8.3.1. The Committee observes that the diesel generator purchased at an expenditure of Rs. 12,022/- only during March, 1959 was given to the Vijnan Mandir which remained idle as they had no operator and other staff. The campus of Vijnan Mandir was electrified in 1975 and after 5 years i.e. 7.6.80 Government decided to dispose off the generator by auction after its valuation by a valuation committee which is also stated to be still pending even on the date of examination of the Department by public Accounts committee i.e. on 24.7.84. This being the position, the public accounts Committee would like to know whether the generator, which remained idle so long has, by now, been disposed off and if so what is the sale proceed.

I- QUARTERS FOR WOMEN TEACHERS OF LOWER PRIMARY SCHOOLS
(Audit para 3.3./CAG. 75-76 Civil)

9.1. The Audit has pointed out that on 7th January, 1975, the Director of Public Instruction sanctioned Rs. 66.30 lakhs for construction of 663 quarters for women teachers of lower primary schools at Rs. 0.10 lakh per quarter. Amount remaining unspent was to be refunded into the treasury by 31st March, 1975. The entire amount was drawn by the State Board of Elementary Education on 14th February, 1975. Rupees 64.60 lakhs were distributed (28th August/3rd September, 1975) to 22 Regional Boards for payment to 539 lower primary schools (Rs.53.90 lakhs) and 107 middle vernacular schools (Rs.10.70 lakhs) for construction of quarters for their women teachers. The balance of Rs. 1.70 lakhs was refunded in April, 1976. Payments for quarters for the teachers of the middle vernacular schools were not contemplated in the sanction.

9.2. The Department in their written memorandum have stated that the Board considered to extend the benefit of the scheme to some amalgamated L.P. section of M.V. schools and accordingly some M.V. schools were selected considering the necessity for construction of mistress quarters for L.P. Section of those selected M.V. schools and for this purpose a sum of Rs. 1.70 lakhs was spent. The Department have also furnished the list of 22 Subdivisional Board to whom amounts were released with number of schools benefited. The list is as follows :

Name of Sub-Division.	Total amount sanctioned	No. of school benefited	Remarks
1. Barpeta	Rs. 4,60,000/-	46	
2. Goalpara	Rs. 3,40,000/-	34	
3. Rangia	Rs. 70,000/-	7	
4. Tezpur	Rs. 3,70,000/-	37	
5. Dhubri	Rs. 4,10,000/-	41	
6. Silchar	Rs. 3,60,000/-	36	
7. Kokrajhar	Rs. 3,70,000/-	37	
8. Jorhat	Rs. 2,20,000/-	22	
9. Nowgaon	Rs. 6,00,000/-	60	

10. Sibsagar	Rs. 2,50,000/-	25	Total amount received Rs. 66,30,000/-
11. Dibrugarh	Rs. 2,90,000/-	20	
12. Gauhati	Rs. 3,60,000/-	36	Total amount
			Rs.64,60,000
13. Nalbari	Rs. 3,80,000/-	38	
14. Golaghat	Rs. 2,50,000/-	25	Balance Rs. 1,70,000/-
15. Tinsukia	Rs. 1,70,000/-	26	
16. Mangaldoi	Rs. 3,70,000/-	37	
17. Hailakandi	Rs. 1,50,000/-	15	
18. N. Lakhimpur	Rs. 2,20,000/-	22	
19. Dhemaji	Rs. 2,00,000/-	20	
20. Morigaon	Rs. 2,70,000/-	27	
21. Karimganj	Rs. 2,90,000/-	29	
22. Majuli	Rs. 60,000/-	6	
	Rs. 64,60,000/	646	

9.3.1. At the time of oral evidence, the Committee had expressed doubt on proper allotment of the quarters for female teachers. For proper appraisal, the relevant portion of the proceeding is quoted :

Chairman : Whether all 539 schools had female teachers at that time ?

D.P.I. : 539 L.P. schools were selected for construction of female quarters and they had female teachers.

Secretary : We will enquire it. Distribution was made as per instruction of the Regional Board.

B. Basumatary : On this point I will give you an instance in my Constituency. A school was selected where there was no lady teacher. Building was constructed and wife of a S. I. was appointed to put her in that quarter and S.I. came to live in the quarter. In the

woman teachers the Regional Board put other people in these quarters.

D. P. I. : - We will enquire it.

Chairman : Have you got utilisation certifications from all the circles?

Secretary : Yes.
We shall have to enquire whether these buildings were allotted to lady teacher or utilised for any other purposes.

A. G. : How these 663 quarters were determined.

Secretary : The selected 107 from M.V. schools for construction of quarters and rest from L.P. schools. We had many lady teachers and many more quarters have been constructed. Sanction was given @ Rs. 10 lakhs.

Chairman : Whether the money was against 663 quarters.

D.P.I. Money was given @ Rs. 10 lakhs per quarter. It was granted to the Board.

B. Basumatary : Whether there were actually 663 lady teachers at that time

Secretary : Naturally, There was more than that-

OBSERVATIONS / RECOMMENTATIONS

9.3.2. In view of the specific instances as cited and the assurance given by the witness to inquiry in to the mis-utilisation of the quarters meant for lady teachers, the Public accounts Committee would like to have a copy of the report immediately.

J - TRAINING SCHEME IN JUNIOR TECHNICAL SCHOOL AT HAFLONG
(Audit para 3.8 /CAG-79-80 Civil)

10.1. The Audit has brought out that a Junior Technical School to train 30 students every year was established in April, 1976 at Haflong in order to divert boys and girls in the age group of 14, primarily the tribals, from academic type of education in the secondary schools to education on technical lines. Students passing the final examination, after completion a 3 years course, were eligible for admission to diploma courses in polytechnics. The scheme provided for payment of stipends to 50 per cent of the students at the rate of Rs. 20 per month for the first two years and at the rate of Rs. 30 per month for the third year. It was seen that upto 1978-79, Rs. 18.49 lakhs had been spent on constructing the school building and Rs. 0.21 lakh on equipment. Of the 15 students (1 tribal and 14 non-tribal) in the first batch joined in April, 1976, only 4 completed the final examination in April, 1979. Similarly, only 2 out of 4 admitted in the second batch and 1 out of 5 in the third batch continued with the course. Only 3 applied for the 4th course in March, 1979. In August, 1980 the Department stated that it could not give the reasons for the poor response. There was however no record to show that the Department had made any effort to attract or motivate tribal boys and girls to join the course. In August, 1980 the Department also stated that it did not know whether the students who had passed out in the first batch had got enrolled in a politechnic or were otherwise benefiting from the course. Expenditure on pay and allowances of the staff was Rs. 0.53 lakhs, Rs. 0.98 lakhs and Rs. 0.70 lakh during 1976-77, 1977-78 and 1978-79 (upto December, 1978) respectively.

10.2.1 The Department in their written reply have stated that a decision has already been taken to close down the Training Scheme in J.T. S. Haflong. Action is being taken to transfer the existing staff members in other Institutions/Offices under the control of this Directorate and handover the building to some other Government Department as soon as it is vacated.

10.2.2. During oral deposition, the Department informed the Committee that apart from the Junior Technical school at Haflong there are two more such schools at Goalpara and Sibsagar. These

schools are still running. After passing the final school examination, the boys get their employment. Five technical trades like fitter, Blacksmithy, Welding etc. alongwith other general subjects are tough and the pupils became half skilled technicians after their successful completion of the course.

OBSERVATIONS / RECOMMENDATIONS

10.3.1. The Committee observes that the Junior Technical school. Haflong was established in April, 1976 at an expenditure of Rs. 18.59 lakhs for construction of school building and Rs. 0.21 lakh for purchasing equipment. The expenditure on pay and allowances for the initial 3 years i.e., 1976-77, 1977-78 and 1978-79, were Rs. 0.53 lakh, Rs. 0.98 lakh and Rs. 0.70 lakh (total 2.21 lakhs) respectively. The very object of diverting the Hills Tribe students from academic type of education to technical lines through the school with an in take capacity of 30 pupils every year could not be achieved; because of poor response for admission and subsequent out-put. The public Accounts Committee feels that the students are not coming up for admission in the school because the scholarship money is very low.

10.3.2. The Public Accounts Committee, therefore, recommends that the Department will assess the need of continuance of the technical schools in the State to produce semi skilled technicians at high rate of expenses and intimate the Committee of their findings.

K - ESTABLISHMENT OF AN IDEAL SCHOOL FOR HARIJANS
(Audit Para 3.3./C.A.G-80-81 Civil)

11.1. The Audit has pointed out that in October 1976, the Department decided to establish a model primary school in the capital area for harijan children and requested the Deputy Commissioner, Kamrup for arranging 5 bighas of land for the purpose. The Deputy Commissioner requisitioned 5 bighas 3 kathas 4 lechas of land and intimated the department in January, 1977. No notice acquiring the land was, however, published in the official Gazette as required under rules. After over two and half years the department moved the Government in September, 1979 for sanctionion of Rs. 0.86 lakh to meet the acquisition cost of land. This was sanctioned by the Government and the amount was drawn by the Director of Elementary Education in March, 1980. A test-check (August 1980) in Audit of the records of the Director of Elementary Education revealed that :-

(a) the Deputy inspector of School, Kamrup, who was paid the amount by bank draft in June, 1980, converted it into deposit-at-call in September, 1980 and disbursed the amount to the Deputy Commissioner only in August, 1981;

(b) disbursement of the amount to the pattadars was reportedly held up (November, 1981) for want of Gazette notification in regard to acquisition of the land and thus the land which was requisitioned five years ago, has yet to be acquired and school building constructed thereon.

11.2: The Department in their reply stated that an amount of Rs. 85,659.25 only was placed at the disposal of the D.I. of schools, Guwahati who, as per Govt. direction, placed the amount at the disposal of the D.C., kamrup being the value of acquisition of the land. As regard notification in the official gazette for equisition of the land at Hatigaon in the Beltola Mauza, the Revenue Department was duly moved. But no notification was published in the gazette. The possession of the land could not be taken-over due to encroachment. The D.C. Kamrup was also moved to evict the encroachers.

OBSERVATIONS/ RECOMMENDATIONS.

11.3.1. The P.A.C. is unable to know from the written reply, whether the amount of Rs. 85,659.25 only placed at the disposal of the D.C., Kamrup being the cost of acquisition of land for the Ideal School for Harijans has ultimately been disbursed to the pattadars and if not, where the amount is lying unutilised so long. Similarly, the Committee could not understand as to what prevented the Revenue Department from issuing the stationery Gazette notification before requisitioning the land by Deputy Commissioner, Kamrup during 76-77 for want of which the payment of compensation was held up during November, 1981. For a realistic assessment of the matter, the above information are found wanting.

11.3.2. The P.A.C. further observes that due to laxity on the part of certain officers, the very purpose of establishing an ideal school for the Harijans could not be materialised. The Committee, therefore, recommends that a through probe into the matter may be caused by an officer not below the rank of Joint Secretary and his report may be furnished within a period of three months of submission of this Report before the House.

**L- Damage to A.C. Testing Transformer.
(Audit Para 3.4 (CAG 1980-81 Civil))**

12.1 The Audit has pointed out that in May, 1980, the Principal, Assam Engineering College, Gauhati Purchased one A.C. Testing Transformer with accessories (Rs.7.42 lakhs) from a foreign firm for use in the high voltage laboratory of the College. The machine was received in May, 1980 in damaged condition and was not installed the Assistant Professor, Electrical Engineering Department entrusted with investigation of loss/damage in his report stated that the damage had occurred during reloading at Calcutta port and since the authorities had taken a defective insurance policy which did not cover loading/unloading at port, the insurance claim was not sustainable. According to the department no repair/replacement of the damaged/missing components of the transformer was feasible locally. The Government stated that action was being taken to get the equipment replaced or repaired or to recover the cost from the supplier.

12.2.1. The Department in their written statement stated that defective Insurance Policy of consignment was insured under policy No.30200/83/1/1020680 dt. 26th May, 1980 Covering risks of damage etc., from Calcutta port to A.R. College, Guwahati by the Trade Adviser, Calcutta. The Trade Adviser has already claimed Rs. 1,20,000/- (Rupees one Lakh Twenty thousand) only for damage of Transformer from the Insurance Company. No final settlement has yet been made from the Insurance Company. Apart from this, German Expert was invited for installation of the Transformer. Two German Experts visited the Assam Engineering College, on 2nd October, 1982 and inspected the machine and gave instructions for testing the transformer. They also did some minor repairs, but they could say nothing about the internal condition of the transformer except about the leakage of oil from the stainless steel bellows at the top.

The working of the Testing Transformer was observed applying only about 10% of maximum voltage. Since, due to the fall at the Calcutta post the Testing Transformer might have sustained internal damage of the cone and coil, it might not be possible to

operate the transformer at maximum working voltage. Hence, successful testing at 10% of voltage does not signify that the transformer is in perfect condition.

Installation work can be undertaken after we get clearance as regards insurance claim made by the Trade Adviser, Government of Assam, Calcutta otherwise the claim might be invalidated.

12.2.2 At the time of oral deposition, the departmental witness stated that the A.C. Testing Transformer of 'foreign-make' was supplied by an agent in Guwahati which was received by the College authority in damaged condition and could not be installed. Later it was found on enquiry that the damage occurred at the time of reloading at Calcutta port. The witness further deposed : "when it was found damaged, their man came to examine the machine and they said that the damage occurred at the time of unloading from the ship. However, the damage was minor and repairable we are taking steps to get it repaired".

OBSERVATION /RECOMMENDATIONS

12.3.1 The P.A.C. observes that the A.C. Testing Transformer purchased at a cost of Rs. 7.42 lakhs was due to be received in good condition as per existing financial rules. Similarly, payment against the machine was normally due on receipt of the goods in good condition. In the premises, the Committee finds it difficult to understand why the damaged machine was not sent back claiming refund of the payment if already made. The Department may explain this point satisfactorily.

12.3.2. Again it is seen from the written memorandum that the two German experts who visited the College on 2nd October, 1982 and inspected the machine could say nothing about the internal condition of the transformer except about the leakage of Oil. Contrary to this, the departmental witness had deposed on 20th October, 1984 that the damage was minor and repairable. If it is so the reasons for

keeping the machine idle from the date of receipt i.e. May, 1980 to the date of tendering evidence on 20th October, 1984 is not understood. The Committee would also like to know why the transactions were not covered by comprehensive insurance including loading and unloading, because the machine was brought from foreign country which involved risk and generally these type of transactions were covered by comprehensive insurance.

12.3.3 The P.A.C. therefore, recommends that an inquiry may be instituted to find out the actual fact as observed in the foregoing paras together with the following :-

(a) Reasons for preferring a foreign machine over similar machine made in India.

(b) Circumstances under which payment was made either in advance or after receipt against the damaged machine and whether all necessary formalities were observed.

(c) Whether N.I.T. was floated for purchasing the machine and the number of parties who responded with tender, price quoted by each.

(d) Any other point as may come up as relevant in course of inquiry. The Committee would like to have the report within a period of three months from the date of presentation of this Report before the House.

M-EXCESS EXPENDITURE

C Audit Para. 3.1/C.A.G. 82-83 Civil)

13.1. The A.G. has brought-out that the Government issued orders in August, 1956 allowing tenderers of Scheduled Castes, Tribes and other Backward Classes to deposit only half the standard amount of security or earnest money fixed for the purpose of any work, in view of their comparative economic backwardness. In July, 1981 the Joint Director of Adult Education invited tenders (to be accompanied by earnest money of Rs. 2,000) for purchase of chemical slates and hurricane lamps for free distribution to Adult Education Centres under "National Adult Education Programme" and "Rural Functional Literacy Project". The lowest tender for Rs. 2.55 (Atlas make) and Rs. 15.65 (Ravikar make) each for chemical slates and hurricane lamps respectively, was from a person belonging to Other Backward Classes, along with earnest money of Rs. 1000, (half the standard amount, as permitted under the Government orders) and certificate that the belongs to Other Backward Classes. However, this tender was rejected by the departmental purchase Board on the ground that the tenderer had not deposited the earnest money in full and orders were placed in October, 1981, on another person, at the rate of Rs. 2.86 and Rs. 18.87 each for the same make of chemical slate and hurricane lamp respectively. Consequently the purchase of 1,03,800 slates and 13,340 lamps at a cost of Rs. 6.05 lakhs paid between March, 1982 and January, 1983 resulted in an excess expenditure of Rs. 0.75 lakh. The Joint director stated in December, 1981 that the orders issued by the Government in August, 1956 were not known to the members of the purchase Board.

13.2 The Department contended that the rejection of the lowest tender was a mistake due to ignorance of the purchase Board. The mistake was however regretted. In this connection, the proceeding of the oral deposition is also quoted for proper appraisal :

Secretary, Education :- Obviously the Members of the Purchasing Committee were ignorant about the Government

circular in respect of earnest money and that is why they rejected the tender.

Mr. Chairman :- You believe it was because of their ignorance of the circular. This Board is sitting every year and they must be aware of all concerning circulars.

Secretary, Education :- Sir, since this was a committee I do not think there are anything mala fide.

Mr. Chairman :- Somebody should have pointed it out there should be guidance as to who is exempted from what and your officers should know about such circulars.

Secretary, Education :- The Financial Adviser was also there.

Mr. chairman :- Why then responsibility was not fixed ?

Shri Gunin Hazarika :- Ignorance is not an excuse ?

Secretary, Education :- The mistake was by a Committee and not by a single individual. From whatever point of view this point is put to scrutiny, the fact is that it was a decision of the purchasing committee and there these might not have been anything mala fide. The contention of the circular was either not in their minds or was not brought to their notice.

Shri Gunin Hazarika :- What is the reason for Excess Expenditure ?

Secretary, Education :- Because the lowest tender submitted by M/S B.N. Choudhury was rejected on the plea that he did not furnish the full security money though in fact he was not supposed to deposit the full amount of earnest money as he belonged to the other backward classes and this Government instruction, it appears, the Committee Members were not aware of or not brought to the notice of the Committee. So, the next tender was accepted and hence there was a notional loss of 75,000/- rupees.

OBSERVATIONS/RECOMMENDATIONS.

13.3 The Department has since admitted that the excess expenditure was incurred through mistake for which they regretted. Under the circumstances, the P.A.C. observes that in future, the Secretary of the purchase Board should be made responsible to help in the meeting with all relevant information including provision of rules, procedure and standing instruction so that no injustice is caused to anybody due to mistake/ignorance or otherwise and the financial discipline is maintained.

N-FINANCIAL ASSISTANCE

14.1. Every year, the Education Department issue sanctions of financial assistance to the educational institutions (non-Government) and other bodies. These Local Bodies, under the existing Rules, are required to spent the amount for the purpose for which grants are made. They are also required to issue utilisation certificates thereof, contrary to the provision of rules, these bodies deviate from utilising the sums strickly under the terms and conditions of such grants. The audit paras as brought-out in the test audit by accountant General Assam during the years under Report would show the extent of deviation of rules/mis-utilisation/non-utilisation etc., by these Bodies. Some of the audit para with synopsis of the objections are :-

Audit Para (i) 6.4 CAG. 82-83

(1) The Assam Publication Board was sanctioned grants-in-aid of Rs. 5.00 lakhs in 1979-80 and Rs. 4.50 lakhs in 1980-81 for publishing thirteen books on the condition that unused amounts should be refunded. Although the Board has sent utilisation certificates (August 1980 and March 1981) Only for Rs. 3.95 lakhs and Rs. 0.50 lakh for these two years, it did not refund the unspent amount of Rs. 5.05 lakhs to the treasury. The reasons why no action was taken to get the fefund were not on record, nor were intimated to audit (December, 1983).

(2) Rs. 4.00 lakhs were paid in 1979-80 as grants-in-aid to 39 non-Government Science Colleges for maintenarce of Science Laboratories. Though the colleges did not certify utilisation of this amount further grants totalling Rs. 1.95 lakhs were paid to them in 1980-81 (March, 1981).

(3) Ten Colleges were given grants totalling Rs. 10.00 lakhs in 1979-80 for constructing institutional buildings and girls' hostels. Although none of the Colleges sent utilisation certificates further grants- of Rs. 1.00 lakh were paid in 1980-81 to the same colleges for improving the buildings. There was no evidence that the Director of public Instruction had approved the plans and estimates of these buildings before release of the grant-in-aid although the grants were sanctioned with this stipulation.

(ii) 6.4 CAG.-80-81

Grants, for repair of educational institutions damaged due to floods, were accorded by Revenue Department in April and May, 1980 at the rate of Rs. 15.00 lakhs to the Director, Elementary Education and Rs. 10.00 lakhs to the D.P.I. for distribution. The D.P.I. proposed to distribute the sum of Rs. 10.00 lakhs to 1011 damaged institutions at flat rates which the government did not approve and the money was ultimately refunded after its retention for more than nine months. Information regarding utilisation of the amount of Rs. 15.00 lakhs by the D.E.E., Assam was awaited by Audit upto September, 1982.

(iii) Para 6.3 CAG-79-80

In March, 1980, the Government sanctioned Rs. 1 lakh for payment of grants-in-aid to non-Government cultural organisations in the two hill districts of Assam for construction of auditorium and stage. The Grants was to be disbursed to register societies at the rate of Rs. 15,000 or 50 per cent of the estimated cost, whichever was less and the selection of grantees was to be made by a committee consisting of Government officials and one representative from each of the District Councils. The amount was drawn by the Director of Cultural Affairs in March, 1980 and converted into Deposit-at-call.

The test audit conducted by A.G. revealed that the selection Committee had not met (August 1981) and the selection of grantee organisations had not been made. The scheme thus remained unimplemented while the money sanctioned was drawn even before completing the preliminaries.

(iv) Para 6.6 CAG.79-80

The test audit of the accounts of the inspector of Schools, North Lakhimpur reveals :

(i) Remittances made by the D.P.I., Assam to the Inspector of Schools, North Lakhimpur for disbursement of grants, scholarships etc. were retained by the later in a current account of S.B.I. against provision of Rules.

(ii) The cash-Book, Registers of disbursement of grants and other connected records, disclosed that the balance in the current accounts included Rs.1.17 lakhs grants lying undisbursed for period ranging from 1 year to more than 5 years. The un-utilised fund could have been utilised elsewhere.

(iii) The cash balance as per cash-Book of the Inspectorate was at no time been reconciled with the Bank statement. The balance as per current account was Rs. 6.50 lakhs on 31st July, 1979 while as per cash-Book it was Rs. 5.87 lakhs.

(v) Para 6.5 CAG.79-80

The quantum of grants sanctioned to an educational institution on adhoc basis depends on the number of teachers in the institution, their qualifications, the number of classes in the school recognised by the department etc. Against the norm of sanction of grants the Joint Director of Public Instruction has authorised payment of adhoc grants to 9 High English Schools and 18 Middle English Schools at rates which were higher by 16 percent to 218 percent than the normal rates applicable to such Schools as per the approved staff composition. Payment at higher rates had been made on the basis of the recommendation of the then Inspector of Schools, Haflong, the excess payment so made being in all Rs.2.21 lakhs. From June, 1979 onwards, however, the old lower rates were reintroduced as the enhancement was not approved by Government and the Joint Director of Public Instruction (Hills) directed recovery of the excess payment already made.

(vi) Para 6.4. C.A.G. 78-79

The Government sanctioned, in March, 1978, Rs. 10.80 lakhs as grants to the North Cachar Hills District council, Haflong for payment of additional dearness allowance to those lower primary School teachers whose appointment had been approved by Government. Against the grant, the Council had already disbursed during February, 1978, Rs. 13.73 lakhs to the teachers. Now the points of objections are :-

(a) disbursement to teachers whose appointments are not approved by Government constitute the largest part (Rs.11.84 lakhs) due to be recovered or regularised by Government and

(b) the payment included arrear D.A. wrongly paid to 21 teachers for the period prior to their respective dates of appointment.

(vii) Para. 6.5. CAG. 77-78

In August 1977, non-recurring grants aggregating Rs. 27.50 lakhs were sanctioned for payment to 1,455 non-Government High Schools and Middle Schools at the rate of Rs. 4,000 each as science grant/building grant (for 325 schools), Rs. 1,000 each for introduction of a course in work experience (250 schools), Rs. 5,000 each for construction of girls' common room (80 schools) and Rs. 1,000 each as book grant (800 schools). The schools which had received grants earlier for the same purpose were not entitled to the grant again and the grants paid were required to be utilised before March, 1978. The entire amount was drawn by the Inspectors of Schools between December, 1977 and March 1978.

A test-check in audit of the records of the Director of Public Instruction indicated the following :-

(1) In 44 cases, grants had been sanctioned (Rs. 0.99 lakh) to the same schools which had received grants for the same purpose in earlier years.

(2) In 3 cases, grants had been sanctioned (Rs. 0.09 lakh) to schools which did not exist as per reports of the Inspectors of Schools concerned.

(3) In one case, grant for construction of a girls' common room had been sanctioned (Rs. 0.05 lakh) to a boys' school, which was not a co-educational institution as per report of the Inspectors of Schools, Dhubri, Gauhati and Lakhimpur.

(4) In no case had actual payees' receipts and utilisation certificates in respect of the grants paid been submitted by the Inspectors of Schools till the date of audit (December 1978).

(5) No register of grants had been maintained for watching utilisation of the grants by the recipient institutions.

(viii) para 6.11. CAG. 74-75

The D.P.I., Assam recommended on 5th February 1975 to Government payment of non recurring grants of Rs. 2.45 lakhs to the sports council on the ground that there was budget provision. The Government however, sanctioned Rs. 3.44 lakhs which the D.P.I. drew on 31st March, 75 and remitted to the council. The procedure outlined for the sanction of such grants requires interalia that the grantee should submit (i) a detailed scheme for which the grant was required (ii) periodical statement of expenditure met out of the grant and (iii) audited statement of accounts. The financial rules also require that all sanctions should be definite and specific as to the purpose for which the grants is sanctioned and that the concerned administrative authority should check about correct application of the grants. No scheme in this regard was furnished by the council.

It was also notice in test audit of A.G. that the Council had not submitted periodical statements of expenditure met out of the grant of Rs. 2 lakhs paid to the Council during 1973-74 and the audited statement of accounts. Further, the utilisation of the grant given in 1973-74 had not been checked by any other method.

14.2.1. The departmental positions as expressed in their written statement and oral deposition before the P.A.C. are :-

(i) Para. 6.4/CAG.-82-83

The Education Department is insisting for utilisation certificates. Unless utilisation certificates of the previous years grant are given the Department do not issue any further grant. Many colleges did not send utilisation certificate. Utilisation certificates are so far being sent to the A.G., Assam by the different District officers. The Department are getting utilisation certificates and the Directorate are also receiving utilisation certificates. There are still some defaulting colleges.

(ii) Para. 6.4/CAG. 80-81

About the grant of Rs. 10.00 lakhs it was found after sanction that more fund is required. The D.P.I. wanted to distribute the amount but the Government did not agree and the amount was deposited into Treasury. Regarding the amount of Rs. 15.00 lakhs sanctioned by Revenue Department utilisation certificates for Rs. 2.1 lakhs has been furnished.

(iii) Para. 6.3/CAG. 80-81 (c)

This para is more relevant as a case of advance withdrawal of fund before actual requirement of disbursement. However, the departmental reply could not be located.

(iv) Para. 6.6/CAG. 79-80 (c)

The Department admitted that there are some irregularities for which they issued necessary instruction to D.P.I. and the I.S., North Lakhimpur. The money in the Bank include fund for natural calamities and building grants. No Scholarship money was lying undisbursed.

(v) Para. 6.5/CAG. 79-80 (c)

Departmental reply could not be located.

(vi) Para. 6.4/CAG. 78-79 (c)

The Department contended that the District Council, N.C. Hills is concerned with this para which is an autonomous Body.

(vii) Para. 6.6/CAG. 77-78 (c)

(No reply was available for which further time was sought for)

(viii) Para. 6.11/CAG. 74-75 (c)

(No reply could be located)

OBSERVATION / RECOMMENDATIONS

14.3.1. THE P.A.C. observes that (a) grants were sanctioned without proper scrutiny of the proposals and in deviation of policy guidelines, (b) the Department have not taken immediate rectifactory measures even after pointing out such defects in audit (c) in respect of grants sanctioned to the District Council, Haflong over payment was made and the payment included arrear D.A. to some teachers for the period prior to their respective date of appointments, (d) one of the drawing & disbursing officer had not disbursed the grants for the purpose for which it was sanctioned but operated through a current account in S.B.I. even without re-conciling the discrepancies at regular interval, (e) some grants were, neither sanctioned after proper estimates of requirement nor after due administrative approval of plan estimates and (f) in most cases steps taken for obtaining utilisation certificates were either inadequate or ineffective.

14.3.3. It transpires that detail audit of the accounts of grant-in-aid of the Education Department is required to be conducted by the Director of Audit (Local Fund) Assam under the Assam Local Fund (Accounts & Audit) Act, 1930 and Rules framed thereunder. Now the Public Accounts Committee would like to have a summarised reports from the Finance Department to know the State of affairs of such accounts particularly about utilisation and misappropriation/loss of Government money as revealed from the audit reports of the Directorate.

14.3.2. This chapter contains few selected audit paras brought out by the A.G. in their test audit to show nature and extent of irregularities committed in sanctioning grants-in-aid by Education Department. The Committee apprehends that a through audit of the accounts of grant-in-aid might brought more instances of irregularities.

14.3.4. The Committee further observes that the Department should take affective steps to ensure proper utilisation of the grants through their internal audit arrangement. Further the Public Accounts Committee would like to know if the audit objections raised by Accountant General in their reports for the years 1974-75 to 1983-84 as discussed here have been rectified. The report may be submitted within a period of 3 months from the date of presentation of this Report before the House.

SUMMARY OF OBSERVATIONS/RECOMMENDATIONS

Sl. No. Para No. Recommendations/Observations.

- | | | |
|---|---|--|
| 1 | 5 | The Public Accounts Committee, therefore, observes that the Department should take particular care on the audit matters which will help in achieving financial discipline and reduce loss/mis-appropriation of Government money. The Public Accounts Committee would also like to see that the audit on the non-Government bodies to which the Department sanction financial aids/grants is conducted regularly by the Director of Audit (Local Fund) Assam and if necessary stipulated time be fixed for the purpose. |
| 2 | 6 | The Public Accounts Committee observes that when funds are being made available for new Schools attention has not been given to the problem of one teacher schools. Such one teacher school means a school having four classes which tantamounts to improper teaching. The Department should appoint teachers to such schools on priority basis having regard to student teacher ratio. |
| 3 | 7 | The Public Accounts Committee also recommends that the Department would evaluate |

their plan schemes undertaken during last 5 year plan period and the report thereof be submitted.

4 1.3.1

The management and control of Elementary Education were taken over by Education Department on 15th September, 1975. Prior to September 1975, Primary School were run by State Board of Elementary Education. In 1973-74, 4500 posts of stipendary L.P. School teachers were created. Again in 1979-80, 2600 posts of L.P. School teachers, 140 M.V. and 35 Grade IV posts were created. Naturally question arises what happened in between September, 1975 to August 1979 i.e. in 1975-76, 1976-77 1977-78 and 1978-79, Whether any primary teachers were appointed in between 1974-75 to 1978-79 and in consequence there of whether any school were taken over. Committee would be happy if the information as above is furnished year wise, sub-division wise and also the sum spent in this account.

5. 1.3.2.

In connection with Para 3.8/Comptroller and Auditor general of India 1981-82 (Civil) for proper appraisal of the matter, it is necessary to know the number venture L.P. Schools existed in the state since 1973-74 till March 1983-84 year wise, sub-division wise. It is also necessary to know the number of venture schools provincialised year wise, sub division wise in the period under reference indicating the sum spent there of.

6. 1.3.3.

There was a sanction of Rs.2,35,12 lakh for purchase of furniture, buildings scholarships, grants-in-aid etc. but of these Rs. 154.43 lakhs were spent. Balance of Rs.80.69 lakhs remains unspent till October, 1982. As on 18th June 1984 the Department had a cash balance of Rs.9,54,614.78 only out of sanctioned amount of Rs.2,35,12,000/- only. In this connection, the Public Accounts Committee would like to have a statement of amounts about expenditure made from

the sum of Rs.2,35,12,000/- only from 1976-77 to 1983-84.

7. 1.3.4. The Department in their reply to para 3.8 said in October, 1982, that against the sanctioned posts of 2,600 L.P. Schol teachers made in 1979-80, nobody was entertained till March, 1982 although their salaries had been drwan from Treasury pending decision of Government in taking over these Schools. In the premises, it is necessary to know the manner in which 2,600 posts were filled up after March, 1982 stating the number of School teachers appointed sub-division wise, year wise with the amount spent. It is also necessary to know how the sum of Rs. 4.43 lakhs was disbursed by Department till January 1981, if no teachers were appointed as stated above till March, 1982. The Committee would like to have all the relevant information within a period of 3 months.

8. 2.3.7. In the light of the reply given it is seen that no teacher was appointed in 1973-74 whereas Audit vide Para 3.1.16 Comptroller and Auditor General India's (C) 1974-75 found that 3683 teachers were appointed during 1973-74 (2 in January 1974, 1,911 in February 1974 and 1,770 in March, 1974).

9. 2.3.8. From above it is clear that the Departmental replies have no bearing to the state of affairs that existed when Audit conducted its test check. The scheme of half a million job in relation to the appointment of Primary teachers purported to be implemented from year 1973-74 to September 1975, the departmental reply does not speak any appointment in 1973-74. Rather whatever appointments were made under the scheme was doen in 1974-75 onwards.

2.3.9. Notwithstanding the fact that whatever is found in Audit report about the stipend of Rs. 4.18 lakhs payable during 1973-74, the Department's contention is that Elementary Education could not release the amount within the financial year of 1973-74 for want of actual requirement of fund based on the date of appointment of teachers. Even if we accept the position stated by the Department that nothing was spent in 1973-74 for want of actual position not made available to the Board, the Public Accounts Committee could not understand that in 1973-74 neither the Directorate nor the Board was in possession of the list of one teacher School then existed in the State and what could be the difficulties in their way to appoint teachers straightway as against one teacher School if any existed at that time. Naturally the Committee would like to know how the appointment process was completed during subsequent years i. e. 1974-75 onwards till the Board was superseded.

11. 2.3.10. Accordingly the Committee recommends that the Department shall submit :-

(1) A explanatory notes as to the discrepancy as observed by Audit and departmental positions in respect of utilisation of Rs. 31.47 lakhs year wise, postwise alongwith utilisation of Rs.47.21 lakhs sanctioned from 1974-75 onwards.

(2) Number of one teacher school before the introduction of Half a million job programme and after its implementation, together with a list of one Teacher Primary Schools supplied with additional teachers under the Half-a Million job sub-division wise.

(3) Number of schools where more than one additional teacher were supplied in the light of teacher-student ratio.

12. 3.3.2. The Committee observes that the No. of beneficiaries fixed at 3 lakhs had no basis and the

Public Accounts Committee could not understand how could a proposal be submitted to Government without ascertaining the number of eligible beneficiaries for free distribution of text book and how the proposals were accepted by P & D and Finance for according necessary sanction. Similarly, the grant of Rs. 15 lakhs was distributed to 24 Field Officers for utilisation in July, 1981 and upto December, 1988, only 10 Field Officers could furnish the utilisation certificates. Now the department have come up with the version that due to unusual circumstances for agitation at that time the implementation of the scheme had badly affected. But, still it could not be understood why the department cannot give account for 14 Field Officers out of 24 even now and what follow up action was taken against the defaulting officers during last 7/8 years.

13. 3.3.3. The Committee further observes that neither from the Written memorandum nor from the oral deposition, the Committee could understand as to the amount involved for which utilisation certificates have not been received and initiative taken to obtain the same to take proper account of the sanctioned amounts :
14. 3.3.4. The Public Accounts Committee feels that for realistic assessment of the matter the information as sought for may be furnished within the period of three months, from the date of presentation of this Report before the House.
15. 4.3.1. The Committee observes that the vehicle went out of order in December, 1971. After 11 (eleven) years the vehicle was inspected by the M.V.I. only in November, 1982 and even on the date of hearing on this para (on 18th August 1989) the vehicle has not formally been condemned and disposed off. In the premises, the Public Accounts Committee would be interested to know why it take 11 years to get the vehicle inspected by the M.V.I. and took 18 years

since December 1971 to formally condemn it. It is the duty of the Chowkidar to look after the condemned vehicle and not of the Driver and Handyman, Similarly, Committee cannot hold the view that the utilisation of services of the Driver and the handyman for looking after the condemned vehicle and stamping, despatch etc. would be proper.

16. 4.3.2. The Public Accounts Committee further observes that due to laxity of some officials the infructuous expenditure of Rs.1.19 lakhs towards pay and allowances of the Driver and the Handyman had occurred which could have been avoided but for negligence of the responsible officials.

17. 5.3.2. The Public Accounts Committee finds it interesting to note that even after the Asiad T.V. Sets were not allowed to be withdrawn. Diversion of Rs.3.61 lakhs towards purchase of V.C.Rs etc. was irregular in as much as the Government sanction envisaged purchase of T.V. sets only. The entire deal, to a great extent, was wastage of public money. The Committee, therefore, recommends that detail report on the points raised during oral deposition shall be furnished within a period of three months from the date of presentation of this Report before the House.

18. 6.4.3. Under this heading of Advance withdrawal of Funds, it appears that in relation to audit paras mentioned, a total amount of 2,84.94 lakhs has come within the purview of examination by the Public Accounts Committee. From the written reply submitted by the department it is seen that in some cases the department did not or could not submit may reply to the audit objections and in some cases drawn money was refunded. It is a very sorry state of affairs that the Education Department, though drew money at random could not spent for the purpose for which it was drawn. In some cases, lame excuses like, "unavoidable circumstances like examination of

records, delay in examination of papers" were shown. The Accountant General conducts test audit only in a few items of expenditures and receipts, taken at random. If this be the picture with items selected at random one cannot visualise what would be the total picture in relation to entire spending of the Department. The Committee is of the opinion that the Department has no planning, projection in relation to anticipated expenditure and capacity to spend the money made available. Accordingly, a Report may be submitted to the Committee meeting the audit objections referred to in this Chapter item wise together with the total budgetary allocation lapsed due to ultimate non utilisation of sums, in the years under reference. The report may be submitted to the Committee within three months of the presentation of this Report before the House.

19. 7.2.3.

The Public Accounts Committee was not satisfied with the reply aduced by the Department and observes that the Department, despite of knowing the reasons which facilitated the mis-appropriation of Rs 55,265/- only in the College, did not held the D.D.O. responsible for non-observance of rules and procedure and omission of supervision exercising due checks. The amount mis-appropriated remained unrealised. The Committee further observes that the accused Cashier was retained in the establishedment roll as suspended employee for about 8 years since his date of placing under suspension from December, 1973 to the date of issue of discharge order on August, 1981. The Committee wonder why it took such a long time to decide a case of this nature.

20 7.3.3

The Public Accounts committee appreciates the action taken by the Department and would like to know if the defaulcated amount has been realised by now.

21 7.3.4

The Committee also observes that the case of forgery/interposition upon the cheque dated 3rd

November, 1967 remained undetected till it was noticed in test audit during August, 1976. The Committee could not understand how the D.D.O. can escape from shouldering statutory responsibilities of exercising through check upon the accounts and why he will not be accountable for the loss caused to the Government by his subordinate staff due to inadequate supervision. The public Accounts Committee also apprehends that a detail audit may locate many more cases of loss in the department than what is noticed by Accountant General in their test Audit.

22 7.4.2

A reply on the above para is not found available to the Committee. In absence of a reply, the Public Accounts Committee finds it very difficult to formulate its opinion. In this context, the Committee observes that the Department will let us know the action taken against the officer and staff for their lapses and in indulging mal practices. The Committee would further like to know whether the missing cash of over Rs. 14.62 lakhs is recouped to the accounts and the entire undisbursed amount has been utilised for the purpose for which it was drawn. The required information may be furnished within a month from the date of submission of this report before the House.

23 7.5.3

The Committee is happy to know that a case has been registre U/S 380 I.P.C. just next day of occurance and also departmental enquiry has been conducted to find out the person/persons at fault. Now the Committee would like to know the out come of the police case and the departmental inquiry.

24 7.6.3

The Public Accounts Committee appreciates the sincere efforts made by the Department in this case. Now the Public Accounts Committee would like to know the fate of the departmental proceeding together with the following information :-

(a) Whether, the accused office assistant was placed under suspension immediately after detecting

the fraudulent drawal and the total amount paid to him as subsistence allowance;

10,000/- (b) What happened to the seized amount of Rs.

(c) evidences produced before the court to substantiate the case by prosecution (a copy of the Judgement be furnished) and

(d) the latest position of the case reported in audit vide para 7.6.1. (b) of this part.

25 7.7.3

Now the Public Accounts Committee would like to have a comprehensive departmental report showing inter-alia their internal audit arrangements, steps usually taken on receipt of information of misappropriation cases in the Department, the action taken departmentally in the instant case and the reasons which prevented taking up departmental and police action upon the accused on the basis of sentiments expressed during spot visit as can be seen in the foregoing para.

26 7.8.3

The Public Accounts Committee takes a dimview over the matter which the Department took so casually. The Department is asked to produce all relevant records of the case, viz,

(i) the resolution of the governing body in so far as this defalcation case is concerned and what action has been taken proposed to be taken in pursuance thereof ;

(ii) the balance sheet of the college for the year under reference ;

(iii) records, if there is any, in which departmental proceedings were drawn against the concerned persons involved in the defalcation case ;

(iv) the present position of the persons involved in the defalcation with designation ;

(v) the report of the Internal Auditor and the budget of the College for the year under reference.

27 7.8.4 The Committee further recommends that the Education Department will also submit a report of all other defalcation cases of the Colleges in Assam with amount involved for the period from 1980-81 onwards.

28 8.3.1 The Committee observes that the diesel generator purchased at an expenditure of Rs. 12,022/- only during March, 1959 was given to the Vijnan Mandir which remained idle as they had no operator and other staff. The campus of Vijnan Mandir was electrified in 1975 and after 5 years i. e. 7th June, 1980 Government decided to dispose off the generator by auction after its valuation by avaluation Committee which is also stated to be still pending even on the date examination of the Department by Public Accounts Committee i.e. on 24th July 1984. This being the position, the Public Accounts Committee would like to know whether the generator, which remained idle so long has by now, been disposed off and if so what is the sale proceed.

29 9.3.2 In view of the specific instances as cited and the assurance given by the witness to inquiry in to the mis-utilisation of the quarters meant for ladyteachers, the Public Accounts Committee would like to have a copy of the report immediately.

30 10.3.1 The Committee observes that the Junior Technical school, Haflong was established in April, 1976 at an expenditure of Rs. 18.49 lakhs for construction of school building and Rs. 0.21 lakh for purchasing equipment. The expenditure on pay and allowances for the initial 3 years i.e., 1976-77, 1977-78 and 1978-

79 were Rs. 0.53 lakh, Rs. 0.98 lakh and Rs. 0.70 lakh (total 2.21 lakhs) respectively. The very object of diverting the Hills Tribes students from academic type of education to technical lines through the school with an intake capacity of 30 pupils every year could not be achieved, because of poor response for admission and subsequent output. The Public Accounts Committee feels that the students are not coming up for admission in the school because the scholarship money is very low.

31 10.3.2.

The Public Accounts Committee, therefore, recommends that the department will assess the need of continuance of the technical schools in the state to produce semi skilled technicians at high rate of expenses and intimate the Committee of their findings.

32. 11.3.1

The Public Accounts Committee is unable to know from the written reply, whether the amount of Rs. 85,659.25 only places at the disposal of the D.C. Kamrup being the cost of acquisition of land for the idle school for Harijans has ultimately been disbursed to the pattadars and if not, where the amount is lying unutilised so long. Similarly, the Committee could not understand as to what prevented the Revenue Department from issuing the statutory Gazette notification before requisitioning the land by Deputy commissioner Kamrup during 1976-77 for want of which the payment of compensation was held up during November, 1981. For a realistic assessment of the matter, the above information are found wanting.

33. 11.3.2.

The P.A.C. further observes that due to laxity on the part of certain officers, the very purpose of establishing an ideal School for the Harijans could not be materialised. The Committee, therefore, recommends that a through probe into the matter may be caused by an officer not below the rank of Joint Secretary and his report may be furnished within a period of three months of submission of this Report before the House.

34. 12.3.1. The P.A.C. observes that the A.C. Testing Transformer purchased at a cost of Rs.7.42 lakhs was due to be received in good condition as per existing financial rules. Similarly, payment against the machine was normally due on receipt of the goods in good condition. In the premises, the Committee finds it difficult to understand why the damaged machine was not sent back claiming refund of the payment if already made. The Department may explain this point
35. 12.3.2. Again it is seen from the written memorandum that the two German experts who visited the College on 2nd October 1982 and inspected the machine could say nothing about the internal condition of the transformer except about the leakage of Oil. Contrary to this, the departmental witness had deposed on 20th October 1984 that the damage was minor and repairable. If it is so the reasons for keeping the machine idle from the date of receipt i.e. May, 1980 to the date of tendering evidence on 20th October 1984 is not understood. The Committee would also like to know why the transactions were not covered by comprehensive insurance including loading and unloading because the machine was brought from a foreign country which involved risk and generally these type of transactions were covered by comprehensive insurance.
36. 12.3.3. The P.A.C. therefore, recommends that an inquiry may be instituted to find out the actual fact as observed in the foregoing paras together with the following :-
- (a) Reasons for preferring a foreign machine over similar machine made in India.
 - (b) Circumstances under which payment was made either in or after receipt against the damaged machine and whether all necessary formalities were observed.
 - (c) Whether N.I.T. was floated for purchasing the machine and if so the number of parties who responded with tender, price quoted by each.

(d) Any other point as may come up as relevant in course of inquiry. The Committee would like to have the report within a period of three months from the date of presentation of this Report before the House.

37. 13.3. The Department has since admitted that the excess expenditure was incurred through mistake for which they regretted. Under the circumstances, the P.A.C. observes that in future, the Secretary of the purchase Board should be made responsible to help the meeting with all relevant information including provision of Rulls, procedure and standing instruction so that no injustice is caused to anybody due to mistake/ignorance or otherwise and the financial discipline is maintained.
38. 14.3.1. The P.A.C. observes that (a) grants were sanctioned without scrutiny of the proposals and in deviation of policy guidelines (b) the Department have not taken immediate ractificatory measures even after pointing out such defects in audit (c) in respect of grants, sanction to the District Council, Haflong overpayment was made in the payment included arrear D.A. to some teachers for the period prior to their respective dated of appointments, (d) one of the drawing & disbursing officer had not disbursed the grants for the purpose for which it was sanctioned but operated through a current account in S.B.I. even without reconciling the discripencies at regular interval, (e) some grants were, neither sanctioned after proper estimates of requirement nor after due administrative approval of plan estimates and (f) in most cases steps taken for obtaining utilisation certificates were either inadequate of ineffective.
39. 14.3.2. This chapter contains few selected audit brought out by the A.G. in their test audit to show the nature and extent of irregularities committed in sanctioning grants-in aid by Education Department. The Committee apprehands that a through audit of the accounts of

grant-in-aid might brought more instance of irregularities.

40. 14.3.3. It transpires that detail audit of the accounts of grant-in-aid of the Education Department is required to be conducted by the Director of Audit (Local Fund) Assam, under the Assam Local Fund (Accounts & Audit) Act, 1930 and Rules framed thereunder. Now the Public Accounts Committee would like to have a summarised reports from the Finance Department to know the State of affairs of such accounts particularly about utilisation & misappropriation/loss of Government money as revealed from the audit Reports of the Directorate.

41. 14.3.4. The Committee further observes that the Department should take affective steps to ensure proper utilisation of the grants through their internal audit arrangement. Further the Public Accounts Committee would like to know if the audit objections raised by Accountant General in their reports for the years 1974-75 to 1983-84 as discussed here have been ractified. The report may be submitted within a period of 3 months from the date of presentation of this Report before the House.

ANNEXURE - I
COMPOSITION OF THE COMMITTEE ON PUBLIC
ACCOUNTS.
(1983-85)

CHAIRMAN :

Shri Hemen Das

MEMBERS :

Shri Joy Chandra Bora,

Shri Binoy Kumar Basumatary,

Dr. Tarani Mohan Barooah,

Shri Narad Komar,

Shri Dileswar Tanti,

Shri Sisir Ranjan Das,

Sri Danes Ali,

Shri Siraj Uddin,

ANNEXURE-II
COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS
(1986-88)

CHAIRMAN :

Shri Abdul Muktedir Choudhury

MEMBERS :

1. Shri Joy Prakash Tewari,
2. Shri Sirajul Haque Choudhury,
3. Shri Amrit Lal Basumatary,
4. Shri Rashidul Haque,
5. Shri Binai Khungur Basumatary,
6. Shri Durga Das Boro,
7. Shri Gunin Hazarika,
8. Shri Ganesh Kutum,
9. Shri Padma Nath Koiri,
10. Shri Abdul Hussain Sarkar,