

PUBLIC ACCOUNTS COMMITTEE

(1975-77)

(TWENTY-EIGHTH REPORT)

(FIFTH ASSEMBLY)

Report of the Public Accounts Committee on the Report of the Comptroller and Auditor General of India for the year 1972-73, Appropriation Accounts, 1972-73 and Finance Accounts, 1972-73 of the Government of Assam relating to Social Welfare, Relief and Rehabilitation, Personnel, Printing and Stationery, Supply, Revenue, Industries, Soil Conservation, Municipal Administration, Labour, General Administration, Inland Water Transport, Judicial, Fishery, Welfare of Plains Tribes and Backward Classes, Animal Husbandry & Veterinary, Agriculture, Public Works (Roads & Buildings), Home (Police), Information & Public Relations, Housing, Excise, Transport, Co-operation, Finance, Flood Control, Education, Health, Development (P. & C. D.), Home (Political), Home (Jails), Public Health Engineering, Forest, Planning & Development, Sericulture and Weaving, Power (Electricity), Secretariat Administration, Town and Country Planning, Registration and Election Departments.



ASSAM

ASSEMBLY SECRETARIAT, DISPUR, GAUHATI-6
November, 1977

Presented to the House on 15th November, 1977.

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Report of the Public Accounts Committee on the Report of the Comptroller and Auditor General of India for the year 1972-73, Appropriation Accounts, 1972-73 and Finance Accounts, 1972-73 of the Government of Assam.

INTRODUCTION

1. Shri Promode Chandra Gogoi, Chairman, Public Accounts Committee, having been authorised by the Committee, present on its behalf this Twenty-eighth Report on the Report of the Comptroller and Auditor General of India for the year 1972-73, Appropriation Accounts, 1972-73 and Finance Accounts, 1972-73 of the Government of Assam relating to Social Welfare, Relief and Rehabilitation, Personnel, Printing and Stationery, Supply, Revenue, Industries, Soil Conservation, Municipal Administration, Labour, General Administration, Inland Water Transport, Judicial, Fishery, Welfare of Plains Tribes and Backward Classes, Animal Husbandry and Veterinary, Agriculture, Public works (R & B), Home (Police), Information and Public Relations, Housing, Excise, Transport, Co-operation, Finance, Flood Control, Education, Health, Development (P & C.D.), Home (Political), Home (Jails), Public Health Engineering, Forest, Planning and Development, Sericulture and Weaving, Power (Electricity), Secretariat Administration, Town and Country Planning, Registration and Election Departments.

2. The Report and Accounts were laid on the Table of the House on 5th February, 1975 and these were examined by the Committee at its meetings held on 14th and 29th June, 17th, 18th, 20th, 21st and 22nd December, 1976, 17th, 18th, 19th, 20th, 21st and 22nd January, 1st, 2nd, 3rd, 4th, 5th, and 7th February, 13th and 30th June, and 1st July, 1977.

3. The examination of the Report and Accounts was conducted in accordance with the relevant Rules of Procedure and Conduct of Business in Assam Legislative Assembly. The Committee considered the draft Report on 12th, 13th, 14th, 28th and 29th October, and 8th November, and finalised its Report at its meetings held on 9th November, 1977.

4. Besides, in course of examination, the Committee came across certain facts of general nature which are common to many Departments. This has been included in a separate Chapter, viz., Chapter I under the caption "Miscellaneous".

5. A statement showing the summary of recommendations of the Committee is given in Chapter III of the Report.

6. A list of officers examined and time devoted in examination has been appended to this Report as Annexure I at pages 144-147

7. The Committee places on record its appreciation for the valuable guidance and assistance rendered to the Committee during the course of examination by Shri D. Jerath, I.A. & A. S., Accountant General, Assam and Meghalaya etc. and Shri I. P. Sing, I. A. & A.S., Senior Deputy Accountant General, Assam and his staff. The Committee also expresses its thanks to the official witnesses of the Department concerned for their co-operation.

Dated Dispur
The 9th November, 1977.

PROMODE CHANDRA GOGOI
Chairman
Public Accounts Committee.

CHAPTER I

Miscellaneous GENERAL

Observation, in respect of Paragraphs common to many Departments.

Paragraph 117 at page 218 read with Appendix VIII at page 240 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Outstanding Audit Observations.

1. 1. Audit observations on the financial transactions of the Government are communicated to the Departmental Authorities from time to time. Half-yearly reports of such observations which remain outstanding for more than six months are also sent by Audit to the Government/Head of Departments.

(i) The analysis of audit observations issued upto the 31st March 1973 which were not settled upto the 30th September 1973 in respect of civil and revenue receipts are as follows :—

	No. of outstanding audit observa- tion	Amount involved (In lakhs)
1. Civil Department	83,702	Rs. 54,57.04
2. Revenue receipt	194	Rs. 15.36

(a) The following is an analysis of the reasons for which audit observations have remained outstanding:

- (i) Detailed bills for lump sum drawals not received.
- (ii) Vouchers not received.
- (iii) Payees receipts not received.
- (iv) Sanctions not received for contingent and miscellaneous expenditure.
- (v) Sanction for establishment not received.
- (vi) Other reasons.
- (vii) Payment to contractors/suppliers not in conformity with the contracts and agreements.
- (viii) Agreement with contractors/suppliers not received.
- (ix) Advance paid to Government servants not recovered.
- (x) Overpayments or amounts disallowed in Audit not recovered.
- (xi) Recovered on account of loss of stock and materials not made.
- (xii) Sanction to estimates not received.

1. 2. The Departmentwise details of outstanding audit observations and the amount involved are given below :—

Sl. No.	Name of Department	Number of out- standing audit observation	Amount in- volved (in lakhs
(1)	(2)	(3)	(4)
CIVIL DEPARTMENT—			
1.	Agriculture	10,525	11,06.74
2.	P. W. D. (Roads and Buildings)	27,950	9,45.48
3.	Relief and Rehabilitation ...	7,943	8,79.45
4.	Revenue (General) ...	3,409	5,54.27
5.	Home (Police) ...	3,474	3,85.71
6.	Co-operation ...	1,056	2,53.47
7.	Animal Husbandry ...	1,733	1,79.98
8.	Finance ...	2,028	1,08.09
9.	P. W. D. (Brahmaputra Flood Control Commission).	4,736	1,57.86
10.	Education (General) ...	2,240	1,48.11
11.	Health (Medical) ...	2,220	1,22.85
12.	P. W. D. (Flood Control and Irrigation)	3,629	1,15.75
13.	Development (Panchayat and Community Development).	1,904	61.82
14.	Health (Public Health Engineering) ...	1,778	56.48
15.	Home (Political) ...	512	55.79
16.	Home (Jails) ...	1,264	49.84
17.	Health (Public Health) ...	516	34.25
18.	Industries (Cottage) ...	497	26.99
19.	Tribal Areas and Welfare of Backward Classes.	145	26.67
20.	Land Revenue ...	970	19.97

Sl. No.	Name of Department				Number of out- standing audit observatson	Amount in- volved (In lakhs)
(1)	(2)				(3)	(4)
21	Stationery and Printing	...	...	...	569	18.79
22	Forest	...	...	...	634	14.67
23	Planning and Development	...	...	...	217	13.73
24	Education (Technical)	...	...	...	353	10.55
25	Legislative Assembly	...	...	...	718	9.91
26	Labour	...	...	...	416	8.95
27	Sericulture and Weaving	...	...	...	383	7.78
28	Excise	...	...	...	275	6.97
29	Appointment...	...	...	...	185	5.73
30	Law	...	...	...	894	4.81
31	Power (Electricity)	..	...	...	171	2.46
32	Soil Conservation	...	...	...	48	1.10
33	Secretariat Administration	...	...	...	78	0.65
34	Town and Country Planning...	...	...	...	59	0.59
35	Registration	..	...	..	83	0.48
36	General Administration	...	...	...	30	0.24
37	Election	...	...	..	60	0.11
Total					83,702	54,57.04
REVENUE RECEIPTS—						
Sales tax	..	..	...	...	194	15.36
Total	...	...	...	...	194	15.36
GRAND TOTAL					83,896	54,72.40

1.3. In 17,658 cases involving Rs.20,84.65 lakhs detailed contingent bills have not been received in the Audit office. The facility of drawing amounts as advances on abstract contingent bills by the disbursing officers is intended to expedite payments in certain cases but they are to be followed by detailed contingent bills containing all particulars of expenditure, with supporting sub-vouchers and payees' receipts, duly countersigned by the controlling authorities to the Audit Officer not later than 25th of the month following the month of drawal of the amounts. In the absence of the detailed contingent bills it is not possible to know whether the amount has at all been spent for the purpose or purposes for which it was meant and that no fraud, misappropriation, etc., has occurred. The Departments with comparatively heavy outstandings in which detailed contingent bills have not been received are mentioned below:—

	Number or items	Amount (In lakhs of rupees)
Relief and Rehabilitation	5,937	5,51.34
Revenue (General)	3,093	5,08.09
Agriculture	2,323	3,87.28
Supply	40	2,31.52
Finance	1,521	1,29.60
Animal Husbandry and Veterinary	1,198	1,05.21

1.4. The amount under observation for want of vouchers and payees' receipts is Rs. 34,21.94 lakhs. In the absence of the vouchers and payees' receipts it is not possible for audit to satisfy itself about the correctness and authenticity of the expenditures. The Departments with comparatively heavy outstanding on this account are as follows:—

Department	Vouchers not received		Payees, receipts not received		Total	
	Number of items	Amount (In lakhs of rupees)	Number of items	Amount (In lakhs of rupees)	Number of items	Amount (In lakhs of rupees)
Public works (Roads and Buildings)	27,704	9,20.05	11	21.08	27,715	9,41.13
Supply	319	5,08.65	38	0.41	357	5,09.06
Agriculture	579	12.15	4,779	4,54.91	5,358	4,67.06
Home (Police)	105	8.78	1,194	2,68.95	1,299	2,77.743
Cooperation	25	1.36	643	2,35.26	668	2,36.62
Public works (Brahmaputra Flood Control Commission)	4,723	1,57.33	...	...	4,722	1,57.33
Relief and Rehabilitation	46	0.66	375	1,28.51	421	1,29.17
Public Works (Flood Control & Irrigation)	3,558	1,14.89	37	0.36	3,595	1,15.25
Transport	639	8.83	371	90.89	1,010	99.72
Health (Medical)	1,002	73.15	...	...	1,002	73.15
Animal Husbandry and Veterinary	8	0.12	416	71.67	424	71.79
Health (Public Health Engineering)	1,777	56.48	...	...	1,777	56.48
Revenue (General)	122	14.13	182	24.76	304	38.89
Finance	98	0.51	343	37.66	441	38.17
Home (Jail)	...	...	775	37.15	775	37.15

1.5 The Committee examined official witnesses of the concerning Departments who have however agreed to settle up the matters by the end of 1977.

RECOMMENDATION

1.6. The Committee recommends that all the concerned Departments should settle the audit observation by December, 1977.

Paragraph 118 at page 221 of the Report of the Comptroller and Auditor General of India for the year 1972-73- Outstanding Inspection Reports.

- 2.1. (i) Important irregularities and defects in the accounts noticed during the local audit and inspection are included in the inspection reports which are sent to the Departmental Officers and the Head of Departments and also to the Government, where necessary. The point raised in the reports should be settled as expeditiously as possible if the object of inspections is to be achieved; otherwise, there is likelihood of irregularities persisting. Half-yearly statements of the outstanding inspection reports pending with the Departments are also furnished to the Administrative Departments for their prompt settlement. The position of the outstanding inspection reports and paragraph therein as on the 30th September 1971, 1972 and 1973 are given below :—

	As on 30th September 1971	As on 30th September 1972	As on 30th September 1973
Number of inspection reports outstanding	6,526	6,082	5,889
Number of paragraphs in these reports	31,816	30,174	28,049

2.2. Year-wise analysis of inspection reports outstanding on the 30th September, 1973 is given below (Department-wise details are given in Annexure-II) at page 148 of the Report.

Year of issue (1)	Civil Departments		Commercial Departments/ activities		Revenue receipts	
	Number of inspection reports (2)	Number of paragraphs (3)	Number of inspection reports (4)	Number of paragraphs (5)	Number of inspection reports (6)	Number of paragraphs (7)
1968-69 and earlier years	3,179	13,145	303	1,296	39	83
1969-70	616	3,009	72	358	9	30
1970-71	550	2,942	61	302	9	57
1971-72	421	2,710	58	365	7	39
1972-73	484	3,232	58	348	23	133
TOTAL :	5,250	25,038	552	2,669	87	342

- (ii) Important types of irregularities noticed in local audit and during inspections in 1972-73 are briefly mentioned in Annexure II at pages ~~67~~ ¹⁵⁰⁻¹⁵¹ of the Report.

2.3. The Committee examined almost all the Departments on this para on different dates and enquired about the latest position. The official witnesses agreed to settle all the outstanding inspection reports by the end of December, 1977 as far as practicable.

RECOMMENDATION

2.4 The Committee recommends for early settlement of all the outstanding inspection reports, and to intimate the Committee about the latest position within three months from the date of presentation of this Report to the House.

CHAPTER II

SOCIAL WELFARE DEPARTMENT

Paragraph 41 at page 74-75 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Destitute Home, Meherpur (Cachar District)

3.1 During 1950 the Government of India set up three Ashrams in the Cachar District to accommodate destitute women coming to India from what in now Bagladesh. In 1958 a central destitute home with a capacity to accommodate 1,200 person was set up in the same District to accommodate destitue displaced person especially unattached widows with minor children, orphans, old and in firm persons who had no able bodied son or male relation. The three Ashrams set up in 1950 were disbanded and inmates transferred to the central distitute home. The home was run by the Government of India till March 1962 when its administration was transferred to the State Government. The expenditure on its main tenance was, however, met by the Government of India through grants. The expenditure incurred on the maintenance of the home during the last five years ending the 31st March 1973 was Rs. 33.23 lakhs.

3.2. The home provides lodging and cash doles at Rs. 35 for food (Rs. 30 per month per child below 8 years) and Rs.15 for clothing, sanitation, medicines, etc. per month per person. Monthly cash doles at the above rates are also paid to the destitute displaced persons categorised as permanent liabilities who are staying outside the home with friends and relatives. On the 31st March 1973 the home had 1,051 inmates and 272 outside beneficiaries.

2. A destitute family having an adult son is required to be discharged. It is to be paid a rehabilitation assistance of Rs. 9,100 (land purchase loan : Rs. 2,100, house building loan : Rs. 2,000 small trade loan : Rs. 5,000) and also Rs. 30 to Rs. 75 for three months. In December 1962 the Deputy Commissioner, Cachar who is in the administrative charge of the home, proposed the discharge of 84 families as they satisfied the above conditions. This was estimated to cost Rs. 2.26 lakhs. No final decision has been taken by the State Government so far (November 1973) and 72 of these families are still being maintained by the home either as inmates or as outside beneficiaries. Rehabilitation of 53 more families was proposed (January 1970) at an estimated cost of Rs. 4.21 lakhs (subsequently revised to Rs. 4.94 lakhs in April 1973 as per revised rates) and a decision is similarly awaited in their case (November 1973). In June 1973 another 30 families were found fit for discharge but no proposal for their rehabilitation has been submitted to the State Government so far (November 1973). These families are still being maintained by the home.

3. A review committee consisting of a representative of the Government of India, the Director of Social Welfare of the State Government and the Superintendent of the home (June 1973) discovered cases of payment of doles to persons who had long been absent and of maintenance of persons having lawful guardians earning and living outside. Audit also noticed (November 1973) 123 such cases where Rs. 0.31 lakh had been paid as cash dole between December 1972 and November 1973 to persons working outside the home and not eligible for such assistance.

3.3 The Committee examined the official witness on 18th December, 1976.

3.4. As the Committee was unable to appreciate the view points put forward by the official witness due to inadequacy of information, the official witness was asked to furnish information on the questionnaire prepared by the Committee. The Department in their letters No. TAD/SW/791/76/25, dated 29th January, 1977 and No. TAD/SW/791/76/35, dated 28th February, 1977 furnished the following written replies to the questionnaire of the Committee :

QUESTION

1. What was the grants received from the Government of India in each year during the period from 1st April 1963 to 31st March 1976 by the State Government and expenditure incurred (year-wise) against that grant ?

REPLY

For maintenance of the Central Destitute Home, Meherpur, the budget provision was initially made by the State Government which was normally reimbursed by the Government of India. The Home has been taken over by the State Government with effect from 1st April, 1974.

Details of year-wise expenditure

Rs.

1963-64	..	1,94,964.00
1964-65	...	2,23,136.30
1965-66	...	2,14,846.25
1966-67	...	2,18,648.00
1967-68	...	2,38,422.85
1968-69	...	5,56,807.51
1969-70	...	8,48,637.55
1970-71	...	6,26,151.00
1971-72	...	4,94,769.63
1972-73	...	6,02,846.82
1973-74	...	6,08,908.22
1974-75	...	5,76,624.00
1975-76	...	6,25,885.00

Regarding actual reimbursement of grant by the Government of India the Accountant General, Assam, Shillong has been requested to furnish the information which is awaited.

2. What was the number of inmates admitted in and discharged from the Central Destitute Home, Meherpur during the years 1973-74 to 1975-76 (year-wise) ?

1973-74	...	1077 Admission.
		177 Discharged.
		900 Balance.
1974-75	...	919 Admission
		69 Discharged
		850 Balance.
1975-76	...	884 Admission;
		34 Discharged;
		850 Balance.

3. What was the number of persons maintained by the Home as outside beneficiaries at the beginning and at the end of each of the financial years, 1973-74 to 1975-76 ?

1973-74	...	304 At the beginning.
		304 At the end.
1974-75	...	310 At the beginning.
		310 At the end.
1975-76	...	310 At the beginning.
		310 At the end.

QUESTION

4. Out of 84 families recommended for discharge in December 1962 by the Dy. Commissioner, Cachar, how many families have so far been discharged (year-wise) from the Home?

5. Out of 53 families and 30 families recommended for discharge in January, 1970 and November 1973 respectively, how many families have so far been discharged (year-wise) from the Home?

6. What amount of cash doles was paid to those families who were recommended for discharge from time to time, due to their late/non-discharge till the end of March 1976?

REPLY

In 1962 the Deputy Commissioner Cachar had recommended for discharge of 84 families with rehabilitation loan. In June, 1973 the Review Committee recommended for discharge of 12 families out of 84 families recommended by the Deputy Commissioner, Cachar in 1962. As per recommendation 12 families were discharged. In addition to these, 19 families were sent outside with cashdole. The remaining 53 families are still in the Home awaiting dispersal with rehabilitation assistance.

Of the 53 families, 43 families were discharged from the Home and 6 families were converted in to cash doles. The remaining 4 families could not be removed from the Home due to their old age and distressed condition and those families are still in the Home as permanent liability.

Regarding the cases of 30 families, these families were discharged from the Home by granting cash doles as per recommendation of the Review Committee.

Detailed Break-up :—

Year	No. of families recommended for discontinuation of cash doles ,	
(1)	(2)	
1968	No recommendation	
1969	Do	
1973	1	
1976	13	
No. of Souls, (3)	No. of discontinuation (4)	Cash doles Paid to dolees. (5)
—	—	—
—	—	—
4	4	Nil
17	17	Nil

QUESTION

7. A Review Committee consisting of a representative of Government of India, the Director of Social Welfare of the State and the Superintendent of the Home discovered in June 1973 cases of payment of doles to persons who had long been absent and of maintenance of persons having lawful guardians earning and living outside. What was the amount involved in these cases? Whether any action has been taken against the concerned officials for payment of doles to ineligible persons?

8. Audit noticed in November, 1973, 123 cases where ineligible persons were given doles of Rs. 0.31 lakh between December 1972 and November, 1973. What action has been taken by the Government for recovery of the amount of Rs. 0.31 lakh from the officials at fault?

9. A Review Committee consisting of a representative of Government of India, the Director of Social Welfare of the State and the Superintendent of the Home discovered in June 1973 cases of payment of doles to persons who had long been absent and of maintenance of persons having lawful guardians earning and living outside. What was the amount involved in those cases? Whether any action has been taken against the concerned officials for payment of doles to ineligible persons?

REPLY

Detailed information is being collected and will be furnished separately.

In June, 1973, the Review Committee found 7 (seven) inmates having their lawful guardians outside the 'Home' and suggested for discharge. The inmates were accordingly discharged on 1st December 1973. Regarding financial involvement the amount is shown at ANNEXURE III at Page. 146/52 of the Report.

As regards absentee families, the Review Committee in June, 1973 had found 12 families consisting of fourteen souls absent from the Home for a long period exceeding four months and suggested for their removal from the rolls. Accordingly, these families were discharged in Nov., 1973. Neither any Home benefits nor any doles were given to those families from the day they left the Home and as such there is no financial involvement. The question of taking any action against the officials does not therefore arise.

10. Audit noticed in November 1973, 123 cases where ineligible persons were given doles of Rs. 0.31 lakh between December 1972 and November 1973. What action has been taken by the Government for recovery of the amount of Rs. 0.31 lakh from the officials at fault?

123 cases noticed by the Audit were the inmates of the Home. These inmates did not work outside the Home as full time employees. They worked as maid servant/domestic servant and also some of them had worked in the Press with nominal amount ranging from Rs.20/- to Rs. 40 per month. The Home benefits were not discontinued to these inmates because the per capita expenditure was only Rs. 40/- per inmate per month and Rs. 27.50 only was spent for ration. As the per capita expenditure was inadequate to meet the day to day requirements of their basic needs, the inmates were allowed to work outside to supplement the Home benefits. This was done due mainly on humanitarian consideration as it could not be considered as a gainful employment outside the Home.

RECOMMENDATION

3.5 The Committee is surprised to know that families recommended for discharge by the Deputy Commissioner, Cachar/ Review Committee were actually discharged after long time, even after 11 years in some cases, and as a result thereof, the Government had to incur huge expenditure for their unnecessary retention. The Committee, therefore, recommends that this a thorough investigation, be conducted for fixing up responsibility on the officer/officers at fault.

RELIEF AND REHABILITATION DEPARTMENT

Paragraph 32 at pages 66-67 of the Report of the Comptroller and Auditor General of India for the year 1972-73- Barracks constructed for refugees.

4.1. The Government constructed 353 barracks in Dasgaon, Chargola and Sonakhir relief camps (Karimganj Subdivision of Cachar District) for the refugees from what is now Bangladesh at a total cost of Rs. 26.47 lakhs. After the repatriation of the refugees to Bangladesh in February 1972, home guards were posted for keeping watch over the vacant barracks.

4.2. The Government decided to auction these barracks and accepted (February 1972) the upset price of 3 percent of the cost recommended by the Deputy Commissioner, Cachar. However the

highest bid received in first auction was Rs. 9,501 (0.36 percent of cost) and was rejected by the Subdivisional Officer, Karimganj as it was far below the approved price. No bidder was available in the second auction conducted in April 1972 and the idea of disposal by auction was abandoned. Between February 1972 and September 1972 Rs. 0.38 lakh was spent on the watch and ward of the barracks by the home guards. Information about the disposal of the barracks and the further expenditure incurred on the home guards after September 1972 is awaited (June 1974).

4.3. The Committee wanted to know as to whether 353 barracks constructed at a cost of Rs. 26.47 lakhs for refugees from what is now Bangladesh in Dasgaon, Chargola and Sonakhira (Karimganj Subdivision) of Cachar District has been disposed of through public auction or otherwise, if so, when and at what price; the official witness stated that these barracks were constructed at a cost of Rs. 26.47 lakhs to accommodate the evacuees from erstwhile East Pakistan in the middle part of 1971. After the repatriation of the evacuees in Bangladesh in February, 1972 the question of disposal of the barracks came up. The auction of the barracks was conducted by the Subdivisional Officer, Karimganj. But due to insufficient bid which was below the offer price, 34% below the cost, this could not be fixed.

4.4. Regarding the minimum auction price fixed at 3% below the cost of construction, the official witness stated that these barracks were constructed by bamboos and thatch and more than a year these were utilised by the evacuees and in our condition the utility of the barracks constructed by thatch and bamboos is practically gone after one year's of use. So to fix up the sale price at 3% less than the construction cost, was not very pragmatic. The second point is, although the total cost of construction appears to be Rs. 26.47 lakhs, a part of this amount was for preparation of the site and other incidental expenses, and not the actual cost of materials. So the auction cannot fetch total value of the material which consisted of thatch and bamboos. Therefore, the 3% reduction for selling price in auction, was not practical and pragmatic.

4.5. On a query as to what was the expenditure on watch and ward between September to December, 1972; the official witness replied that the total expenditure was Rs. 38,000 till December, 1972.

4.6. During evidence the official witness informed the Committee that these barracks were auctioned more than once and in the 1st auction the highest bid was Rs. 9,501.00. The auction was conducted by the Subdivisional Officer, Karimganj but the barracks were not disposed of as the bid was considered to be low. The Department therefore had to keep watch and ward which was done by Home Guards and these Home Guards were retained till December, 1972 on daily wage basis.

RECOMMENDATION

4.7. The Committee failed to understand why the sub-divisional Officer, Karimganj did not seek permission of the Government to dispose of the barracks even at the low bid when it was known that barracks constructed with bamboo and thatches were in deteriorating condition. There was also no wisdom in spending huge amount on watch and ward of the deteriorated barracks which were not likely to fetch much. The Committee, therefore, recommends that such wasteful and avoidable expenditure should be avoided by the Officers concerned in future. The Officer responsible for this wasteful expenditure should be cautioned.

Pragraph 39 at pages 73-74 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Rehabilitation of emigrant Garo families.

5.1. One hundred and seventy five migrant Garo families from what is now Bangladesh who had originally migrated to the Matia camp (Goalpara District) were brought to the Gobardhan Tea Estate (Nowgong District) in 1966 for permanent rehabilitation on a plot of land which was proposed to be acquired by a religious organisation and gifted to the refugees. In January 1967 the Department paid a loan of Rs. 1.76 lakhs (at Rs. 0.01 lakh per refugee family) to a person, who identified himself as the representative of the religious organisation and of the migrants, for the construction of houses on the land. Subsequently (January 1971) the religious organisation expressed its inability to purchase the land for rehabilitation. It was, however, stated (April 1972) by the aforesaid representative that he had paid Rs. 0.94 lakh as advance for the cost of land to the Manager of the Gobardhan Tea Estate and Rs. 0.25 lakh to the occupants of the land for getting vacant possession and that the registration of the purchase deed was awaiting High Court's decision in an appeal case against a land ceiling order passed by the Government. The owner of the Tea Estate stated (May 1972) that the Manager had neither any right to the land nor was he empowered to dispose of the same. In the meantime Rs. 6.52 lakhs have been paid as cash doles to migrant families (July 1974).

The case was reported to the Government (September 1973); their reply is awaited (August 1974).

5.2. The Committee wanted to know when the 175 Garo families migrated to Matia camp; the official witness stated that in 1964 they were brought to the Matia camp and in the last part of 1966 they were brought to the Gubardhan Tea Estate (Nowgong District) for rehabilitation as most of them were agricultural families.

5.3. Asked as to whether land was acquired by Government before shifting the families; the official witness replied that it was originally decided that about 700 bighas of land belonging to Gobardhan Tea Estate would be purchased by the Church of India because all these Garo families were Christian families. So the Church of India wanted to buy 700 bighas of land out of that Gobardhan Tea Estate and this land would be handed over to the Garo Christian families as free gift. So we are concerned with giving only financial assistance as per agricultural pattern scheme and the first step was that these families were advanced housing loan of Rs. 1000/- per family so that immediately after shifting to Gobardhan from Matia they may be in a position to construct their house sheds and the land would be made available to them by the Church of India. Accordingly, Rs. 1000/- as housing loan to each of these families was sanctioned on the understanding they would get free that land.

5.4. During the course of evidence, the official witness informed the Committee that the Department made payment of Rs. 1.75 lakhs to Rev Father Ruben Biswas of Church of India on an informal discussion without any written agreement as to whether land would be made freely available by the Church of India and Mr. Ingty, the officer in charge of the operation, made payment accordingly through the Sub-Deputy Collector, Goalpara. The Committee asked the official witness to furnish the actual payees receipts of Rs. 1000 each numbering 175. The Government in their letter No. RHR. 35/76/10, dated 25th March, 1977 furnished the same for the perusal of the Committee. A list of Garo migrants acknowledging receipt of Rs. 1000 each has been annexed in Annexure IV at page 150 of the Report. Excepting the three migrants the entire amount was disbursed on 5th August, 1966 by the Sub-Deputy Collector, Goalpara.

5.5. The copy of letter No. 15 (2) 64-ER/Budget dated New Delhi the 21st May, 1964 from the Deputy Secretary to the Government of India, Ministry of Rehabilitation addressed to the Secretary to the Government of Assam, Development Department (Rehabilitation Unit) Shillong and others and also the letter No. 18(1)/74-RE, dated 15th February, 1974 from the Under Secretary to Bharat Sarkar, Poorti Aur Purnavas Mantralaya vide Annexures V and VI at pages 164-160 of the Report reveals that loans will be remitted in such manner as to enable the displaced persons to acquire right and title to lands allotted to them. Therefore, as far as possible, the loans will be remitted in the following order:—

- (i) loan representing the cost of agriculture land;
- (ii) loan representing the cost of homestead plot;
- (iii) other loans;

5.6. The State Government will ensure that the displaced persons do not sell the lands and other immovable assets over which they get right and title as a consequence of remission of loans and for at least a period of 10 years from the date of remission of loans and for that purpose a condition will be inserted in the "Pattas" or conveyance deeds preferably under the Government Grants Act 1895. The procedure for this will be evolved by the State Government in consultation with their Law Department.

5.7. Other provisions of the letter under reference will remain unaltered. The amendments contained in para 1 and 2 will be effective from the date of issue of this letter. Past cases already decided and settle finally will not be re-opened.

RECOMMENDATION

5.8. The Committee regrets that inspite of clear instructions of Government of India for issue of house building loans to persons migrating from East Pakistan, the State Government have issued loans for house building without acquiring the land and also without observing the terms and conditions governing the issue of loans.

5.9. The Government stated that the entire amount of house building loan was paid to the representative of Church of India but on verification of actual payees receipt the Sub-Deputy Collector, Goalpara has noted on body of the each receipt as "paid by me".

5.10. The Committee therefore recommends for a through investigation in the matter by a high power Committee to be constituted by the Government and the result of the investigation be submitted to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 40 at page 74 of the Report of the Comptroller and Auditor General of India for the year 1972-73/- Nugatory expenditure.

6.1. Under the scheme for the reclamation of 1,200 acres of land in Derapather area (Nowgong District) sanctioned by the Government of India in January 1973 three tractors were obtained in June 1968 from the Agriculture Department and two tractor operators and two additional tractor operators were appointed in June 1968. One more operator was appointed in December 1971. However, as the area was covered with thick forests and big trees, no reclamation work was found possible without first removing the big trees with bulldozers. As the bulldozers were not provided by the Agriculture Department no reclamation has been done and tractors have not been put to any use so far (August 1974). Two tractor operators and two additional tractor operators appointed in June 1968, were retrenched in July 1972. The services of the Tractor Operator appointed in December 1971 have been retained. Rupees 0.51 lakh have been spent on the pay and allowances of the staff and maintenance of the tractors (August 1974).

6.2. The case was reported to the Government (September 1973); their reply is awaited (June, 1974).

6.3. The Committee wanted to know when the scheme for reclamation of 1,200 acres of land in Derapathar area was sanctioned by the Government of India in January 1973. Why 3 tractors were obtained in June 1968 from the Agriculture Department and 2 tractors operators and 2 additional tractor operators appointed in the same month before sanction of the scheme. The official witness stated that the Government of India supplied 5 tractors for reclamation works in Assam and 3 of those were placed at Derapathar Rehabilitation site including one D-4 Tractor. Sanction for one mechanic, 5 tractor operators and 5 Assistant Tractor Operators were received during 1968-69 from the Government of India and following persons were entertained against that sanction. One Tractor Operator from June, 1968 to November, 1973, another from September, 1968 to June, 1972; one Tractor Operator from December, 1971 to June, 1972 and two Assistant Tractor Operator from August, 1968 to June, 1972. The detailed expenditure incurred in this regard is Rs.45,970.22 P. It has been reported by the Deputy Commissioner, Nowgong that the services of the tractor operators were utilised in ploughing 464 bighas of land and harrowing 472 bighas of land in the project area. So, they were actually put into operation. It has also been stated by the Deputy Commissioner that during the year 1971-72 when there was influx of evacuees from Bangla Desh, the normal functioning of the rehabilitation had to be suspended and the services of the Tractor Operators were utilised in the Evacuee Camps to assist the Deputy Commissioner's staff. The Deputy Commissioner further informed that as the tractors and the D-4 bulldozer at Derapathar was not considered strong enough to uproot the big stamp of trees, the Agriculture Department was requested to supply D-7 bulldozer, but they could not provide the same and during that period, the operators had to be retained till 1970-71. Finally from June, 1972, only 1 operator was retained to look after the tractors. That scheme of tractorisation was dropped in the last part of 1973-74, and cash loan of Rs.150 paid to each of the families.

6.4. On a query as to what amount was spent on the pay and allowances of the staff the official witness stated that Rs.37,995.26 P. and repairing cost was Rs.987.69 P.

6.5. During evidence the Committee was informed that the tractor came to Assam in 1966 and the people from Matia camp were sent to Derapathar in 1968. The scheme was sanctioned in March, 1969. The Department admitted that there was lack of co-ordination in Departments resulting in non-utilisation or little utilisation of tractors and bulldozers.

RECOMMENDATION

6.6. It is a pity that the Department has not at all showed any seriousness in implementing the scheme properly. The scheme of tractorisation was prepared without proper scrutiny as a result of which it had to be abandoned after spending a huge amount of money on pay and allowance of the staff, maintenance of the tractors including depreciation upto the end of August, 1974.

6.7. The Committee recommends that the procedure of sanctioning schemes should be result oriented and the draft schemes should be subject to vigorous scrutiny to verify the expected results and achievements. The Committee also feel that there should be an investigation as to the non-utilisation of tractors and retention of the same for a long period and thereby sealing the use of the tractors for development works by other Departments of the Government. The result of the investigation may be intimated to the Committee within three months from the date of presentation of this Report to the House.

PERSONNEL DEPARTMENT

Paragraph 27 at pages 61-62 of the Report of the Comptroller and Auditor General of India for the year 1972-73

7.1. Cash Book—A test check of the accounts of the offices of six Deputy Commissioners and eight Sub-divisional Officers conducted during 1971-72 and 1972-73 disclosed the following:—

(A) Defective maintenance of cash book:—In five offices of Deputy Commissioners and five offices of Sub-divisional Officers the following defects were noticed in the maintenance of the cash books:—

(i) Monthly cash balances were not always physically verified by the officer-in-charge of the cash in the offices of three Deputy Commissioners (Dibrugarh, Lakhimpur and Mikir Hills) and two Sub-divisional Officers (Barpeta and Goalpara). In the office of the Deputy Commissioner, Dibrugarh, the cash book was not closed daily.

(ii) The closing cash balance shown in the cash books were not analysed in the offices of the Deputy Commissioners, Dibrugarh, Lakhimpur, Goalpara and Mikir Hills and in the office of the Subdivisional Officer, Barpeta.

(iii) Treasury drawals were not entered in the cash book of the Deputy Commissioner, Mikir Hills on the date of drawal. Two instances are cited below:—

Date of encashment of bill	Date of entry in the cash book	Amount
15.11.1971	11.12.1971	Rs.35.47
15.11.1971	11.12.1971	Rs.30.00

(iv) The following treasury drawals/disbursements did not pass through the cash book in two offices:—

Name of office	Date of drawal	Amount In rupees	Remarks
Deputy Commissioner, Nowgong.	The 12th January 1972.	242.15	Cash dole
-	The 12th January 1972.	41.38	Travelling Allowance
-	The 29th January 1972	900.00	Festival Advance
Subdivisional Officer, Mangaldoi.	The 28th September 1972	377.00	Pay and Allowances
	The 2nd June 1973	1,777.00	
	The 9th June 1973	1,777.00	
	The 1st July 1973	1,777.00	

(V) Totalling mistakes in the cash books were noticed in the offices of the Deputy Commissioners, Goalpara, Dibrugarh and Lakhimpur and Sub-divisional Officer, Goalpara with the result, that the closing cash balances were shown less by Rs. 6,068.

(VI) In the offices of the Deputy Commissioner, Lakhimpur and Sub-divisional Officer, Goalpara original entries of disbursement were altered by overwriting/pasting of paper. These entries were not attested.

(VII) In the office of the Deputy Commissioner, Dibrugarh revenue on account of arms license fees and receipts under Explosives Act (Rs. 1,475) were actually remitted into the Treasury after more than a year of the dates on which these were shown in the cash book as having been so remitted.

7.2. The Committee wanted to know as to whether any action was taken against the head of office/officer-in-charge of the cash in the offices of Deputy Commissioners, Dibrugarh, Lakhimpur, Mikir Hills, Goalpara, Nowgong and Sub-divisional Officers, Barpeta, Goalpara and Mangaldoi for non-observance of the above provisions in the rules which led to irregularities pointed out in the draft para.

7.3. The official witness stated that as soon as the matter came to our notice we drew the attention of the officers concerned by a circular in April, 1975 on the necessity of following the instructions as laid down in the Financial Rules. From the various Deputy Commissioners and Subdivisional Officers, we have received information as follows :

7.4. Deputy Commissioner, Mikir Hills informed that he is taking necessary steps to rectify the defects. Deputy Commissioner, Dibrugarh has informed that he has taken steps in the matter. Same is the case with S. D. O., BARPETA and S. D. O. Goalpara, Deputy Commissioner, Nowgong pointed out that Rs. 242.15 which was drawn as cash dole on 17th January 1972 was disbursed on the same date after proper entry in the Nazarat Cash book while Rs. 41.38 drawn as travelling allowance did not concern the Nazarat Branch under Deputy Commissioner, Nowgong. Another amount of Rs. 900/- which was drawn as festival advance on 27th January 1972 was properly entered in the cash book.

7.5. Deputy Commissioner, Goalpara reported that there was no totalling mistake. Deputy Commissioner, Dibrugarh has taken up departmental action against the persons at fault. Deputy Commissioner Lakhimpur informed that steps are being taken to rectify the mistakes.

7.6. Under Rule 95 of Assam Financial Rules, following checks are required to be exercised by the officer-in-charge of the cash/head of the office so as to avoid any possible loss of cash, defalcation, misappropriation etc.

- (i) Every entry in the Cash Book should be verified daily
- (ii) The Cash Book should be closed and balanced daily and analysis of the cash recorded.
- (iii) The balance at the end of each month should be verified with cash balance as per cash book.
- (iv) The head of the office should conduct periodical verification at least once in three months to ensure that the actual cash corresponds with the book balance.
- (v) Bills should be entered in the Cash Book as soon as it is signed by the Head of the Office/officer authorised on his behalf.

7.7. The Committee wanted to know as to whether these checks were exercised; the official witness stated that apparently from the replies we have received it would appear that in some of the offices of the Deputy Commissioners, Financial Rules were not fully observed

RECOMMENDATION

7.8 The Committee recommends that steps should be taken to ensure maintenance of cash books as per financial Rules. The officer or officers who did not which observe the provisions of the Financial Rules led to loss of cash defalcation, misappropriation and financial irregularities should be brought to book.

Paragraph 27 (B) at page 63 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Receipts not accounted for.

8.1. (i) Revenue/cash receipts (Rs. 22,468) realised by two Assistant Nazirs and two Process Servers of the office of the Deputy Commissioner, Dibrugarh in execution of Bakijai orders between January 1972 and February, 1973 were neither accounted for in the cash book nor remitted into the Treasury.

(ii) In the office of the Deputy Commissioner, Nowgong accounts of actual receipts representing recoveries of loans, as entered in the pages of receipt books, were reduced by subsequent tampering of the entries and Rs. 1.399 are alleged to have been misappropriated.

8.2. The Committee wanted to know as to whether the recovery of defalcated amount of Rs.22,468 has since been made from the two Assistant Nazirs and two process servers of the office of the Deputy Commissioner, Dibrugarh; the official witness stated that the Deputy Commissioner has taken up the entire case of misappropriation. Assistant Nazirs M. Hazarika and H. Das have been dismissed from Service. Two Jarikaraks have also been dismissed from service. Criminal case has been started against the Assistant Nazirs M. Hazarika and H. Das and the two Jarikaraks.

8.3. Asked whether timely action was taken by the Deputy Commissioner to rectify the defects, the official witness said as per report of the Deputy Commissioner it appeared so.

8.4. Asked if any steps have been taken to realise the money the official witness said that a criminal case has been started against the persons at fault and as a part of it steps are being taken to realise the amount. However, up till now nothing has been recovered.

8.5. Asked about the misappropriation cases in the office of the Deputy Commissioner, Nowgong the official witness said that out of the amount, Rs.540/- has been recovered and regarding the balance of Rs. 859/- the matter has been referred back to Deputy Commissioner, Nowgong and the reply is awaited. He further said that the proceedings were drawn up against the person at fault but ultimately the proceedings were discharged.

RECOMMENDATION

8.6. The Committee may be apprised of the progress of recovery within three months from the date of presentation of this Report to the House.

Paragraph 43 at page 99 read with Appendix IV at pages 234—235 (Item 2) of the Report of the Comptroller and Auditor General of India for the year 1972-73 (Misappropriation losses etc.)

9.1. There are 9 (Nine) cases of misappropriation involving Rs. 4.28 lakhs.

The Committee examined the official witness of the Personnel Department on 1st February, 1977 and the Joint Secretary, Personnel Department informed the Committee as follows :—

9.2. Altogether there are nine cases. Of these nine cases two cases have been transferred to Meghalaya and now we have been left with seven cases. There was no Departmental proceedings against late J. N. Chakravarty. Immediately after his death Nazareth Cash Book was checked. The Civil suits are against the heirs of late J. N. Chakravarty and Shri P. R. Sarkar. Both these cases have been taken up for hearing and 22nd January 1977 have been fixed as the date for production of documents. Some criminal cases have also been taken up. The criminal cases against Shri Sarkar was pending and the case against Shri M. Hazarika is still under investigation. Shri H. K. Das has been dismissed and his case is still in the Judicial Court. Shri P. Das has been dismissed and a criminal case has been started against him. The accused was later on discharged by the Court. The Investigating Officer has taken steps for revival of the criminal case. He was actually discharged on the basis of the prior charge-sheet. The Investigating Officer is following up the case. Against Shri H. K. Gogoi also G. R. case has been instituted. The next cases relate to Shri M. Singh, Ex-Nazir and Shri J. M. Biswas Ex-Nazir of Deputy Commissioner's office, Silchar. The case of Shri M. Singh have been closed as he is dead. Against Shri J. M. Biswas a criminal case has been instituted. The Assistant Bakijai Nazir of Gauhati was dismissed from service and miscellaneous case was registered against him which was dropped by the Court. Now, steps have been taken to realise the defalcated amount. We are now taking up the matter with Legal Remembrancer for his views.

9.3. The Committee then asked the Departmental witness to furnish the following information in respect of all the cases of misappropriation :—

1. The date of occurrence.
2. The date of starting of the departmental proceedings
3. The date of finalisation of the departmental proceedings and with what result.
4. The date of institution of criminal and civil proceedings and with what result.
5. The amount involved in each case and the amount recovered thereon.
6. What remedial measures suggested by the Department to prevent such misappropriation or defalcation of money.
7. And also when these cases were reported to Government by the officers concerned.

9.4. The Government in their letter No. ABP.314/76/49, dated 9th March, 1977 and No. ABP.279/76/45, dated 20th April, 1977 furnished the information which is appended to this Report in Annexure VII at page 164.

RECOMMENDATION

9.5. The Committee recommends that save and except the two cases transferred to Meghalaya State all the remaining misappropriation cases should be finalised immediately and the latest position may be intimated to the Committee within three months from the date of presentation of this Report to the House.

PRINTING AND STATIONERY DEPARTMENT

Paragraph 43 at page 99 read with Appendix IV Item 10 at page 235 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

10.1. There are 2 (two) cases of misappropriation amounting to Rs. 0.13 lakhs. The official witness was examined by the Committee on 1st February, 1977 on this para. The Committee then directed the official witness to take up the matter with the Home Department of the Government and to intimate the Committee about the latest position. The Government in the Home Department in their letter No. PG. 38/68/296, dated 17th March, 1977 intimated the Committee that the Department has since taken up the matter with the Government of Maghalaya.

RECOMMENDATION

10.2. The Committee may be apprised of the result of action taken within three months from the date of presentation of this Report to the House.

SUPPLY DEPARTMENT

Paragraph 43 at page 99 read with Appendix IV item 19 at page 235 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Misappropriation.

11.1. Misappropriation of Rs. 0.05 lakh in the Office of the Director of Supply, Assam.

11.2. On a query as to what were the reasons which facilitated the misappropriation; the official witness stated that these were mostly telephone bills. The amount was drawn for payment to the Telephone Department and was shown as paid in the cash book without actual disbursement. When the subsequent claim came it was detected that the money has not been paid.

On being questioned as to whether the officer-in-charge of cash had definitely some lapses on his part and if any action was taken against him the official witness stated that there might have been some lapses on the part of the officer-in-charge but the Director of Supply who was in overall charge being no longer in service and also the relevant papers being with the police custody no further action could be taken on this.

11.3. On being asked if there was initiative from the Department for expeditious disposal of the case the official witness informed the Committee that he had written D.O. letters to the Deputy Commissioner and there are correspondences also with the Police officers on this.

11.4. To the observation that the case was detected in 1968 and the person concerned retired in 1974 and within a period of six years the amount could have been recovered from him the official witness stated that he was under suspension and further action could not be taken as the case was subjudice.

RECOMMENDATION

11.5. The Committee come to the conclusion that due to want of timely action on the part of controlling officer for non-observance of rule 95 of the Assam Financial Rules the misappropriation could take place. The delay in disposal of the case resulted in escape of the officer at fault to go on pension. The Committee recommends that responsibility should be fixed on officer who granted the pension during the pendency of the case.

11.6. The Committee would like to be informed of the steps taken within three months from the date of presentation of this Report to the House.

REVENUE DEPARTMENT

Paragraph 16 (a) (13) at page 29 of the Report of the Comptroller and Auditor General of India for the year 1972-73

Number and name of grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
61—Famine Relief			
O. 84,00,000			
S. 96,91,488	1,80,91,488	1,91,43,898	10,52,410

12.1 The excess occurred mainly under "A—Famine Relief—1—Ordinary (A) Relief works" (provision : Rs. 20 00 lakhs; expenditure Rs. 22.07 lakhs) and "B—Transfer to Famine Relief Fund (General)" (provision : Rs. 41.31 lakhs; expenditure : Rs. 66.63 lakhs). The reasons for the excesses have not been intimated (September 1974).

12.2 The Committee wanted to know what were the reasons for this excess expenditure and why it could not be anticipated; the official witness stated that it seems that there are some confusions in the matter of accounting. There is a Fund called the State Relief Fund which was in operation since 1948 on the basis of Acts and Rules. That Fund was built up with an amount of Rs. 3 lakhs being the contribution of the State Government. And thereafter as per the award of the fifth Finance Commission an amount of Rs. 42 lakhs was deposited to that fund. Now, the money that has been spent from that fund has been shown as expenditure under this head and as a result thereof the excess has been shown, when in fact there is no excess. There is saving of Rs. 9,860.

12.3. On a query as to what was the expenditure on Famine Relief during that year out of the Famine Relief Fund or out of the Budget grant; the official witness replied that under this Relief work, there was a provision of Rs. 20 lakhs, and against this, the expenditure was Rs. 19.90 lakhs thereby there was savings. Under the Gratuitous relief, originally, Rs. 23,83,000 was made on the basis of past experience but this was insufficient to meet the demands on account flood, and as such, an additional amount of Rs. 90.58 lakhs had to be provided by taking advance from the contingency Fund to meet the pressing demands, and this advance from C F was regularised in the Assembly in March. There was also requirement of seed grant due to flood and other natural calamities. Rs. 11.71 lakhs was surrendered but final grant stood at Rs. 99.70 lakhs.

RECOMMENDATION

12.4 The Committee recommends that whenever there is a difference between departmental figures and the audit figures, the figures should be reconciled immediately. In the above case also the departmental figures should be reconciled immediately with the audit figures and the latest position intimated to the Committee.

Paragraph 43 at page 99 read with Appendix IV at pages 234—235 (Item 1) of the Report of the Comptroller and Auditor General of India for the year 1972-73.

13.1 There are 22 cases of misappropriation involving an amount of Rs. 5.46 lakhs.

13.2 The Committee wanted to know what was the reasons for delay in finalising all these cases; the official witness stated that out of these 22 cases, some cases of misappropriation have been dropped. For example, the misappropriation case of Government money by Shri J. Datta Choudhury has been dropped, as the entire money has been recovered. The mouzadar of Uttar Barkhetri mouza, Shri U. C. Roy Choudhury has been re-instated after realisation of the amount in full and the case has been dropped. The misappropriation case of Shri N. Ahmed, mouzadar of samabari mouza has been dropped after realising the total amount from him.

13.3 The Committee then asked the official witness to furnish the latest position district-wise to the Committee. The Department in their letter Nos. RLR. 165/76/64, dated 10th March, 1977 and No. RLR. 165/76/80, dated 31st March, 1977 furnished the following:

(A) DARRANG DISTRICT

1. Misappropriation of Government money by Shri Kanak Chandra Barua, Mauzadar, Sipajhar mouza

Total amount defalcated Rs. 56,121.89p. The case was detected on 6th August 1968 during inspection by the following officers :
(1) Shri R. N. Muhuri, S.D.O.
(2) Shri M. K. Nag, S.D.C.
(3) Shri D. C. Bhattacharjee, S. D. C. Defalcation were made during the period from 1367 to 1375 BS. The Mouzadar was dismissed. The charge of the mauza was taken over by his cousin who undertook all the liabilities of the previous mauzadar. An amount of Rs. 286,26.12 were realised. Bakijai proceedings were started on 4th February 1975 against the Mauzadar for realisation of the balance amount. As no moveable property were found with the ex-mauzadar for attachment the case was dropped and a land sale case is in progress.

2. Misappropriation of Government money by Shri Najimuddin Ahmed, Mauzadar of Syamabari mauza.

Total amount defalcated Rs. 15,915.44 and the case was detected on 18th September 1969. The amount was defalcated during the period from 1374 BS to 1375 BS. The entire amount was realised from the mauzadar. The case may therefore kindly be dropped.

3. Misappropriation of Government money by the mauzadar of Borsilajhar mauza.

Total amount defalcated — Rs. 83,801.53 p. during the period from 1377 Bangla san to 1380 Bangla san. The case was detected on 12th February 1975 during inspection by Revenue Officers. Complaint was lodged to Police on 24th October 1975. Bakijai proceedings was started on 4th February 1975. As no moveable properties were found with the mouzadar for attachment the case was dropped and land sale proceedings was started. According to report of the O/C, Udalguri P. S. on 21st January 1976 a case has been registered against Shri Sarat Chandra Basumatary, mauzadar vide case No. 9(II)/75 under section 409 IPC. As the O/C, Udalguri P. S. has not yet completed investigation the Deputy Commissioner concerned has directed the Subdivisional Police Officer, Mongaldoi for taking steps to complete police investigation without delay in order to start criminal proceedings against Shri Basumatari.

4. Misappropriation of Government money by (1) Shri Nalini Sarma, process serving peon of Sialmari Mauza.

Total amount defalcated Rs. 592.72 during the period from 17th May 1966 to 27th June 1966 and the case was detected on 27th June 1966 during inspection by Shri P. C. Boro EAC. No recovery were made. Land sale case started and date fixed for sale the lands.

(2) Shri Tithi Ram Tamuli, P. S. Peon Sialmari Mouza,

Total amount defalcated — Rs. 2,869.77 p. during the period from 9th November 1965 to 26th June 1966 and the case detected during inspection made by Shri N. C. Dutta, Sr. EAC on 16th July 1966. No recovery were made. Land sale case started and proclamation for sale of lands issued.

- (3) Shri Mamat Ch. Sarma,
P. S. Peon Sialmari Mauza

Total amount defalcated Rs. 2,891.19 paise during the period from 5th January 1968 to 27th May 1969 and the case was detected on 27th May 1969 during inspection made by Shri N. C. Dutta, Sr. EAC. The entire amount were realised from him by the Deputy Commissioner, Darrang. Hence the case may kindly be dropped. He was dismissed from service.

- (4) Shri Birendra Ch. Boro,
P. S. Peon, Sialmari
Mauza

Total amount defalcated Rs. 7,168.07 during the period from 3. 5. 66 to 26. 5. 70 and the case was detected on 2. 7. 70 during inspection made by Shri P. C. Boro EAC. No recovery were made. Distress warrant has been issued by the Deputy Commissioner, Darrang for realisation of the amount.

- 5) Shri Rajo Ram Boro,
P. S. Peon of Sialmari
Mauza

Total amount defalcated Rs. 1335.59. He was dismissed from service. The entire amount were realised from him. The case may be dropped.

- (5) Misappropriation of Government money by Shri Hem Ch. Saikia, Mauzadar, Bihaguri Mauza.

Total amount defalcated Rs. 58,445.57 p. during the period from 1369 Bangla san to 1378 Bangla san. The amount misappropriated was detected by A. D. C. Darrang on 12. 6. 71 Bakijai proceeding as for realisation of the amount was started on 30. 7. 73 and attached movable properties are put to auction sale. An amount of Rs. 29,419.19 p. was realised through auction sale of attached properties as well as cash collection and thus reduced arrear cash in hand to Rs. 20,295.86 from Rs. 58,445.57. No police case is instituted. The mauzadar has however been directed to improve the position during the current season.

6. GOALPARA DISTRICT :

Misappropriation of Government money by Shri Surendra Chandra Burman. Tahsil Asstt., of Bilasipara Tahsil.

Total amount defalcated Rs. 6,085.75 during the period from 11/68 to 4/69 and the case was detected on 1.7.69 during inspection by local Revenue officers. An amount of Rs. 530.65 has been recovered. Securing money amounting to Rs 500/- has been forfeited. Action is being taken for filing Civil Suit by Government Pleader. No Bakijai case is instituted against the defaulter.

7. Misappropriation of Government Revenue by Md. Miajan Ali Sarkar of Golokganj Tahsil

Total amount defalcated Rs. 3,342.94 P. during the period from 5/69 to 5/70. The amount difalcated has fully been recovered and deposit in to Treasury under proper head of account. He was punished with stoppage of three annual increments and reinstated in service. Shri Sarkar had since retired from service. The case may therefore be dropped.

8. Misappropriation of Government Revenue by Shri Khalilur Rahman and Abu Abdulla Molla of South Salmara Tahsil.

Total amount defalcated Rs. 19,075.31. Period of defalcation could not be ascertained as the records of the Tahsil office were gutted by fire on the night of 28.11.70. Defalcation was detected on 29.11.70 during inspection by local Revenue officers. Action has been taken to forfeit the security money amounting to Rs. 1000/. The Deputy Comissioner concerned is taking steps to file Civil Suit by Government Pleader for recovery of the amount defalcated. No Bakijai is instituted against him. On enquiry it was reported that Shri Abu Abdulla Molla was not involved in the defalcated case as such he was let off.

9. Misappropriation of Government Revenue by Shri Maheswar Sarma, and Shri

Total amount defalcated Rs 8,317.71 during the period from 1966 to 1968 and the case was detected

Nagendra Burman Assistants
of Balijana Tahsil.

on 6.2.69 during inspection by local Revenue Officers. During pendency of the case the incumbent expired and as such no recovery could be made. The Govt. Pleader has been requested to take necessary action for filing Civil Suit against the legal heirs of late Sarma. No Bakijai case is instituted.

It was reported that on enquiry Shri Nagendra Barman was not involved in the case accordingly he was let off.

- 10 Misappropriation of Government Revenue by Shri Dharendra Kr. Sarma, U. D. A. of Jaleswar Sub-Tahsil

Total amount defalcated—Rs. 6,203.34 p. during the period from 3/70 to 12/70 and the case was detected on 12. 1. 71 during inspection by local Revenue officers. The amount defalcated had fully been recovered and credited into Treasury under the proper head of account. He was denoted to the rank of L. D. A. and reinstated in service. This case may therefore kindly be dropped.

11. Misappropriation of Government Revenue by Shri Ananta Deb Barua and ten other of Srijangram Tahsil

Total amount defalcated Rs. 22,236 68 p. during the period from 4/70 to 9/71 and the case was detected on 18.9.71 during inspection by local Revenue Officers. Out of the amount defalcated Shri Ananta Deb Barua defalcated a sum of Rs. 12,059.30 p. A sum of Rs. 6,170.46 was recovered from him. A Civil suit has been instituted against him for recovery of the balance which is now pending in the Court of Law. No Bakijai case is instituted against him. As regards 10 (ten) others who had defalcated an amount of Rs. 10,177.38 the entire amount has fully been recovered and credited in to the Treasury under the proper head of account. They were punished with stoppage of increments and reinstated in service.

12. Misappropriation by Shri Gopal Chandra Das. Cashier of Golokganj Tahsil

Total amount defalcated Rs. 81,450.69 p. during the period from 8/66 to 12/70 and the case was

detected on 5.1.72 during inspection by local Revenue Officers. The Government Pleader has been requested to file Civil Suit in the proper Court of Law. No Bakijai case has been instituted against him.

CACHAR DISTRICT

13. Misappropriation by Shri Girish Chandra Dey, Process Server, Silchar Sadar Tahsil

Total amount defalcated Rs. 3,341.24 during the period 1954-57 and the case was detected on 21.9.57. No action for recovery of the defalcated amount as he has been absconding and his whereabouts could not be traced out. As he has no property nor his whereabouts could be traced out, no action could be taken for recovery of the defalcated amount. No Departmental action could be taken against the then S.D.C. Shri G.C. Das since deceased.

14. Misappropriation by Shri Kartick Sena Singh, Ex-Head Asstt. and Shri Harimohan Singh Ex-Cash Asst. of Sonai Tahsil.

Total amount defalcated—Rs. 31,422.77 P. during the period from 15th December 1970 to 2nd March, 1971 and the case was detected on 3rd March 1971 during inspection by local Revenue Officers. Bakijai case was started against both of them on 5th December 1975 but the same stayed due to Hon'ble Gauhati High Court's Order on Writ Petition filed by them. Complaint lodged to Police on 3rd March 1971. Date of issuing orders on Writ Petition are seventeenth December, 1975 and 19th January, 1976 respectively. The appeal petition of Shri Kartick Sena Singh dismissed by the Hon'ble Gauhati High Court and result communicated recently. Only the petition of Harimohan Singh is now pending with Hon'ble High Court. Further progress is awaited.

KAMRUP DISTRICT :

15. Misappropriation of Government Revenue by Shri D. Haloi, Office Asstt. of Pashim Baska Mauza under Tihu Circle.

Total amount defalcated—Rs. 3,505.34 P. during the period 1363 Bangla san to 1368 Bangla san detected on 18th and the case was December 1962

during inspection by local Revenue Officers. Departmental proceedings were initiated on 18th December 1976 which was ended on dismissal from service on 8th November 1974. Bakijai proceedings have been started by the S.D.O. Nalbari on 2nd October 1976 which is now in progress. Result is awaited.

16. Misappropriation of Government money by Late Jogendra Dutta Choudhury, Ex-mauzadar of Pub Bonbhag Mauza.

Total amount defalcated—Rs. 19617.38 during the period from 1366 BS to 1368 BS. The entire amount which were due for recovery have been deposited by his son Shri H. Dutta Choudhury. Hence the case may kindly be dropped.

17. Misappropriation of Government Revenue by Shri Uday Ch. Roy Choudhury, Mauzadar of Uttar Borkhetri mauza

Total amount defalcated—Rs. 18,361.16 P. during the period from 1365 BS to 1370 BS. The entire amount had been realised from the mauzadar and he was reinstated. This case may kindly be dropped.

18. Misappropriation of Government Revenue by Shri Krishna Hari Choudhury, Mouzadar of Panduri Mauza

Total amount defalcated—Rs. 55,601. 27 P. during the period from 1377 BS to 1380 BS and the case was detected on 19th December 1974 during inspection by local Revenue Officers. No recovery were made. Departmental proceedings were started on 22nd February 1975 which is not yet finalised. Complaint lodged to Police on 2nd October 1976 and result of Police investigation is awaited. The Police Department had seized relevant records and papers and examining witnesses Bakijai Proceedings had been taken up by the S.D.O., Nalbari due to change of residence from Rangiya to his native place at Nalbari. Further progress is awaited.

19. Misappropriation of Government Revenue by Sri Prabhat Chandra Choudhury (II) L.D.A. of Brapeta Circle Office.

Total amount defalcated Rs.—22,325.25 P. during the period from 18th August 1968 to 14th June 1971. Departmental proceedings were started on 26th July 1974 for realisation of the amount which was ended on dismissal from service. Bakijai proceedings started by the S.D.O., Barpeta on 13th November 1973

which is not yet finalised. For filing criminal prosecution complaint was lodged to Police Department 7th August 1971 and the accused was finally disposed after conviction for S.I. for one day with fine of Rs. 1,000 in default S.I. for another two months. Delay in submission of charge sheet was due to examination of witness. Criminal prosecution was instituted on 7th August 1971 and result is awaited.

20. Misappropriation of Government Revenue by Shri Madan Chandra Das, Mauzadar of Betbari Mauza.

Total amount defalcated—Rs. 77,881.35 P. during the period from 1367 Bangla san to 1374 Bangla san. The mauzadar was suspended and departmental proceedings were started on 9th December 1968 and the matter is now under examination of the Government, further instruction will be communicated to the Deputy Commissioner concerned very soon for realisation of the defalcated amount. Complaint was lodged to police on 2nd August 1971 for filing criminal prosecution and the case is under investigation of the Police Department. Result is awaited.

(A) KAMRUP DISTRICT :

21. Misappropriation of Government money by Shri Guni Ram Choudhury, Ex-Mauzadar of Kumarikata Mauza.

Total amount defalcated by the mauzadar—Rs. 84,990.14 and the case was detected on 1st March 1960 and the amount defalcated during the period from 1364 to 1367 Bangla san. The mauza was inspected regularly by the S.D.C. concerned as reported. An amount of Rs. 14,263 were recovered and for the balance amount pledged property was purchased at Re. 1 on behalf of the State. Departmental proceedings started against the mauzadar on 8th December 1966 which ended on his dismissal from service. Bakijai proceedings started against the mauzadar by the S.D.O., Nalbari which is in progress for finalisation. The case was registered to Police for their investigation on 8th December 1966. To start criminal prosecution against the mauzadar and the case has been communicated to the Chief Judicial

Magistrate Gauhati in June, 1976. No Officer was found at fault in connection with the defalcation. The Deputy Commissioner concerned has been instructed to take proper steps for recovery of the defalcated amount by way of instituting sale Bakijai proceedings as early as possible.

22. Misappropriation of Government revenue by Shri Surjyamal Deka, mauzadar of Modhyam Baska Mauza.

Total amount defalcated 46, 417.55 and the case was detected on 16th May 1967. The amount defalcated during the period 1367 Bang'a san to 1372 Bangla san. An amount of Rs.6,000 furnished as cash security has been adjusted against the defalcated amount and the pledged property has been purchased in auction at Rs. 1 on behalf of the State. Departmental proceedings were started on 27th May 1967 and the mauzadar was placed under suspension. The case was registered to Police U/S 409 IPC. P.S. Case 10 (6)/67 and submitted charge sheet on which the G.R. case No. 170/67 was started and now pending at the stage of hearing. Steps have been taken by the Deputy Commissioner for recovery of the defalcated amount and to dispose of the Bakijai proceedings at an early date.

RECOMMENDATION

13.4 The Committee recommends that vigorous steps should be taken to finalise the pending cases and latest position intimated to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 89 at pages 141—142 of the Report of the Comptroller and Auditor General of India for the year 1972-73-Alleged Misappropriation.

14.1. (a) According to rules and under agreements executed with Government, mauzadars are required to remit to the treasury all collections of land revenue and local rates made by them, and the departmental officers are responsible to inspect and verify the records of such collection and remittance at least once in every six months. The Sub-Deputy Collector, Dhing reported to the Deputy

Commissioner, Nowgong on the 3rd June 1972 that an amount of Rs. 0.60 lakh collected by one mauzadar between October 1969 to May 1972 as land revenue and local rates was not deposited till that date. The amount was alleged to have been misappropriated by the mauzadar. A counterfoil receipt book, already brought into use by the same mauzadar as noticed from some entries in his Daily Amdani Register, was reported to have been missing from his custody.

14.2. The case was reported to the Government (September 1973) information about recovery of the amount/action against the mauzadar is awaited (July 1974).

(b) Mauzadar of Betbari Mauza in Kamrup district did not deposit into the treasury, a sum of Rs. 0.73 lakh out of the amount of land revenue and local rates and taxes (Rs. 3.16 lakhs) collected by him for the years 1367 to 1374 Bangla san (1961 to 1968) the amount was alleged to have been misappropriated by the mauzadar. The mauzadar was placed under suspension (November 1968) and a police case was instituted (December 1968) against him. Further developments are awaited (January 1974).

(c) According to a report furnished by the Deputy Commissioner, Kamrup to Government in October 1971, an assistant of the office of the Sub-divisional Officer, Barpeta, received (between August 1968 and March 1971) an amount of Rs. 0.22 lakh being conversion fee of land. The amount had neither been accounted for in the cash book nor deposited into the treasury and was alleged to have been misappropriated by the assistant. Of this Rs. 0.12 lakh was recovered (10th July 1971). The assistant was placed under suspension (31st July 1971) and the case was reported to the Police in August 1971. The results of departmental and police investigations are awaited (January 1974).

14.3. The Committee wanted to know the latest position of the cases of alleged misappropriation. The official witness stated that the Mauzadar in question has deposited the entire defalcated amount in the Nowgong State Bank. As regards the missing of the receipt book No. 9701; the O/C Rupohihat police station has been directed to register a case for investigation early. As regards the Mauzadar of Betbari Mauza in Kamrup District, the total amount misappropriated was Rs. 77,881.35 P. during the period 1967-71 and the Mauzadar has been placed under suspension and a criminal case has been instituted. A Bakijai case also has been started. The criminal case has not yet been finalised. It is still in the investigation stage. Asked as to what were the reasons for such misappropriation the official witness stated the reason was mainly lack of inspection by the supervising officers.

RECOMMENDATION

14.4. The Committee recommends that the investigation/action in the two pending cases may be finalised immediately and the position intimated to the Committee.

INDUSTRIES DEPARTMENT

Paragraph 34 at page 70 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Purchase of land.

15.1. In May 1970 the Director of Industries purchased 110 bighas of land (value : Rs. 16.60 lakhs) adjoining the Gauhati Industrial Estate, Gauhati for development as an industrial area. Of this, land measuring 24 bighas (value : 3.60 lakhs) has been developed and allotted to 18 educated unemployed for starting industrial units and 3 bighas have been earmarked for the construction of workshop sheds of the Industrial Estate. It was noticed by Audit that out of 18 cases of allotments, in 5 cases the industrial units had been set up and had started production, in 1 case the factory building had been completed, in 9 cases construction of the factory buildings had not been taken up and in the remaining 3 cases allotments have been cancelled and land re-allotted to three other parties (August 1974). The construction of workshop sheds had not been taken up so far (August 1974). No plan for the development of the remaining area of 73 bighas of land (value : Rs. 10.96 lakhs) has been prepared so far (August 1974).

15.2. The Public Undertaking Committee at page 43 of their Fourth Report on the Assam Small Industries Development Corporation made the following remarks :

“The Corporation took over possession of 110 bighas of land at Bamunimaidan, Gauhati from one Shri S. C. Bordoloi and his brothers on payment of Rs. 16.5 lakhs. The management stated in a written statement that the payment was made out of the fund given to the Corporation by the Government of Assam for development of industrial area as per instruction contained in Government letter No. CI. 158/67/54, dated 8th February 1968. A sum of Rs. 43,744.00 was paid to the party as instructed vide Government letter No. CI. 158/67/78, dated 19th February, 1970. The Board of Directors of the Corporation vide Resolution No. 13 of the Sixty first meeting (Sub-Committee Resolution No. 10 held on 25th March, 1974) did not approve the land on the ground that the area was hilly one, about 700 ft. away of Kutcha road and there was no approach road also. Again an amount of Rs. 1,25,000.00 was paid by the Assam Small Industries Development Corporation Ltd. to Shri H. Pathak, Shri S. C. Das, Shri N. K. Choudhury and Shri D. C. Choudhury against the value of 5 bighas of land at Bamunimaidan as instructed by the Director of Industries vide their letter No. IG. 304/63/135 dated 5th March, 1966. The possession of land was taken over by the Construction Engineer Industries Department, Industrial Estate, Gauhati. The Construction Engineer, Industries Department, Industrial Estate, Gauhati was requested to hand over 5 bighas of land to the Corporation on 17th June, 1972 to which it was informed by the Director of Industries that 5 bighas of land could not be given to Corporation as the Industries Department required the land or expansion of the Industrial Estate. The Committee visited the area at Bamunimaidan and found that the land purchased by the corporation is a hilly land which would require considerable expendi-

ture for making it fit for development of Industrial area. It appears that about more than Rs. 20 lakhs was spent by the Corporation for purchase of land which appeared to be absolutely unfit for the purpose for which the land was purchased. The land was purchased during the years 1965, 1966 and 1968 when the market rate of Gauhati land was not so exorbitant as at present. The Committee is unhappy to note that a large area of land which was not at all suitable for expansion of industrial area by the Corporation was purchased at exorbitant rate on the instruction of the Government. The management also stated that cost of levelling of the area is very high".

15.3 The Public Undertaking Committee has since recommended to conduct an enquiry into the matter so as to ascertain the mode of transaction and the basis for which such unsuitable land was purchased by the Corporation.

15.4. The Committee examined the official witness on 20th Dec., 1976 on this para. The Committee also with a view to having the first hand knowledge visited the area on 2nd February 1977 and formed an impression that the cost of reclamation of this hilly track of land will be much high and it will not commensurate with cost for establishing industrial units.

RECOMMENDATION

15.5. The Committee recommends that the matter should be thoroughly investigated as recommended by the Public Undertakings Committee, and the result of investigation intimated to the Committee.

SOIL CONSERVATION

Paragraph 43 at page 99 read with Appendix IV at pages 234-35 (Item 16) of the Report of the Comptroller and Auditor General of India for the year 1972-73- Misappropriation, Losses etc.

16.1 There is one case of misappropriation involving an amount of Rs. 0.17 lakh.

16.2. The Committee wanted to know the reasons for delay in finalisation of the case; the official witness stated that the present position of the misappropriation of Government money amounting to Rs. 16,808 by Shri M. R. Kaibarta, Accounts Assistant was that Shri Kaibarta was dismissed from the service by the Chief Conservator of Forest with effect from 25.9.75 from whose office he was on deputation to Soil Conservation Directorate. A civil suit is being instituted against him to realise the amount.

RECOMMENDATION

16.3. The Committee would like to be informed of the present position of the suit in respect of realisation of the amount.

Paragraph 16(a) (Item 15) at page 29 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

	Total grant	Expenditure	Excess
65. Forests—II—			
Soil Conservation			
O. 53,30,100			
S. 5,99,000	59,29,100	60,19,979	90,879

17.1 The excess was the net result of excesses under certain group heads and savings under others and occurred mainly under "Development Schemes (Fourth Five Year Plan) II-Other State Plan Schemes -2- Soil Conservation Works (Sixth Schedule Part I Areas)" (provision: Rs. 17.98 lakhs; expenditure: Rs. 18.99 lakhs) and "3-Tools and Plant (Sixth Schedule Part I) Areas" (provision: Rs. 2.21 lakhs; expenditure: Rs. 3.62 lakhs). Of the above excess, the excess of Rs. 1.41 lakhs was due to purchase of essential stores like fertilizers, drill, truck chassis, pump sets, etc., not contemplated earlier. The reasons for the remaining excess have not been intimated (September, 1974).

17.2. The Committee wanted to know the reasons for the excess expenditure; the official witness stated that so far as this Department is concerned there was no excess expenditure. According to the figures actual expenditure is Rs. 3.6 lakhs and the total grant was Rs.3.75 lakhs. There was saving.

RECOMMENDATION

17.3. The Committee recommends that the matter may be reconciled through the Finance Department of the Government.

MUNICIPAL ADMINISTRATION

Paragraph 13 at page 21 read with Appendix I at page 225 of the Report of the Comptroller and Auditor General of India for the year 1972-73

18.1. At the end of September 1973, 83 certificates involving Rs.2.62 lakhs were awaited for grants paid upto 31st March, 1972. Of these, 36 certificates (Rs.0.91 lakhs) relate to grants paid upto March 1969. The remaining 47 certificates (Rs.1.71 lakhs) relate to grants paid during 1st April 1969 to 31st March, 1972.

18.2. The Committee wanted to know what were the reasons for non-submission of utilisation certificates; the official witness stated that utilisation certificate for an amount of Rs.29,184.32 P. have not yet been received. Altogether 7 items are outstanding now and the Department is vigorously pursuing the matter.

18.3. On being enquired since when these 7 items were pending the official witness replied that these are pending since 1976 and the case relates to Karimganj Municipal Board. The Department has been pressing the Chairman of the Municipal Boards to submit utilisation certificates.

18.4. On a query as to what action has been taken by Government in obtaining the utilisation certificates in respect of these remaining 7 items; the official witness stated that the Director of Municipal Boards has been asked to look into these matters personally and to send a report by the 30th of April, 1977. Since 1974, the Department have made it a policy that unless and until the utilisation certificates of the amount granted to them in the previous year they shall not be released any more grants. The Department in their letter No.MA302/76/22, dated 27th April, 1977 furnished the following position to the Committee that out of the total outstanding Utilisation Certificates numbering 7 involving an amount of Rs.29,184.32 P., one Utilisation Certificate for an amount of Rs.20,000 in respect of North Gauhati Town Committee and three numbers of treasury chalang showing the refund of unspent amount of Rs.7,630.32 P. in respect of Karimganj Municipal Board have already been received and forwarded to accountant General Assam vide Government Letter No.MA.4/70/195, dated 23rd April 1977 and No.MA. 115/72/192, dated 2nd April 1977 respectively.

18.5. Thus only two cases of utilisation Certificates in respect of Tihu Town Committee involving Rs.1500 and one case of utilisation certificate in respect of Badarpur Town Committee involving Rs.54/- only are lying outstanding. The matter has been taken up vigorously with Town Committee concerned and it is expected that this may be closed shortly.

RECOMMENDATION

18.6. The Committee recommends that the policy adopted by Government since 1974 that unless and until the utilisation certificates are received from the particular Board no subsequent grant will be released, should be strictly enforced. The Committee would like to be informed in how many Boards such restriction is being observed since 1974.

LABOUR DEPARTMENT

**Paragraph 43 at page 99 read with Appendix IV
(Item 15) at page 234 of the Report of the
Comptroller and Auditor
General of India for
the year 1972-73**

19.1. Misappropriation involving Rs.0.02 lakh are awaiting finalisation.

19.2. The Committee asked what were the reason for delay in finalisation of the cases; the official witness replied that the case relates to the office of the Labour Inspector, Nowgong, and the amount involved in this case was Rs.900. This was a case of 1970 and one Peon, Shri Bordoioi was involved in this case that peon encashed two pay bills and misappropriated the money. And that very year, the departmental proceedings were drawn up against him and his services were terminated. As regards the recovery of the amount, a sum of Rs.100 was recovered from him.

19.3. On a query as to whether the Department enquired into the matter as to why this case was pending in the Court for the last seven years and what was the reason; the official witness replied that information of the Department was that the Court has been giving a number of adjournments. That case was given to the police and the police investigated into the case and submitted a charge sheet against the person concerned; and after the charge sheet, it is the court to decide about any fault on the part of anybody and it is for the court to issue orders and take necessary action in the matter. I had checked up and found that we have only one case.

RECOMMENDATION

19.4. The Committee is not happy that the case is pending for such a long time. The Committee recommends that the Department should take steps to expedite the case and the latest position may be intimated to the Committee within three months from the date of presentation of this Report to the House.

GENERAL ADMINISTRATION DEPARTMENT

**Paragraph 31 at pages 65—66 of the Report of the Comptroller and Auditor General of India for the year 1972—73
Circuit houses and Dak Bungalows.**

20.1. (a) According to the rules governing the allotment of accommodation in the circuit houses, dak bungalows, etc., circuit houses and dak bungalows located at the District and the Subdivisional headquarters can be occupied free of rent by Government officials travelling on bonafide inspection duty. The officers posted temporarily to such places and those who are posted to these places at short notice may also be allowed to occupy the circuit houses, but in their case when the occupation is to last for more than 15 days, specific sanction of the Commissioner has to be obtained and rent has to be charged

from them at rates which vary according to the pay drawn. After 90 days rent is to be charged at double the rates. The days spent outside station on tour are also to be taken into consideration for determining the period of continuous stay.

20.2. In the course of test audit of the accounts of the Deputy Commissioners and the Subdivisional Officers (between April 1969 to July 1973) it was, however, noticed that—

- (i) Sanction of the Commissioner was not obtained for the stay of some Officers beyond 15 days and in some of these cases the period of continuous stay was even three years and no rent was charged beyond the initial period of 15 days. This resulted in short realisation of rent to the extent of Rs. 0.75 lakh at seven stations between April, 1969 and September, 1973 (Rs. 0.39 lakh at Sibsagar, Rs. 0.10 lakh at Tezpur, Rs. 0.06 lakh at Dibrugarh, Rs. 0.02 lakh at Jorhat, Rs. 0.04 lakh at Gauhati, Rs. 0.03 lakh at Silchar and Rs. 0.11 lakh at Nowgong).
- (ii) In certain cases the pay drawn by the officers was not noted in the visitors book and as a result the correctness of the rent charged from them could not be verified.
- (iii) According to the rules the rent recovered is to be promptly brought to account and the amount realised deposited into Treasury. The following amounts recovered as rent for the circuit houses and dak bungalows had not been accounted for by the time audit was completed:—

District	Amount	Period to which the rent relates
(1)	(2)	(3)
	Rs.	
Jorhat	4,920	April 1971 to July 1972.
Tezpur	4,647	July 1971 to August 1971.
Gauhati	536	August 1972 to December 1972.
Nowgong	462	May 1973 to August 1973.

20.3 Information about remittance of these amounts into Treasury is awaited (December 1973).

20.4. The Committee wanted to know whether Government have investigated the reasons and the circumstances under which the D. Cs and S. D. Os of seven stations (viz. Sibsagar, Tezpur, Dibrugarh, Gauhati, Silchar and Nowgong allowed the concerned officials to stay beyond 15 days in the Circuit House/Dak Bungalow without the

specific sanction of the Commissioner as required under the Rules. The official witness stated that Government have not carried out any specific investigation as such, but it has been known to Government that there has been shortage of accommodation in Circuit Houses and Dak-Bungalows and that is why some of the officers had to stay there even sometimes without proper sanction. Now the State Government has decided that this is a matter on which no more leniency should be shown and therefore Government have decided to make the rules very rigid so that this kind of situation does not arise any longer. So, the rate for payment of rent have been so revised as to make them a disincentive for anyone to stay on in Circuit House beyond the specific period. Reading out from the Government Circular issued 2nd of August, 1976 the Jt. Secretary stated that an officer whose head quarter is within 16 kilometers according to this Government Circular, would not be allowed to occupy the Circuit house beyond 15 days and the rent payable for occupation of accommodation in the Circuit House would be @ 25% of monthly emoluments of the officer for every month beyond the permissible limit of 15 days.

20.5. Asked as to what rent was charged from officers occupying Circuit House and Dak Bungalows beyond 15 days; the official witness stated that Government have authorised the officers concerned to take steps to realise the out standing rents. From the State Government's side also, we have written to the officers to pay the rent immediately. There are some officers under employment of other State Government or in other organisations; in such cases we have written to the heads of the respective organisations to realise the amount from the officers concerned and deposit the amount immediately into the Treasury failing which we will have to ask Accountant General to issue retrenchment slips.

20.6. On being questioned as to whether Government feel that these irregularities should be looked into, the official witness stated that Government have of course reiterated earlier instructions from time to time for the guidance of the officers to ensure that they do not commit the same mistakes again.

RECOMMENDATION

20.7. The Committee regrets to note that in Circuit Houses and Dak-Bungalows officers were allowed to stay beyond the permissible limit in clear violation of the Rules. The Committee recommends that the Department should not merely issue instructions but ensure that these instructions are followed strictly. Steps should be taken to realise the arrear of rent on this account from the officers concerned immediately. The progress made in the matter may be intimated to the Committee within two months from the date of presentation of this Report to the House.

INLAND WATER TRANSPORT DEPARTMENT

Paragraph 16 (a) Item No. 12 at page 28 of the Report of the Comptroller and Auditor General of India for the year 1972-73

	Total Grant Rs.	Expenditure Rs.	Excess Rs.
60—Ports and Pilotage			
0 71,43,300			
5, 7,02,745	78,46,045	78,51,671	5,626

21.1. The excesses occurred mainly under "8.0 other ports (c) Taking over of major ferries from Public Works Department". (provision: Rs. 26.26 lakhs; expenditure: Rs. 26.45 lakhs) due mainly to drawal of interim relief.

21.2. The Committee could not examine the Inland Water Transport Department due to want of time. Therefore the Committee asked the Department to furnish written statement on the following points:—

1. Why the excess could not be anticipated earlier and why supplementary Grant could not be obtained to cover the excess in time.

2. What was the reason for delay in regularisation of the excess.

21.3. The Department in their letter No. TMV. 129/74/103-A, dated 30th June, 1977 furnished the written statement as follows:—

The reasons for the excess of Rs. 5,626 under "60-ports and Pilotage" during 1972-73 are;—

1) that immediately before the creation of the Union Territory of Mizoram on and from 21st January, 1972 under the North Eastern Areas (Reorganisation) Act, 1971, the staff of the Inland Water Transport Subdivision relating to the affairs of erstwhile Mizo District were stationed at Silchar and continued to function in connection with the affairs of that Union Territory from Silchar after that date whose pay and allowances up to the 31st May, 1972 were paid by this Government at the instance of the Government of that Union Territory who agreed to re-imburse the expenditure during the continuance of those staff at Silchar.

2) that this Government could not foresee that the said expenditure relating to Union Territory of Mizoram on and from 21st January, 1972 would initially vest in this Government nor was such expenditure advanced from the contingency fund, regularisation of which in the form of the S/D did not arise,

3) that this Government preferred claim on the Govt. of Mizoram for reimbursement of expenditure, which is still being awaited.

RECOMMENDATION

21.4. The Committee would like to be informed of the result of the claim on the Government of Mizoram for reimbursement of expenditure. Subject to this, the Committee recommends regularisation of the excess expenditure.

JUDICIAL DEPARTMENT

Paragraph 43 at page 99 read with Appendix IV at pages 234-35 Item 23 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Misappropriation, Losses etc.

22.1. There is one case of misappropriation involving Rs. 0.50 lakhs in the office of the Assistant District Judge, Silchar.

22.2 The Committee examined the official witness on 31st January 1977 and after a prolonged discussion the Committee asked the official witness to submit a written note about the case. The Government in their letter No. L.J.J. 468/72/145, dated 10th February, 1977 furnished the following information:—

(A) Facts of the case:— On 17th November 1972, a tea garden namely Tilka Tea Estate was put in auction in an Execution proceeding pending in the Court of Assistant District Judge No. 1, Cachar Silchar viz., Title Execution No. 9 of 1972 and the said garden was purchased by the highest bidder Messrs Barak Valley Tea Co. Ltd., at Rs. 11,00,000/- and the auction purchaser deposited with the Nazir Rs. 2,75,000/- as 1/4th of bid money together with a sum of Rs. 11,010/- being the poundage fees (total amounting to Rs. 2,86,010/-) under orders of the Court in accordance with the provisions of order 21 Rule 84 of the C.P.C. The Nazir was supposed to deposit the money on the next day i.e. on 18th November 1972, in the State Bank of India and to furnish the poundage fees in Court. Instead, he defalcated the entire amount. The Additional District Judge, J, Cachar Silchar filed an F.I.R. to the Silchar Police Station. On 18th November 1972, the police apprehended the Nazir and recovered a sum of Rs. 2,35,700/- leaving a balance of 50,310/-.

(B) Action taken by the Department and their present position :—

(1) The criminal case which was instituted against the Nazir has since been disposed of on 28th January 1977, and the Nazir has been found guilty under Section 409 and has been sentenced to undergo R. I. for 7 years and to pay a fine of Rs. 2,000/- in default to R.I. for one year more.

(2) The departmental proceeding which was initiated has also resulted in the dismissal of the Nazir from service with effect from 1st February 1977.

(3) The properties of Shri Choudhury had been attached in 1973 under the provisions of Criminal Law Amendment Ordinance, 1944. The total value of all the properties belonging to Shri Choudhury was found to be worth Rs. 21,762.25 P. The District Judge has been advised to take further action under the above Ordinance if possible. If not (and even otherwise) to take immediate steps to file a civil suit for realisation of the remaining amount.

22.3. Further report would be submitted after receipt of communication of the District Judge on the above matters.

RECOMMENDATION

22.4. The Committee would like to know the latest position of the case

FISHERY DEPARTMENT

Paragraph 85 at Page 138 of the Report of the Comptroller and Auditor General of India for the year 1972—73 Loss of revenue due to non acceptance of highest tender in the settlement of fisheries.

23.1 Under the Fishery Rules, Government fisheries are settled on lease for period of three years under a tender system by the Deputy Commissioners/ Sub-divisional Officers, subject to confirmation by the Commissioners of Divisions within thirty days, with the prior approval of the Government, not more than sixty per cent of fisheries in a sub-division available for settlement in a year are settled with the co-operative fisheries societies formed by actual fishermen belonging to scheduled castes and backward classes on the basis of highest tender, the remaining fisheries though open for settlement to all communities may not be settled on the highest bidder if such a fishery co-operative society or actual fishermen of protected communities are prepared to pay the amount of highest offer less a rebate of ten per cent in the case of co-operative society and seven and half per cent in the case of an individual. The amount settled is payable in instalments; in case of default or violation of condition of lease, the fishery is put to resale at the risk of the lessee.

23.2 The Kumotia group of fisheries in Dhemaji sub-division was settled by Subdivisional Officer, Dhemaji for the period from September 1971 to March 1974 with the second highest tenderer at Rs. 21,181 per annum rejecting the highest tender at Rs. 41,000 per annum on the alleged ground of non-submission of income tax and sales tax clearance certificates by the highest tenderer (a fishery co-operative society) and for giving encouragement to a local co-operative society.

23.3 It was, however, noticed in audit (May 1972) that the highest tenderer had furnished (August 1971) the requisite certificates to the Sub-divisional Officer in connection with settlement of another fishery (Kohra fishery) in the same subdivision. In a similar case the Board of Revenue had held (April 1972) that a tender should not be rejected on the ground of wanting certificates if the same had been submitted earlier to the same authority. Besides, the Fishery Rules do not permit preference to local co-operative societies other than societies of actual fishermen of scheduled castes and backward classes. The rejection of the highest tender had resulted in loss of revenue of Rs. 51,199 for the period from September 1971 to March 1974.

23.4 The Committee wanted to know whether the rule prohibit consideration of a tender submitted without Income-tax and sales tax clearance certificates even if such certificates submitted in connection with other tender are available in the Office; the official witness stated that there is no such thing that income tax and sales tax clearance certificates submitted in another case could not be accepted in a similar case elsewhere. As the official witness could not satisfy the Committee due to want of proper records, the Committee asked to furnish written reply on certain points and also details of the case. The Government in their letter No. VFF. 117/76/97, dated 12th July, 1976 furnished written reply to the questionnaire prepared by the Committee :—

Question

Answer

(1) Please verify whether the highest tenderer of Kumotia fishery stated in his tender that Sales Tax clearance certificate and Income-Tax Clearance certificates were submitted along with the tender relating to Kohra-fishery.

(1) Yes. During evidence before the Public Accounts Committee it was stated that the tenderer had referred to the sales tax and Income-tax registration Nos. without mentioning that he had submitted the certificate in an other case. This statement was given on basis of a report received from the S. D. O., Dhemaji. Might be, there was a confusion because of the reference to non-submission of income-tax and sales tax certificates being the cause for not selecting the highest tender. On verification from the original tender, since obtained from the

Question

Answers

S.D.O. together with a copy of the minutes of the Advisory Board meeting, it has been now found that the tenderer did mention though he had submitted the income-tax and Sales tax certificate in another case along with his tender for Kohra Fishery and that the grounds for rejection were something else. A copy of the minutes appended in Annexure VIII at page 175— of the Report.

(2) Please verify whether all tenders were received at the same time and were opened on the same day and decided on the same day.

(2)—Yes.

(3) Actual composition of two Co-operative Societies whether composed of 100% actual fishermen.

(3)—Yes.

23.5. The Fishery Advisory Board called by the Subdivisional Officer, Dhemaji for settlement of fisheries in their sitting dated nil passed the following decision :—

“The two tenders for 17, 18 and 19 Kumotia Group Fishery were put up to the Board for consideration. The highest tender submitted by Shri Hema Kanta Das, Secretary, North Lakhimpur Co-operative Society has not appended the certificate of registrations. The Advisory Board also considered that the Fishery is located in the flood affected area and the local Co-operative should be given a chance to thrive. It also appeared that the working capital of the highest tenderer is low in view of the fact that the Society is settled with another fishery of heavy amount.”

RECOMMENDATION

23.6. The Committee is not happy with the procedure of settlement of Kumotia group of Fishery in Demaji Subdivision by the second highest tenderer rejecting the highest bidder on the alleged ground of non-submission of income tax and sales tax clearance certificates although the highest tenderer had furnished the requisite certificates to the Subdivisional Officer, Dhemaji in connection with the settlement of Kohra Fishery in the same Subdivision.

23.7. The rejection of the highest tenderer had resulted in a loss of revenue of Rs. 51,199. The Committee recommends that every endeavour should be made to ensure that Government does not incur any loss of revenue in future.

23.8. The Committee recommends that Government should lay down certain general guide lines for the Advisory Board for settlement of Fishery in the State so that uniformity in settlement can be maintained by all the Advisory Boards.

Paragraph 86 at page 139 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Loss of revenue due to delay in settlement of fisheries.

24.1. For settlement of Korah Fishery (Dhemaji Subdivision) from September 1971 to March 1974 the highest tender received for Rs. 0.98 lakh per annum was not considered on the ground that the working capital of the tenderer was low and he failed to furnish statement of movable and immovable properties. The Subdivisional Officer recommended (August 1971) settlement of the fishery with the second highest tenderer at his quoted rate of Rs. 0.91 lakh per annum. The Commissioner, Plains Division, did not, however, confirm (11th September 1971) the settlement holding that the working capital of the highest tenderer was not low. The Subdivisional Officer having sought (20th September 1971) advice of the Government, Government ordered (25th September, 1971) that the fishery should be put to resale after the expiry of the appeal period of 30 days from the date of orders of the Commissioner. However, on an appeal filed by the second highest tenderer, the Board of Revenue ordered (11th December, 1971) that an interim settlements should be made with him and accordingly the fishery was leased to him from December 1971 at the rate of Rs. 0.91 lakh per annum. Non-settlement of the fishery from September 1971 to November 1971 deprived Government of a revenue of Rs. 0.23 lakh on the basis of rent of the interim settlement.

24.2. On the query as to why the highest tender was not accepted by the Advisory Board and the Subdivisional Officer; the official witness replied that the Advisory Board was of the opinion that the highest bid which was for Rs. 97,717 was highly speculative against the basic value fixed at Rs. 22,990. The working capital of the Society is considered low as they have been settled with another fishery. Also the fact that this is a new society and therefore lacks experience might have also weighed.

24.3 On being asked as to the opinion of the Government that the Advisory Board considered Rs. 97,000 as a speculative bid while they have considered Rs. 91,000 a normal bid; the official witness said that the Advisory Board was not correct in saying so. The argument was not very sound.

24.4. The Committee after examination official witness on 14th June 1976 asked the Government to furnish written information on the questionnaire prepared by the Committee along with a details of the case. The Government in their letter No.VFF. 117/76/97, dated 12th July, 1976 furnished the following:—

Question	Answers
(1) When was the tender for settlement of the Fishery invited and what was the last date of submission of tender.	(1) Tender was invited on 12th August 1971. Last date of submission of tender was 27th August 1971.
(2) Why a longer notice (30 days) could not be given for receipt of tenders?	(2) Condition of 30 days notice for Sale of fisheries was not applicable for settlement of fisheries for the year 1971-72 vide proviso to Rule 3 as addressed by Notification No. VFR. 127/71/55, dated 7th August 1971 appended at Annexure IX at page 177. As settlement was already delayed, further delay was to be avoided by giving longer date and that was why the rule permitted shorter period for the particular year.
(3) Why the highest tender was not accepted by the Advisory Board and S. D. O., Dhemaji.	(3) Extract of Proceedings of the Fishery Advisory Board is appended to this Report in Annexure VIII at page 179.
(4) Why the Subdivisional Officer, Dhemaji referred the matter to Government against the decision of Commissioner?	(4) As the Commissioner did not confirm the settlement of the fishery with the Second tenderer at Rs. 91111 the Subdivisional Officer made a reference to Government seeking instructions from Government in his W. T. Message No. 12423-24, dated 20th September 1971.
(5) When the High Court passed order.	(5) High Court passed order on 10th January, 1974.
(6) Whether the highest tenderer enjoyed the fishery for 2 months?	Yes. They enjoyed the fishery from 13th January 1974 to 30th March 1974.
(7) For what period the highest tenderer enjoyed the fishery?	From 13th January, 1974 to 31st March 1974.

Details of the case :

24.5. The Subdivisional Officer, Dhemaji invited tenders on 12th August, 1971 for settlement of the Kohra Fishery for a period from 1st September, 1971 to 31st March, 1974. The last date for receipt of tenders was fixed on 27th August, 1971. Tenders were received from 5 parties for the Fishery. The highest tender for Rs. 97,717/- was offered by Shri Bhanuram Das, President, Parghat Koibarta Min Silpa Samabay Sammittee Ltd. which was a Co-operative Society composed of actual fishermen scheduled caste people. The second tenders was Shri Hem Kanta Das, Secretary, North Lakhimpur Co-operative Fishery Working Society who offered Rs. 91,111/-. The Advisory Board, constituted for the purpose of finalising settlement of the Fishery, considered the highest tender of Rs. 97,717/- highly speculative. They advised to settle the Fishery with a Second tender at Rs. 91,111/-. The Subdivisional Officer, Dhemaji sent the proposal to the Commissioner of Plains Division for confirmation in his letter No. 11884, dated 29th August 1971. The Commissioner did not confirm the settlement as reported by the Subdivisional Officer. He then sought for Government instruction in this regard. Government ordered to put the fishery on sale again after appeal period of one month, from date of Commissioners orders was over. But the aggrieved second tenderer with whom the Advisory Board settled the fishery with them preferred an appeal before the learned Board of Revenue. The learned Board of Revenue (in case No. 17 RA (F) / 71) passed an interim order on 7th December 1971 that the Subdivisional Officer, may make some interim arrangement till the disposal of the appeal. The learned Board of Revenue passed final Judgment on 29th January 1973 setting aside the appeal. The appellant again preferred an appeal before the learned High Court against the order of the Board of Revenue. The learned High Court dismissed the appeal on 10th January 1974.

24.6. The highest tender enjoyed the fishery from 13th January 1974 to 31st March 1974 and an amount of Rs 20,882/- was realised from them as proportionate revenue.

24.7. A copy of order of learned High Court dated 10th January 1974 with a copy of learned Board of Revenues orders dated 29th January 1973 is appended to this Report in Annexure X at page 178-182.

24.8. A copy of interim order passed by the learned Board of Revenue and the Hon'ble High Court are appended to this Report in Annexure XI at pages 182-184.

RECOMMENDATION

24.9. The Committee reiterate its earlier recommendation in the last paragraph on Paragraph 85 at pages 45-48 of the Report.

24.10. The Committee should be apprised of the cost incurred by Government in conducting the appeal case before the Board of Revenue and also in the Hon'ble High Court.

**Paragraph 87 at pages 139-140 of the Report of the
Comptroller auditor General of India for the
year 1972-73—Loss of Fishery
revenue due to administrative lapse.**

25.1. Government having decided (February 1971) to amend the Fishery Rules from 1971-72 issued instructions to the Deputy Commissioners to cancel/without settlement of fisheries beyond March 1971 except in cases where old lessees were agreeable to pay proportionate revenue at old rates pending fresh settlement under the amended rules. Only thirteen fisheries could be settled in Goalpara District under this arrangement leaving twenty-nine fisheries without settlement for one and half months between April 1971 and May 1971. Computed with reference to annual rent of previous term this resulted in loss of revenue to the extent of Rs.0.39 lakh. Subsequently, 37 fisheries were settled and possession given (May 1971) under the amended Fishery Rules, subject to confirmation by the Commissioner. But consequent on the amended Fishery Rules having been declared void by High Court in July 1971 on the ground that there was no prior publication of the rules inviting objections from interested persons as required under section 6 of the Fisheries Act, Government cancelled those settlement (10th July 1971). As a result the new lessees refused to pay proportionate revenues at new rates for varying periods (between May 1971 and July 1971) on the ground that the settlement/possession of the fisheries was not confirmed by the Commissioner. This resulted in a further loss of revenue to the extent of Rs.1.00 lakh.

25.2. For similar reasons, non-settlement of thirty-three fisheries (Nowgong 18, Lakhimpur 8, Mangaldoi 1 and Dhemaji 6) for different periods between April 1971 and August 1971 resulted in loss of revenue of Rs.1.32 lakhs.

25.3. Information as to the realisation of proportionate revenue from the lessees and also the actual operation of the fisheries is awaited (September 1974).

25.4. The Committee wanted to know whether all aspects taken into account in consultation with the Law Department before giving effect to the amended Fishery Rules; and if so, how the provisions of Section 6 of Fisheries Act were overlooked and publication of the Rules inviting objections was not done; the official witness stated that was an unfortunate mistake that prior publication was not done before finalising the Rules. That matter was also enquired into, explanations were obtained from the officers concerned but it was found to be just a bona fide mistake on their part and no action was considered to be called for.

25.5. On a query as to why 29 Fisheries were left unsettled in Goalpara for one and half months resulting in loss of revenue of Rs.0.39 lakh; the official witness said that the figure "29" does not appear to be correct. As a matter of fact, not only this figure, but the other figure '13' also is not correct. Actually 12 fisheries in the Goalpara Subdivision could be settled and 20 fisheries in the Dhubri Subdivision were left unsettled during this period. Nine fisheries were in fact settled out of this 29 in Dhubri Subdivision.

25.6. Asked as to why these fisheries could be not settled and what action was taken by the Deputy Commissioner for settlement of these fisheries; the official witness replied that the old lessees did not come forward. They were given an option to continue exploitation of this fisheries in the previous terms but the old lessees came forward only in respect of 12 in Coalpara and 9 in Dhubri.

25.7. The order of Government was that pending finalisation of the Rules, the Deputy Commissioner could give settlement to the existing lessees at the old rate. The lessees did not come forward and therefore no settlement could be given.

RECOMMENDATION

25.8. The Committee recommends that there should be investigation as to the loss of revenue due to non-settlement of Fisheries in time and responsibility be fixed for such delay.

25.9. Action taken should be intimated to the Committee within two months from the date of presentation of this Report to the House.

Paragraph 88 at pages 140-141 of the Report of the Comptroller and Auditor General of India for the year 1972-73

26.1. Arrears of revenue and remission of fishery revenue-Year-wise position of demand, collection, arrears and remission for the last three years is indicated below:—

	Demand	Collection (In Lakhs of rupees)	Arrears	Remission
1970—71	60.73	31.65	29.08	3.12
1971—72	63.27	34.87	28.40	2.40
1972—73	1,12.91	59.27	53.64	4.87

26.2. Bakijai proceeding were instituted to recover Rs.24.39 lakhs, Rs.24.94 lakhs and Rs.39.60 lakhs of the arrears as on 31st March 1971, 31st March 1972 and 31st March 1973.

Some interesting cases of remission of revenue are given below:—

(i) Mairadubi Duar Beel and Dighal Narayan Group Fishery in Nowgong District were settled for three years from 1969-70 for Rs.27,550 per annum with a co-operative society. Government granted (March 1973) remission of Rs.41,325 being 50 per cent of the revenue on the ground that Mairadubi Duar Beel was washed away by flood in the Brahmaputra and the society could operate only 67 bighas out of 175 bighas of the fishery due to erosion by the Brahmaputra. In the sale notice, it was indicated that the fishery was partly eroded by the Brahmaputra.

(ii) Kallong Nadi Part V Fishery in Nowgong District was settled with a lessee for Rs.20,122 per annum for three years from the 1st July 1968. The lessee applied for remission of revenue on the ground of late settlement of fishery. Although the Deputy Commissioner, Nowgong reported (September 1970) that the allegations of the lessee were not correct and the lessee was operating from the 1st July 1968, Government granted (December 1970) remission of revenue to the extent of Rs.1,500.

(iii) Deroi fishery in Sibsagar District was settled directly by Government with a Co-operative Society for three years from 1970-71 at Rs. 22,200 per annum. The society having failed to pay security deposit, the fishery was settled with another society at Rs. 20,500 per year from the 24th June 1970 to the 31st March 1973. The actual possession was given on the 13th August 1970. Although the Subdivisional Officer, Sibsagar held that no remission was due for a part of 1970-71 as the fishery was settled specifically from the 24th June 1970, Government sanctioned (January 1972) remission of revenue to the extent of Rs. 3,150 due to late settlement of fishery.

26.3. The Committee wanted to know whether sale notice for Mairadubi Duar Beel and Dighal Narayan Group Fishery in Nowgong District did provide for remission of revenue in the event of erosion of a part of the Fishery by the Brahmaputra; the official witness stated that the sale notice does not indicate any such condition that in the event of erosion remission will be given. What was indicated in this sale notice was that a part of the fishery was eroded.

26.4. On being questioned as to why there should be remission when in the sale notice the erosion was indicated; the official witness replied that after all, Government has to be just and fair. When the party was to be given possession it was found that one of the fisheries was not in existence at all. In another case it was left with only a small channel hardly 10 ft. wide and 2 ft. deep and only the third fishery was in tact. In this channel part, I think as against 75 bighas of the fishery only 20-25 bighas were left; one fishery was not traceable at all. Therefore, as against three there was only one fishery left. As a matter of fact, I feel there is slight error on the part of district authorities also because much earlier they had taken up with Government for exclusion of these fisheries which have already been eroded two fisheries one completely and one partly. They had earlier written for exclusion. So instead of making a vague reference in the notice it should have been fair to state it clearly that one was not in existence and the other one was in existence only in name.

26.5. Asked as to what consideration weighed with the Government in ignoring the report of the Deputy Commissioner in granting remission in respect of Kallong Nadi part V Fishery; the official witness stated that Government was satisfied that the settlement was given only on 1.7.68. He was given possession on 6.9.68. But from the papers furnished by the Deputy Commissioner it appears that settlement was given on 1.7.68. Government had arrived at this conclusion for remission of the small amount of Rs. 1,500/- on the basis of the Deputy Commissioner's report itself.

26.6. On a query as to what was the reason for settlement of Deroi Fishery without calling for tender and whether the lessee apply for remission; the official witness replied that the first society to whom it was settled failed to pay the requisite security deposit. So it had to be put to resale and was settled with this party from 24.6.70 to 31.3.73, and possession was given on 13.8.70. So the question of remission arose for the period from 1.4.70 to 13.8.70.

26.7. Asked as to whether the lessee was granted remission ignoring the report of the Subdivisional Officer; the official witness stated that it is on the same principle as in the previous case because the settlement was actually given on 24.6.70. He was entitled to remission from 1.4.70 to 23.6.70.

RECOMMENDATION

26.8. It appeared from the evidence that the Government had to incur infructuous expenditure in the shape of remission due to delay in settlement of fisheries. The Committee recommends that investigation should be made as to whether due to administrative lapse the delay occurred in settlement of fishery if so, responsibility should be fixed on the officer/officers due to whose negligence the delay in settlement occurred, which resulted in loss of revenue.

WELFARE OF PLAINS TRIBES AND BACKWARD CLASSES DEPARTMENT

Paragraph 42 at pages 75—98 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Economic uplift programme for the Plains Tribals and the Scheduled Castes (1969-70 to 1972-73).

29.1. The plains tribals and the scheduled castes constitute 9.2 and 6.2 per cent respectively of the Population of Assam (1971 census), District wise population of the plains tribals and the scheduled castes is as under:—

District	Total population	Scheduled Castes		Plains Tribals	
		Population	Percentage of the total population	Population	Percentage of the total population
		(In lakhs)			
(1)	(2)	(3)	(4)	(5)	(6)
Goalpara	22.21	1.20	5.4	3.08	13.9
Kamrup	28.66	1.65	5.8	2.98	10.4
Darrang	17.33	0.77	4.4	1.86	10.7
Nowgong	16.77	1.67	10.0	1.25	7.5
Sibsagar	18.31	0.86	4.7	1.25	6.8
Dibrugarh	14.09	0.37	2.6	0.82	5.8
Lakhimpur	7.09	0.41	5.8	2.05	23.9
Cachar	17.12	2.09	12.2	0.15	0.9
Mikir Hills	3.78	0.10	2.6	...	...
North Cachar Hills.	0.76	0.01	1.3	..	..

29.2. The following is a review of some of the programmes formulated during the period from 1969-70 to 1972-73 for the economic uplift of the Plains tribals and the scheduled castes in the State.

(A) Schemes implemented by the Directorate of Industries

(a) Stipends for craftsmen trainees.

29.3. Craftsmen training programme is a national programme controlled by the National Council for Training in Vocational Trades. Under this programme training in different crafts is imparted in nine Industrial Training Institutes in the State. On their successfully completing the training and passing the final examination, the trainees are awarded the National Trade Certificate. The main objects of the training are :—

(i) to ensure a steady flow of skilled workers to different trades for industry ;

(ii) to raise the quality and quantity of industrial production by systematic training of workers and

(iii) to reduce unemployment among the educated youth by equipping them for suitable industrial employment.

29.4. Ten and seven per cent of the seats in these training institutes are reserved for the plains tribal and the scheduled caste trainees respectively. Each trainee is given a stipend of Rs. 45 per month during training.

29.5. The number of the plains tribal and the scheduled caste trainees admitted to the Industrial Training Institutes during the period from 1969-70 to 1972-73 was as follows :—

Year	Sanctioned seats	Reserved seats		Trainees admitted	
		Plains Tribal	Scheduled Castes	Plains Tribal	Scheduled Caste
(1)	(2)	(3)	(4)	(5)	(6)
1969-70	2,388	239	167	188	192
1970-71	2,432	243	160	217	263
1971-72	2,388	239	167	220	189
1972-73	2,432	243	160	222	221

29.6 Thus, whereas the number of scheduled castes trainees admitted during these years was more than the prescribed percentage, the number of plains tribal trainees was less than the prescribed percentage.

29.7. The amounts sanctioned for the payment of stipends and the amounts paid to the plains tribal and the scheduled caste

trainees during these years were as under:—

	1969-70		1970-71		1971-72		1972-73	
	Amount sanctioned	Amount paid	Amount sanctioned	Amount paid	Amount sanctioned	Amount paid	Amount sanctioned	Amount paid
	(In lakhs of rupees)							
Scheduled Castes	0.58	0.39	0.53	0.32	0.80	0.26	0.72	0.45
Plains Tribals	0.44	0.32	0.48	0.38	0.70	0.26	0.49	0.42

29.8. The following table gives the number of the trainees who successfully completed the training, those who failed and those who dropped out:—

	Scheduled Castes			Plains Tribals			
	Passed	Failed (A)	Dropped out (A)	Passed	Failed (A)	Dropped out (A)	
1969-70	59	15	9	45	11	20	(A) The information is in respect of all institutes except the one at Nowgong.
1970-71	56	20	16	62	21	9	
1971-72	32	23	38	60	27	16	
1972-73	51	25	16	55	14	10	

29.9. According to the programme for the craftsmen training, the training institutes are to maintain records of successful trainees who have secured employment as well as of those who have not. Such records for passed out trainees were not maintained by the institutes and consequently the information regarding the exact employment status of the successful trainees was not available. The Government also did not conduct any survey to find out whether the successful trainees were gainfully employed.

29.10. A study team for the welfare of the plains tribals had observed (1971-72) that unless sufficient employment opportunities were provided to the students or adequate financial help was given to the passed out trainees for starting their own trades, etc., the plains tribals would not be very much benefitted by the training. Action taken on this recommendation is not known.

29.11. The Committee wanted to know whether the Department of Tribal Areas and Welfare of Backward Classes give money to other Departments to implement some of the programme on their behalf and whether it was not the duty of the Department to watch the

progress of such programmes; the official witness stated that till recently the Tribal Areas Department was not having any field agency. So the Secretariat Department was working both as the Secretariat Department as well as, the field agency and we placed fund to other departments for implementation of the Schemes on our behalf but we did not have any control over these departments in terms of implementation of the schemes or ensuring that the money has been utilised properly in time. What we used to do was to request them to submit to us the utilisation certificates, reports about the progress etc. In that regard, these departments might have their own difficulty. Even now, the position was such that we have practically no information on this, and so the follow-up action has not been satisfactory because of the lack of field agency. Now, recently, we have created a Directorate of Welfare of Backward Classes. All the Departments of the Government are involved for the fund which we provided them, and at the same time, we are responsible to see that the schemes for which funds were placed at their disposal are implemented properly. But we had no means to ensure that. Now, we have appointed Sub-divisional Welfare Officers who are under the Directorate of Welfare of Backward Classes in each district, and through these officers, we are following up matters. Secondly, we have also introduced a mechanism of associating the popular representatives in each subdivision. In each subdivisional we have created subdivisional Boards for Welfare of Backward Classes Scheduled Caste and Scheduled Tribes. There both the non-officials and officials are associated, and the Chairman is a non-official. They are now involved in the formulation as well as implementation of the schemes relating to the tribal areas including the welfare of backward classes sector which is referred to here. Now, things are taking shape but prior to that we were in an amorphous character. We are responsible for seeing that the funds are properly utilised, but because of the partial difficulties, that means the lack of infra-structure, we have been facing that problem. My submission is that if you agree to have the joint examination with all the concerned departments, in that case if you kindly give the questionnaire to us, we can discuss with those Departments.

29.12. On a query as to whether the Advisory Council went into the various problems and they raised observation like—"poor attention has been given for the follow up action, no proper utilisation of funds and that most of the institutions set up for welfare of the backward people were dying out etc.", was it not the responsibility and duty of your Department to look into all these things; the official witness replied that this sort of report from the Advisory Council were received from time to time and we did look into these. We had brought these to the notice of the different departments and sometimes we discussed with them and taken steps. But the follow up action has not been satisfactory because of our departmental weakness. Now we are going to have a Monitoring and Evaluation Cell under the Welfare Department itself. Already a Directorate has been opened I think, now, things would be better. Any misuse of fund or any improper implementation of the schemes were informed by not only the official agency but this has also come to our notice from the non-official channel. These schemes are discussed in the Advisory Council and these

schemes are taken up not only in consultation with the members of the Advisory Council but with their approval. They go into all these schemes. Now we have introduced a system to see that the schemes are sent to Subdivisional welfare boards, discussed there and they are sent back to us and then only these are implemented. In this way we have introduced a system by which a check is made.

29.13. The Committee then decided to examine the Department, with other concerned Departments and on 5th February, 1977,, the Tribal Areas Department was examined jointly with Industries, Co-operation, Public Works (R & B), Animal Husbandry and Veterinary, Sericulture and Weaving Departments. The Committee enquired that a study team for the welfare of the plains tribals had observed that unless sufficient employment opportunities were provided to the students or adequate financial help was given to the passed out trainees for starting their own trades etc., the plains tribals would not be very much benefitted by the training. Whether any action was taken by the Government on the recommendation of the study team. The official witness stated that about offering of employment opportunities to the passed out students, I have got a point to be said. This recommendation, I would say cannot be implemented. Because this is a part of the general problem prevailing throughout the State. The unemployment problem is a problem for all of us, and to face it efforts are being made in the field of industries and as well as in the field of promotion of entrepreneurship. This being a general problem all out efforts are being made to combat it everywhere. The second point relates to giving adequate financial benefit to the passed out student so that they can do something. This is a general type of recommendation the study Team has put forward. I don't think without adequate experience anybody can do anything simply by getting money from the Government.

29.14. During the evidence the Committee came to understand that there were a number of failed and dropped out candidates and the number seems to be very high. Although the Government is spending a big amount of money by way of giving stipends to the students. During 1968-69 many candidates were dropped. The Government have been giving loans and grants-in-aid to the passed out students so that they can build up their own industries; but there was no follow up as to whether the loanes and grantees have been benefitted by these schemes.

RECOMMENDATION

29.15. The Committee regrets to observe that although a huge amount of money is spent for the Welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes Communities, no assessment as to the benefit derived out of these welfare schemes are made. The Committee recommends that there should be thorough investigation as to why the schemes were not implemented properly. The Committee would also like to know the results achieved of the various schemes undertaken.

paragraph 42 (b) at pages 78-79 of the Report of the Comptroller and Auditor General of India for the year 1972-73- Supply of tools at subsidised rates

30.1. Grants under this schemes are given to individual artisans for the purchase of tools like sewing machines, petromax lamps, carpentry, tools, etc. Value of these grants range between Rs. 50 and Rs. 700 per head. Prior to 1972-73 the grantees were supplied with tools at subsidised rates; from that year, however, grants are being paid in cash on the advice of the Advisory Council for the Plains Tribals on the ground that the tools and implements supplied earlier through the Departmental Agencies were of a poor quality.

30.2. Year-wise details of the amounts sanctioned, the amounts spent and the number of beneficiaries are as follows:

Year	Expenditure (In lakhs of rupees)	Number of beneficiaries
1969-70	0.10	60
1970-71	0.15	92
1971-72	0.30	150
1972-73	0.20	90

30.3 Records to show how the tools given at subsidised rates and the cash grants paid during 1972-73 had been utilised by the beneficiaries were not available with the Directorate of Industries,

30.4. The Committee wanted to know how the tools given at subsidised rates and each grants paid during 1972-73 were utilised by the beneficiaries; the official witness stated that the Department gave this supply in the form of cash and also in the form of kind. But so far as cash grants are concerned we have collected some of the information and these have been forwarded to the Accountant General. The remaining portion of the information will be sent in due course. So far the contribution given in kind is concerned we will have to collect these from the districts. On a query as to whether the Department undertook any enquiry to find out regarding proper implementation of the scheme the official witness stated that the District Officers are supposed to do it. But all the District Officers might not have followed it in the manner intended. In view of this, the Department would be issuing instruction so that in future such lacunae might not occur again.

RECOMMENDATION

30.5. Although the Department of Industries assured the Committee (February 1977) that a detailed Report on the utilisation of the grants and loans given to the beneficiaries will be furnished, no report has been furnished so far October, 1977. The Committee recommends that an investigation should be made as to the proper implementation of the schemes as well as the proper utilisation of the grants and loans issued. The

result of the investigation should be intimated to the Committee within three months from the date of presentation of this report to the House.

Paragraph 42 (c) at pages 79-81 of the Report of the Comptroller and Auditor General of India for the year 1972-73. Stipends to trainees in different crafts.

31.1. The Department of Industries is running 25 training centres institutes for imparting training in specified trades like blacksmithy, carpentry, electro-wiring, nail-making, leatherwork, doll-making, pottery, etc. Of these six centres are for the training of the plains tribals and one, at Nowgong, for the training of the scheduled castes. This training is intended to (a) ensure a steady flow of skilled workers for crafts and industries, (b) raise the quality and quantity of production by systematic training of the worker and (c) reduce unemployment among the youth by equipping them for growing industrial employment. The period of training is two years except for nail-making for which it is six months. During the training period the trainees get a stipend of Rs. 40 per month. Certificates are awarded to the trainees on completion of the training and on their passing the final examination.

31.2. The following table gives the year-wise and the craft-wise details of the number of trainees admitted, the number of trainees who successfully completed the course and the number of those who dropped out during the period from the year 1969-70 to 1972-73:—

Centre/ Trade/ Insti- tute	1969-70			1970-71			1971-72			1972-73		
	Trainees admitted	Trainees who completed	Trainees who dropped out	Trainees admitted	Trainees who completed	Trainees who dropped out	Trainees admitted	Trainees who completed	Trainees who dropped out	Trainees admitted	Trainees who completed	Trainees who dropped out
Dharmdharma (Carpentry)	6	6	...	6	6	...	6	6	...	6	6	...
Dharamtul (Blacksmithy)	5	3	2	...	...	...	...	...	...	...	...	...
Nowgong (Carpentry)	...	...	...	...	...	...	...	...	...	...	...	...
North Lakhimpur (Carpentry)	8	...	1	6	7	...	...	6	...	5	5	1
(Blacksmithy)...	...	...	...	...	...	...	2	2	...	2	2	...
Majuli (Blacksmithy) char-	6	3	3	6	...	...	...	6	...	6	...	...
duar (Carpentry) Shergaon	6	3	3	5	2	3	6	2	4	4	4	...
(Carpentry)	...	...	6	8	3	5	5	...	5	9	1	8
TOTAL	37	15	15	31	18	8	19	22	9	32	18	9

31.3. It would be seen from the above that there were no trainees in the centres at Dharamtul from 1970-71 onwards and at Nowgong, which is entirely meant for the scheduled castes from 1969-70 onwards. In order to make the Dharamtul centre function, the Advisory Council for the Welfare of Scheduled Tribes (Plains) decided (September 1972) that the existing blacksmithy trade should be substituted by some other suitable trades like carpentry, masonry, etc., and to the extent of 50 per cent of the seats the members of other communities should also be admitted. It is not known whether any action has been taken on this decision. Further, it would be seen from the table pre-page that out of 119 trainees admitted during the period from 1969-70 to 1972-73, 41 trainees dropped out. The reasons for this have not been analysed by the Department so far (August 1974).

31.4. Year-wise expenditure on running the seven centres and on the stipends was as under :—

	1969-70	1970-71	1971-72	1972-73
		(In lakhs of rupees)		
(i) Running of the centres	0.25	0.27	0.38	0.24
(ii) Stipends	0.10	0.05	0.01	0.08

31.5. The Director of Industries has not maintained any records to show whether the successful trainees were gainfully employed in the trades they learnt.

31.6 During evidence, the Committee came to know that no trainees were available in Dharamtul, Nowgong and North Lakhimpur Centres for 2/3 years while the teaching staff was maintained. On a question as to what they were doing; the official witness stated that the Department was to collect the information.

31.7. On a query as to why without any student staff was maintained in the institutions, the official witness replied that Dharamtul Centre was set up for the scheduled caste people. Had it been opened to all classes of people there would have been no difficulty in getting students. The seats were reserved for the weaker section of the people. So, there was no other way we could fill up the vacancies.

RECOMMENDATION

31.8. The Committee is not at all happy over the way these centres were run. The Committee is of opinion that there must be some other reasons for non-availability of trainees even after 50% of the reserved seats of the centres was made available to other communities as per the recommendation of the Advisory Council for Welfare of Scheduled Tribes (Plains) in September 1972. The Committee therefore recommends that there should be an investigation into the matter. The result of the investigation should be submitted to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 42 (d) at pages 81-82 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Cottage Industries Services Centres including Weaving.

32.1. Under this scheme service centres were to be set up to make available to the members of the Scheduled castes improved tools, equipment and machines to be provided at the centres and to supply to the artisans raw materials which they could not otherwise procure from distant places. In addition, the unemployed boys and girls of the community were also expected to learn modern techniques from the working artisans in these centres.

32.2. The expenditure on this scheme during 1969-70 to 1972-73 was as under ;—

Year	Amount
	(In lakhs of rupees)
1969-70	0.15
1970-71	0.10
1972-73	0.30

32.3 These service centres were to be set up by various association like the Scheduled Castes Associations, the Industrials-cum-Weavers Association, etc., who were to be paid grants for this purpose.

32.4. During 1969-70 Rs. 15,000 were paid as grant to the Industrial-cum-Weavers Association for the construction of a workshed for a centre at North Gauhati. Further grants of Rs. 10,000 and Rs. 5,000 were given to this Association during 1970-71 and 1972-73 for the completion of the workshed and for working capital respectively. Neither has the workshed for the centre been completed nor have the tools, implements and raw materials purchased by the grantee been brought into use so far (March 1974).

32.5. The all Assam Scheduled Caste Association, Mangaldai was paid Rs. 10,000 during 1971-72 for the construction of a workshed for a centre at Mongaldoi. Information regarding the construction of the workshed and the utilisation of the grant was not available with the Directorate of Industries (March 1974).

32.6. Opening of five more centres at Barpeta, North Lakhimpur, Karimganj, Goalpara and Morigaon was approved during 1972-73 and grants of Rs.5,000 each paid to the grantee.

32.7. The Advisory Council for the Welfare of the Scheduled Castes observed (September 1973) that the two centres at North Gauhati and Goalpara had not utilised the grants for the purpose for which these had been given and recommended that an enquiry into matter be help by the Director of Industries. Audit is not aware whether any enquiry has been held.

32.8. The Committee wanted to know as to whether any enquiry was instituted by the Department to find out utilisation of the grant sanctioned to the institution, the official witness stated that our officers had gone to the spot to have a look at how the money was utilised. They found the workshop had completed and machinery had also been purchased and put inside the building. But unfortunately the building was closed for which they could not make any enquiry. It is our view that detailed enquiry should be made in the case.

32.9. On a query as to whether the workshop was constructed by the All Assam Scheduled Caste Association at Mangaldoi; the official witness stated that so far the Industries Department is concerned the workshop has not been constructed. The matter is being pursued with the promoter and the Tribal Areas Department.

RECOMMENDATION

32.10. The Committee regrets to note that huge amount is spent on certain schemes without verifying whether the money spent was utilised properly and for the purpose for which the grants were sanctioned. The Committee recommends that a detailed enquiry should be made to find out the reasons for failure of such welfare schemes. The results of the enquiry should be reported to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 42 (e) at pages 82-83 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Scheme for grants to passed out trainees, working artisans.

33.1. Under this scheme grants are given to the scheduled caste working artisans and trainees passing out of departmental training institutes for the working capital and the purchase of tools and equipment. This is with a view to helping them in their existing trades (working artisans) or enabling them to set up trades in which they received training (passed out trainees).

33.2. The expenditure incurred and the number of beneficiaries during the years 1969-70 to 1972-73 were as follows:—

Year	Expenditure (In Rupees)	Number of beneficiaries
(1)	(2)	(3)
1969-70	14,350	36
1970-71	20,000	97
1971-72	25,000	230
1972-73	38,000	248

33.3. Although the rules regulating these grants provide that the grantees should submit utilisation certificates to the Assistant Director/the Superintendent of Industries within three months of the receipt of the grants and the Assistant Director/Superintendent of Industries should verify the utilisation of the grants, the utilisation certificates have not been received from the grantees so far (August 1974).

33.4. The Committee asked the official witness as to whether utilisation certificates for Grants given to passed trainees have been received; the official witness stated that "our officers take this thing as a routine matter. Probably they did not follow it up with the zeal they should. I am afraid, this has not been specifically done. When we write to the trainees they also do not reply".

33.5. During evidence, the Committee came to understand that the verification of utilisation certificates were not done by the Department as the amount sanctioned was very small. It was so meagre that it could not be utilised for establishing any unit of Industries.

RECOMMENDATION

33.6. The Committee recommends that the quantum of grants should be reviewed so as to make it purpose full and it must be insured that the grants are utilised for the purpose for which these are sanctioned.

Paragraph 42 (f) at pages 83-84 of the Report of the Comptroller and Auditor General of India for the year 1972-73-Grants for Improvement of Cottage Industries.

34.1. This scheme was taken up during 1972-73 and grants were paid to artisans and passed out trainees belonging to the scheduled castes for the improvement of cottage industries like tailoring, shoe-making, handloom, carpentry, bamboo and cane industry, etc. The scheme did not indicate the aims and objects proposed to be achieved nor were any rules framed laying down the terms and conditions subject to which the grants were to be given. Under the scheme grants ranging between Rs.50 and Rs.5,000 were paid to 573 grantees during 1972-73, the total expenditure being Rs. 1.80 lakhs. Also Rs. 14,500 and Rs.2,500 were given to the Weaving Superintendents, Nowgong and Morigaon respectively for giving grants under the scheme. Details of the grantees to whom the amounts were paid were not available with the Directorate of Industries. The manner in which the grants were utilised was also not known to the Directorate. Another amount of Rs. 5,000 was paid to the President, All Assam Scheduled Castes Association for purchasing a duplicating machine; the grant did not fall within the scope of the scheme.

34.2. The Directorate has not made any assessment of the extent to which the grants have been utilised for the improvement of the cottage industries.

34.3. A study team of the Advisory Council for the Welfare of the Scheduled Tribes (Plains) visited some of the institutions where training was being given to the plains tribals and found that they were not functioning well. According to the report submitted by the team to the Advisory Council in 1971 the schemes under which these centres were run were essential for the development of the backward areas but the money allotted was not adequate and as a result good institutions were not coming up. The team also found that for the existing schemes, taken up under Article 275 of the Constitution proper attention had not been paid to follow up action proper utilisation of money etc., and as a result, the institutions were dying out and some were in a deplorable condition. There were reports of misuse of grants sanctioned to some of the institutions and individuals. The team recommended that special care should be taken for the improvement of these schemes and a vigilance committee set up to look into their affairs. Further, wherever there was scope for the improvement of small scale industries in the plains tribal areas more funds should be allotted for the purpose. The Advisory Council for the Welfare of the Scheduled Tribes (Plains) also recommended that the Department of Industries should formulate a scheme for the improvement of different tribal designs. Action taken by the Department on the report of the study team or the recommendations of the Advisory Council is not known (September 1974).

34.4. The Committee wanted to know whether any assessment had since been made by the Department regarding utilisation of the grants paid under the scheme for the improvement of Cottage Industries, the official witness stated that the information was being collected and the Department would submit it to the Accountant-General. In some cases the utilisation certificates had been received and after going through the entire records the matter would be sorted out.

34.5. On a query as to whether the purchase of duplicating machine was a part of the scheme and on what consideration the money was given the official witness stated that it was not a part of the scheme.

34.6. The Tribal Areas Department in their letter No. TAD/DEV/8/77/67, dated 15th March, 1977 informed the Committee that the President, All Assam Scheduled Caste Association who was a member of the Scheduled Caste Advisory Council insisted that such a machine is immediately necessary and he wanted that the same should be paid out of any savings or from any of the existing grants. Accordingly the amount was made available from the allocation under the Cottage Industries.

34.7. On a reference to the recommendations of the Advisory Council for the Welfare of the Scheduled Tribes (Plains) the official witness from Tribal Areas Department stated that so far as their Department was concerned they had not received any progress Report from the Industries Department.

34.8. The Committee then asked the official witness from the Industries Department that when the study team specifically stated that some of the institutions were in deplorable conditions, whether the

Industries Department look into that; the Secretary, Industries stated that from the records, it was not clear whether we got any specific request from the side of the T.A.D. We will have to examine and see whether any formal request was made from the Tribal Areas Department. That I will have to examine. No paper is available with me on the basis of which specific recommendation or request came from the Tribal Areas Department to take action on these lines. I have to examine our records further and see whether there was any such request made by them."

RECOMMENDATION

34.9. The Committee is unhappy to note that there is lack of coordination between the Departments. The grants are given under the scheme for the improvement of Cottage Industries, but due to lack of follow up action and in absence of assessment of the utilisation of grants no fruitful results have been achieved.

34.10. The Committee also desires to know how the purchase of a duplicating machine helped improvement of cottage industry and why there was a deviation from the scope of the scheme.

34.11. The Committee recommends that immediate steps should be taken to implement the recommendations made by the Advisory Council for the Welfare of Scheduled Tribes (Plains).

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

Paragraph 42 (B) at pages 84-86 of the Report of the Comptroller and Auditor General of India for the year 1972-73-Scheme implemented by the Directorate of Animal Husbandry Grants to private enterprise for starting piggeries and poultry farms.

35.1. The object of the scheme was to improve the local indigenous pigs through cross breeding with the exotic pigs so as to increase the meat production and thereby to improve the socio-economic condition of the plains tribals. Under this scheme, taken up during 1970-71, each grantee was to be given Rs. 1,000 as subsidy for starting a piggery. It was envisaged that the Directorate of Animal Husbandry and Veterinary would supply one exotic boar costing Rs. 150 to each grantee and the remaining amount of the grant would be paid in cash to the grantee for the construction of a pig-shed and to meet the cost of feed, etc. The Directorate was to provide technical guidance to the grantees and supervise the work being done by them from time to time. In September, 1973 it was decided that the grants should be paid to joint enterprises instead of to individuals.

35.2. The rules laying down the terms and conditions of grants were not framed till November 1973. In November, 1973, the Government framed the rules for regulating the sanction of grants for management of the piggery schemes. The rules provided for the payment of grants to non-official voluntary organisation subject to a maximum of Rs. 10,000 in each case in a particular year and Rs. 30,000 in special cases on certain terms and conditions which included the following:—

- (i) the grantee should contribute 10% of the total cost of the piggery ;
- (ii) he should make available the land required by the beneficiaries ; and
- (iii) the grants should be disbursed in two instalments the first instalment being paid after the piggery farm with a managing committee was floated and land made available and the second instalment after the pig sheds and the labour sheds were constructed and all the arrangements for water supply, fencing. etc. completed.

35.3. The expenditure on the scheme and number of beneficiaries to whom grants were given during the three years ending the 31st March, 1973 were as under:—

Year	Expenditure (Rupees in lakhs)	Number of beneficiaries
1970-71	0.50	47
1971-72	1.45	247
1972-73	2.66	53
Total	4.61	347

35.4. Of the 347 beneficiaries, 227 received grants of Rs. 500 each, 87 received grants between Rs. 500 and Rs. 1,000 each and 33 beneficiaries received grants above Rs. 1,000 each.

35.5. In 239 cases, grants given were below Rs. 1,000 in each case contrary to the decision that grants should be for Rs. 1,000 in each case. During 1972-73, grants were given to 26 individuals although it had been decided that grants would be paid only to joint enterprises. Further, grants totalling Rs. 2.66 lakhs sanctioned during 1972-73 were paid to grantees in single instalment though the rules provided that the second instalment should be paid only after the construction of piggery labour sheds and arrangements for water supply, fencing, etc. had been completed. In 5 cases grants amounting to Rs. 4,000 could not be disbursed to the grantees of Lakhimpur and Kokrajhar Sub-divisions out of the grant sanctioned during 1971-72 as the grantees did not come to receive the grants from the Sub-divisional officers.

35.6. Out of 242 grantees to whom grants were disbursed during 1971-72 exotic boars had not been supplied by the Directorate to 104 grantees (Jorhat-6, Kokrajhar-65, Nalbari-24, Dhemaji-6 and Dibrugarh-3) till the date of the review by (Audit February 1974). Six grantees of the Jorhat Subdivision did not come to take delivery of the boar:

35.7. The rules framed by the Government in November 1972 did not provide for the supply of the exotic boars by the Department. In the absence of such a condition, it is not clear as to how the procurement of quality boars by the grantee is to be ensured.

35.8. None of the 16 grantees in the Kamrup District to whom cash grants were disbursed during 1971-72 and 1972-73 has according to the Department, constructed the piggery sheds and consequently delivery of exotic pigs could not be made to them by the Directorate.

35.9. The Committee was given to understand that in 239 cases grants paid were below Rs. 1000 in each case contrary to the specific provision made in the schemes and grants totalling Rs. 2.66 lakhs sanctioned during 1972-73 were paid to grantees in single instalment instead of two instalments as provided in the Rules.

35.10. On being questioned as to what were the reasons for non-supply of exotic boars to 104 grantees of 1971-72 by the Department, the official witness from the Veterinary Department replied that it was not quite correct to make largest provision for the exotic variety and there should have been provision in the scheme itself for cross-breeds; and just because the exotic boars were not available, the Advisory Committee had again suggested to the Department that payment should be made in cash so that the breeders themselves could arrange the boars. Thereafter the disbursement was made in cash.

35.11. Asked as to how the Department could say that schemes were implemented when the exotic boars were not supplied and the sheds of piggery were not constructed, the official witness stated that in the individual cases whether the utilisation of the grant was made or not shall have to be enquired into. At least there is no record to show that these were not implemented by these 16 grantees. Thereafter, the Department in their letter No. VFV. 596/76/pt, 49 dated 4th November 1977 informed the Committee that the amount disbursed to the grantees @ Rs. 50 only each for construction of pig shed had been utilised in purchasing local bamboo and wooden materials for the purpose.

RECOMMENDATION

35.12. The Committee recommends that enquiry should be conducted in respect of all the grantees, both individuals and societies, who were given grants to open piggery farms during the years 1971-72 and 1972-73 as to whether the grants given were properly utilised and the result achieved. The report should

be submitted to the Committee within three months from the date of presentation of this Report to the House.

paragraph 42 (C) at pages 86-87 of the Report of the Comptroller and Auditor General of India for the year 1972-73—A Scheme implemented by the Directorate of Animal Husbandry and Veterinary Stipends for Veterinary Field Assistants Course.

36. 1. Under this schemes selected members of the plains tribals and the scheduled castes are given one year's training in the Veterinary Field Assistants' course. Of the 75 seats available for the course, 13 seats are reserved for the plains tribals. All the trainees are given Rs. 75 plains tribals) and Rs. 50 (scheduled castes) as stipend during training. After the successful completion of the training by them, they are appointed as Veterinary Field Assistants. The following table shows the plains tribal and the scheduled caste trainees admitted, the number of those who dropped out and the number who completed the training during the period from 1969-70 to 1972-73.

Year	Numebr of traniees admitted		Number of trainees who completed the training		Number of trainees who dropped out	
	Plains Tribals	Scheduled Castes	Plains Tribals	Scheduled Castes	Plains Tribals	Scheduled Castes
1969-70	7	4	7	4	...	..
1970-71	6	4	6	4	...	...
1971-72	13	9	11	9	2	...
1972-73	13	7	13	7	...	...

36. 2. The full quota of 13 seats reserved for the plains tribals was not fully utilised during the years 1969-70 and 1970-71. The Directorate attributed this to non-availability of suitable candidates. All the successful trainees were appointed as Veterinary Field Assistants by the Directorate. Rupees 0.23 lakh were paid as stipends to trainees belonging to the plains tribals.

36.3 The Committee wanted to know why full quota of 13 seats reserved for plains tribal was not utilised during the years 1969-70 and 1970-71 and what steps were taken by Government for giving publicity to the scheme in order to attract stipendary trainees; the official witness from Veterinary Department stated that it was duly advertised but candidates were not available.

RECOMMENDATION

36.4. The Committee recommends that in addition to advertisement in the newspapers the necessary intimation should also be sent to the welfare Officers of the Subdivisional Tribal Development Boards with a request to send candidates in future.

Paragraph 42(D) at pages 87—89 of the Report of the Comptroller and Auditor General of India for the year 1972-73. A scheme implemented by the Directorate of Sericulture and Weaving.

37.1. With a view to developing sericulture and weaving among the plains tribals and the scheduled castes, the following schemes were under taken:-

(i) For the plains tribals, a collective mulberry garden at Mait-habari (Kamrup District) and an eri concentration centre at Langk-hona (Kamrup District) were established in 1969-70 and 1971-72 respectively. In addition, grants were given for purchase of sleys and accessories.

(ii) In the case of the scheduled castes, grants were given for purchase of sleys and accessories.

37.2 The mulberry garden at Maithabari was established for the supply of mulberry leaves to the tribal people inhabiting the area for the production of reeling cocoons. The eri concentraion centre at Lank hona was established for the production of eri cocoons by the tribal people who were to utilise the eri leaves produced at the centre. Besides payment of grants to selected rearers and weavers, sleys and accessories were also supplied at subsidised rates to the rearers.

37.3. Amounts allocated and the expenditure incurred during the period from 1969-70 to 1972-73 were as under:-

A. For Plains Tribals

Year	Sericulture				Weaving			
	Mulberry allocation	Garden expenditure	Eri concentration centre allocation	Expenditure	Grants allocation	Expenditure	Grants allocation	Expenditure
(Amounts in lakhs of rupees)								
1969-70	0.20	..	..	..	0.05	..	0.25	..
1970-71	0.25	0.12	..	..	0.10	0.09	0.15	0.14
1971-72	0.12	0.11	0.16	0.14	0.10	0.10	0.37	0.37
1972-73	0.10	0.08	0.15	0.11	0.10	0.10	0.25	0.25
TOTAL	0.67	0.31	0.31	0.25	0.35	0.29	1.02	0.76

Total allocation from 1969-70 to 1972-73 .. Rs. 235 lakhs

Total expenditure from 1969-70 to 1972-73 .. Rs. 161 lakhs

Amount not utilised Rs. 0.74 lakhs

B. For Scheduled Castes

Year	Amount allocated for payment of grants for sericulture	Grants paid	Amount allocated for payment of grants for weaving	Grants paid
(Rupees in lakhs)				
1969-70	0.10	0.09	0.30	0.30
1970-71	0.20	0.17	0.30	0.30
1971-72	0.20	0.20	0.70	0.70
1972-73	0.40	0.40	0.60	0.60
Total	0.90	0.86	1.90	1.90

37.4. It would appear from the above that allocation of Rs. 0.74 lakh for plains tribals could not be utilised. This was mainly due to the sanction for the payment of grants (Rs. 0.50 lakh not having been issued during the year 1969-70.

37.5. The number of beneficiaries who received grants was as follows :-

Year	Plains Tribals		Scheduled Castes	
	Sericulture	Weaving	Sericulture	Weaving
1969-70	...	..	90	500
1970-71	106	166	101	500
1971-72	50	616	100	1,165
1972-73	50	312	200	750

37.6. In addition to the grants paid to the above beneficiaries, Rs. 5,000 were paid as grants to Uttar Sisi Kristi Bidyalaya, Sisi Bargaon (Lakhimpur District) in 1970-71 for the production of mirigin (a cloth woven by the people belonging to Miri tribes) but no report regarding the utilisation of the amount was available with the Directorate.

37.7. The records showing the utilisation of this financial assistance by the grantees were not available with the Directorate of Sericulture and Weaving. No assessment has been made by the Directorate of the effect these schemes had on the development of sericulture.

37.8. The Committee wanted to know whether any assessment has been made by the Department to ascertain if expenditure of Rs. 1.61 lakhs (For Plains Tribal) and Rs. 2.76 lakhs (For Scheduled Castes) incurred during 1969-70 to 1972-73 has yielded the expected results contemplated in the scheme; the official witness from the Sericulture and Weaving stated that no specific assessment by the Department was made, but the grants were given in kind, so it is felt that the articles must have been used for the purpose for which they were given. From our side there were instructions to the Weaving Superintendent and the Sericulture Superintendent that they should see to the proper utilisation of the articles given to grantees. So far as 74,000 is concerned, 24,000/- could not be utilised because we did not receive the applications in time and so that Rs. 24,000/- lapsed. So far as the balance Rs. 50,000/- is concerned, the T.A.D. refused to give sanction for the amount.

37.9. On a query as to whether utilisation certificate for the grant of Rs.5,000 disbursed in 1970-71 has since been received from Uttar Sissi Kristi Bidyalaya and Sissi Bargaon for production of Mirigin, the official witness from Sericulture and weaving Department replied that this amount of Rs. 5,000/- we have received neither the actual receipts nor the utilisation certificates till now. We have asked our Superintendent at Dibrugarh for the utilisation certificates. We will have to pursue further to get the information required by the Accountant General. We wrote to the Superintendent last on 7.1.77; the first one was sent in 1975.

RECOMMENDATION

37.10. The Committee recommends that there should be periodical verification review of the progress of schemes undertaken by the Department. An investigation may be conducted as to utilisation of the grants in question and results intimated to the Committee within two months from the date of submission of this Report before the House.

Paragraph 42(E) at pages 89-91 of the Report of the Comptroller and Auditor General of India for the year 1972-73- Schemes implemented by the Registrar, Co-operative Societies-Grants to Co operative Societies.

38.1. Grants were given to Co-operative Societies from the time during the Third Five Year Plan in order to strengthen those societies which had a sizeable number of plains tribal and scheduled caste members. Only the co-operative societies connected productive activities such as farming, netmaking, weaving, carpentry, etc, were eligible for these grants. The following principles were laid down for giving these grants :—

- (i) majority of members of a society should belong either to the plains tribes or the scheduled castes.
- (ii) financially weak societies should be strengthened and

[iii] promising societies should be given impetus.

38.2. The grants paid and the number of the beneficiaries who, received the grants during the period 1969-70 to 1972-73 were as under:-

Year	Scheduled Castes		Plains tribals	
	Amount in rupees	Number of societies	Amount in rupees	Number of societies
1969-70	19,496	1	..	...
1970-71	50,000	16	50,000	30
1971-72	70,000	55	50,000	46
1972-73	1,00,000	45	50,000	17

38.3. The following irregularities were noticed (May 1971) by the Advisory Council for the Welfare of Scheduled Tribes (Plains):-

- (i) A grant of Rs. 3,000 was paid to the Dubapara pati Silpa Samabai Society Ltd., Goalpara from the funds available for the plains tribals though the society comprised of members of scheduled castes.
- (ii) Rupees 1,000 were paid to the Kalabari Boakata Samabai Society Ltd., North Lakhimpur though it did not exist.
- (iii) Rupees 2,000 were paid to the United Multipurpose Trading Co-operative Society, Sihupura, North Lakhimpur though the society was not registered.

38.4 As regards (i), the amount is stated to have been refunded by the society. Regarding (ii) and (iii), the Registrar of Co-operative Societies had instructed the concerned Assistant Registrar to recover the amounts. Information regarding recoveries is awaited (January 1974).

38.5. During a test check by Audit it was seen that utilisation certificates had not been received by the registrar of Co-operative Societies in a number of cases as shown below upto January 1974:-

(i) Grants paid to Co-operative Societies of Scheduled Castes.—

Year	Number of societies receiving grants	Amount	Utilisation certificates received	Amount	Utilisation certificates not received	Amount
(Amount in rupees)						
1969-70	1	19,496	..	..	1	19,496
1970-71	16	50,000	5	16,000	11	34,000
1971-72	55	70,000	13	17,000	42	53,000
1972-73	45	1,00,000	4	8,000	41	92,000
Total	117	2,39,496	22	41,000	95	1,98,496

(ii) Grants to Co-operative Societies of Plains Tribals:

Year	Number of grantee societies	Amount	Utilisation certificates received		Utilisation certificates not received	
			Number	Amount	Number	Amount
(Amount in rupees)						
1970-71	30	50,000	8	14,500	22	35,500 (Including
1971-72	46	50,000	12	14,000	34	36,000 3cases of
1972-73	17	50,000	..	..	17	50,000 irregular grants,
Total	93	1,50,000	20	28,500	73	1,21,500

38.6. It would be seen from the above that out of the 117 cases and 93 cases (amount Rs. 3.89 lakhs), utilisation certificates had been received in 42 cases only (amount Rs. 0.69 lakhs) and in the remaining 168 cases utilisation certificates for Rs.3.20 lakhs were awaited.

38.7. The Committee wanted to know whether the amount of Rs. 1000/-paid to the Kalabari Boakata Samabai Society Ltd., North Lakhimpur and Rs. 2,000/-paid to the united Multipurpose Trading Co-operative Society, Sihupura, North Lakhimpur had since been recovered; the official witness stated that in regard to Dubapara Pati Silpa Samabai Society, Goalpara and Kalabari Boakata Samabai Society Ltd., North Lakhimpur, the amount had been recovered. Regarding the United Multipurpose Trading Co-operative Society, Sihupura, North Lakhimpur there appears to be some confusion in this particular case. Though the amount was given to this Society at that time, it now appears from report that there is no such society, but there was a Multi-purpose Trading Corporation of that name registered under the Co-operative Societies Act. But the sanction was given to the Co-operative Society. This Corporation was subsequently, in 1970, converted into a Co-operative Society and was duly registered as such, and

since the amount was sanctioned in the name of the Secretary, the amount was paid to him. In the Society's Cash Book also it was recorded as such and they had spent the money. Now the Society has represented that it was meant for them. So now there are two courses open to us either to regularise the sanction or we will have to recover the money. Actually, the sanction was given by the T.A.D. but the selection was made by the Advisory Council.

38.8. On a query as to who received the amount of Rs.1000/- the Official witness replied that actually it was sanctioned in the name of Shri Bimala Kanta Doley of this Bowa-Kata Society. The amount was received by him and recovered from him.

RECOMMENDATION

38.9. The Committee is surprised to note that grants were sanctioned to societies without verification of names and existence of the Society. The Committee recommends that grants should not be sanctioned in future without verifying the names of the societies and their existence.

Paragraph 42(F) at pages 91-98 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Schemes implemented by the Public Works Department.

39.1. The problem of communication had been very acute in some parts of the plains tribal areas of Assam where proper road communication did either not at all exist or the village roads remained submerged under water during the rainy seasons. With a view to improving the road communications in these areas and developing the economy of the plains tribal people, a programme for the construction of and improvement to the roads was taken up in the First Five Year Plan. Under this programme it was proposed to construct roads to connect the villages with the national highways, the Public Works Department road, railway stations and markets, etc. The programme was financed from the grants under article 275 of the Constitution. This programme was in addition to the State roads projects financed from the normal budget.

39.2. Selection of roads to be constructed and improved is made by the Advisory Council for the Welfare of Scheduled Tribes (Plains) to be constructed according to the Assam Public Works Department specifications for gravelled roads, with a width of 5 metres and a height of 0.6 metre above the flood level. However, a test check of estimates for 11 such roads constructed in the Nalbari Division disclosed that six estimates did not provide for gravelling and in four estimates the width and height of the road above the flood were 4.8 metres and 0.3 metre respectively.

Allotment of Funds

39.3. Allotment of funds to the Subdivisions for these roads is to be made on the basis of the tribal population of the Subdivision. Total allotment during the 4th Plan period was Rs. 82 lakhs. The Subdivision-wise break-up of the allotment was as follows :—

Subdivision	Allotment (Rs. in lakhs)	Percentage of total allotment	Plans tribals popu- lation in the Sub- division as a per- centage of the total plans tribal popu- lation of the State
(1)	(2)	(3)	(4)
Mangaldoi	6.85	8.50	9.60
Kokrajhar	10.21	12.50	15.10
Nowgong including Morigaon.	8.15	10.00	9.30
Hailakandi	0.04	0.05	0.10
Golaghat	1.03	1.25	2.90
Dhubri	9.68	11.80	1.50
Silchar	0.93	1.10	1.10
Dibrugarh	5.35	6.50	6.10
North Lakhimpur	6.87	8.40	5.20
Sibsagar	0.74	0.90	1.70
Goalpara	4.57	5.60	6.30
Barpeta	2.83	3.50	5.80
Gauhati	2.25	2.70	8.30
Nalbari	10.65	13.00	7.60
Jorhat	6.91	8.40	4.70
Tezpur	2.20	2.70	4.30
Karimganj	0.32	0.40	0.10
Dhemaji	2.20	2.70	9.80
	81.78	100	100

39.4. The allocation for Nowgong, Dhubri, North Lakhimpur, Nalbari and Jorhat Subdivisions was considerably higher than that justified by the percentage which the plains tribal population represented of their total population in the State and that for Mangaldoi, Gauhati, Tezpur and Dhemaji Subdivisions was considerably lower than, that justified on this basis.

Expenditure incurred before the commencement of the Fourth Plan and length of the roads constructed/improved

39.5. The expenditure incurred upto the end of the Third Plan and during the Annual Plan (1966 to 1969) and the length of roads constructed or improved were as follows :—

	Expenditure (In lakhs of rupees)	Length (In kilometres).
1st Plan ..	28.09 |	910 (a)
2nd Plan ..	83.04 |	
3rd Plan ...	76.50 |	
Annual Plans (1966 to 1969)	19.44	

39.6. On this para, the Committee asked the official witness to furnish a written answer on the following points and also to send a list of roads taken up under Article 275 during 4th Five Year Plan :—

- (i) What are the reasons for preparation of estimates for 11 number of roads in Nalbari Division which were far below Assam P.W.D. specifications ?
- (ii) Whether the construction of those 11 number of roads has since been completed ? If so, with what specifications ?
- (iii) who is responsible for preparation of such defective/below standard specifications ?
- (iv) Why allotment of fund for construction of roads in the plains tribal areas was considerably higher in Nowgong, Dhubri, North Lakhimpur, Nalbri and Jorhat Subdivisions and considerably lower in Mangaldol, Gauhati, Tezpur and Dhemaji Subdivisions than that justified by the percentage which the plains tribal population represented of their total population in the State ?

39.7. The Department in their letter No. ADT.203/76/79, dated 4th November, 1977 furnished a written answer as follows :—

- (i) The road projects as pointed out by Audit should be 6 (six) and not 11 (eleven). The difference in number may be due to exa-

mination of the estimates by Audit in two different occasions and for consideration of same 5 (five) roads in both the occasions, namely:—

- (a) Completion of Majdia-Sessapani Road.
- (b) Goreswar-Khairabari Road.
- (c) Construction of a Road from Tebitola to Kauli.
- (d) Construction of a Road from Ghograpar-Tamulpur Road to Athiabari-Golbil road via Amayapur-Habkata village.
- (e) Road from Rangia-Darranga Road to 9th mile of Kauli P. W. D. Road.
- (f) Construction of road from Tamulpur-Dhomdhama P.W.D. Road to Kumarikata Bazar via Rajapani-Ambari-Charubhera Road.

were examined for ascertaining the specification followed so far width, height and gravelling are concerned.

39.8. In another occasion, all these roads excepting the road "Road from Tebitola to Kauli", has been considered and hence the difference.

39.9. As regards the width, it may be stated that normally 16 ft. width (equivalent to 4.87 metres) is the standard specification for a village road as followed by P.W.D. in this State. Two roads with formation width of 4.88 metres and 4.86 metres were provided in the estimates which may be considered as standard specification.

39.10. As regards height of the road embankment, it may be pointed out that, so far village roads are concerned roads constructed above normal flood level serve the purpose. Out of the 6 roads, 2 roads have been constructed with slight altered specification recommended by Advisory Council with the aim of covering more length. Gravelling has been done in two roads subsequently.

- (ii) All the 6 (six) roads have been completed. The name and specifications are stated below :

Name of work	Width Crest	Height
(a) Completion of Majdia-Sessapani Road	4.88 m.	0.60 above H.F.L.
(b) Goreswar-Khairabari Road	5.00 m.	0.60 „
(c) Construction of a Road from Tebitola to Kauli	5.00 m.	0.30 „

- | | | | |
|--|---------|------|---|
| (d) Construction of a Road from Ghograpar-Tamulpur Road to Athiabari-Golbil Road via Amayapur-Hahkata village. | 5.00 m. | 0.60 | „ |
| (e) Road from Rangia-Darranga road to 9th mile of Kauli P.W.D. Road. | 4.86 m. | 0.60 | „ |
| (f) Construction of road from Tamulpur-Dhamdhama P.W.D. Road to Kumarikata Bazar via Rajpani-Ambari Charubhere Road. | 5.00 m. | 0.30 | „ |
| (iii) Does not arise in view of above. | | | |
| (iv) Does not concerned P. W. D. | | | |

As desired by the Committee the Department has also sent a list of road projects taken up under Article 275 during 4th Five year plan which is appended to the Report in Annexure XII at Page 189.

RECOMMENDATION

39.11 The allotment of fund should be in accordance with the number of population of the Plains Tribal people living in a particular area. The Committee recommends that there should be proper co-ordination between the executing department and the sanctioning department with regard to detailed allotment of funds in future.

Paragraph 42 (F) at pages 93-96 of the Report of the Comptroller and Auditor General of India for the year 1972-73—PROGRAMME FOR THE FOURTH PLAN PERIOD.

40.1. Against the allocation of Rs. 82 lakhs for the Fourth plan period, the Advisory Council selected 236 roads for construction and improvement. Of these estimates for 209 roads covering 411 kilometres were sanctioned by the public works department at an estimated cost of Rs. 77.58 lakhs up to April, 1974. As against this amount, Rs. 67.58 lakhs had been spent up to the 31st March, 1973.

40.2. In December 1973 the department made an assessment of the works under this Programme which had been completed. According to this assessment 11 roads out of 265 sanctioned had not been taken up for construction. Of 241 roads (13,21 kilometres) only 140 were taken up for the full length (671 kilometres) and in 101 roads (650 kilometres) only portions totalling 223 kilometres were completed leaving missing links of 427 kilometres. Out of 140 roads taken up for full length, roads completed were 128 (530 kilometres). The reasons for which the full length of 101 roads was not taken up for construction were not available.

40.3. In the following cases the construction of roads was either held up or not taken up due to disputes over the alignment of the roads or because the possession of land could not be taken :-

Name of the Road	Name of the Division	Sectioned estimate (In lakhs of rupees)	Date of sanctioned estimates	Length (Kilometers)	Expenditure (in lakhs of rupees)	Reasons
Road from Okanimoria Nakhrai Road in Tinsukia Subdivision.	Dibrugarh	1.00	February, 1973	7.20	0.86	Work held up due to dispute over alignment
Road from 8th kilometre post of Banglamara-Maldinha to Bhagara Dhemaji	North Lakhimpur	0.30	March, 1972	Not mentioned	Less than 0.01	Work not started due to dispute over alignment
Approach road from Sonarigaon Mallow Kakilamukh Kalbari Public Work Department Roads	Jorhat	0.25	March, 1971	2	Less than 0.01	Work not started due to dispute over land
Dhubri Road from Sapatgram to Gossaigaon via Balapara Chekma	Dhubri	0.30	January, 1972	4	0.03	Work could not be taken up as the Forest Department did not give possession of the land

40.4. In 49 cases, land acquisition proceedings had not been finalised. Division-wise break-up of the cases is as follows:—

Division	Number of cases
Ghilamara ..	1
Dibrugarh ..	1
North Lakhimpur ...	4
Sibsagar ..	1
Kokrajhar ...	25
Dhubri ..	13
Nalbari ...	4

40.5. Test check of the records of Mangaldoi, Kokrajhar, Dhubri and Nalbari Roads Buildings Divisions disclosed the following:—

(i) According to the provisions of paragraph 314 of the Assam Public Works Department Code, no work should be commenced nor should any liability incurred in respect of a work until the detailed estimates for such works have been technically sanctioned. It was seen that 30 works (expenditure; Rs. 10.63 lakhs) had been executed without technical sanction. The Divisionwise break-up of the works is as follows:—

Name of the Division	Number of works	Expenditure (In lakhs of rupees)
Mangaldoi	2	0.36
Dhubri	7	1.29
Kokrajhar	9	2.60
Nalbari	12	6.38
Total	30	10.63

(ii) In 14 works expenditure of Rs. 1.09 lakhs had been incurred in excess of the sanctioned estimates.

The Divisionwise break-up is shown below:—

Name of the Division	Number of Works	Excess over estimates (In lakhs of rupees)
Dhubri ...	3	0.30
Kokrajhar ...	2	0.12
Nalbari ...	9	0.67
Total	14	1.09

(iii) In the case of 64 roads, construction had been taken up for 128.50 kilometres leaving missing links of 322.10 kilometres.

The Division-wise break-up of the roads are as follows :—

Name of the Division	Number of roads	Total length (In kilometres)	Length taken up	Missing links
Mangaldoi	9	80.10	22.45	57.65
Dhubri	4	30.99	7.24	23.75
Kokrajhar	17	109.03	28.08	80.95
Nalbari	34	230.48	70.73	159.75
Total	64	450.60	128.50	322.10

(iv) The main objective of the scheme was to improve the communication facilities in the rural plains tribal area by constructing new roads and making improvements to the existing roads which provide links with national highways, Public Works Department roads, railway stations, markets, other villages, etc. and thereby helping in the development of trade and commerce of the area. This objective does not appear to have been fulfilled in the following cases:—

- (a) Construction of road from Sopatgram to Tipkai in Dhubri Division
- (b) Construction of inspection bungalow for supervision of border roads and other roads in Dhubri Division.

40.6. The Committee asked the official witness to supply information on the following points for consideration of the Committee on this paragraph :—

- (i) What are the reasons for non-taking up of 11 roads out of 265 number of sanctioned roads?
- (ii) What are the reasons for non-taking up of the full length of 101 roads out of 241 roads (1321 kilometres)?
- (iii) Whether all the 140 roads taken up for full length have since been completed? If not, why?
- (iv) Whether disputes over alignment of the 4 roads mentioned at page 94 of the Report of the Comptroller and Auditor General of India for the year 1972-73 have since been settled?

- (v) Whether land acquisition proceedings (49 numbers) mentioned at page 95 of the Report of the Comptroller and Auditor General of India have since been finalised? If not, why?
- (vi) What are the reasons for executing 30 number of works costing Rs.10.63 lakhs in 4 subdivisions without technical sanction? (Paragraph 314 of the Assam Public Works Department Code) What action has been taken by the Department against the persons at fault?
- (vii) Why in 14 works expenditure of Rs.1.09 lakhs was incurred in excess of the sanctioned estimates? Whether the same has since been regularised? If so, when? If not why?
- (viii) Why in case of 64 roads, construction was taken up for 128.50 kilometres leaving a missing links of 322.10 kilometers.

40.7. The Department in their letter No.ADT.203/76/79, dated 4th November, 1977 has furnished the following written information :—

- (i) As reported by the Audit total estimates sanctioned by Public Works Department is 209 and not 265 out of which only 3 roads namely—(a) Construction of road from Dhemaji via Bangalmari Mirigaon and Amguri to Goromakhuti in ghilamora Division. (b) Construction of road from Sapatgram to Gossaigaon via Balapara Ghokma etc. in Dhubri Division and (c) Construction of old Kherkatia dyke from Katoni-chuk to miligaon Tiniali under Jorhat Division could not be taken up for non-handing over of the land.
- (ii) The roads were constructed for full lengths as per sanctioned estimates.
- (iii) Out of 209 roads, 196 roads, have since been completed for full lengths as per sanctioned estimates. Works of 10 (ten) roads are in progress.
- (iv) The present position in regard to construction of the 4 roads mentioned in the para are as below :—

(a) Okanimoria Nakhari Road in Tinsukla Subdivision under Dibrugarh Division

40.8 The road is almost completed. Upto March, 1975 total expenditure incurred Rs.91,575 against an estimate of Rs.1.00 lakh which has subsequently been revised for Rs.1.50 lakh which includes Provision of Rs. 67,017 for L. A. and crop compensation. It may be mentioned in this connection that T. A. & W. B. C. Department sanctioned vide

letter No. TAD/STP/423/75/25, dated 7.2.76 Rs. 2,90,519 for payment of L. A. cost including the instant case for Rs. 67,017 to be drawn and disbursed by the Director of Social Welfare, Assam to the Managing Director, Plains Tribes Corporation Ltd., Gauhati-6 for distribution to the Executive Engineers concerned. This Department on the strength of the above letter sanctioned the L. A. cost vide No. DA5R 157/69/175, dated 9.3.76 with necessary instructions to all concerned.

(b) Road from 8th K.M. Post of Bangalmara Malapindha to Bahgana Dhemaji under North Lakhimpur Division.

The work could not be completed in full till now due to dispute over alignment.

(c) Approach road from Sonarigaon Mallow Kakilamukh Kalbari P. W. D. road under Jorhat Division.

40.9 Due to dispute over alignment, the work initially sanctioned was cancelled and substituted by the worked "Improvement of the road from Kakilamukh to Dhekelimukh Pt. II".

Ref:— Letter No. TAD/PW/18/71/Pt/94, dated 14.3.74
The work has since been completed at a cost of Rs. 23,000.

(d) Sapatgram to Gossaigaon Road via Balapara Chekma under Dhubri Division.

40.10. The road was sanctioned in January, 1972 and till this date possession of the land could not be handed over to public Works Department by Forest Department. Further, as no provision for fund has been made by the T. A. & W. B. C. Department during the remaining years of the 5th Plan for the contributory scheme under Article 275, this scheme is being dropped. However, the scheme can be taken up as a new scheme, provided funds for its execution can be arranged.

(v) So far the records available in this office, 48 numbers of L. A. proceedings in total and not 49 Nos. as mentioned in the Audit Para are pending yet for finalisation. The Divisor.wise break up is as below:—

(a) N. K. Division, Nalbari	...	...	1
(b) Charali Division	...	..	2
(c) Goalpara Division	...	...	2
(d) Ghilamara Division	..	...	4

(e) Kokrajhar Division	...	...	18
(f) Dhubri Division	...	...	13
(g) Barpeta Division	...	...	2
(h) North Lakhimpur Division	...	...	6

40. 11. The above L. A. proceedings are pending in different stages and at various level. In certain cases, L. A. proceedings are in the process of initiation in Deputy Commissioner's office, some are pending for publication of draft declaration, some are pending for want of fund and some are in the process either C. E's Office or in this Secretariat. The position is being examined further.

(vi) The Division-wise position as regards works executed without technical sanction is stated below:—

(a) Mangaldoi Division	...	No such case.
(b) Dhubri Division	.....	Technical sanction to all the 7 estimates have since been accorded.
(c) Kokrajhar Division	.....	In process.
(d) Nalbari Division	.....	Technical sanction to 9 estimates have since been accorded, one estimate will require revised Administrative Approval and two estimates are pending for according Technical sanction.

In view of what has been stated above, the question of fixation of responsibility probably does not arise.

(vii) The roads in respect of which expenditure has been incurred in excess of the sanctioned estimates as pointed out by Audit could not exactly be identified. However, from the records so far available with this Office in regard to the cases where expenditure has been incurred in excess of the sanctioned estimates, Division-wise position is as below:—

(a) Nalbari Division	Of all the works taken up in Nalbari Division where expenditure incurred in excess over the sanctioned estimates have since been regularised excepting one which will require revised Administrative Approval.
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(b) Kokrajhar Division Expenditure incurred in excess of the sanction estimates are within permissible limit.

(c) Dhubri Division There is only one case and not three as mentioned in the para where expenditure has been incurred in excess over the sanctioned estimates. The excess is within permissible limit.

(viii) Public works Department has executed the sanctioned length of the roads as administratively approved by Tribal Areas and Welfare of Backward Classes Department.

RECOMMENDATION

40.12. The Committee recommends that all the incomplete portion of the roads should be completed early and all pending L. A. cases should be finalised without further delay. The steps taken should be intimated to the Committee within two month, from the date of presentation of this Report to the House.

Paragraph 42 (F) (a) at pages 96-97 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Construction of road from Sapatgram to Tipkai in Dhubri Division.

41.1. Out of 11.5 kilometers of alignment from Sapatgram to Tipkai 3.8 kilometers of the road starting from Tipkai was taken up for construction in September 1977 at estimated cost of Rs. 1 lakh. Thereafter, due to mounting pressure from public, it was decided to take up the remaining length of the road (7.7 kilometers). But due to paucity of funds only 1.5 kilometres of the road starting from Sapatgram was taken up for construction in December 1971 at an estimated cost of Rs.0.50 lakh. Although an expenditure of Rs. 0.96 lakh and Rs. 0.13 lakh had been incurred (December 1973) against these two estimates, the middle portion of the road remained to be constructed.

41.2. The Committee examined the official witness on 5th February, 1977 and asked the Department to furnish written reply on the following points:—

(a) Construction of road from Sapatgram to Tipkai in Dhubri Division (Page 96 of the Report of the Comptroller and Auditor General of India for the year 1972-73)

(i) Out of the total length of 11.5 Kilometres of alignment from Sapatgram to Tipkai, 3.8 Kilometres of road starting from Tipkai was taken up in September 1971 and 1.5 Kilometres of road starting from Sapatgram was taken up in December 1971 leaving a missing link of 6.2 kilometres of road yet to be taken up.

41.3. Whether the construction of the missing link in the above mention road has since been completed? If not, why? How the benefit of the road could be derived by the people unless the construction of the whole road is completed?

41.4. The Department in their letter No. ADT. 203/76/79, dated 4th November, 1977 stated that there are two separate estimates for Rs. 1.00 lakh for the road from Tipkai side covering a length of 3.80 K. M. and for Rs. 0.50 lakh for the road from Sapatgram side covering a length of 1.50 KM. Both the works have been completed for the length provided in the estimates sanctioned by the Tribal Areas and Welfare of Backward Classes Department.

KECOMMENDATION

41.5. The Committee could not appreciate how two separate estimates can be prepared of a road from Sapatgram to Tipkai leaving a missing link of 6.2 kilometres when it was known to the Department that the roads cannot be fully utilised unless a missing link is constructed.

41.6. The Committee recommends that officer/officers responsible for preparation of such estimates should be brought to book. The Committee further recommends that immediate steps should be taken to construct the portion of missing link comprising of 6.2 Kilometres.

41.7. The steps taken should be intimated to the Committee within two months from the date of presentation of this Report to the House.

Paragraph 42 (F) (b) at page 97 of the Report of the Comptroller and Auditor General of India for the year 1972-73 Construction of inspection bungalow for supervision of border roads and other roads in Dhubri Division.

42.1. An estimate for Rs. 0.60 lakh was framed for the construction of an inspection bungalow at Sherfanguri and administratively approved in December 1971. The purpose of construction of the inspection bungalow according to the sanctioned estimate was as follows:—

42.2. "Sherfanguri is a fast developing place and both Lateral Road and Fakiragram Sherfanguri Road (border road) align through. There are important bridges over these roads which require frequent inspection by Public Works Department Officers and during inspection acute difficulties are felt regarding accommodation of officers. Besides, officers of other

Department including military people, are required to halt at Sherfunguri. Two inspection bungalow at Dotma and Kachugaon cannot accommodate top ranking officers. In view of the fact stated above, the construction of an inspection bungalow at Sherfunguri is considered to be essential".

42.3. Expenditure upto December 1973 on the construction of this bungalow was Rs. 0.57 lakh.

(v) An estimate for the improvement of the road (1.1 kilometres) from the Gossaigaon Inspection Bungalow to the Gossaigaon Block headquarters (length : 1.7 kilometres) was administratively approved and technically sanctioned for Rs. 0.15 lakh. The work was awarded to a Shramik Bahini (October 1971). Out of the expenditure of Rs. 0.01 lakh on earth work Rs. 0.07 lakh were spent for a portion of the road other than that for which the earth work was to be done according to the sanctioned estimate.

(vi) Two pile driving machines were purchased for Rs. 24,227 by the Executive Engineer, Kokrajhar Division and their cost was debited to the following works—

(i) Construction of Ledopara Rangihara Road (Rs. 12,114)

(ii) Construction of Benugaon Bangtol Road (Rs. 12,113)

The estimates of these roads did not contain any provision for the purchase of special tools and plants.

42.4. The Committee examined the official witness of Tribal Areas Department and Public Works (R & B) Departments jointly on 5th February, 1977 and asked the official from the Public Works (R & B) Department to furnish written reply on the following points—

(i) Administrative approval for construction of an Inspection Bungalow at Sherfunguri was accorded in December 1971 (estimated cost of Rs. 0.60 lakh) but till December 1973 construction of the said Inspection Bungalow was not completed (expenditure incurred Rs. 0.57 lakh)

Whether the construction of the Inspection Bungalow at Sherfunguri has since been completed? If so, when and at what cost?

(ii) Who is responsible for undue delay in constructing the Inspection Bungalow?

(iii) What are the reasons for incurring expenditure on earth work (Rs. 0.07 lakh) for a portion of road on which no earth work was to be done as per the estimates?

(iv) Why two pile driving machines were purchased (cost Rs. 24,227) by debiting two estimates in which no provision for purchase of special tools and plants existed.

(v) What action has been taken against the officials at fault

42.5. The Department in their letter No. ADT. 203/76/79, dated 4th November 1977 furnished the following written reply :—

(i) The work was taken up as per sanction accorded by the requiring Department i.e., Tribal Areas and Welfare of Backward classes Department vide their letter No. TAD/PW/247-67, dated 25th November, 1969.

The construction of the Inspection Bungalow has been completed on 4.1.73 at a cost of Rs. 60,340.00

(ii) In view of what has been stated above, the question perhaps does not arise.

(iii) Earth work was done entirely on the road for which the estimate has been sanctioned.

(iv) Services of two Pile Driving Machines were considered necessary for implementation of the road construction (Bridge Construction) works.

(v) In view of what has been stated above, the question properly does not arise.

RECOMMENDATION

42.6 The Committee recommends that estimates should be properly prepared keeping in view the various special requirements

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

Paragraph 21 at pages 38-41 of the Report of the comptroller and Auditor General of India for year 1972-73 creamery centre, Garampani.

43.1. The creamery centre at Garampani (North Cachar Hills) was originally a milk collection centre under the Shillong Town Milk Supply Scheme. A survey of the area around Garampani conducted by the Dairy Development Officer in February 1966 indicated the existence of a large number of milk pockets from which 3,500 to 5,000 litres of milk would be available daily. And based on this survey, the Dairy Development Officer recommended to the Government (October 1966) the setting up of a chilling plant at Garampani. The milk collected at the centre would be sent to Jowai (58 kilometres distance) in the United Khasi and Jaintia Hills District for further processing. Necessary staff for the centre, including six chilling plant attendants and one

chilling plant chowkidar was sanctioned by the Government in December 1966. However, no chilling plant was installed and the centre manufacturing ghee from cream manually from 1969-70. After the formation of the Autonomous State of Meghalaya (the 2nd April 1970), the staff of the centre was withdrawn by the Government of Meghalaya and the work which was being done at the centre was suspended. In December 1970 the Government of Assam sanctioned the retention of the staff for the centre retrospectively from the 2nd April 1970. No scheme was, however, formulated for utilising their services.

43.2. Another survey was conducted in February 1971 by the Assistant Rural Dairy Extension Officer which disclosed that 2,015 to 2,380 liters of milk or 200 to 320 kilograms of cream per day could be obtained from the milk pockets around Garampani. In August 1971 a project report was prepared by the Dairy Development Officer for the installation of a processing plant at Garampani to convert daily 300 to 400 kilograms of cream into butter and ghee. The project report did not give full details of the plant and machinery required and the capital investment involved. The economics of the operation of the processing plant were also not worked out. Based on this project report and the estimates of recurring and non-recurring expenditure prepared by the Director of Animal Husbandry and Veterinary, the Government sanctioned from time to time the expenditure to be incurred by the Deputy Director, Dairy, the officer responsible for the implementation of the scheme.

43.3 Capital expenditure incurred on the centre upto March 1973 was Rs. 7.70 lakhs (Plant and equipment, Rs. 3 lakhs, buildings Rs. 2.95 lakhs), water supply Rs. 0.79 lakh and vehicles, etc. Rs. 0.96 lakh). Operational expenditure of the centre during 1971-72 and 1972-73 was Rs. 0.94 lakhs and Rs. 1.14 lakhs respectively as detailed below:—

	Amount	
	1971-72 (In lakhs)	1972-73 of rupees
(i) Purchase of cream	0.31	0.29
(ii) Wages of labourers	0.04	0.06
(iii) Pay and allowances of establishment	0.13	0.34
(iv) Running and maintenance cost of a vehicle	0.27	0.22
(v) Other miscellaneous contingent expenditure	0.16	0.23

43.4 Value of ghee produced during these two years was Rs. 0.25 lakh and Rs. 0.31 lakh respectively resulting in losses of Rs. 0.66 lakh and 0.83 lakh in running the centre. The loss was attributed by the Department (June 1974) mainly to (i) delay in the installation of the cremery Plant, (ii) higher operational and transport costs than anticipated and (iii) manual processing of cream and ghee.

43.5. Some of the important points noticed in course of test check of the records (November 1973) of the centre disclosed the following :—

(i) The creamery plant consisting of a cream separator, ghee boiler, a ghee setting tank, etc. (value : Rs. 1.07 lakhs) received in May 1973 has not been installed so far (June 1974) due to delay in the construction of the dairy building.

(ii) The dairy building required to be completed by the contractors by May 1972 according to the agreement is not yet complete (June 1974). Extension of time has not been granted to the contractor nor has any action been taken against him. The Department stated (June 1974) that the delay was due to nonavailability of cement and other building materials.

(iii) Work on the water supply installation has not been taken up so far (June 1974) though Rs. 0.79 lakh were paid to the Executive Engineer, Public Health Engineering Division, Silchar for this purpose.

(iv) During 1971-72 and 1972-73 cream purchased and processed amounted to 6,215 kilograms and 5,836 kilograms respectively against the targetted minimum of 300 kilograms of cream daily. Ghee obtained from cream during these two years was 1,911 kilograms and 2,088 kilograms. The yield obtained was about 29 and 33 per cent against the standard of 45 per cent fixed by the Department. The reasons for the low yield of ghee have not been analysed by the Department.

(v) The losses due to handling, sedimentation, etc., were about 7 per cent (133 kilograms) and 15 per cent (99 kilograms) respectively during these two years against the standard of 0.25 per cent fixed by the Department.

(vi) The establishment expenses were 68 per cent and 129 per cent of the value of the ghee produced during 1971-72 and 1972-73 respectively. This included salaries of 5 chilling plant attendant and 1 chilling plant chowkidar though no chilling plant was installed. The

Department stated (June 1974) that services of the chilling plant attendants were being utilised for the manufacture of ghee manually.

(vii) The containers for the ghee were purchased for Rs. 0.90 lakh in 1971-72 and 1972-73. The ghee is to be filled into these by mechanical means. The containers have not been used so far (June 1974) as the creamery plant is still to be commissioned.

(viii) The cost of 357 kilograms of ghee (Rs. 0.04 lakh) sold on credit to private parties has not been recovered so far (June 1974).

43.6. The Committee wanted to know why creamery plant and the chilling plant at Garampani could not be installed; the official witness stated that there were actually two schemes one for Milk collection at Garampani and the other for a Chilling Plant at Jowai. Both these schemes were to be part of the main scheme i. e., Town Milk Supply Scheme at Shillong. A survey in 1971 had to be undertaken because of Meghalaya coming into existence. In March, 1970 when Meghalaya came into being, the Chilling Plant at Jowai was taken over by Government of Meghalaya. But the Milk collection centre at Garampani still continued. As the Milk collection Centre at Garampani was serving the areas both at North Cachar Hills and at Meghalaya, it was thought that there should be a fresh survey to find out what actually is the potential in the North Cachar District alone, leaving out the Meghalaya portion. The Delay in starting the Chilling Plant at Jowai have been due to non receipt of the machineries meant for the Plant in time. Also C.I. sheet and cement which are most essential items for starting of any construction, was not available easily in the market.

43.7. Asked as to what was the necessity of appointing these 7 persons including a Chowkidar when the chilling plant has not come into existence, the official witness replied that is to be examined. A lapse is to be admitted that whatever may be the reasons these posts should have been regularised. This matter is being examined in the Department. This discrepancy needs

explanation as to why and how the staff recruited could be retained when there was no need of it. Even if the staff recruited for one purpose were utilised for another that should have been by now regularised. So, how this could happen is being looked into.

43.8. On a query that this case was reported to the Department about three years back; why then this was not looked into so long; the official witness stated that the matter has come to his notice very recently. In fact the production was started in the year 1972 at a huge loss. The cost of the establishment was 1.14 lakhs while the output was valued at Rs. 25,000 only.

RECOMMENDATION

43.9. The Committee is constrained to learn that the staff were entertained long before the installation of the chilling and creamery plants and payment made without any work worth the expenditure.

43.10. The Committee recommends that detailed investigation should be made of the following :—

1. The delay in the installation of the chilling plant, creamery plant, Dairy Building.
2. Installation of water supply.
3. Retention of staff without operation of plants.
4. Unauthorised credit sales.
5. Reasons for huge short-fall in production of cream, low yield of Ghee, losses due to handling, sedimentation, etc.

The investigation report should be submitted to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 22 at pages 41-45 of the Report of the Comptroller and Auditor General of India for the year 1972-73-Biological Products Section, Khanapara.

44.1. A Veterinary Vaccine Section (renamed Biological Products Section) was established at Gauhati in 1955 to manufacture vaccine (wet) for the protection

of cattle against the Rinderpest. The production of other viral vaccines (wet) such as those for the Ranikhet disease, fowl pox and of bacterial vaccines was taken up in the subsequent years. The manufacture of wet Rinderpest vaccine was discontinued in 1957-58 as the Rinderpest eradication programme initiated by the Government of India (1956-57) recommended the use of freeze-dried vaccine. The State Government obtained its requirements of the freeze-dried vaccine from Calcutta. As considerable difficulty was experienced in obtaining the vaccines from Calcutta, the Rinderpest eradication programme had a setback in the State. The Government, therefore, approved (1966-67) the expansion of the Biological Products Section for large-scale manufacture of freeze-dried vital vaccines and bacterial vaccines. Freeze-drying equipment was installed in 1969-70 and the production of freeze-dried viral vaccines was commenced in March, 1970.

The production and the distribution of the viral and bacterial vaccines during the year 1970-71 to 1972-73 has been as under:—

Viral	(Doses in lakhs)											
	Percent production facilities	Production	1970-71 distribution within the State	Supply to other States	Production	1971-72 Distribution within the State	Supply to other States	Production	1972-73 Distribution within the State	Supply to other States		
(i) Ranikhet	...	24	16.22	14.78	1.44	18.84	17.82	1.02	24.55	21.81	2.74	
(ii) Rinderpest	...	15	0.38	0.38	..	11.74	11.71	0.03	12.29	12.09	0.20	
(iii) Fistrain	..	6	2.11	1.66	0.45	1.99	1.65	0.34	2.60	2.23	0.37	
(iv) Fowl pox	|	18	3.71	3.41	0.30	1.24	1.00	0.24	1.28	1.13	0.15	
(v) Pigeon pox Bacterial	|		0.35	0.35	..	0.10	0.10	...	0.39	0.39	...	
(vi) Halmorhagic Septicimia	...	4	1.82	1.58	0.24	1.87	1.61	0.26	2.17	1.96	0.2	
(vii) Black quartre	...	4	0.30	0.26	0.04	0.28	0.21	0.07	0.53	0.37	0.16	
(viii) Anthrax spore	...	2.2	0.68	0.63	0.05	1.11	1.07	0.04	1.16	1.01	0.15	

44.2. The value of the vaccines manufactured as computed at the rates for supply fixed by the Indian Veterinary Research Institute Izzatnagar works out to Rs. 1.74 lakhs and Rs. 288 lakhs during 1970-71, 1971-72 and 1972-73 respectively. The expenditure incurred during the corresponding years was Rs. 1.96 lakhs, Rs. 2.20 lakhs and Rs. 1.97 lakhs respectively.

44.3. Except for the vaccine for the Ranikhet disease and Rinderpest, the production of the other vaccines has been much below the present capacity. The production of the vaccines was stated by the Director of Animal Husbandry and Veterinary (April 1973) to have been based on the actual requirement.

44.4. However, no records were available to show how the requirements in the State and other North Eastern States were assessed. In a proposal submitted by the Department for the expansion of the section to meet the requirements of vaccines in all the North Eastern States the present production and the demand for various vaccines have been assessed as follows :

		Requirements		Total	Production in 1972-73
		Assam	Others		
(Doses in lakhs)					
Viral—					
(i) Ranikhet	..	46	15	61	24.55
(ii) Rinderpest	...	22	5	27	12.29
(iii) Fistrain	...	6	5	11	2.60
(iv) Fowl pox	|				
		18	10	28	1.67
(v) Pigeon pox	|				
Bacterial—					
(i) Holmerhalgic Septiciminia		7.5	1.5	9	2.17
(ii) Black quartre		6.6	0.5	7.1	0.53
(iii) Anthrax spore		5.2	1.0	6.2	1.16

44.5. The vaccines produced by the Section are supplied to the Veterinary dispensaries/hospitals in the State. The number of doses of the vaccines supplied and the number of cattle/poultry vaccinated during 1971-72 and 1972-73 compare as follows :—

		1971-72		1972-73	
		Doses supplied	Cattle/Poul- try vaccinated	Doses supplied	Cattle/Poultry vaccinated
Figures in lakhs					
Rinderpest	.. ..	11.71	6.26	12.09	5.60
Anthrax	.. ..	1.07	0.52	1.01	0.50
Halmorhalgic	.. ..	1.61	1.19	1.96	1.09
Septiciminia	.. ..			
Black quartre	.. ..	0.21	0.14	0.37	0.11
Ranikhet	.. ..	17.82	5.47	21.81	5.73
Fowl pox	.. ..	1.00	0.27	1.13	0.15

44.6. For sterilization in bulk of the different types of media required in the manufacture of bacterial vaccines an autoclave (cost : Rs. 0.22 lakh) and a steam boiler (cost: Rs. 0.26 lakh) were procured in September 1968 and March 1971 respectively. The autoclave has not been commissioned so far (October 1973) due to non-installation of the boiler and sterilisation is being done in a smaller autoclave run on kerosine.

44.7. The Committee wanted to know what were the reasons for non-installation of steam boiler (purchased in March 1971) and big sized autoclave (purchased in September 1968) till October 1973. It was but natural that production suffered due to non-installation of steam boiler and autoclave (big sized). Whether Government estimated loss on this account and reasons there of investigated? If not, why? Have the steam boiler and autoclave been installed by now? If so, when? The official witness stated that at the initial stage it may be that was not possible to achieve the target but by now it has gone much beyond the target and we are having much heavier expansion. To achieve the target right at the beginning is always difficult more particularly in schemes like this which are highly technical and very sensitive in nature but as I say, long back we have exceeded the target. At the initial stage we did not have many trained people and at the beginning also there was lack of coordination in the field. But now everything is under control. To bring it to our ambitious expectation we have also now a very good board of management in the institution where representatives from the N.E.C. are also there.

44.8. On being questioned as to whether this unit is self-sufficient now or are running at a loss; the official witness replied that we are preparing balance sheets only from this year and after the balance sheets are prepared we will know the position.

44.9. On a query as to what were the reasons for non-installation of steam boiler (purchased in March, 1971) and big sized autoclave (purchased in September, 1968) till October, 1973; the official witness stated that it has been commissioned. The delay was due to defective valve and due to want of our technicians. The official witness

further stated that we have got a very strong Board of Management now. But even then it is difficult to give a definite target because these are some medicine which are produced only in case of epidemic and therefore there will always be flexibility of target.

RECOMMENDATION

44.9. The Committee recommends that assessment of achievement of target should be made and profoma account prepared to know whether the unit is running at loss or profit. The Committee further recommends that investigation should be made as to why the delay in commissioning the steam boiler occurred and responsibility be fixed on officer and officers due to whose negligence the steam Boiler could not be commissioned early.

44.10. The steps taken in the matter be intimated to the Committee within two months from the date of presentation of the Report to the House.

Paragraph 23(a) at pages 45-49 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Khanapara Pig Farm.

45.1. A piggery unit was set up in the Khanapara Livestock Farm during 1962-63 under the piggery development scheme launched in the country to improve the socio-economic condition of the weaker sections of the people engaged in rearing pigs. The unit which was upgraded to an independent farm in April 1965 was intended to multiply quality exotic pigs received from the Regional pig Breeding Stations and to distribute them to the farmers for further breeding of pure stock and for upgrading the indigenous stock.

45.2. Although the funds required for the running and the expansion of the farm were sanctioned by the Government from year to year, no detailed programme for its working was drawn up nor were any targets fixed as to the number of exotic pigs to be reared and distributed, the number of farmers to be benefitted and the areas to be covered. No information was also available in the records of the farm about the number of people who were actually benefitted from the establishment of the farm nor have has the impact of the farm on the socio-economic conditions of the people engaged in rearing of pigs been studied.

45.3. In February 1966 the Government had issued instructions that the farm should be run on commercial lines and should earn a profit or should at least be self-supporting. No profit and loss account has been compiled so far (August 1974). The details of year-wise expenditure and receipts given below disclose that even the direct expenditure of Rs. 2.82 lakhs on the maintenance of the farm for the years from 1966-67 to 1972-73 has exceeded the receipts by Rs. 1.77 lakhs.

Year	Capital expenditure	Direct expenditure on maintenance	Receipt	Excess over receipts
(1)	(2)	(3)	(4)	(5)
1966-67	0.34	0.28	0.03	0.25
1967-68	...	0.24	0.03	0.21
1968-69	0.23	0.25	0.04	0.21
1969-70	0.20	0.32	0.10	0.22
1970-71	0.10	0.54	0.32	0.22
1971-72	0.10	0.48	0.22	0.26
1972-73	0.15	0.71	0.31	0.40
Total	1.12	2.82	1.05	1.77

45.4. Allowing Rs. 0.72 lakh for appreciation in the value of the closing stock, expenditure exceeded the receipts by Rs. 1.05 lakhs.

45.5. The following were some of the points noticed in course of audit of accounts (October 1972) of the farm:-

(i) According to the Piggery Development Officer and the Manager of the Livestock Farm (December 1973) an exotic sow normally farrows a minimum of 3 litters in two years and the minimum litter size is 7. An exotic sow is thus expected to give birth to 10.5 piglets annually

on an average. The number of piglets born in the farm was however, lower in all years excepting 1969-70, as shown below :—

Year	Number of productive sows	Expected minimum production of piglets	Actual number of piglets born	Excess (+) Shortfall(—)
(1)	(2)	(3)	(4)	(5)
1966-67	20	210	140	-70
1967-68	24	252	180	-72
1968-69	29	305	142	-163
1969-70	27	284	394	+110
1970-71	66	693	490	-203
1971-72	56	588	232	-356
1972-73	41	431	200	-231

45.6. The shortfall during 1971-72 and 1972-73 was stated to be due to the lowering of productivity following swine fever epidemic in the farm during 1971-72.

45.7. The Committee wanted to know how in absence of all these vital statistical data the Government could satisfy themselves that socio economic condition of the people engaged in rearing pigs has been improved as contemplated in the scheme; the official witness stated this was done as per the pattern given by the Central Government. The piggery programme was not given very much importance and the planners did not think seriously about this item. About the target, from my recollection, it may be said, originally it was some sub-units taken an experimental basis as it was not known how the exotic pigs would fare in our country.

45.8. On an enquiry as to whether the State Government issued instruction that the farm would be run on commercial lines and earn profit or atleast it would be self-supporting; the official witness stated that the piggery was coming up into the limelight and for the development of piggery we had created the post of Piggery Development Officer. Pigs were in great demand in the Mizo Hills District at that time, and Khanapara was the centre from where we could feed the Mizo Hills District. By that time, we have acquired enough know-

ledge to maintain the exotic stock and we knew that the exotic type would survive. At that time, the target was only 30 sows.

45.9. From 1966-73 the total income is Rs. 5.96 lakhs against the expenditure of Rs. 2.47 lakhs.

45.10. On a query as to how would the Department can give the revised figure now; the official witness stated that taking into account the value of the pigs at Rs. 1.05 lakhs as revenue receipt and the value of stock of pigs at Rs. 4.91 lakhs.

RECOMMENDATION

45.11. The Committee failed to understand how in absence of maintenance of records and vital statistical data the Department could satisfy themselves that socio-economic condition of the people engaged in rearing pigs has been improved as contemplated in the scheme.

45.12. The Committee recommends that Government should prepare proforma accounts for assessing the financial results and also to make investigations as to why the targets could not achieved.

Paragraph 23 (ii) at pages 47-48 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

46.1. The normal mortality rate in an efficiently run farm is understood to be 20 to 25 per cent in the case of piglets and 10 to 12 per cent in the case of adults/growers. The actual mortality rate in the farm was much higher as shown in the following table :—

Year	Adults/Growers			Piglets		
	Total Number	Number of deaths	Percentage	Total number	Number of deaths	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1968-69	118	34	29	189	73	39
1969-70	64	34	53	462	144	31
1970-71	151	70	46	515	169	33
1971-72	415	201	48	109	38	35
1972-73	231	57	25	250	...	...

46.2. The high mortality rate during 1970-71 and 1971-72 was stated (December 1973) by the Piggery Development Officer and Farm Manager to be due to swine fever epidemic for which vaccine was neither manufactured by the Biological Products Section, Khanapara nor obtained from other sources like the Izzatnagar Veterinary Institute where it is available.

46.3. The Committee wanted to know as to what were the reasons for low productivity during 1966-67 to 1968-69 and 1970-71 and in 1968-69 it was about 47% of the expected minimum production; the official witness stated that the norms now fixed according to the All India pattern is 8 piglets on an average. And if 8 is taken as the norm, it would not be in any case as that low as it is presented. In some cases, it would even exceed the norm but in some cases it would be very near the norms. In 1966-67, as against 160, it is 140, in 1967-68 as against 192, it is 180 and in 1968-69 and 1969-70 taken together, this is also bringing, I believe, to the norm of 8 piglets. It will exceed the norm if both the years are taken together. In 1971-72, it has gone down and in 1972-73 also it has slightly gone down. So, the position is not that bad if the All India average is taken.

46.4. On a query as to what was the reason for the short-fall in 1971-72 and 1972-73; the official witness replied that it might be that for the purpose of careful accounting the figures against the number of productive sows, some of these might have to be culled by then and some might have become old already and some of these were to be culled. This includes quite a number which had to be culled by them. In these years, the high figures may be primarily due to the fact that some of these were to be culled.

46.5. Asked as to what were the reasons for high mortality rate during 1968-69, 1969-70 and 1972-73; the official witness stated that the high mortality particularly of the adults, was due to swine fever. We shall look into the causes and take necessary steps to prevent the diseases.

46.6. On a query as to how it could not be looked into at that very time, the official witness stated that sometimes this was not taken care of and nobody would like to go near the pigs; but just because of that the scheme cannot be dropped.

RECOMMENDATION

46.7. The Committee is not satisfied at the reasons put forward by the official witness for low productivity and recommends that this aspect should be looked in detail. The unproductive sows should be sorted out for culling so that extra expenditure on them can be avoided.

46.8. The Committee also recommends that steps should be taken to prevent the mortality of pigs and to popularise the scheme.

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

Paragraph 23(iii) at page 48 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

47.1. For the purpose of mating, one boar is required for every ten sows. The ratio of boars kept in the farm was much higher as shown below :—

Year (1)	Number of boars (2)	Number of sows (3)	Number of surplus boar (4)
1966-67	9	20	7
1967-68	10	24	7
1968-69	12	29	9
1969-70	6	27	3
1970-71	20	66	13
1971-72	15	56	9
1972-73	17	41	13

47.2. The keeping of surplus boars during the above period entailed an avoidable expenditure of Rs. 0.22 lakh on feeding alone (at Re. 1 per day per boar.)

47.3. The Committee wanted to know what were the reasons for maintaining surplus boars for which expenditure of Rs. 0.32 had to be incurred; the official witness stated that certain formalities had to be observed for culling, and so long as this is not done, it is recorded as being included for the purpose of audit. But in fact when an animal has become fit for culling, there is no point in including it for productive purpose. Just because the formalities for culling have not been done, it does not mean that it would continue to produce.

47.4. The number of animals which are to be culled should be shown separately ; but this has not been done.

RECOMMENDATION

47.5. The Committee is not happy to note that due to absence of timely action on the part of the Department to call the surplus boar for disposal of a huge amount of avoidable expenditure had to be incurred on feeding alone of the surplus boars.

47.6. The Committee recommends that responsibility should be fixed on officer or officers who did not take timely action to call out the surplus boars and as a result of which an avoidable expenditure had to be incurred.

Paragraph 23(iv) at page 48 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

48.1. The price of exotic pigs was fixed in April 1966 by a price fixation board after taking into consideration the prevailing market price in various Districts and the cost of production in the farm as under :—

Rupees 6 per kilogram of live weight upto 20 Kilo-grams.

Rupees 3 per kilogram of live weight from 21 kilograms to 100 kilograms.

Rupees 2 per kilogram of live weight from 101 kilograms and above.

The prices have not been received so far.

48.2. The Committee wanted to know what were the reasons for non-revision of price of exotic boars since 1966; the official witness stated that he was not sure if there was any revision between 1966 and 1974 but whatever rates have been fixed and prevailing since 1966 the Committee will be informed. The information has not been furnished by the Department till November, 1977.

RECOMMENDATION

48.3. The Committee recommends that Government should assess the loss due to non-revision of price of pigs. The responsibility should be fixed on the officer/officers due to whose negligence this matter was not brought to the notice of the price fixation Board.

Paragraph 23(v) at page 48 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

49.1. Between March 1971 and March 1972 slaughtering equipment and deep freeze cooler worth Rs. 0.25 lakh were purchased for slaughtering the unproductive pigs and processing the meat. The production of raw meat could, however, not be started (December 1973) for want of certain minor components of the equipment. Information about the number of unproductive animals kept in the farm and the manner of their disposal was not available in the records.

49.2. The draft Review was sent to the Government in March 1974; their comments are awaited (July 1974).

49.3. The Committee wanted to know as to why the slaughtering equipments and deep freeze cooler were purchased between March, 1971 and March, 1972 could not be utilised till December, 1973; the official witness stated that previously slaughtering was not done and we have started sales booths and have started slaughtering.

49.4. On a query as to why slaughtering equipments were purchased at the time the official witness stated that there was a scheme for taking to slaughtering and selling of porks.

RECOMMENDATION

49.5. The Committee recommends that Government should take immediate steps for proper utilisation of the slaughtering equipments.

Paragraph 24(a) at page 49 of the Report of the Comptroller and Auditor General of India for the year 1972-73-Purchase of Livestock.

50.1. In response to a tender enquiry (July 1969) for purchase of 25 Murrah buffaloes, the Director of Animal Husbandry and Veterinary received 5 quotations (August 1969) and placed them before the Purchase Board in November 1969. The Board approved by (November 1969) the purchase of buffaloes from a firm recommended by the Director and order for the supply of 19 buffaloes was accordingly issued by the Director on the firm in March 1970. Rupees 0.39 lakh were paid to the firm in March 1970, the amount having been drawn on an abstract contingent bill.

50.2. The following points were noticed in this connection :—

(i) On the specific instructions of the Director, the buffaloes were received in Khanapara Livestock Farm between April and August, 1969, i.e., before the Board had sanctioned the purchase. Of these, 8 had died between August and November 1969. Information about the receipt/death of the buffaloes was not given to the Board when it was considering the purchase proposal.

(ii) According to the specifications in the tender notice, the buffaloes were to have calves at heels, seven buffaloes were received and paid for though they had no calves at heels.

(iii) The milk yield as stipulated in the tender notice was to be between 5 and 10 litres per day per animal; the average milk yield varied between 1.39 and 3.40 litres per animal per day.

(iv) Three buffaloes were accepted by the Manager, Khanapara Livestock Farm despite remarks of the officers who had conducted the milking test that they were not suitable for dairy purposes.

50.3. The Committee wanted to know how 19 buffaloes could be received in Khanapara Livestock Farm between April and August 1969, while the Board approved the purchase of those buffaloes in November, 1969 and supply order issued by the Director in March, 1970. The official witness stated that it seems that this was an extraordinary procedure adopted by the Director. It appears that the purchase was almost decided beforehand and was placed before the Purchase Committee only as a matter of formality.

50.4. Asked whether any explanation was called for from Director as to why this matter was not placed before the Committee in time; the official witness stated that the Director was compulsorily and retired he was placed under suspension for a considerable period. Might be this is also one of offences for which this drastic action was taken against him.

50.5. As desired by the Committee the official witness submitted the following statement regarding the purchase of buffaloes :—

50.6. As desired by the Committee I had looked into the papers relating to the Purchase of buffaloes cows as mentioned in Para 24 (a) of 1972-73 Report of the Comptroller and Auditor General of India. The Purchase Committee constituted for the Purchase of the animals consists of :—

1. Dr. J. M. Bujarbaruah, Director of A. H. & Vety. Deptt.,
2. Shri M. Khaund, Dy. Secretary, Finance.
3. Shri T. Kaji, Joint Secretary, Veterinary.
4. Shri T. M. Bujarbaruah, Dy. Director, Agriculture.
5. Shri S. Ali, Under Secretary, Veterinary.
6. Shri M. Barua, Finance & Accounts Officer, Directorate of A. H. & Veterinary Deptt.

1. Shri Bujarbaruah, Khaund and Ali are not in the service and the then Director of A.H.&Vety., has already been retired under compulsory retirement. Shri T. Kaji, Joint Secretary now on Meghalaya and Shri M. Baruah was the ~~Com~~vernor has since been transferred from the Department. The minutes of the Purchase Committee on these items is appended at Annexure XIII at page 207. The memorandum for purchase of the Buffaloes Cows does not indicate at Annexure XIV at page 208 that the buffaloes were already supplied. Minutes of the memorandum is not available in the file. There is only a type copy without signature with regard to some of the other animals purchased. The record of milking test does not indicate why the testing Committee had considered 4 cows as not suitable as Dairy animals. Two of these cows bearing Brand No. 66 & 70 were re-tested after three days i.e. from 16. 4. 69 to 18. 4. 69 and were recommended for acceptance. The yield of milk had been found to be 8.6 litres and 8.5 litres respectively.

2. There is no record about re-testing of the other two animals bearing Brand No. 66 and 71.

3. In regard to animals with brand No.66 and 71 there is an endorsement alongwith the animals with brand No. 72 which was found by the testing Committee to be fit. These animals were accepted as per recommendation of the Director of Animal Husbandry & Veterinary Deptt. as stated by the Farm Manager and on the basis of the statement of the Farm Manager the then Joint Director (Livestock) Shri H.K. Gohain who has already been retired had instructed the Farm Manager to accept these three animals (Brand No. 67, 71 and 72).

4. There is no record to show that the Director of Animal Husbandry and Veterinary Department had made any such recommendation or given any instruction to the Farm Manager to accept the animals. It appears from the acceptance of these animals by the Farm Manager particularly about the one which was not tested and the one which was without calf, the matter should be brought to the notice of the Government as to what action is called for against the Farm Manager.

5. The Memorandum for the purchase of buffaloe cows as well as the decision of the Purchase Committee never contemplated purchase of cows without or with calves. Hence both types of cows were to be accepted. There is also no record to show whether there should be deduction of price for the buffaloe without calf. Accordingly there were no deductions of prices for the buffaloe cows without calf. This point, however, has been taken care of in subsequent tenders wherein a clause to deduct prices on account of loss of calf has been inserted. Because of various biological reasons it may be natural that buffaloe calves do die on transit and it is reasonable to accept a lactating cow even without calf at heel.

50.7. During evidence it was found that the buffaloe cows Nos. 66, 67, 70, 71 and 72 were purchased without proper approval of the Purchase Board. Vide copies of relevant certificates for acceptance appended in Annexure XV at page 204.

RECOMMENDATION

50.8. The Committee recommends that Government should see that such irregularities may not be repeated in future. The Government should also investigate as to whether some other officers other than the Ex-Director is responsible for purchase of Murrah buffaloes which were not approved by the Purchase Board.

Paragraph 24 (b) at page 50 of the Report of Comptroller and Auditor General of India for the year 1972-73.

51.1. In response to a tender notice (February 1970) for the supply of jersey heifers and jersey heifers high grade of 16 to 24 months age and pure breed jersey bulls of 3 years age with true to type characteristics ex-Khanapara within one month of the order, the lowest acceptable tender was for rates varying between Rs. 1,600 and Rs. 2,400 for different age ranges. As the lowest tenderer declined to supply the heifers and bulls when he was asked to do so on the ground that while the tender notice was for jersey heifers and jersey heifers high grade, the Department wanted jersey heifers of pure stock, orders were placed (March 1970) with the

third lowest tenderer for supply within one month of 26 pure breed pregnant heifers and 8 pure breed jersey bulls at a flat rate of Rs. 3,065 per heifer and Rs. 4,125 per bull ex-Khanapara.

51.2. Though the quotation of the party was for 100 per cent pure breed jersey heifers, animals supplied in December 1970 (18) and March 1971 (8) to Barpeta Livestock Farm were only 87.5 per cent pure. Out of 18 heifers supplied in December 1970 only 16 were accounted for in the stock book of the farm. Besides, 6 heifers were below the specified age.

51.3. Against the eight bulls ordered, only one was received (March 1971) and another was reported to have died in transit. The supplier's claim (Rs. 4,125) for the dead bull was accepted and payment made to him in March 1971 though the contractor was to supply the bulls ex-Khanapara. The bull received was also not as per specification.

51.4. Compared to the lowest tenderer for the corresponding age ranges and making an allowance for pregnancy factor in case of heifers, the extra liability incurred by the Department works out to Rs. 0.27 lakh.

51.5. Rupees 0.62 lakh on account of part of the cost of the livestock were drawn in March 1970 and shown in the cash book as disbursed in the same month. Payment to the party was made in March 1971.

51.6. The Committee wanted to know whether Government have investigated into the reasons of acceptance of such low standard jersey by the farm and why against the purchase of 18 number of heifers only 16 were entered in the stock book of the Farm; the official witness stated that 16 were kept in Barpeta farms and 2 were kept in the Khanapara farm but he could not definitely say whether this was recorded.

51.7. The Committee than asked the official witness to furnish a written statement. The Department accordingly furnished a statement on the para which is given below :—

51.8. The Directorate of Animal Husbandry and Veterinary Department, Assam, Gauhati in letter No. LSV. 9/8/3960-61 dated 7th February 1970, invited tenders for supply Jersey heifer and Jersey high grade of 18 to 24 months of age and pure breed Jersey bulls 3 years of age with true to type characteristics for supply in this Department.

51.9. Four nos. of quotations from the suppliers viz. (1) Shri Karna Singh (2) B. Boruth, (3) Shri Nisar Ahmed of Shillong and (4) Shri Kripal Singh Surinderpal Singh of Delhi, were received.

51.10. The tenders with comparative Statements were placed before the Purchase Board held on 26th February 1970 for examination and acceptance. Vide item 3(a) of the resolution of the Purchase Board held on 25th February 1970 it appeared that the tender of M/S. Nisar Ahmed who quoted rates Rs. 1,600 and 2,400 of Jersey heifers were accepted. The suppliers were asked vide D. V. DIs letter No. LSV. 9/8/10390, dated 14th March 1970 to supply the animals as per rates quoted by him in his tender of 18th February 1970. After some days later the supplier Mr. N. Ahmed vide his letter, dated 21st March 1970 expressed his inability to supply the heifer on the rate quoted by time.

51.11. The Department therefore placed supply order to the 3rd lowest quotation M/s. Kripal Singh Surinderpal Singh of Delhi vide letter No. LSV. 9/8/Pt/13843, dated 28th March 1970 for supply of 18 nos. of pregnant Jersey heifers and two nos. of Jersey bulls for the Barpeta Livestock Farm. Again by an order No. SSV. 9/8/Pt./13863, dated 28th March 1970 the Firm was asked to supply 8 Nos. of Pregnant Jersey heifers and six numbers of Jersey bulls for hills. The contractor was allowed price for the pregnant heifer ex-place of collection Rs. 2,400 and the transportation and other incidental charge of Rs. 665 i.e. total amount of Rs. 3,055 per heifer and Rs. 4,125 per bull ex-khanapara. These prices were allowed as per approval by the Departmental Purchase Board.

51.12 Having 87.5 p.c. exotic Jersey blood of an animal is also equal to pure breed in India and that can

be accepted as 100% pure breed. Scientifically also it is recommended that in village conditions in India cross-breed stock upto 62.5% of exotic blood only may be encouraged.

51.13. All the 18 heifers have been accounted for in the Stock Book of Barpeta Livestock Farm and the below "the specific age of six heifers" as appeared in the Audit Report is not correct.

The bull which died in transit was supplied in March 1972 by the supplier and no payment was made for the dead bull.

51.14. The lowest tenderer was not in a position to supply the animals and while the fact was intimated in writing it was decided to place orders for supply to the tenderer and as such it was not a fact that the extra liability was incurred by the Department to the tune of Rs. 0.27 lakhs.

51.15. The sum of Rs. 0.63 lakh on account of purchase of Livestock were drawn from the Treasury in March 1970 to avoid lapse of Budget grant and orders were placed with the supplier for supply of animals. It appeared in the Cash Book for disbursement in the same month. It is not actually disbursed, but kept in Government drafts and payment to the party was actually made in March 1970 only after receipt of animals.

RECOMMENDATION

51.16. The Committee is not satisfied about the way in which the stock book was maintained. The purchase of heifers also appear to be irregular. The Committee recommends that the officers responsible at this deal should be cautioned so that such thing may not recur.

Paragraph 24 (c) at pages 50-51 of the Report of the Comptroller and Auditor General of India for the year 1972-73.

52.1. With the approval of the Purchase Board, the Director placed orders on a firm in Delhi on the 25th March 1972 for the supply of 21 Red Sindhi and Sahiwal cross heifers for Lumbajani Fodder Farm (Mikir Hills) at Rs. 1,831 each (f.o.r. Khanapara). On the same day the firm submitted a bill for Rs. 0.38 lakh to the District

Veterinary Officer, Diphu who drew the amount from the Treasury on the 30th March 1972 and paid the same to the farm on the 8th April, 1972.

52.2. It was observed in audit that although a certificate to the effect that the heifers had been received was recorded on the bill by the District Veterinary Officer on the 30th March 1972, the heifers were actually received in September and November 1972. Twenty-nine heifers (three below specification) against 21 ordered were accepted. Information is awaited about the payment made for the 8 heifers received in excess (November 1973).

52.3. The cases were reported to the Government (October 1972); their reply is awaited (July 1974).

52.4. The Committee asked the official witness to submit a statement on the matter. The Department on 5th February, 1977 submitted the following statement:—

52.5. The Director of animal Husbandry and Veterinary Department in his letter issued under No.LSV.9/8/R/13527-29, dated 2nd August 1971 invited tenders for supply of Red Singhi and Sahiwal cross heifer and other animals required in the Department.

52.6. The tender for supply of animals were accepted as approved by the Purchase Board on 25th February 1972. The order for supply of 21 Nos. of Red Singhi and Sahiwal cross breed heifers was placed for Lumbajan Livestock farm of Mikir Hills District in March 1972. The supplier submitted a proforma bill for Rs. 0.38 lakhs to the District A.H. Veterinary Officer, Diphu to draw the money from the treasury to avoid lapse of the budget grant and accordingly the District A.H. and Veterinary Officer, Diphu draw the amount and had shown disbursement in the Cash Book in April, 1972 by making conversion of the Cash money into Government draft. The amount was actually paid in Sept/Nov., 1972 after selection and receipt of animals. Meanwhile the draft was in the custody of District A.H. and Veterinary Officer, Diphu.

52.7. Besides these 21 Nos. of heifers 8 (eight) more heifers were received to fulfill the demand of further requirement of hills Scheme. As regards 3 Nos. of heifers of $2\frac{1}{2}$ years of age against the specification of 3 to $3\frac{1}{2}$ years the Committee recommended for acceptance since they possessed the quality of early maturity and anticipated longer productive life.

Payment for 8 (eight) heifers were made separately as per approved rate.

RECOMMENDATION

52.8. The Committee considers the drawal of money in advance of requirements as irregular and recommends that care should be taken not to repeat such irregularity in future.

Paragraph 25 at page 51 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Birubari Poultry Farm.

53.1. According to the rules all moneys received by or on behalf of the Government are to be paid into the Treasury without delay. Periodical checks conducted by Audit of the accounts of the Manager, Birubari Poultry Farm between August 1968 and July 1971 disclosed habitual delay in depositing the sale proceeds of farm produce into the Treasury. Audit observations on such delays were sent to the Director, Animal Husbandry and Veterinary in December, 1968, September, 1969 and September, 1971. The delay in the remittance of sale proceeds into the Treasury continued in spite of this. Physical verification of cash conducted by the Joint Director, Livestock in November 1972 disclosed a shortage of cash of Rs. 1.09 lakhs (sale proceeds of farms produce: Rs. 0.88 lakh and proceeds of bills cashed from the Treasury: Rs. 0.21 lakh). Attempts to recover the money from the Manager and the officials concerned having failed, the farm Manager and two other subordinate officials were placed under suspension and the case referred to the Police (December 1972).

53.2. The matter was reported to the Government in December 1972; their reply is awaited (June, 1974).

53.3. The Committee wanted to know as to what action was taken on the Manager of the farm who was in the habit of making delay in depositing the sale proceeds to treasury by the Audit in their reports of December, 1968, September, 1969 and September, 1971; the official witness stated that I do not have details with me. But from the fact that he was placed under suspension in 1972 some action was definitely taken earlier, which resulted in his suspension. The Department was aware of the irregularities committed by the officer.

53.4. The Committee then asked the Department to furnish a statement regarding the latest position and the Department accordingly furnished the following :—

53.5. The present position of the case is that a Criminal case has already been instituted against Dr. A.C. Bordoloi, Manager, Birubari Poultry Farm (Under Suspension) for misappropriation of Government money amounting to Rs. 1,09,276.03 vide case No. 156(11)72 u/s 409 I.P.C. The Government has already sanctioned necessary permission to the Police authority to take necessary actions.

53.6. As regards department proceedings against Dr. A. C. Bordoloi, the Inquiring Officer has already been appointed and hearing of the case is under process.

53.7. Regarding the proceeding of two other Subordinate officers i.e. Sarbashree Girish Ch. Baruah, U. D. Asstt.-cum-accountant both are reinstated in service but Shri A. K. Deka is given punishment by stoppage of 3 increments.

RECOMMENDATION

53.8. The Committee would like to be apprised of the latest position of the case.

Paragraph 26 a' Pages 51-61 of the Report of the Comptroller and Auditor General of India for the year 1972-73—Intensive egg and poultry production-cum-marketing centres.

54.1. To meet the increasing demand for eggs and poultry from the urban population, the Government formulated a scheme (September 1964) for setting up an intensive egg and poultry production- cum-marketing centre at Khanapara, Gauhati. The scheme was to be implemented through selected poultry breeders who were to be provided with the following facilities for the production of eggs and table birds:-

(i) Each selected poultry breeder was to be given a loan of Rs. 2,500 i.e. Rs. 650 in cash for the construction of poultry houses and for miscellaneous expenditure and Rs. 1,850 in the shape of quality chicks/birds, balanced feed, medicine, etc. The loan was to be free of interest if it was repaid within a period of one year and seven days from the date of disbursement of the last instalment. If, however, a breeder failed to repay the loan within the stipulated period, he was to pay interest at $6\frac{1}{2}$ per cent per annum from the date of disbursement of the last instalment and in addition, a further penal interest at $2\frac{1}{2}$ per cent for default in repayment.

(ii) Balanced feed was to be provided to the breeders from a feed mill established in the centre at Khanapara. The requirement of balanced feed was estimated to be 2,000 tones per year.

(iii) A hatchery with facilities to hatch 2 lakh chicks per year was to be set up in the centre. The breeders were to bring eggs to the centre for hatching. Hatching was to be done free of cost.

(iv) Poultry products (eggs and table birds) were to be collected from the breeders and marketed through a marketing unit to be set up at the centre. It was envisaged that 10,000 eggs and 300 table birds would be produced and marketed every day in the area expected to be covered by the centre (approximate area : 50 square miles).

54.2. The centre was to be run by a Project Officer assisted by three poultry assistants and five poultry

attendants. The centre was to be run departmentally to start with and then by a co-operative society to be set up by the breeders.

54.3. The Government of India approved (October 1964) the setting up of the centre at Khanapara (Gauhati) and paid Rs. 3.69 lakhs (50 per cent loan and 50 per cent grant) to the State Government for this purpose. In June 1965 the Government of India approved setting up of two more centres at Jorhat and Silchar and paid the State Government Rs. 7 lakhs (50 per cent loan and 50 per cent grant).

54.4. The financial assistance was extended by the Government of India on the condition that the areas covered by the centres should contribute materially to the increased production of nutritional food by the beginning of 1966-67 and expenditure on the centres beyond 1966-67 would be met by the State Govt.

54.5. The State Government established four more centres on their own at Tezpur (1967-68), Dibrugarh (1969-70), Kokrajhar (1971-72) and North Lakhimpur (1972-73).

54.6. Financial outlays the expenditure incurred on the seven centres upto 1972-73 is given below :—

(In lakhs of rupees)

Third Plan period (1961-62 to 1965-66)	14.04
Annual Plans (1966-67 to 1968-69)	13.90
Fourth Plan period (1969-70 to 1972-73)	41.60
Total	69.54

54.7. A review of the centres set up at Khanapara (Gauhati) Jorhat, Silchar and Dibrugarh was conducted by Audit in January 1974. Some of the significant features noticed are given in the following paragraphs—

(ii) of the 406 breeders who were advanced Rs. 15.32 lakhs (cash : Rs. 8.19 lakhs; kind : Rs. 7.13 lakhs) as loans, 196 persons (48 per cent of the loanes) either did no start (24) poultry farming at all or discontinued (172) poultry farming between 7 months to 2½ years from the dates of disbursement of the loans and 210 persons (52 per cent of the loanes) defaulted in repayment of loans. Rupees 16.12 lakhs (principal : Rs. 12.56 lakhs interest Rs. 3.56 lakhs) were due for recovery from the loanes at the close of 1972-73; recoveries made so far (January 1974) are only Rs. 1.26 lakhs (principal Rs.1.20 lakhs : interest. Rs.0.06 lakh). Under the terms governing the grant of these loans, the amount of loan is to be recovered from the loanes as arrears of land revenue in those cases where the loans have been misutilised or where is default on the part of the loanee to repay the loan. Except in the Silchar centre, where 29 cases of discontinuance of farms were reported by the Project Officer to the Bakijai Officer in November 1973 for recovery on account of outstanding loans, no action has been taken to recover the loans from the farms such cases.

54.8. The following table shows the year-wise break-up of the principal and the interest on account of the outstanding loans as on the 31st March 1973.

Year	Amount of loan disbursed			Amount due for recovery			Amount recovered		Amount outstanding as on the 31st March, 1973	
	Cash	Kind	Total	Principal (In lakhs of rupees)	Interest	Principal	Interest	Principal	Interest	
1965-66	4.08	1.07	5.15	5.15	2.52	0.52	0.05	4.63	2.47	
1966-67	..	..	..	..	..	..	..	..	..
1967-68	0.83	0.17	1.00	1.00	0.44	0.11	..	0.89	0.44	
1968-69	1.28	0.56	1.84	1.48	0.32	0.13	..	1.71	0.32	
1969-70	0.33	0.72	1.05	1.05	0.07	0.14	0.01	0.91	0.06	
1970-71	0.42	1.19	1.61	1.61	1.07	0.18	..	1.43	0.07	
1971-72	0.69	1.95	2.64	1.91	0.14	0.12	..	1.79	0.14	
1972-73	0.56	1.47	2.03	..	..	..	..	..	..
Total	8.19	7.13	15.32	12.56	3.56	1.20	0.06	11.36	3.50	

(iii) The production and the sales of eggs and table birds in the Centres were very low when compared to the targets. The following table shows the centre-wise average daily production and sales of eggs and table birds for each year against the expected production of 10,000 eggs and 300 table birds daily in each centre.

Eggs

Name of centre	1966-67		1967-68		1968-69		1969-70		1970-71		1971-72		1972-73	
	Produc- tion	Sales	Produc- tion	Sales	Produc- tion	Sales	Produc- tion	Sales	Produc- tion	Sales	Produc- tion	Sales	Produc- tion	Sales
Khanapara (Gauhati)	..	..	390	329	385	351	558	536	491	348	716	704	523	468
Silchar	(a)	(a)	(a)	(a)	24	18	27	15	29	28	(a)	11	(a)	36
Jorhat	21	21	381	381	451	451	628	628	983	983	1,261	1,261	1,511	1,511
Dibrugarh	..	..	..	..	..	..	1175	1175	1123	1123	1,099	1,099	1,140	1,140
Khanapara (Gauhati)	16	(a)	16	12	6	6	3	3	3	3	21	21	34	32
Silchar	(a)	(a)	(a)	(a)	3	3	3	2	6	4	(a)	(a)	3	3
Jorhat	12	12	1	1	1	1	(a)	..	1	1	44	44	3	1
Dibrugarh	..	..	..	..	..	..	9	9	3	3	12	12	12	..

(a) No assment made

(iv) Rapid multiplication and increase in the bird population in the loanee farms was an important objective to be achieved by the centres. The table below will show the total number of birds supplied to the loanee breeders (1966-67 to 1972-73) and the number of birds with them as on the 31st March 1973.

Name of the centre	Total number of birds supplied to the breeders	Total number of birds with the breeders on the 31st March, 1973
Khanapara (Gauhati)	36,279	9,805
Silchar	11,795	418
Jorhat	21,582	1,650
Dibrugarh	8,241	1,615

54.9. The decrease in the number of birds in the loanee farms as would be seen from the above table, indicates that the centres were not able to achieve this objective.

(v) Between March 1965 and October 1966, Rs. 0.94 lakh were spent on the construction of the hatchery buildings (Rs. 0.56 lakh) and the purchase of incubators (Rs. 0.38 lakh) for the Khanapara (Gauhati), the Jorhat and the Silchar centres. The object of hatching 2 lakh chicks per year in each centre, however, remained largely unrealised owing to poor response from the breeders. The following table shows the number of eggs set in the incubators and the chicks hatched during 1966-67 to 1972-73 :—

	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
	(Number in lakhs)						
Khanapara (Gauhati)							
Eggs set in incubator	NA.	0.15	0.09	0.06	0.12	0.06	0.10
Chicks hatched	NA.	0.13	0.08	0.05	0.10	0.05	0.08
Silchar—							
Eggs set in incubator	NA.	NA.	0.06	0.06	0.19	0.11	0.05
Chicks hatched	NA.	NA.	0.03	0.04	0.09	0.03	0.02
Jorhat—							
Eggs set in incubator	0.02	0.07	0.01	NA.	NA.	0.10	0.15
Chicks hatched	0.01	0.01	207 only	NA.	NA.	0.06	0.09

54.10. No chicks were hatched at the Dibrugarh centre. An incubator purchased (February 1971) for the centre at a cost of Rs. 0.23 lakh has not been installed; the hatchery building has also not been constructed so far (January 1974).

(vi) Poultry feed mills were set up in the Khanapara (Gauhati), the Jorhat and the Silchar centres and Rs. 0.39 lakh were spent on the purchase of feed grinders (Rs. 0.23 lakh) and feed mixers (Rs. 0.16 lakh) between 1966-67 and 1968-69. No mill was to be set up at the Dibrugarh centre and it was to obtain its requirements of the poultry feed from the Khanapara and the Jorhat centres.

54.11. During 1967-68 to 1972-73, 10,559 tonnes of feed (cost of production: Rs. 49.94 lakhs) were manufactured at the Khanapara (Gauhati), the Jorhat and the Silchar centre. Of these 10,41 tonnes (cost at issue rate: Rs. 62.41 lakhs) were distributed. Manufacturing and profit and loss accounts were not, however, prepared in any of the centres to find out the financial results of their working. The value of the feed realised from the farmers, the value of the feed remaining in stock, the storage losses, etc., could not be ascertained from the records made available to Audit.

54.12 Poultry feed manufactured and distributed during 1967-68 to 1972-73 year-wise and centre-wise was as under :—

Name of Centre	1967-68		1968-69		1969-70		1970-71		1971-72		1972-73	
	Production	Distribution	Production	Distribution	Production	Distribution	Production	Distribution	Production	Distribution	Production	Distribution
Khanapara (Gauhati)	1,005	1,005	1,293	1,293	1,261	1,261	1,311	1,311	1,474	1,474	1,358	1,358
Jorhat	182	182	281	231	546	493	440	266	480	444	310	214
Silchar	...	...	59	57	85	83	135	134	186	184	153	151
Total—	1,187	1,187	1,633	1,581	1,892	1,837	1,886	1,711	2,140	2,102	1,821	1,723

54.13. Under an agreement (February 1968) entered into by the Government of India with the United Nations Food and Agricultural Organisation (under the World Food Programme Project No. 353), the centre at Khana-para was to be supplied free of cost maize not exceeding 450 metric tonnes per annum for a period of five years upto March 1973. The maize, to be received free, was to be mixed with indigenous feed ingredients procured locally in the prescribed ratio (20.80) for providing balanced feed for sale to poultry breeders on a no-profit no-loss basis. The cost of the maize received free was computed at Rs. 350 per tonne (international market rate) for the purpose of arriving at the sale value of the feed. The supply of maize by the F.A.O. was subject to the further condition that funds generated out of this free supply would be deposited in a separate account and sixty-five per cent of it utilised for specified objects such as improvement of egg and poultry marketing arrangements, purchase of locally fabricated equipment such as feed grinders and mixers and development of extension and information services, etc., The remaining thirty-five per cent was to be set apart for developing the production of or procurement of indigenous grains for a year's supply after the cessation of the project.

54.14. Between 1968-69 and 1972-73, 952-244 metric tonnes of maize were received at the Khanapara centre from which 2,405.400 metric tonnes of mixed feed were manufactured during that period. Of this 2,382.661 metric tonnes were sold (Rs. 12.74 lakhs) which generated Rs. 2.47 lakhs on account of the F.A.O. portion of the mixed feed. The following points were noticed:—

- (a) The sale price of the mixed feed realised from the poultry breeders was more than the cost price of the mixed feed as shown below:—

		Cost of manufacture per Kilogram of mixed feed			
		1968-69	1969-70	1970-71	1971-72
		(In Rupees)			
		1972-73			
Layer	0.46	0.48	0.48	0.48	0.53
Grower	0.48	0.50	0.50	0.50	0.55
Chick	0.50	0.52	0.52	0.52	0.57

Price charged from the poultry breeders

	1968-69	1969-70	1970-71	1971-72	(In Rupee ^s) 1972-73
Layer	0.48	0.50	0.50	0.50	0.55
Grower	0.50	0.52	0.52	0.52	0.57
Chick	0.52	0.54	0.54	0.54	0.59

- (b) No programme for developing the production of coarse grain or procuring indigenous grain for a year's supply was taken up as stipulated in the agreement.
- (c) The fund was kept out of the Government account (in a current account with the State Bank of India) upto 1971-72 when it was credited directly to the Government account without keeping it in a separate deposit account as contemplated in the agreement with the F. A. O.
- (d) Of Rs. 1.20 lakhs generated on account of the maize content of the feed, Rs. 0.97 lakh were spent on the purchase of vehicles, the construction of godowns, etc., though these were not permissible under the terms of the programme.

54.15. One feed grinder (Rs. 0.09 lakh) purchased (April 1966) for the Silchar centre has not been commissioned yet (January 1974) as a motor which was to be supplied along with the equipment was not received. This was not detected before the final payment was made to the supplier in October 1966.

54.16. The intensive egg and poultry production-cum-marketing centres were set up mainly with the objective that they would make material contribution towards production of nutritious food. The centres have not achieved the desired objectives and the production of eggs and table birds has been far below the expectation. The low efficiency of the centres was attributed by the Department (September 1973) to:—

- (1) Poor response from the poultry breeders owing to lack of interest.
- (2) Poor management of the farms,

- (3) concealment of production and sale of products by some of the loaness directly in the market (the Department has, however, not made any assessment of such concealment and sale),
- (4) diversion of the loans given for other purposes,
- (5) non-availability of poultry feed locally and high cost of the feed.

54.17. Each centre was to cover an area of 50 square miles. The distance of the poultry farms from the centre also seems to have been a contributory factor for the failure of the centres.

54.18. The scheme contemplated formation of co-operative societies of poultry breeders for running the centres; the co-opratives have not been formed as yet and the centres continue to run departmentally.

54.19. The Committee examined the official witness on this para on 4th February, 1977. The Committee then desired to have a written statement regarding the latest position of all the schemes. The Department accordingly furnished the following :—

54.20. As regards para 26 of Intensive Egg. and poultry production-Cum-Marketing Centre, it is stated that the loan is to be issued in two instalments under Rule 3 of rules for loan to poultry Breeder under Crash programme. The Cash Component of Rs. 650.00 (Rupees Six hundred fifty) per unit is accordingly given in two instalments of Rs. 500/- (Rupees Five hundred) in the first one and Rs. 150/- (Rupees one hundred and Fifty) in the second one along with the birds, feed and equipments. Out of the 24 breeders who did not start poultry farming all had been given the Cash component of Rs. 650/- (Rupees Six hundred Fifty) in one instalment. How this was done contrary to the provision of the Rules prescribed for purchase is not available in the Directorate. The details are being collected from the concerned offices. The fact that this lapse on the part of the field officers had escaped notice of the Directorate is however, apparent and the Directorate has been cautioned while going through these records to ensure that similar lapses do not recur. As per records available in the Directorate Bakijai proceedings

have been started against 150 defaulters out of the 406 loanees. Instructions were issued from the Directorate to start Bakijai against all other cases of defaulters. Instructions have also been given to the Directorate incourse of the examination of the records to-day to take further steps to ensure that suitable measures are taken against each and every defaulter for speedy recovery of the arrears including principal interest and panal interest whenever due. Instructions have already been issued to maintain separate records of recovery against Bakijai cases and normal recoveries.

54.21. As on 31.3.76, the outstanding loan amount is Rs. 21,03,445 /- (Rupees Twenty one lakhs three thousand four hundred and Forty-five) only being the Principal only. The exact amount of interest due as on 31.3.76 is not immediately available.

54.22. As on 31.3.76 the total amount due for recovery together with interest was Rs. 21,44,818.54 (Rupees Twenty one lakhs forty four thousand eight hundred and eighteen and paise fifty four) only against which the amount recovered upto 31.3.73 was Rs. 1,90,588.73 (Rupees one lakh ninety thousand five hundred eighty-eight and paise Seventy-three) only.

54.23. As on 31.3.76 the total amount recovered with interest is Rs. 4,44,055.00 (Rupees four lakhs forty thousand and fifty five) only. The total amount of loan issued remains at Rs. 29,21,875.48 (Rupees twenty lakhs twentyone thousand eight hundred seventyfive and paise fortyeight) only as on 31.3.73. Upto 31.3.76 loan advance comes to Rs. 22.70 lakhs. No loan was sanctioned during the current financial year.

Feed Mill

54.23. Although the original Scheme of I.P.D.P. envisaged establishment of a Feed Mill in every centre, it was found desirable to have a Centralised Feed Mill to ensure the maintenance of Standard of Feed according to the I.S.I. At the initial stage a separate Feed Mill was started in each centre but in view of the experience as stated it was decided to centralise it at Khanapara.

54.24. As regards streamlining the functioning of the Feed Mill, necessary instructions have already been issued along with instructions regarding preparation of profit and loss account.

54.25. On 24.3.73 Accountant General had advised the Finance Accounts Officer of this Directorate that the entire sale proceeds of balanced Poultry Feed will have to be credited to the relevant receipt head of accounts of the State Government. 35% of the C.I.F. value of World Food Programme Maize thus credited to the reserved fund will be operated as revolving fund.

54.26. This advice had come after a number of reference from the Directorate to the Accountant General for depositing the Sale proceeds of the mixed feed obtained with the Maize supplied under World Food Programme. Accordingly Rs.2.4 Lakhs was deposited in the Treasury under a separate Account (this refers to A.G's letter No. TM/6 -12/71-72/5066,dt. 24.3.73).

54.27. Purchase of vehicles and construction of Godowns was permissible under the scheme which envisaged that 65% of the value of the Maize content of the mixed feed could be utilised for improvement of the eggs and poultry marketing arrangements etc.

54.28. The present position of the fund was intimated to the Accountant General in the Government Departmental letter No. V.F.V. 207/75/261, dt. 5.3.73.

54.29. Although the schemes envisages hatching of 2 lakhs chicks per year at a centre, this figure was on the high side. The incubator originally available then had a capacity for hatching 2,000 eggs which requires twenty-one days for hatching itself and can be carried on a period of not more than five months in a year. On this basis from one incubator the maximum production of chicks can be expected at about 15,000 only making special allowance for infertile eggs loss, due to failure of Electricity and other exigency.

54.30. The scheme also envisaged using of the incubators by local breeders, but because of the location of the incubator of khanapara there was no special response from the breeders. In any case the erratic performance

during the various year could not be explained by the records immediately available in the Directorate which has already been advised to make a probe and ascertain the cause of the low performance.

54.31. There were already 2 incubators at Khanikor Poultry Farm. Eggs. available from the breeders were hatched in these incubators. The incubator purchased was not installed as the existing incubators were sufficient to hatch the eggs supplied by the breeders. Subsequently the incubator was shifted to all weather hatchery at Khanapara.

Hatchery building was constructed alongwith the office building of the Project during, 1970-71.

54.32. Number of birds decreased with the breeders as many of the breeders discontinued farming and did not expand their flock of bird. Non-availability and high cost of poultry feeds during the period concerned also were major deterrent factors for this.

54.33. There was no scope to increase bird population with the breeders as they were not interested to continue farming and majority of the Units have been closed down.

RECOMMENDATION

54.34. The Committee recommends that details information regarding the 24 breeders who did not start poultry farming taken up under Intensive Egg and Poultry Production-cum-Marketing Centre but cash components given should be collected and responsibility fixed on the field officers who made such payments contray to Rules.

54.35. The Committee also recommends that low production of the Feed Mill Centre at Khanapara may be investigated and steps taken to improve the production. A balance sheet of the Feed Mill should be prepared to ascertain the profit and loss of the Feed Mill.

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

CHAPTER III

RECOMMENDATION, REMARKS, OBSERVATIONS ETC. ON THE
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA FOR THE YEAR 1972-73, FINANCE ACCOUNTS,
1972-73 AND APPROPRIATION ACCOUNTS, 1972-73.

GENERAL OBSERVATION IN RESPECT OF PARAGRAPH COMMON TO MANY DEPARTMENTS

Serial No.	Reference	Recommendation
(1)	(2)	(3)
1	Paragraph 117 at page 218 read-with Appendix VIII at page 240 of the C.A.G. Report, 1972-73.	The Committee recommends that all the concerned Departments should settle the audit observations by December, 1977.
2	Paragraph 118 at page 221 of the C. A. G. Report, 1972-73.	The Committee recommends for early settlement of the outstanding inspection reports, and intimate the Committee about the latest position within three months from the date of presentation of this Report to the House.

SOCIAL WELFARE DEPARTMENT

3	Paragraph 41 at pages 74-75 of the C. A. G. Report, 1972-73.	The Committee is surprised to know that families recommended for discharge by the Deputy Commissioner, Cachar/ Review Committee were actually discharged after long time, even after 11 years in some cases, and as a result thereof, the Government had to incur huge expenditure for their unnecessary retention. The Committee, therefore, recommends that a thorough investigation, be conducted for fixing up responsibility on the officer/officers at fault.
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RELIEF AND REHABILITATION DEPARTMENT

4	Paragraph 32 at pages 66-67 of the C. A. G. Report, 1972-73.	The Committee failed to understand why the Sub-divisional Officer, Karimganj did not seek permission of the Government to dispose of the barracks even at the low bid when it was known that barracks constructed with bamboo and thatches were in deteriorating condition. There was also no wisdom in spending huge amount on watch and ward of the deteriorated barracks which were not likely to fetch much. The Committee, therefore, recommends that such wasteful and avoidable expenditure should be avoided by the Officers concerned in future. The Officer responsible for this wasteful expenditure should be cautioned.
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Serial No.	Reference	Recommendation
(1)	(2)	(3)
5	Paragraph 39 at pages 73-74 of the C. A. G. Report, 1972-73.	<p>The Committee regrets that inspite of clear instructions of Government of India for issue of house building loans to persons migrating from East Pakistan, the State Government have issued loans for house building without acquiring the land and also without observing the terms and conditions governing the issue of loans.</p> <p>The Government stated that the entire amount of house building loans was paid to the representative of Church of India but on verification of actual payees receipt the Sub-Deputy Collector, Goalpara has noted on the body of the each receipt as "paid by me".</p> <p>The Committee therefore recommends for a thorough investigation in the matter by a high power Committee to be constituted by the Government and the result of the investigation be submitted to the Committee within three months from the date of presentation of this Report to the House.</p>
6	Paragraph 40 at page 74 of the C. A. G. Report, 1972-73.	<p>It is a pity that the Department has not at all showed any seriousness in implementing the scheme properly. The scheme of tractorisation was prepared without proper scrutiny as a result of which, it had to be abandoned after spending a huge amount of money on pay and allowance of the staff, maintenance of the tractors including depreciation upto the end of August, 1974,</p> <p>The Committee recommends that the procedure of sanctioning scheme should be result oriented and the draft scheme should be subject to vigorous scrutiny to verify that the expected results and achievements. The Committee also feel that there should be an investigation as to the non-utilisation of tractors and retention of the same for a long period and thereby sealing the use of the tractors for development works by other Depart-</p>

ments of the Government. The result of the investigation may be intimated to the Committee within three months from the date of presentation of this Report to the House.

PERSONNEL DEPARTMENT

- 7 Paragraph 27 at pages 61-62 of the C. A. G. Report, 1972-73.

The Committee recommends that steps should be taken to ensure maintenance of cash books as per Financial Rules. The Officer or Officers who did not observe the provisions of the Financial Rules, which led to loss of cash, defalcation, misappropriation and financial irregularities should be brought to book.

8. Paragraph 27(B) at page 63 of the C.A.G. Report, 1972-73.

The Committee may be apprised of the progress of recovery within three months from the date of presentation of this Report to the House.

9. Paragraph 43 at page 99 read with Appendix IV at pages 234-235 (Item 2) of the C.A.G. Report, 1972-73.

The Committee recommends that save and except the two cases transferred to Meghalaya State all the remaining misappropriation cases should be finalised immediately and the latest position may be intimated to the Committee within three months from the date of presentation of this Report to the House

PRINTING AND STATIONERY DEPARTMENT

10. Paragraph 43 at page 99 read with Appendix IV Item 10 at page 235 of the C. A. G. Report, 1972-73.

The Committee may be apprised of the result of action taken within three months from the date of presentation of this Report to the House.

SUPPLY DEPARTMENT

11. Paragraph 43 at page 99 of the C. A. G. Report, 1972-73.

The Committee came to the conclusion that due to want of timely action on the part of controlling officer for non-observance of rule 95 of the Assam Financial Rules the misappropriation could take place. The delay in disposal of the case resulted in escape of the officer at fault. The Committee recommends that responsibility should be fixed on officer who granted the pension during the pendency of the case.

The Committee would like to be informed of the steps taken within three months from the date of presentation of this Report to the House.

REVENUE DEPARTMENT

12. Paragraph 16(a) (13) at page 29 of the C.A.G. Report, 1972-73.

The Committee recommends that whenever there is a difference between departmental figures and the audit figures, the figures should be reconciled immediately. In the above case also, the departmental figures should be reconciled immediately with the audit figures and the latest position intimated to the Committee.

13. Paragraph 43 at page 99 read with Appendix IV at pages 234-235 (Item 1) of the C.A.G. Report, 1972-73.

The Committee recommends that vigorous steps should be taken to finalise the pending cases and latest position intimated to the Committee within three months from the date of presentation of this Report to the House.

14. Paragraph 89 at pages 141-142 of the C. A. G. Report, 1972-73.

The Committee recommends that the investigation/action in the two pending cases may be finalised immediately and the position intimated to the Committee.

INDUSTRIES DEPARTMENT

15. Paragraph 34 at page 70 of the Report of the C.A.G. for the year 1972-73.

The Committee recommends that the matter should be thoroughly investigated as recommended by the Public Undertakings Committee and the result of investigation intimated to the Committee.

SOIL CONSERVATION DEPARTMENT

16. Paragraph 43 at page 99 read with Appendix IV at pages 234-35 (Item 16) of the C.A.G. Report 1972-73.

The Committee would like to be informed of the present position of the suit in respect of realisation of the amount.

17. Paragraph 16(a) (Item 15) at page 29 of the C.A.G. Report, 1972-73.

The Committee recommends that the matter may be reconciled through the Finance Department of the Government.

MUNICIPAL ADMINISTRATION DEPARTMENT

18. Paragraph 13 at page 21 read with Appendix I at page 225 of the C.A.G Report, 1972-73.

The Committee recommends that the policy adopted by Government since 1974 that unless and until the utilisation certificates are received from the particular Board no subsequent grant will be released, should be strictly enforced. The Committee would like to be informed in how many Boards such restriction is being observed since 1974.

LABOUR DEPARTMENT

19. Paragraph 43 at page 99 read with Appendix IV (Item 15) at page 234 of the C.A.G. Report, 1972-73

The Committee is not happy that the Case is pending for such a long time. The Committee recommends that the Department should take steps to expedite the case and the latest position may be intimated to the Committee within three months from the date of presentation of this Report to this House.

GENERAL ADMINISTRATION DEPARTMENT

20. Paragraph 31 at pages 65-66 of the C. A. G. Report, 1972-73.

The Committee regrets to note that in Circuit Houses and Dak-Bungalows officers were allowed to stay beyond the permissible limit in clear violation of the Rules. The Committee recommends that the Department should not merely issue instructions but ensure that these instructions are followed strictly. Steps should be taken to realise the arrear rent on this account from the Officers concerned immediately. The progress made in the matter may be intimated to the Committee within two months from the date of presentation of this Report to the House.

INLAND WATER TRANSPORT DEPARTMENT

- 21 Paragraph 16(a) Item No. 12 at page 28 of the C. A. G. Report, 1972-73.

The Committee would like to be informed of the result of the claim on the Government of Mizoram for reimbursement of expenditure. Subject to this, the Committee recommends regularisation of the excess expenditure.

JUDICIAL DEPARTMENT

- 22 Paragraph 43 at page 99 read with Appendix IV at pages 234-35 (Item 23) of the C. A. G. Report, 1972-73.

The Committee would like to know the latest position of the case.

FISHERY DEPARTMENT

- 23 Paragraph 85 at page 138 of the Report of the C. A. G. Report, 1972-73.

The Committee is not happy with the procedure of settlement of Kumotia group of Fishery in Dhemaji Sub-division by the second highest tenderer rejecting the highest bidder on the alleged ground of non-submission of income tax and sales tax clearance certificates although the highest tenderer had furnished the requisite certificates to the Sub-divisional Officer, Dhemaji in connection with the settlement of Korah Fishery in the same sub-division.

The rejection of the highest tenderer had resulted in a loss of revenue of Rs.51,199. The Committee recommends that every endeavour should be made to ensure that Government does not incur any loss of revenue in future.

The Committee recommends that Government should lay down certain general guide lines for the Advisory Board for settlement of Fishery in the State so that uniformity in settlement can be maintained by all the Advisory Boards.

- 24 Paragraph 86 at page 139 of the C. A. G. Report, 1972-73.

The Committee reiterate its earlier recommendation in the last paragraph on paragraph 85 at pages—of the Report.

The Committee should be apprised of the cost incurred by Government in conducting the appeal case before the Board of Revenue and also in the Hon'ble High Court.

- 25 Paragraph 87 at pages 139-140 of the Report of the C. A. G. Report, 1972-73.

The Committee recommends that there should be investigation as to the loss of revenue due to non-settlement of fisheries in time and responsibility be fixed for such delay.

Action taken should be intimated to the Committee within two months from the date of presentation of this Report to the House.

- 26 Paragraph 88 at pages 140-141 of the Report of the C. A. G., 1972-73.

It appeared from the evidence that the Government had to incur infructuous expenditure in the shape of remission due to delay in settlement of fisheries. The Committee recommends that investigation should be made as to whether due to administrative lapses the delay occurred in settlement of fishery if so, responsibility should be fixed on the officer/officers due to whose negligence the delay in settlement occurred, which resulted in loss of revenue.

WELFARE OF PLAINS TRIBES AND BACKWARD CLASSES DEPARTMENT

- 27 Paragraph 42 at pages 75-98 of the C. A. G. Report, 1972-73.

The Committee regrets to observe that although a huge amount of money is spent for the Welfare of Scheduled Castes and Scheduled Tribes and other Backward Classes Communities, no assessment as to the benefit derived out of these welfare schemes are made. The Committee recommends that there should be thorough investigation as to why the schemes were not implemented properly. The Committee would also like to know the results achieved of the various schemes undertaken.

- 28 Paragraph 42(b) at pages 78-79 of the C. A. G. Report, 1972-73.

Although the Department of Industries assured the Committee (February 1977) that a detailed Report on the utilisation of the grants and loans given to the beneficiaries will be furnished no report has been furnished so far (October, 1977). The Committee recommends that an investigation should be made as to the proper implementation of the schemes as well as the proper utilisation of the grants and loans issued. The result of the investigation should be intimated to the Committee within three months from the date of presentation of this Report to the House.

- 29 Paragraph 42(c) at pages 79-81 of the C. A. G. Report, 1972-73.

The Committee is not at all happy over the way these centres were run. The Committee is of opinion that there must be some other reasons for non-availability of trainees even after 50% of the reserved seats of the centres was made available to other communities as per the recommendation of the Advisory Council for Welfare of Scheduled Tribes (Plains) in September 1972. The Committee therefore recommends that there should be an investigation into the matter. The result of the investigation should be submitted to the Committee within three months from the date of presentation of this Report to the House.

- 30 Paragraph 42(d) at pages 81-82 of the C. A. G. Report, 1972-73.

The Committee regrets to note that the huge amount is spent on certain schemes without verifying whether the money spent was utilised and for the purpose for which the grants were sanctioned. The Committee recommends that a detailed enquiry should be made to find out the reasons for failure of such welfare schemes. The results of the enquiry should be reported to the Committee within three months from the date of presentation of this Report to the House.

- 31 Paragraph 42(e) at pages 82-83 of the C. A. G. Report, 1972-73.

The Committee recommends that the amount of grants should be reviewed so as to make it purposeful and it must be ensured that the grants are utilised for the purpose for which these are sanctioned.

32. Paragraph 42(f) at pages 83-84 of the C.A.G. Report 1972-73.

The Committee is unhappy to note that there is lack of co-ordination between the Departments. The grants are given under the scheme for the improvement of Cottage industries, but due to lack of follow up action and in absence of assessment of utilisation of grants no fruitful results have been achieved.

The Committee also desires to know the purchase of a duplicating machine helped improvement of Cottage industry and why there was a deviation from the scope of the scheme.

The Committee recommends that immediate steps should be taken to implement the recommendations made by the Advisory Council for the welfare of Schedule Tribes (Plains).

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

33. Paragraph 42(b) at pages 84-86 of the C. A. G. Report 1972-73.

The Committee recommends that enquiry should be conducted in respect of all the grantees, both individuals and societies, who were given grants to open piggery farms during the years 1971-72 and 1972-73 as to whether the grants given were properly utilised and the result achieved. The Report should be submitted to the Committee within three months from the date of presentation of this Report to the House.

34. Paragraph 42(c) at pages 86-87 of the C. A. G. Report 1972-73.

The Committee recommends that in addition to advertisement in the news papers the necessary intimation should also be sent to the Welfare Officer of the Subdivisional Tribal Development Boards with a request to send candidates in future.

35. Paragraph 42(d) at pages 87-89 of the C. A. G. Report, 1972-73.

The Committee recommends that there should be periodical verification review of the progress of schemes undertaken by the Department. An investigation may be conducted as to utilisation of the grants-in-question and results intimated to the Committee within two months from the date of submission of this Report before the House.

36. Paragraph 42(e) at pages 89-91 of the C. A. G. Report, 1972-73.

The Committee is surprised to note that grants were sanctioned to societies without verification of names and existence of the Society. The Committee recommends that grants should not be sanctioned in future without verifying the names of the societies and their existence.

37. Paragraph 42(f) at pages 91-98 of the C. A. G. Report.

The allotment of fund should be in accordance with the number of population of the Plains Tribal people

living in a particular area. The Committee recommends that there should be proper co-ordination between the executing Department and the sanctioning Department with regard to detailed allotment of funds in future.

- 38 Paragraph 42(f) at pages 93-96 of the C. A. G. Report, 1972-73

The Committee recommends that all the incomplete portion of roads should be completed early and all pending L. A. cases should be finalised without further delay. The steps taken should be intimated to the Committee within two months from the date of presentation of this Report to the House.

39. Paragraph 42(f) (a) pages 96-97 of the C. A. G. Report, 1972-73.

The Committee could not appreciate how two separate estimates can be prepared of a road from Sapatgram to Tipkai leaving a missing link of 6.2 Kilometres when it was known to the Department that the roads cannot be fully utilised unless a missing link is constructed.

The Committee recommends that officer/officers responsible for preparation of such estimates should be brought to book. The Committee further recommends that immediate steps should be taken to construct the portion of missing link comprising of 6.2 Kilometres.

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

40. Paragraph 42(f) (b) at page 97 of the C. A. G. Report 1972-73.

The Committee recommends that estimates should be properly prepared keeping in view the various special requirements.

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

41. Paragraph 21 at pages 38-41 of the C.A.G. Report;

The Committee is constrained to learn that the staff were entertained long before the installation of the chilling and creamery plants and payment made without any work worth the expenditure.

The Committee recommends that detailed investigation should be made of the following :—

1. The delay in the installation of the chilling plant, creamery plant, Dairy Building.
2. Installation of water supply.
3. Retention of staff without operation of plants.
4. Unauthorised credit sales.
5. Reasons for huge short-fall in production of cream, low yeild of Ghee losses due to handling, sedimentation etc.

The investigation report should be submitted to the Committee within three months from the date of presentation of this Report to the House.

42. Paragraph 22 at pages 41-45 of the C. A. G. Report, 1972-73.

The Committee recommends that assessment of achievement of target should be made and proforma account prepared to know whether the unit is running at loss or profit. The Committee further recommends that investigation should be made as to why the delay in commissioning the steam boiler occurred and responsibility be fixed on the officer and officers due to whose negligence the steam boiler could not be commissioned early.

The steps taken in the matter be intimated to the Committee within two months from the date of presentation of the Report to the House.

43. Paragraph 23(a) at pages 45-49 of the C. A. G. Report, 1972-73.

The Committee failed to understand how in absence of maintenance of records and vital statistical data the Department could satisfy themselves that socio-economic condition of the people engaged in rearing pigs has been improved as contemplated in the scheme.

The Committee recommends that Government should prepare proforma accounts for assessing the financial results and also to make investigations as to why the targets could not be achieved.

44. Paragraph 23(ii) at pages 47-48 of the C. A. G. Report, 1972-73.

The Committee is not satisfied at the reasons put forward by the official witness for low productivity and recommends that this aspect should be looked in detail. The unproductive sows should be sorted out for culling so that extra expenditure on them can be avoided.

The Committee also recommends that steps should be taken to prevent the mortality of pigs and to popularise the scheme.

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

45. Paragraph 23(iii) at page 48 of the C. A. G. Report, 1972-73.

The Committee is not happy to note that due to absence of timely action on the part of the Department to cull the surplus boar for disposal of a huge amount of avoidable expenditure had to be incurred on feeding alone of the surplus boards.

The Committee recommends that responsibility should be fixed on officer or officers who did not take timely action to cull out the surplus boars and as a result of which an avoidable expenditure had to be incurred.

46. Paragraph 23(iv) at page 48 of the C. A. G. Report, 1972-73.

The Committee recommends that Government should assess the loss due to non-revision of price of pigs. The responsibility should be fixed on the officer/officers due to whose negligence this matter was not brought to the notice of the price fixation Board.

47. Paragraph 23(V) at page 48 of the C. A. G. Report, 1972-73.

The Committee recommends that Government should take immediate steps for proper utilisation of the slaughtering equipments.

48. Paragraph 24(a) at page 49 of the C. A. G. Report, 1972-73.

The Committee recommends that Government should see that such irregularities may not be repeated in future. The Government should also investigate as to whether some other officers other than the Ex-Director is responsible for purchase of Murrah buffaloes which were not approved by the Purchase Board.

49. Paragraph 24(b) at page 50 of the C.A.G. Report, 1972-73.

The Committee is not satisfied about the way in which the stock book was maintained. The Purchase of heifers also appear to be irregular. The Committee recommends that the officers responsible at this deal should be cautioned so that such thing may not recur.

50. Paragraph 24(c) at pages 50-51 of the C. A. G. Report, 1972-73.

The Committee considers the drawal of money in advance of requirements irregular and recommends that case should be taken not to repeat such irregularity in future.

51. Paragraph 25 at page 51 of the C. A. G. Report, 1972-73.

The Committee would like to be apprised of the latest position of the case.

52. Paragraph 26 at pages 51-61 of the C. A. G. Report, 1972-73.

The Committee recommends that details information regarding the 24 breeders who did not start poultry farming taken up under Intensive Egg and Poultry Production-cum-Marketing Centre but cash components given should be collected and responsibility fixed on the field officers who made such payments contrary to Rules.

The Committee also recommends that low production of the Feed Mill Centre at Khanapara may be investigated and steps taken to improve the production. A balance sheet of the Feed Mill should be prepared to ascertain the profit and loss of the Feed Mill.

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

ANNEXURE I

(Reference para 6 at page ii)

List of officers who were examined by the Public Accounts Committee

Serial No.	Designation of officers	Date of examination
(1)	(2)	(3)
1	The Secretary to the Government of Assam, Fishery Department.	14th June, 1976.
2	The Secretary to the Government of Assam, Relief and Rehabilitation Department.	29th June, 1976. 18th December, 1976.
3	The Joint Secretary to the Government of Assam, Home (Police) Department.	17th December, 1976.
4	The Secretary to the Government of Assam, Social Welfare Department.	18th December, 1976.
5	The Secretary to the Government of Assam, Industries Department.	20th December, 1976. 22nd January, 1977.
6	The Secretary to the Government of Assam, Registration Department.	21st December, 1976.
7	The Secretary to the Government of Assam, Housing Department.	22nd December, 1976.
8	The Secretary to the Government of Assam, Planning & Dev. Department.	17th January, 1977.
9	The Secretary to the Government of Assam, Home (Political) Department.	17th January, 1977.
10	The Chief Electoral Officer, Govt. of Assam, Election Department.	17th January, 1977.
11	The Secretary to the Government of Assam Information & Public Relations Department.	17th January, 1977.
12	The Secretary to the Government of Assam, Transport Department.	18th January, 1977.
13	The Secretary to the Government of Assam, Municipal Administration Department.	18th January, 1977. 30th June, 1977.

(1)	(2)	(3)
14	The Secretary to the Government of Assam, Town & Country Planning Department.	18th January, 1977. 7th February, 1977.
15	The Secretary to the Government of Assam, Education Department.	19th January, 1977. 1st July, 1977.
16	The Secretary to the Government of Assam, Soil Conservation Department.	19th January, 1977.
17	The Secretary to the Government of Assam, Welfare of Plains Tribes etc. Department.	19th January, 1977. 5th February, 1977.
18	The Secretary to the Government of Assam, Co-operation Department.	20th January, 1977.
19	The Secretary to the Government of Assam, Animal Husbandry and Veterinary Department.	20th January, 1977. 4th February, 1977. 30th June, 1977. 1st July, 1977.
20	The Secretary to the Government of Assam, Health Department.	21st January, 1977.
21	The Secretary to the Govt. of Assam Public Health Engineering Deptt.	21st January, 1977
22	The Secretary to the Govt. of Assam Sericulture & Weaving Department	22nd January 1977
23	The Secretary to the Govt. of Assam, Power (Electricity) Mines and Minerals Department.	22nd January 1977
24	The Secretary to the Govt. of Assam, Development (P&C.D.), Department.	22nd January 1977 7th February 1977
25	The Joint Secretary to the Govt. of Assam, Personnel Department.	1st February, 1977
26	The Joint Secretary to the Govt. of Assam, Printing & Stationery Deptt.	1st February, 1977
27	The Joint Secretary to the Govt. of Assam, General Administration Department.	1st February 1977 13th June 1977
28	The Secretary of the Govt of Assam, Inland Water Transport Deptt.	1st February 1977
29	The Secretary to the Govt. of Assam, Transport Department.	1st February 1977
30	The Secretary to the Govt. of Assam, Excise Department.	2nd February 1977
31	The Secretary to the Govt. of Assam, Supply Department.	3rd February 1977
32	The Secretary to the Govt. of Assam, Revenue Department.	3rd February 1977
33	The Secretary to the Govt. of Assam, Forest Department.	3rd February 1977 4th June, 1977

ANNEXURE I

Time devoted to each day's meeting

Date		Time of meeting				Total time	
(1)		(2)				(3)	
14th June,	1976	10.30	hours	to	11.30	hours	1 hour
29th June,	1976	12.00	,,	to	13.00	,,	1 ,,
18th December,	1976	10.30	,,	to	11.30	,,	1 ,,
17th December,	1976	11.00	,,	to	12.00	,,	1 ,,
18th December,	1976	12.15	,,	to	13.00	,,	45 minutes
20th December,	1976	10.45	,,	to	13.00	,,	1 ,, 15 ,,
22nd January,	1977	11.30	,,	to	12.30	,,	1 ,,
21st December,	1976	11.00	,,	to	12.00	,,	1 ,,
22nd December,	1976	11.00	,,	to	12.00	,,	1 ,,
17th January,	1977	11.00	,,	to	11.30	,,	30 ,,
17th January,	1977	11.30	,,	to	12.00	,,	30 ,,
17th January,	1977	12.00	,,	to	12.30	,,	30 ,,
18th January,	1977	12.30	,,	to	13.00	,,	30 ,,
18th January,	1977	11.30	,,	to	12.00	,,	30 ,,
30th June,	1977	11.30	,,	to	12.00	,,	30 ,,
18th January,	1977	12.00	,,	to	13.00	,,	1 ,,
7th February,	1977	11.00	,,	to	12.00	,,	1 ,,
19th January,	1977	10.30	,,	to	11.30	,,	1 ,,
1st July,	1977	12.00	,,	to	13.00	,,	1 ,,
19th January,	1977	12.00	,,	to	13.00	,,	1 ,,
19th January,	1977	12.00	,,	to	13.00	,,	1 ,,
5th February,	1977	11.00	,,	to	12.30	,,	1 ,, 30 ,,
20th January,	1977	10.30	,,	to	11.00	,,	30 ,,

(1)	(2)	(3)
20th January, 1977	11.00 „ to 13.00 „	2 hours
4th February, 1977	10.30 „ to 13.30 „	3 „
30th June, 1977	12.00 „ to 13.00 „	1 „
1st July, 1977	11.00 „ to 12.00 „	1 „
21st January, 1977	12.00 „ to 13.00 „	1 „
22nd January, 1977	11.00 „ to 11.30 „	30 minutes
22nd January, 1977	11.30 „ to 12.00 „	30 „
22nd January, 1977	12.00 „ to 13.00 „	1 „
7th February, 1977	12.00 „ to 13.00 „	1 „
1st February, 1977	10.30 „ to 11.00 „	30 „
1st February, 1977	11.00 „ to 11.30 „	30 „
1st February, 1977	11.30 „ to 12.00 „	30 „
13th June, 1977	11.30 „ to 12.30 „	1 „
1st February, 1977	12.00 „ to 12.30 „	30 „
1st February, 1977	12.30 „ to 13.00 „	30 „
2nd February, 1977	10.30 „ to 12.30 „	2 „
3rd February, 1977	10.30 „ to 11.00 „	30 „
3rd February, 1977	11.00 „ to 12.00 „	1 „
3rd February, 1977	12.00 „ to 13.00 „	1 „
4th June, 1977	12.00 „ to 13.00 „	1 „

 42.00 hours

ANNEXURE-II

(Reference : Paragraph 118 at pages 6-7)

Statement showing department-wise details of outstanding inspection reports

Serial No.	Name of Department	Earliest year from which outstanding	Number	
			Inspection reports	Paragraphs
(1)	(2)	(3)	(4)	(5)
CIVIL DEPARTMENTS				
1	Development (Panchayat and Community Development).	1958-59	851	3,584
2	Public Works (Roads and Buildings).	1960-61	487	3,007
3	Agriculture	1955-56	470	2,347
4	Appointment (Nazarat)	1961-62	182	1,788
5	Animal Husbandry & Veterinary	1960-61	320	1,548
6	Education (General)	1962-63	390	1,363
7	Public Works (Brahmaputra Flood Control Commission).	1962-63	151	1,206
8	Forest	1954-55	149	1,073
9	Industries	1960-61	229	860
10	Public Works (Flood Control and Irrigation).	1962-63	124	858
11	Health (Medical)	1961-62	149	790
12	Sericulture and Weaving	1963-64	198	677
13	Education (Elementary)	1962-63	149	677
14	Home (Police)	1960-61	136	579
15	Co-operation	1958-59	114	481
16	Finance (Treasuries)	1935-56	68	459
17	Health (Public Health)	1961-62	136	445
18	Labour	1960-61	116	397
19	Relief & Rehabilitation	1959-60	73	360
20	Education (Technical)	1968-69	69	336

Serial No.	Name of Department	Earliest year from which outstanding	Number	
			Ins pection reports	Paragraphs
(1)	(2)	(3)	(4)	(5)
21	Fisheries	1960-61	114	322
22	Health (Public Health Engineering)	1960-61	58	314
23	Education (N. C. C.)	1962-63	110	230
24	Information & Public Relations	1962-63	53	216
25	Home (Jails)	1960-61	59	176
26	Other Departments (Grants-in-aid) and Miscellaneous Departments.	1962-63	39	165
27	Planning and Development	1967-68	32	125
28	Law	1962-63	47	121
29	Housing	1961-62	42	111
30	Excise	1964-65	26	108
31	Land Revenue	1961-62	45	162
32	Inland Water Transport	1965-66	9	84
33	Town and County Planning	1963-64	22	63
34	Registration	1967-68	23	41
35	Stationery and Printing (including Government Press)	1966-67	8	25
Total			5,250	25,038

COMMERCIAL DEPARTMENTS/ACTIVITIES

1	Supply	1945-46	292	1,497
2	Transport	1958-59	260	1,172
Total			552	2,669

REVENUE RECEIPTS

Sales Tax	1962-63	87	342
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[Reference : Para 2.2 (ii) at page 7]

Important types of irregularities noticed in local audit and inspections during 1972-73

Types of irregularities	Number of offices in which the irregularities were noticed
CIVIL DEPARTMENTS	
(1) Non-observance of rules relating to custody and handling of cash, posting and maintenance of cash books, muster rolls, physical varification of cash, reconciliation of departmental receipts and remittances with the treasury records, recording of measurements, etc.	111
(2) Securities from persons handling cash and stores not obtained or, if obtained, not for the prescribed amount.	44
(3) Stores account not maintained properly and periodical verification not done.	12
(4) Defective maintenance and/or non-maintenance of log books of staff car, etc.	3
(5) Local purchase of stationery in excess of authorised limits and expenditure incurred without proper sanction.	29
(6) Delay and/or non-recovery of receipts, advances and other charges.	72
(7) G. P. F. accounts of Grade IV staff not maintained properly.	Nil.
(8) Payments of grants-in-aid in excess of actual requirements.	19
(9) Non-production of primary records like receipt books, stock registers, log books, etc., at the time of local audit.	7
(10) Defective maintenance and/o non-maintenance of initial accounts relating to loans.	10
(11) Drawal of money from treasury in advance of requirement.	41
(12) Purchase without obtaining quotations including splitting up of purchase orders.	29
(13) Delay in depositing departmental receipts into treasury.	33
(14) Blockade of Government money in purchase of machine and stores.	7
(15) Suspected misappropriation of cash and stores	10
(16) Other irregularities	370

Number of offices in which irregularities
were noticed

Roads and Buildings	Irriga- tion	Health (Public Health En- gineering)	Brahma- putra Flood Control Commission
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PUBLIC WORKS DEPARTMENT

1. Wasteful and infructuous expenditure due to defective plan, designs and abandonment of work.	8	1	...	2
2. Extra cost to Government due to rejection of lowest tenders or delay in accepting tenders.	12	2	...	2
3. Excess payment due to non-observance of conditions of contract, etc.	2	...	...	...
4. Splitting up of purchase orders to avoid sanction of higher authorities.	4	1	...	...
5. Unauthorised financial aid to contractors.	10	1	...	1
6. Delay in effecting recovery of security Deposits from contractors, etc.	3	...	...	...
7. Arrears in maintenance/non-maintenance of initial accounts of road metals, materials at site, etc.	6	2	...	...
8. Non-maintenance of register of works by sub-heads.	2	...	1	3
9. Heavy balances under suspense heads.	16	4	1	2
10. Delay in remittances of receipts into the treasury	2	...	...	2
11. Defective maintenance of cash book including erasures, overwriting and non-checking of totals, omission to conduct physical verification.	11	1	1	3
12. Non-realisation of securities from official's handling cash/stores.	2	...	...	2
13. Non-revision of standard rent of buildings.	3	...	1	1
14. Arrears of rent recoverable	18	5	1	2
15. Improper maintenance of contractors' ledger, etc.	5	2	1	4
16. Execution of works without framing estimate and without sanction by competent authorities.	11	3	1	2

ANNEXURE III

(Reference: Para 41 at page 11)

Details of financial involvement in respect of 7 (Seven) inmates having lawful guardians outside the Home

Serial No.	Name of inmates	Date of admission	Date of discharge	Total period of stay	Per capita rate per head per month	Total expenditure incurred for maintenance of the inmates
1	Shri Nitai Ghosh ..	... 5th May, 1971	1st December, 1973	2 years 5 months and 27 days.	Rs. 40	Rs. 1194.84
2	Shri Dilip Bhattacharjee	... 10th January, 1971	1st December, 1973	2 years 9 months and 12 days.	40	1335.48
3	Shri Bipul Ch. Deb	... 17th March, 1969	1st December, 1973	4 years 8 months and 15 days.	40	2259.35
4	Shri Chandra Mohan Das ...	1st October, 1967	1st December, 1973	6 years 2 months	40	2960.00
5	Smt. Anjali Kar ...	.. 1st October, 1967	1st December, 1973	do	40	2960.00
6	Shri Ashis Kr. Deb	... 1st October, 1967	1st December, 1973	do	40	2960.00
7	Shri Ranjit Dhar ..	... 7th January, 1956	1st December, 1973	16 years 11 months	40	8120.00
				Total	...	21,789.67

ANNEXURE—IV

Reference : para 5.4 at page 15

Public Accounts Committee Immediate

GOVERNMENT OF ASSAM
RELIEF AND REHABILITATION DEPARTMENT

No. RHR. 35/76/10

Dated Dispur, the 25th March, 1977.

From :— Shri B. K. Pandit, A. C. S.,
Deputy Secretary to the Government of Assam.To : The Under Secretary,
Legislative Assembly, Assam,
Dispur, Gauhati—6.

Subject :—Draft Para—Infructuous expenditure.

Reference :—This Deptt. letter No. RHR.35/76/7, dated 10th January 1977

Sir,

In continuation of this Departments letter quoted above, I am directed to say that the Deputy Commissioner, Nowgong has furnished 174 A. P. Rs. from 174 Garo migrants acknowledging receipt of Rs. 1,000/— by each of the migrant. One A. P. R. is wanting as the same could not be traced out by the Deputy Commissioner, Nowgong's Office. However, the matter has since been taken up with Deputy Commissioner to make a thorough search for this receipt.

As regards the letter of authority in favour of Shri Rubon Biswas said to have been given by the 175 migrants, the Deputy Commissioner, Nowgong has informed that the same is not available in his Office, we are, however taking up the matter with the Subdivisional Officer, Goalpara for the same. The 174 A. P. Rs. referred to above are furnished herewith in original for favour of placing before the Committee for perusal.

Yours faithfully,
Sd./— B. K. PANDIT.

Encl : 174 A. P. Rs.

Deputy Secretary to the Govt. of Assam,
Relief & Rehabilitation Department.

LTI OR RTI	SIGNATURE	AMOUNT	DATE
1. Abhas Marak	X	1000.00	5-8-66
2. Girendra Mankin	X	1000.00	„
3. X	Amritalal Ghagra	1000.00	„

4. Keshamani Richil	..	X	..	1000.00	5-8-66
5. Jadunath Sangma	..	X	...	1000.00	„
6. X	..	Birendra Jetra	...	1000.00	„
7. Dauji Morang	..	X	..	1000.00	„
8. X	..	Punandra Risit	..	1000.00	„
9. X	..	Gulap Marak	..	1000.00	„
10. X	..	Gujil Sangma	..	1000.00	„
11. X	..	Satish Marak	..	1000.00	„
12. X	..	Nirod Marak	..	1000.00	„
13. Bina Marak	..	X	...	1000.00	„
14. Josti Marak	...	X	..	1000.00	„
15. Bindanath Richil	..	X	..	1000.00	„
16. X	..	Tandal Rema	..	1000.00	„
17. Ramding Dang	..	X	...	1000.00	„
18. Sridam Richil	..	X	..	1000.00	„
19. Singram Sangma	..	X	...	1000.00	„
20. X	—	Kante Rema	...	1000.00	„
21. Smti. Jara Richil	...	X	..	1000.00	„
22. Kahum Dalbot	..	X	...	1000.00	„
23. Sogid Sangma	..	X	...	1000.00	„
24. Kabaljan Marak	...	X	...	1000.00	„
25. Suresh Rema	...	X	...	1000.00	„
26. X	...	Mohesh Richil	..	1000.00	„
27. Smti. Paboni Rema	...	X	..	1000.00	„
28. X	..	Barnash Marak	...	1000.00	„
29. X	..	Illegible	..	1000.00	„

30. Satish Tozu	..	X	...	1000.00	5-8-66
31. X	..	Fakindra Dalbat	..	1000.00	"
32. Marbhilla Richil	..	X	..	1000.00	"
33. X	...	Khurmohan Rema	...	1000.00	"
34. X	—	Kasirai Rema	..	1000.00	"
35. Lalchand Sangma	...	X	..	1000.00	"
36. Atindra Sangma	..	X	..	1000.00	"
37. X	...	Milon Marak	..	1000.00	"
38. Diba Marak	..	X	...	1000.00	"
39. Sobi Richil	...	X	..	1000.00	"
40. Doshin Sangma	...	X	..	1000.00	"
41. Jadu Sangma	...	X	..	1000.00	"
42. Moisal Sangma	—	X	..	1000.00	"
43. Kudmoni Marak	...	X	...	1000.00	"
44. Ajal Sangma	...	X	...	1000.00	"
45. Siramoni Sangma	...	X	..	1000.00	5-8-66
46. X		Jhon Sangma	..	1000.00	"
47. X		Dharani Marak	..	1000.00	"
48. Ronkha Sangma	..	X	..	1000.00	"
49. Aswini Rema	..	X	..	1000.00	"
50. Bailomoni Sangma	..	X	..	1000.00	"
51. X	..	Suprasama Mrang	..	1000.00	"
52. X	..	Subudh Rema	..	1000.00	"
53. X	..	Sohodar Marak	..	1000.00	"
54. Madan Sangma	..	X	..	1000.00	"
55. Kukijan Sangma	..	X	..	1000.00	"
56. Subhashini Rema	..	X	..	1000.00	"
57. Upendra Sangma	..	X	..	1000.00	"

58.	Jiruamoni Marak	..	X	..	1000.00	5-8-66
59.	X	..	Makku Mree	..	1000.00	„
60.	Ismail Tajū	..	X	..	1000.00	„
61.	Nilchand Sangma	..	X	..	1000.00	„
62.	Isman Drong	..	X	..	1000.00	„
63.	Gumarū Richil	..	X	..	1000.00	„
64.	Suma Sangma	..	X	..	1000.00	„
65.	Amir Rema	..	X	..	1000.00	„
66.	X	..	Harendra Dalbot	..	1000.00	„
67.	X	..	Kadenmani Kir	..	1000.00	„
68.	Mayani Richil	..	X	..	1000.00	„
69.	X	..	Abrahan Sangma	..	1000.00	„
70.	X	..	Bisalia Richil	..	1000.00	„
71.	Mushen Chamusang	..	X	..	1000.00	„
72.	X	..	Nabin Chandra Dalbot	..	1000.00	„
73.	Muthura Tazu	..	X	..	1000.00	„
74.	X	..	Lanku Richil	..	100.00	„
75.	Kadia Rema	..	X	..	1000.00	„
76.	X	..	Badhyamuni Richil	..	1000.00	„
77.	Hiron Rema	..	X	..	1000.00	„
78.	X	..	Falendra Dio	..	1000.00	„
79.	Uday Marak	..	X	..	1000.00	„
80.	Adhindra Dio	..	X	..	1000.00	„
81.	X	..	Bharat Marak	..	1000.00	„
82.	Sangri Chiran	..	X	..	1000.00	„
83.	X	..	Ramsundar Kharal	..	1000.00	„
84.	X	..	Upendra Sangma	..	1000.00	„
85.	X	..	Samir Chamlingong	..	1000.00	„

86. Pancho Bozi	..	X	..	1000.00	5-8-66
87. Timish Momin	..	X	..	1000.00	„
88. X	..	Kanak Sangma	..	1000.00	„
89. Olmoni Sangma	..	X	..	1000.00	„
90. X	..	Barendra Gagra	..	1000.00	„
91. Matimani Tigidi	..	X	..	1000.00	„
92. Chula Sangma	..	X	..	1000.00	„
93. Sa'lendra Sangma	..	X	..	1000.00	„
94. Debendra Rangsa	..	X	..	1000.00	„
95. Rati Marak	..	X	..	1000.00	„
96. Dhananjay Sangma	..	X	..	1000.00	„
97. Bimal Sangma	..	X	..	1000.00	„
98. Rajkisore Marak	..	X	..	1000.00	„
99. Akulmani Gogra	..	X	..	1000.00	„
100. Umesh Doffo	..	X	..	1000.00	„
101. X	..	Aditya Sangma	..	1000.00	„
102. Birendra Marak	..	X	..	1000.00	„
103. Haren Marak	..	X	..	1000.00	„
104. Sachindra Marak	..	X	..	1000.00	„
105. Makhan Rongdhi	..	X	..	1000.00	„
106. Agen Rondhi	..	X	..	1000.00	„
107. Joynath Marak	..	X	..	1000.00	„
108. X	..	Nripen Sangma	..	1000.00	„
109. X	..	Byomkesh Sangma	..	1000.00	„
110. X	..	Sagendra Sangma	..	1000.00	„
111. X	..	Manilal Rema	..	1000.00	„
112. X	..	Anima Chambogong	..	1000.00	„

113.	Smt. Karuna Sangma	X	..	1000.00	5-8-66
114.	X	..	Pisendra Changbugong	1000 00	4-8-66
115.	Rona Marak	..	X	..	1000.00 5-9-66
116.	Jalendra Chisim	...	X	..	1000.00 ,,
117.	Hibendra Richil	..	X	..	1000.00 ,,
118.	Ashutosh Marak	..	X	..	1000.00 ,,
119.	Hriday Marak	..	X	..	1000.00 ,,
120.	Rajani Marak	..	X	...	1000.00 ,,
121.	Rajani Marak	..	X	..	1000.00 ,,
122.	Dinsing Rema	..	X	..	1000.00 ,,
123.	Hiramohon Richil	..	X	..	1000.00 ,,
124.	Bhula Marak	..	X	..	1000.00 ,,
125.	Gabreel Richil	..	X	..	1000.00 ,,
126.	Poda Marak	...	X	..	1000.00 ,,
127.	X	..	Jhon Marak	..	1000.00 ,,
128.	X	..	Digendra Marak	..	1000.00 ,,
129.	X	..	Balai Richil	..	1000.00 ,,
130.	X	..	Ponnel Marak	..	1000.00 ,,
131.	X	..	Daiya Richil	..	1000.00 ,,
132.	Jasthi Sangma	..	X	..	1000.00 ,,
133.	X	..	Kartik Marak	..	1000.00 ,,
134.	X	..	Brojendra Sangma	..	1000 00 ,,
135.	X	...	Mahim Sual	..	1000.00 ,,
136.	X	..	Basanta Marak	..	1000.00 ,,
137.	X	..	Darin Marak	..	1000.00 ,,
138.	X	..	Mahesh Ch. Sangma	1000.00	5-8-66.
139.	X	..	Birendra Richil	1000.00	,,

Lti. Or Rti.	Signature	Amount	Date
140. X	Khitish Sangma	1000.00	5-8-66
141. Smt. Ashokmani-Sangma	X	1000.00	"
142. Danesh Marak	X	1000.00	"
143. Minol Richil	X	1000.00	"
144. Smt. Nashuli Richil Bazi Marak	X	1000.00	"
145. Khokan Sangma	X	1000.00	"
146. Hirendra Snal	X	1000.00	"
147. Surendra Sangma	X	1000.00	"
148. Abinash Sangma	X	1000.00	"
149. Jinendra Bazi Marak	X	1000.00	"
150. Manindra Bazi	X	1000.00	"
151. Gale Marak	X	1000.00	"
152. Smt. Jamini Marak	X	1000.00	"
153. Gabinda Marak	X	1000.00	"
154. X	Prasanna Marak	1000.00	"
155. Raimani Sangma	X	1000.00	"
156. Niranjan Mankin	X	1000.00	"
157. Smt. Bimala Gagra	X	1000.00	"
158. Tharam Sangma	X	1000.00	"
159. Bon Marak	X	1000.00	"
160. Promode Sangma	X	1000.00	"
161. Manu Dio	X	1000.00	"
162. Smt. Mahiram Marak	X	1000.00	"
163. X Regd. No. 4228	Aghara Sangma	1000.00	19th Sept. 1966.
4-1296			
164. X " 4226	Sunil Biswas	1000.00	19th Sept. 1966.
4-1296			

165. Prabhat Marak	X	1000.00	5th August, 1966.
166. Madhu Drong	X	1000.00	"
167. Manindra Richil	X	1000.00	"
168. Mania Chisin	X	1000.00	"
169. Hemi Sangma	X	1000.00	"
170. Riday Marak	X	1000.00	"
171. Debendra Sangma	X	1000.00	"
172. Hemendra Dasing	X	1000.00	"
173. X	Jadav Marak	1000.00	"
174. Narendra Mamin	X	1000.00	"
175. Sunaram Richil	X	1000.00	"

ANNEXURE V

Reference: Para 5.5 at page 15

Copy of letter No. 15 (2) 63-ER/Budget, dated New Delhi, the 21st May, 1964, from the Deputy Secretary to the Government of India, Ministry of Rehabilitation addressed to the Secretary to the Government of Assam, Development Department (Rehabilitation Unit), Shillong and others.

Subject:—Remission of loans advanced to displaced persons from East Pakistan.

I am directed to state that the question of the remission of loans advanced to displaced persons from East Pakistan for their rehabilitation has been under the consideration of the Government of India for sometime past. It has now been decided

- (a) that loans advanced to displaced persons from East Pakistan for their rehabilitation will be remitted upto the extent of Rs. 1,000 in each case;
 - (b) that if, after remission as at (a) above, there is any balance left the amount in excess of Rs. 2,000 will also be remitted; and
 - (c) that no interest will be charged on the amounts remitted.
2. The remissions sanctioned in Para 1 will not apply to—
- (i) Contributory house building loans (*Vide* letter No. RHB/27/50 dated 6th July, 1950 as amended from time to time)
 - (ii) Professional loans (*Vide* letter No. RRH/Adm—11 (16)/50, dated the 25th May, 1950) granted by the State Government of Assam, Bihar, Orissa and West Bengal and Tripura Administration.
 - (iii) Loans advanced on the recommendation of the Refugee Businessmen's Rehabilitation Board in West Bengal.
 - (iv) Loans advanced by the Rehabilitation Finance Administration.
 - (v) Loans granted to displaced families in Dandakaranya.
 - (vi) Loans granted to displaced persons from East Pakistan after 31st March, 1964.
 - (vii) Loans given to persons migrating from East Pakistan after 31st December, 1963.

The above loans should, therefore be excluded from consideration when computing the amounts to be remitted in individual cases.

3. Sanction of President is hereby accorded to the delegation of powers to the State Government administrations to remit loans to the extent indicated above subject to the following conditions:

(a) Remission in individual cases should be sanctioned only after the complete loan burden of displaced family has been worked out and known. In other words, individual loan accounts should, in the first instance, be prepared and then considered on the basis of the above formula.

(b) The State Rehabilitation Department should lay down the detailed procedure to be followed in regard to remission in consultation with their Finance Department and the State Accountant General. A copy of the orders issued should be forwarded to this Ministry.

4. A quarterly statement showing the amounts remitted during the particular quarter will be submitted by the State Government to this Department to enable counter vailing provision being made in the Revenue Budget of the Government of India against which the amounts remitted will have to be adjusted.

5. The procedure to be followed in the accounting of the losses on the remission of loans will follow.

6. It has further been decided that the State Governments will be absolved of their responsibility to share any portion of losses on loans advanced to displaced persons which will now be borne cent percent by the Central Government.

7. Past cases, where recoveries have already been effected from the displaced persons or losses on loans have already been apportioned between the Central and the State Government and adjusted in accounts, will not be re-opened.

8. This issues with the concurrence of the Ministry of Finance, Department of Expenditure, New Delhi, *Vide* their U. O. No. 2226/FR/64, dated the 21st May, 1964.

ANNEXURE VI

Reference : Para 5.5 at page 15

Copy of letter No. 18 (I)/74-RE, dated 15th February, 1974 from the Under Secretary to the Bharat Sarkar, Poorti Aur Purnavas Mantralaya.

Subject:—Remission of loans advanced to displaced persons from East Pakistan-Liberalisation thereof,

Sir,

I am directed to invite a reference to the erstwhile Ministry of Rehabilitation's letter No. 15(2)/63-ER/BUD, dated 21st May, 1964, and to state that it has now been decided to further liberalise the loan Remission Scheme by raising the lower limit of remissible loan from Rs.1,000 to Rs.2,000 in each case. Accordingly Sub-Paras (a) and (b) of Para 1 of the letter under reference are amended as follows :—

(a) That loans advanced to displaced persons from former East Pakistan for their rehabilitation will be remitted upto the extent of Rs.2,000 (Rupees two thousand only) in each case ;

(b) that if after remission as at (a) above, there is any balance left the amount in excess of Rs 1,000 (Rupees one thousand only) will also be remitted ;

2. The following further sub-paras will be added to para 3 of the letter under reference :—

(c) The enhance lower ceiling of stemissible loans will not be applicable in the case of those families who had received land purchase loan in urban (municipal) areas because they would have purchased the land on free-hold basis.

(d) loans will be remitted in such a manner as to enable the displaced persons to acquire right and title to lands allotted to them. Therefore, as far as possible, the loans will be remitted in the following order :—

- (i) loans representig the cost of agriculture land ;
- (ii) loan representing the cost of homestead plot ;
- (iii) other loans.

(e) The State Government will ensure that the displaced persons do not sell the lands and other immovable assets over which they get right and title as a consequence of remission of loans and for at least a period of 10 years from the date of remission of loans and for that purpose a condition will be inserted in the "Pattas" or conveyance deeds preferably under the Government Grants Act 1895. The procedure for this will be evolved by the State Government in consultation with their Law Department.

3. Other provisions of the letter under reference will remain unaltered. The amendments contained in Paras 1 and 2 will be effective from the date of issue of this letter. Past cases already decided and settled finally will no be re-opened.

4. This issues with the concurrence of the Ministry of Finance, Department of expenditure, vide their U/O No.894. L and R/74, dated 11th February, 1974.

ANNEXURE VII

Reference : Para 9.4 at page 23

GOVERNMENT OF ASSAM

DEPARTMENT OF PERSONNEL :: PERSONNEL (B) BRANCH
GAUHATI—781006

No.ABP 314/76/49,

Dated Dispur, the 9th March, 1977

From:—Shri S. K. Purkayastha, I. A. S.,
Joint Secretary to the Government of Assam,
Personnel (B) Branch.To
The Under Secretary to the Government of Assam,
Legislative Assembly, Dispur, Assam.Subject:—Proceedings of the Public Accounts Committee,
Information asked for thereon.

Sir,

I am directed to refer to your letter No.LAPAC.61/77/1401-10, dated 4th March, 1977 on the above noted subject and to return herewith the original copy of the proceedings of the Public Accounts Committee held on 1st February, 1977 as asked for with necessary corrections under my initial. A statement showing the information so far available is also furnished herewith. The remaining information will be furnished on receipt of the report from the Deputy Commissioners concerned.

Yours faithfully,

Sd/—S. K. Purkayastha,
Joint Secretary to the Govt. of Assam,
Personnel (B) Department.

STATEMENT SHOWING THE INFORMATION REQUIRED BY THE P. A. C. IN THEIR MEETING OF THE D. Cs.

Name of the D. Cs. Office where defalcation occurred	Date of occurrence	Date of starting of the Departmental Proceeding	Date of Finalisation of the Departmental Proceedings and with what result.
(1)	(2)	(3)	(4)
1. Defalcation of Rs. 1.46 lakhs in the Nazareth Branch of D.C's Office, Dibrugarh.	1st April 1969, to 10th April 1971.	Departmental proceedings were started against the then Asstt. Nazir Shri Madhabendra Hazarika, on 18th July 1972, against Shri Padma Ram Das, Ex-L. D. A. on 25th July 1972, against Shri Tarun Chandra Barua, Ex-Assistant Nazir on 2nd December 1974, against Shri Promode Ranjan Sarker, Ex-Nazir on 20th August 1971, against Shri Hemanta Kr. Gogoi, Jarikarak on 20th July 1973, against Shri Lal Mohan Das, Jarikarak, on 19th July 1973, against Moresh Chandra Dutta Jarikarak on 30th March 1972, and against Shri Monoranjan Barua, Jarikarak on 25th May, 1974.	<p>(1) On 5th May, 1974 Shri Madhabendra Hazarika, Ex-Assistant Nazir, was dismissed from service.</p> <p>(2) On 1st August 1973, Shri Padma Ram Das, Ex- L. D. A. was dismissed from service.</p> <p>(3) On 13th June 1975, Shri Tarun Chandra Barua, Ex-Assistant Nazir, was dismissed from service.</p> <p>(4) 24th December 1974, Shri Pramode Ranjan Sarker Ex-Naxir was dismissed from service.</p> <p>(5) On 16th October 1973, Shri Hemanta Kr. Gogoi, Ex-Jarikarak was dismissed from service.</p> <p>(6) On 14th August 1975, Shri Lal Mohan Das, Ex-Jarikarak was dismissed from service.</p> <p>(7) On 14th August 1975, Shri Moresh Chandra Dutta, Ex-Jarikarka was dismissed from service.</p> <p>(8) On 14th August 1975, Shri Monoranjan Barua, Ex-Jarikarak was dismissed from service.</p>

HELD ON 1-2-77 IN CONNECTION WITH DEFALCATION CASES IN THE NAZARATH BRANCH OFFICES.

Date of institution of criminal Cases & Civil Suits and with what result.	(5) Amount involved in each case and the amount recovered thereon.	(6) What remedial measures suggested by the deplit. to prevent misappropriation or defalcation of money	(7) When the cases were reported to Govt. by the Officers concerned.
(a) Criminal cases were started against the than Assistant Nazir, Madhabendra Hazarika on 15th July 1974, against Shri Padma Ram Das Ex-L.D.A. on 10th September 1973, against Shri Tarun Chandra Barua, Ex-Assistant Nazir on 2nd August, 1975, against Shri Promode Ranjan Sarkar, Ex-Nazir on 6th February, 1975, against Shri Hemanta Kumar Go.oi, Ex-Jarikarak on 2nd March 1974 against Shri Lalmoohan Das, Ex-Jarikarak on 23rd March 1975, against Mohesh Chandra Dutta, Ex-Jarikarak on 3rd October 1970 and Monoranjan Barua, Ex-Jarikarak on 11th July 1972.	(a) Amount involved Rs. 1.46 lakhs (b) Amount recovered Nil.	(7) To prevent the misappropriation in the L. C's Estt. in future, the Govt. have already decided to the creation of post of Finance and Accounts Officers in all the D. C's Estt. for effective supervision and control of Financial transaction The Nazarat branch and any other branch dealing with financial matters of the D. C's offices will be placed under the direct supervision and control of the Finance & Accounts Officer. The posting of the Finance & Accounts Officer will be made very shortly.	(8) On 15th July, 1971.

The criminal cases are pending completion of evidence in Judicial Magistrates Court.

(b) Civil suit No. 67 of 1973 started against the heirs of late J. N. Chakraborty, on 27th September 1973 & Civil suit No. 70 of 1973 started against Shri Promode Ranjan Sarkar on 29th September 1973. The case are still pending in the Court.

2. Defalcation of Rs. 1.86 lakhs in the Nazarat Branch of D. C's office, Silchar.

Between the period 1968-69 to 11th August, 1970.

(1) On 11th September 1970, against Late Maulindra Singha, Ex-Nazir.

(2) Date of starting departmental proceedings against Jatindra Mohan Biswas, Ex-Assistant Nazir will be intimated later on.

(1) Departmental proceedings against late Maulindra Singha, Ex-Nazir dropped with his death on 14th November 1972.

(2) Departmental proceedings concluded against Shri Jatindra Mohan Biswas Ex-Assistant Nazir with his dismissal from service on 16th October 1975.

3. Defalcation of Rs. 39,075.00 in the Nazarat Branch of D.C's office, Kamrup, Gauhati.

During 1964, 1965, 1966 and 1967.

On 3rd July, 1969.

Departmental proceedings concluded with dismissal from service of Shri J. N. Sarmah, Ex-Assistant Bakijai Nazir on 11th December 1972.

On 13th August
1970.

(a) Amount
involved
Rs. 1.86 lakhs.

(b) Amount
recovered
Nil.

(1) Criminal case was registered against late Maulindra Singha, Ex-Nazir on 11th August 1970, but dropped with his death on 14th November 1972.

(2) Police case against Shri Jatindra Mohan Biswas Ex-Assistant Nazir instituted on 11th August 1970, (F.I.R.) which is still under investigation.

(3) Civil suits have already been started against the legal heirs of Maulindra Singha (since deceased and against Jatindra Mohan Biswas Ex-Assst. Nazir in the last part of 1976. The exact date of starting Civil Suits will be intimated as soon as the information received from the D. C. Cachar.

(1) Criminal case was started against Shri J.N. Sarmah, Ex-Assst. Bakijai Nazir on 25th March 1969. He was convicted in 4 criminal cases.

The 4 criminal appeal cases have been fixed for hearing on 16th February 1977. The result of the criminal appeal cases will be intimated as soon as the reply received from the D. C. Kamrup.

(2) For realisation of Govt. money, the D. C. Kamrup has been requested to start Civil Suit against Shri J. N. Sarmah, on 14th February 1977.

The exact date will be intimated as soon as the information received from the D. C. Kamrup.

4. Defalcation of Rs. 31,600.00 in the Nazareth Branch of D.C.'s Office, Gauhati.

Between March, 1968 to August, 1968.

On 3rd December 1968

Departmental proceedings concluded with dismissal of Shri Ajit Deka, U.D.A. cum-Cashier from service on 20th May 1973.

Departmental proceedings were also started against Shri Uma Goswami, Jarikarak and Shri K. C. Sarma, Accounts Assistant. They were exonerated from the charges and the former was reinstated on 9th June 1972 and the later on 18th June 1971.

5. Defalcation of Govt. money of Rs. 8,917.00 in the D.C.'s Office, Gauhati.

Between 25th November 1964 to 29th January 1965.

On 22nd May 1965

Departmental proceedings concluded with dismissal from service of Shri Osman Gani, Ex-Assistant Bakijai Nazir, Gauhati on 9th December 1972.

(1) Criminal case was started against Shri Ajit Deka, U.D.A. cum-Cashier on 10th December 1970. Shri Ajit Deka, U.D.A. cum-cashier was convicted by the Assistant Sessions Judge with the sentence of 5 years R-I and a fine of Rs. 25,000.00 in default to undergo sentence for another 18 months. Shri Ajit Deka filed an appeal against the order of conviction. Appeal pending in the Court of Session Judge, Gauhati.

(2) The D. C. Kamrup has been requested to start civil suits against Shri Ajit Deka, on 14th February 1977.

(1) Exact date of institution of criminal case will be furnished on receipt of the report from the D.C. Kamrup.

In the criminal case Shri Osman Gani, has been convicted by the Session Court, Gauhati with sentence of R. I. for one year and fine of Rs. 1,000.00.

(2) For realisation of Govt. money the sale case has been registered and notice to him issued fixing 24th February, 1977 for sale proclamation

(a) Amount involved
Rs. 31,600.00
(b) Amount recovered
Nil

On 16th October,
1968.

(a) Amount involved
Rs. 8,916.45
(b) Amount recovered
Nil.

On 16th November,
1965.

6. Defalcation of Rs. 7066.00 by Shri Hari Charan Bhuyan, Lx-Bakijai Nazir, Gauhati.
- The date of occurrence will be furnished later on.
- June, 1969.
- On 17th July 1974 with dismissal from service of Shri Hari Charan Bhuyan, Lx-Bakijai Nazir.
7. Defalcation of Rs. 5,159.35 in the office of the A.S.O. Rangia.
- Between 28th September 1959 to 23rd August 1963.
- On 25th March 1965.
- On 4th November 1972, with dismissal from service of Shri B.K. Das, U.D. Assistant.

(1) The date of institution of criminal case will be furnished on receipt of the report from the D. C. Kamrup.

(2) As regards relaxation of Rs. 7,066.00 the D. C. started a Bakijai case against him on 13th March, 1975, but the District Magistrate ordered staying of Bakijai proceedings against Shri Hari Charan Bhuyan till the disposal of an appeal petition which Shri Bhuyan preferred to the Govt. in the Judicial Department against his dismissal order. The appeal petition has been disposed of on 29th January 1977 in upholding the dismissal order. The D.C. Kamrup has been asked to initiate necessary action under Bakijai proceedings against Shri Hari Charan Bhuyan.

4 (four) criminal cases were instituted against Shri B. K. Das U. D. Asstt. in the year 1966. He has been sentenced to undergo simple imprisonment from 1 to 3 months with fine on conviction with all the 4 (four) criminal cases instituted against him.

(2) The D. C. has been asked to institute civil suits against him on 14th February 1977.

(a) Amount involved
Rs. 7,066

(b) Amount recovered
Nil.

(a) Amount involved
Rs. 5,159.35

(b) Amount recovered
Nil.

The date of reporting to Govt. will be furnished on receipt of the report from the D. C. Kamrup.

The date of reporting to Govt. will be furnished on receipt of the report from the D. C. Kamrup.

GOVERNMENT OF ASSAM

Department of Personnel :: Personnel (B) Branch, Gauhati-781006

Dated Dispur, the 20th April, 1977.

No.ABP.279/76/45.

From

Shri M. L. Chakraborty,
Under Secretary to the Government of Assam.

To

The Under Secretary,
Legislative Assembly, Dispur.

**SUBJECT :—Proceedings of the Public Accounts Committee-
Information Asked for Thereon.**

Sir,

In continuation of this Department letter No. ABP. 314/76/49, dated 9th March, 1977 on the subject indicated above, I am directed to furnish information as per statement enclosed.

Yours faithfully,

Sd./- M. L. CHAKRABORTY,
Under Secretary to the Government of Assam,
Department of Personnel,
Personnel (B) Branch.

STATEMENT SHOWING THE INFORMATION REQUIRED BY
THE PUBLIC ACCOUNTS COMMITTEE IN THEIR MEETING
HELD ON 1ST FEBRUARY 1977 IN CONNECTION WITH
DEFALCATION CASE IN THE NAZARAT BRANCH OF
THE DUPUTY COMMISSIONER'S OFFICE

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- | | |
|--|--|
| 1. Defalcation of Rs. 1.86 lakhs in the Nazarat Branch of Deputy Commissioner's Office, Silchar. | <p>(a) The Departmental proceedings was started against Shri Jatindra Mohan Biswas, Ex-Assistant Nazir on 21st September 1971.</p> <p>(b) Civil Suits against the heirs of late Maulindra Singh and Shri Jatindra Mohan Biswas instituted on 18th August 1976.</p> |
|--|--|
-
- | | |
|--|---|
| 2. Defalcation of Rs. 39,075 by Shri J. N. Sarma, Ex-Asstt., Bakijai Nazir in the Nazarat Branch of Deputy Commissioner's Office, Kamrup, Gauhati. | <p>(a) The criminal appeal cases are pending in the Court of the District & Session Judge, Gauhati and the next date of hearing has been fixed by Court on 4th May 1977.</p> <p>(b) The occurrence of Misappropriation was reported to Government on 15th October 1968.</p> |
|--|---|
-
- | | |
|---|--|
| 3. Defalcation of Rs. 7,066 by Shri Haricharan Bhuyan, Ex-Bakijai Nazir, Gauhati. | <p>(a) The Misappropriation took place during the period from 1st March 1962-30 November 1963.</p> |
|---|--|
-
- | | |
|---|---|
| 4. Defalcation of Rs. 5,159 by Shri Binoy Krishna Das, Ex-U.D. Assistant in the office of the A.S.O., Rangia. | <p>(a) The occurrence of the Misappropriation was reported to Government on 19th August 1963.</p> |
|---|---|

ANNEXURE VIII

Referance : Para 23.4 at page 47

Decisions of the Fishery Advisory Board called by the Sub-divisional Officer, Dhemaji for settlement of fisheries.

Membe present:—1. Shri Lalit Kr. Doley, Es. Deputy Minister.

2. Shri Joygeswar Chutia, vice President Mohkuma Parishad, Dhemaji.
3. Shri Murulidhar Das, Member, Mohkuma Parishad and President schedule caste Association.
4. Shri Satish Chandra Gogoi, Head Master, Dhakuakhana H. E. School.
5. Shri Maina Das, Member Schedule caste Advisory Board, Dhemaji.

The sealed tender box was opened in presence of the members of the Advisory Board, The Subdivisional Officer Dhemaji appraised the members of the relevant rules.

The following decisions were taken unanimously.

(1) All the tenders were put up to the Board for a decision of No. 39 Khana Fishery. The highest tender submitted by Shri Dandi Hazarika is found defective for want of the treasury Chalan. The tenderer enclosed a Rs. 10/currency note along with the tender. Hence the fishery was settled with Shri Bhanuram Das, Secretary, Parghat Kaibarta Min Silpa Samittee at Rs. 8,117.00 only. The currency note is kept under custody by the Sub-divisional Officer, Dhemaji.

(2) of No. 1 Korha fishery all the five tenders were put up to the Advisory Board for consideration. The highest tender of Rs. 97,717.00 submitted by Shri Bhanuram Das is considered to be highly speculative against the basic value fixed Rs. 32,990.00. The working capital of the society is considered low as they have been settled with another fishery viz. Khana. This is also a new society without previous experience. The tender is also found defective as the tenderer have given no account of the moveable and immoveable properties as is required under column 10 of the tender form for which the financial stability of the tender could not be ascertained. Hence the Committee advised to settle with Shri Hema Kanta Das, Secretary, North Lakhimpur Co-operative fishery working Society, at Rs. 91,111.00.

(3) The two tenders for 17,18 and 19 Kumatia Group fishery were put up to the Board for consideration. The highest tender submitted by Shri Hema Kanta Das, Secretary North Lakhimpur Co-operative Society has not appended the certificate of registrations. The Advisory Board also considered that the Fishery is located in the Flood affected area and the Local Co-operative should be given a chance to thrive. It also appeared that the working capital of the highest tenderer is low in view of the fact that the Society is settled with another fishery of heavy amount.

(4) All the four tenders of No. 20 Balahi Champa group fishery were put up for consideration of the Board. The Highest bid of Rs. 1,35,177.00 only by Shri Bhanuram Das is considered as highly speculative against the basic value and previous bid of Rs. 68,889.00 This bid is given by a newly formed society without previous experience. The tenderer has not answered the column 10 of the tender form and as such the financial stability of the society could not be ascertained and the working capital of the said society is very low considering the and a 'Benamdar' Cannot be ruled out in the circumstances. The bid of Rs. 1,21,000.00 by Shri Ghana Kanta Das is also considered equally speculative and the income tax and outstanding clearance certificates were not appended. This society also has not submitted a certificate the society is composed of actual fishermen of schedule caste. The Income tax, and sales tax clearance certificate were not appended with the tender, hence the tender is found defective. The tender submitted by Shri Dimbeswar Sonowal is not considered as the society is not composed of actual fisherman of scheduled Caste but tribes. Hence the Board advised to settle with Shri Kanta Khanikar, Secretary Subansiri Min Silpa Samabai Samity the previous lessee at Rs. 91, 111 only. This fishery is settled to the best advantage of fishery as the society is located near the fishery and have been running the fishery for nearly two decades.

(5) All the three tenders for No. 35 Bordoibam Bilmukh fishery were put up to the Board for consideration. The fishery is settled with Shri Dibakar Morang at Rs. 11,971.00.

(6) All the five tenders of the No. 37 Andharu fishery were put up to the Board for consideration. The fishery was settled with Shri Kan Chandra Das at Rs. 14,575.00.

All the above decisions of the Board were unanimous and the Subdivisional officer, accepted the suggestions.

1. Sd./-L. K. Doley.

2. Sd./-J. Chutia.

3. Sd./-M. Das.

4. Sd./-S. Gogoi;

5: Sd./-M. Das.

Sd./-B. N. Baruah,
S. D.O., Dhemaji.

ANNEXURE IX

Reference : Para 24.4 at page 49

NOTIFICATION

The 7th August 1971

No VFR.127/71/55.— In exercise of the powers conferred by sections 155 and 156 of the Assam Land and Revenue Regulation, 1886 and by section 6 of the Indian Fisheries Act, 1897 (IV of 1897) the Governor of Assam is pleased to make after previous publication the following further amendment to the Rules for settlement of fisheries published under Notification No.RF.23/45/284, dated the 15th April 1953 as amended.

Add the following proviso below Rule 3.

Rule 3—“Provided that the procedure prescribed for fixation of date for the sale of all registered fisheries and proclamation of such date at least a month in advance by a written notice in form No.101 of the Assam Land Revenue Manual, Volume II as amended hereinafter shall not apply in respect of the sale of such fisheries for the year 1971-72”.

ANNEXURE X

Reference : Para 24.7 at page 50

IN THE GAUHATI HIGH COURT (High Court of Assam,
Nagaland Meghalaya, Manipur and Tripura)

Civil Special Jurisdiction

Civil Rule No. 54 of 1973

Shri Hem Kanta Das
Versus

Petitioner.

The Assam Board of Revenue
& Ors.

Respondents.

Present :—

The Hon'ble the Chief Justice Mr. M. C. Pathak.

The Hon'ble Mr. Justice D. M. Sen.

For petitioner :— Mr. K. N. Saikia,
Mr. A. K. Bordoloi, Advocate.For Respondents :— Mr. D. N. Konwar Advocate.
Mr. C. C. Deka,
Dr. M. K. Sarma, Advocate for O. P. No. 4**Orders**Date:
10-1-74

Mr. K. N. Saikia, the learned counsel appearing for the petitioner, does not press this petition. The Petition therefore, is dismissed for non-prosecution. There will be no orders as to costs. The stay order stands vacated.

Sd/- M. C. Pathak,
Chief Justice.Sd/- D. M. Sen,
Judge.Typed By : Sd/-
Read By : Sd/-
Compared by Sd/-

Certified to be true copy
Sd/-
Assistant Registrar (JDL)
Gauhati High Court
Authorised U/S 76 Act of 1872

BEFORE THE ASSAM BOARD OF REVENUE, GAUHATI

Shri Hem Kanta Das	Case No. 17 RA (F)/71.
Vs.	Appellant.
1. Commissioner of Plains Division, Assam	} ... Respondents.
2. Sub-Divisional Officer Dhemaji	
for the appellant	Shri K. N. Saikia.
	Shri D. N. Konwar
	Advocates.
For the Commissioner of Plains Division	Shri P. N. Das, Govt.
Present—	Pleader.

Shri S. M. L. Bhatnagar. I. A. S. Chairman.
 Shri B. P. Singh. I. A. S.
 Shri B. Dowerah. I. A. S. Member.
 Date of hearing ... 23rd November 1975
 Date of judgement ... 29th January 1973

Judgement—

This appeal under Rule II of the Fishery Rules is directed against orders dated 11th September, 1971 of the Commissioner of Plains Division, Assam,

The facts in this case are as follows:—

Tenders were invited by the sub-divisional officer, Dhemaji for settlement of no. 1 Korha Fishery in the Dhemaji Subdivision for the period from 1st September 1971 to 31st March 1974. Five tenders including the appellant as the Secretary of North Lakhimpur Fishery Cooperative Working Society Ltd. submitted tenders. Of the five tenders one Bhanuram Das offered to take the Fishery on behalf of the Parghat Kaiborta Min silpa Samabai Samiti at the highest annual revenue of Rs. 97,717 while the appellant offered the second highest sum of Rs. 91,111 as the annual revenue.

The highest tender of Rs. 97,717 offered by Parghat Koi-barta Min Silpa Samabai Samiti was not recommended by the Advisory Board for acceptance by the Subdivisional Officer, Dhemaji on the following grounds:—

1. that tender of Rs. 97,717 was highly speculative,
2. that the working capital of the Society was insufficient for efficient management of the fishery.
3. that the society being a new one had no previous experience in running a fishery and
4. that the tender submitted by the society was defective as it had not given an account of the movable and immovable properties held by it, column 10 of the tender Form.

The Advisory Board recommended that the Korha Fishery be settled with the North Lakhimpur Fishery Working Society Ltd., represented by the appellant who had made the second highest offer of Rs 91,111. The sub-divisional officer, Dhemaji accepted the recommendation by his orders, dated 28th August 1971, and moved the Commissioner of Plains division to accord his approval to the settlement of No. 1 Korha Fishery with the North Lakhimpur Cooperative Fishery working Society Ltd.

The learned Commissioner of Plains Division after examining the proposal submitted by the sub-divisional officer Dhemaji held the view that Parghat Koibarta Min Silpa samabai samiti which had offered Rs.97,717 for no. 1 korha Fishery was financially sound to manage the fishery with its working capital of Rs.25,000. In the circumstances, Sub-divisional Officers proposal to settle the Fishery with the North Lakhimpur Co-operative Fishery working Society which was the second highest tenderer, was not agreed to by him. The learned Commissioner of Plains Division accordingly by his orders, dated 11th September 1971 declined to confirm the settlement of the no.1 Korha Fishery with the North Lakhimpur Co-operative Fishery working Society.

Being aggrieved by orders, dated 11th September 1971 of the learned Commissioner of Plains Division the appellant as the North Lakhimpur Cooperative Fishery working Society has preferred this appeal.

The learned advocate appearing for the appellant submitted that the learned Commissioner should not have ignored the reasons which had led the sub-divisional officer, Dhemaji and the members of the Advisory Board to reject the highest tender offered by the Parghat Koibarta Min Silpa Samabai Samiti and accept the second highest tender offered by the North Lakhimpur Cooperative Fishery Working Society Ltd., He argues that the certificate issued by the Sub-Registrar of Cooperative Societies that the financial position of the Parghat Kaibarta Min Silpa Samabai Samiti was sound, was issued without any reference to no. 1 Korha Fishery and as such the certificate should not be accepted as good for adjudging the financial capacity of the Society for managing no. 1 Korha Fishery. He submitted that the working capital of Rs.25,000 was insufficient to run no 1 Korha Fishery and that the Sub-divisional Officer, Dhemaji rightly held that the Society's financial position was inadequate to run the Fishery.

He further submitted that the learned Commissioner of Plains Division should not have over-looked the fact that the tender submitted by the Parghat Koibarta Min Silpa Samabai Samiti was invalid as it had failed to supply the requirements against column 10 of the tender. He contended as the learned Sub-divisional Officer, Dhemaji had given good grounds for rejecting the highest tender and settling the fishery with the North Lakhimpur Cooperative Fishery Working Society Ltd. as the second highest sum of Rs 91,111 the learned Commissioner of plains Division should not have declined to confirm the settlement of No. 1 Korha Fishery with the North Lakhimpur Co-operative Fishery Working Society. He submitted that the impugned orders of the learned Commissioner of Plains Division dt. 11th September 1971 being arbitrary should be set aside upholding the settlement of the fishery with the North Lakhimpr Co-operative Fishery Working Society represented by the appellant.

The learned Government pleader who appeared for the Commissioner of Plains Division submitted that the learned Commissioner of Plains Division had considered the proposal of the Sub-divisional Officer, Dhemaji carefully. He submitted that there was no substantial difference between the financial position of the Society represented by the appellant and the financial position of the Parghat Koibarta Min Silpa Samabai Samiti. From the certificates issued by the sub-Registrar of Cooperative societies, North Lakhimpur it would appear that the North Lakhimpur Cooperative Fishery working society Ltd. had Rs. 30,000 and the Parghat Kaibarta Min Silpa Samabai Samiti had Rs. 25,000 as working capital. He submitted that in view of the above position, the North Lakhimpur Cooperative Fishery Working Society, Ltd. could not claim a superior financial status to that of the Parghat Koibarta Min Silpa Samity. He argued that the learned Commissioner of Plains Division rightly held that the Parghat Koibarta Min Silpa Samity had adequate resources to run No. 1 Korha Fishery efficiently. As regards the ground that the Parghat Koibarta Min Silpa Samabai Samity had no previous experience in running a fishery, the learned Government pleader submitted that it would be incorrect to say so when the society was entirely composed of members belonging to the Koibarta Fishing community.

As regards the submission made by the learned advocate for the appellant that the tender submitted by the Parghat Koibarta Min Silpa Samabai Samiti was invalid owing to noncompliance of the requirement of column 10 of the tender, the learned Government pleader contended that there was sufficient compliance with the requirement under column 10 of the tender when the Society submitted along with the tender the certificate of financial soundness from the sub-Registrar of Cooperative Societies, North Lakhimpur. He argued that particulars under column 10 of the tender were necessary to find out the financial position of a tender and in the present case although the society has not stated the unencumbered movable and immovable properties by it, the certificate granted by the Sub-Registrar of Co-operative societies, North Lakhimpur, would show that the financial position of the society with a working capital of Rs. 25,000 was sound enough. He argued that the tender was substantially in proper form and it could not be rejected as invalid.

We have gone through the impuned orders of the learned Commissioner of Plains Division, the appeal petition the connected records of the case. We feel there being little difference between the financial position of the Society represented by the appellant and that of the Parghat Kaibarta Min Silpa Samabai Samity the Subdivisional Officer, Dhemaji should not have rejected the highest offer made by the Parghat Koibarta Min Silpa Samabai Samiti on the ground that the Society was not financially sound enough to manage No. 1 Korha Fishery. The learned Commissioner Plains Division was satisfied that the working capital of Rs. 25,000 with the Par hat Koibarta Min Samabai Samiti had, was sufficient to run No. 1 Korha Fishery in addition of the small fishary settled with it.

As regards the arguments submitted by the learned advocate for the appellant that the tender submitted by the Parghat Koibarta Min Silpa Samiti was invalid owing to non-compliance of the requirement under column 10 of the tender, we agree with the learned Government; Pleader that the Samiti had substantially fulfilled the requirements by furnishing a certificate as to its financial position from the Sub-Registrar of Co-operative Societies. The tender is therefore in proper form. Previous experience in running a fishery cannot be a prerequisite for obtaining settlement of a fishery for the simple reason that imposition of such a condition will deter all new comers in the field. The Parghat Koibarta Min Somabai Samiti is composed of members all belonging to Koibarta Community and as such they have the know how of the fishing business.

There are no grounds for interference with the impugned orders of the learned Commissioner of Plains Division, Orders, dated 11th September, 1971 of the learned Commissioner of Plains Division are upheld. The appeal is dismissed with the direction that the No. 1. Korha Fishery be settled with the Parghat Koibarta Min Silpa Samabai Samiti at the highest annual sum of Rs. 97717 offered by it.

There will be no orders as to costs.

Sd/-B. Dowerah, Membes, 29th January, 1973, Assam Board of Revnue, Gauhati.

Sd/- B. P. Singh, Member, Assam Board, of Revenue Gauhati.

Sd/- S. M. L. Bhatnagar, Chairman, Assam Board of Revenue.

ANNEXURE XI

Reference : 24.8 at page 50

IN THE GAUHATI HIGH COURT CIVIL SPECIAL
JURISDICTION CIVIL RULE NO. 54 OF 1973.

Shri Hem Kanta Das. Petitioner.

*Versus*The Assam Board of Revenue Respondents.
and ors.For Petitioner :—Mr. K. N. Saikia, . . .
Mr. A. K. Bordoloi, . . . Advocates.*Present :—*

The Hon'ble the Chief Justice.

The Hon'ble Mr. Justice Sarma.

ORDERS

The 12th February 1973.

Heard the learned counsel Mr. K. N. Saikia for
the petitioner.

Let the records be called for.—

Let a rule issue calling upon the opposite parties to show cause
as to why a writ should not issue as prayed for or why such further
or other orders should not be passed as to this Court may deem
fit and proper.There is no objection to the continuance of the interim arrange-
ment if the S. D. O. so chooses.Sd/—P. K. GOSWAMI,
Chief Justice.Sd/—B. N. SARMA,
Judge.

ORDER SHEET

IN THE COURT OF THE ASSAM BOARD OF REVENUE:
GAUHATI

CASH NO. 17. RA (F)/71.

In the matter of an appeal under Rule II of the Fishery Rules filed by Shri Hem Kanta Das against the order dated 11th September 1971, passed by the Commissioner of Plains Division refusing to confirm the proposal of Settlement No. 1 Karha Fishery with the appellant.

Shri Hem Kanta Das Appellant.
Vs.

Commissioner of Plains Division and Orders Respondents

DATE	ORDER
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7th December 1971.

Heard learned Advocate Shri K. N. Saikia Subdivisional Officer Dhemaji may make some interim arrangement till the disposal of the appeal.

Sd./- G. Barua.

Memo. No. ABR/17RA (F)/71/6, dated Dispur, the 10th December, 1971.

Copy forwarded to the Subdivisional Officer Dhemaji for information and necessary action.

Sd./-
Special Officer,
Assam Board of Revenue,
Gauhati.

ANNEXURE XII

Reference ; Para 39.10 page 80

ROAD PROJECTS TAKEN UP UNDER ARTICLE 275 DURING 4TH 5TH YEAR PLAN

Name of the Division.

Name of the Roads.

Sanctioned amount.

File No.

Sanctioning Date.

(1)

(2)

(3)

(4)

(5)

Rs.

MANGALDOI

1. Bagriguri to Udalguri Barbeugra Road.

14,700

DA5R/114/69

4th September 1969.

2. Kahibari to Bndarguri Bazar.

2,13,000

DA5R/113/69

31st March 1969.

3. Golmagaon to Khaurang Bazar.

71,300

DA5R/170/69

25th March 1969.

4. Rowta-Bodadagaon Bazar.

30,000

DA5R/75/71

6th July 1971.

5. Bangbari to Ghagrabazar.

30,000

DA5R/312/70

5th January 1971.

6. Khahibari to Ekrabari.

30,000

DA5R/228/71

19th November 1971.

7. Khairabari to Goreswar.

29,030

DA5R/311/70

12th February 1971.

8. Extension of Road from Sapkhaity to Bhakat para.

60,000

DA5R/378/71

2nd March 1972.

9. Road from Kahibari Ekonbari to Lalpur.

30,000

DA5R/418/71

3rd December 1973.

10. Constn. of Barnagar-Belguri Road.

25,000

DA5R/276/71

23rd September 1971.

11. Imp. of Ganes Kumari Khalihoi Road.

10,000

DA5R/246/71

19th November 1971.

12. Constn. of Kunderbil-Guagra Bazar Road.

30,000

DA5R/229/71

16th November 1971.

13. Met Rowta Udalguri Road from P. H. V. Udalguri to Railway Station Road.

10,000

DA5R/244/71

23rd September 1971.

14. Met. of Catholic Mission Road from Kharupatia-Udalguri Road to Mission.

14,500

DA5R/226/71

23rd September 1971.

15. Road from Chairbari to Tangla.

84,500

DA5R/31/70

18th August 1971.

(1)	(2)	(3)	(4)	(5)
KOKRAJHAR.				
1.	Road from Mira Joy na on the existing Sapatgram Gossaigaon PWD. Road to Bhumoka Bazar Via Gauhati Banglabari, Bhomka etc. approx. length miles.	Rs. 79,000	DA5R/734/69	8th October, 1969.
2.	Road from Habrubari on the Bilasipara Serfanguri Rd. from Mukuldanga joining the Bhaoraguri Kachugaon Rd. Via Tengasigaon, Gossainishina, Burimukh, Sikarbil Sarjakhata, Bhutiapara.	87,000	DA5R/735/69	18th November 1969:
3.	Road from apoint of Kokrajhar Patalpur Road to Lalmati joining the Bilasipara-Chapar PWD. Road Via Bashari, Turibari, Daoraighat.	45,000	DA5R/20/69	31st March 1969'
4.	Road from Gossaigaon I. B. to Gossaigaon development H. Q.	15,300	DA5R/36/71	31st March 1971.
5.	Ledopara to Bangikhora Forest office via Paigumguri.	1,00,000	DA5R/3/69	29th March 1969.

(1)	(2)	(3)	(4)	(5)
6. Bamugaon to Bengtal via Salbari		1,00,000	DA5R/342/69	31st March 1969.
7. Extension of Bijni-Subhajhar PWD. Road.		18,000	DA5R/159/69	31st March 1969.
8. Extension of Bengtal-Deosiri PWD. Road from Amlaiguri-Deosiri,		10,000	DA5R/341/69	31st March 1969.
9. Road from Dotma Kujrahguri touching national Highway via Majulipara M. V. School Gossani Sinha M. V. School.		68,600	DA5R/214/70	27th December 1970.
10. Road from Ramani Ashram point on Dotoa Serfanguri P.W.D. Road Gambaribil Ghat Via Katribari Shamthaibari, Sikagaon, Suryarkhata.		67,500	DA5R/235/70	7th August 1970.
11. Road from Kadamguri on the Gossaigaon Kachugaon Road to Bahimari G.P. Office.		40,000	DA5R/256/70	29th July 1970.
12. Road from Serfanguri to Gossani Shina Via Kunguri Salbari		67,300	DA5R/234/70	5th January 1971.

KOKRAJHAR.

(1)	(2)	(3)	(4)	(5)
Rs.				
13.	Balagaon bazar Road starting from Deborgaon High School point on the Kokrajhar Kaigaon. P. W. D. Road.	30,000	DA5R/307/70	27th January 1971.
14.	Imp. of Barabazar Khagrabari M. V. School P. W. D. Road.	45,200	DA5R/323/70	30th November 1971.
15.	Imp. of Ledopara-Rangijhora P. W. D. Road.	70,000	DA5R/304/70	27th January 1971.
16.	Imp. of Bengtal Deosiri P. W. D. Road.	30,000	DA5R/308/70	27th January 1971.
17.	Imp. of Khagrabari Amguri P. W. D. Road.	29,850	DA5R/310/70	27th January 1971.
18.	Road from Dhaligaon to New Bongaigaon.	20,000	DA5R/305/70	30th January 1971.
19.	Road from Gaubati to Pakribari P. W. D. Road.	20,000	DA5R/421/70	17th March 1971.
20.	Imp. of Dagarpura Bhigang gaon P. W. D. Road.	45,000	DA5R/309/70	30th January 1971.
21.	Completion of incomplete portion of Salakati Titaguri Road.	20,000	DA5R/422/70	30th June 1971.

(1)	(2)	(3)	(4)	(5)
22.	Road from Bidyapur to Bengtol Via Tapamari, Kakragaan.	50,000	DA5R/376/71	7th February 1972.
23.	Road from Ramohalbill to Pakriguri Via Moinaguri, Kapargaon, Kapargaon Loriaadanga.	45,000	DA5R/239/71	7th February 1972. (Revised A/A. issued on 19th February 1973).
24.	Road from Jharbari to Patgaon Via Gandhuguri, Jharbari Revenue Basti.	40,000	DA5R/62/72	28th October 1972.
25.	Road from Hatimatha on Kokrajhar Patalpur road to Kokrajhar Bilasipara Road.	30,000	DA5R/240/71	7th February 1972.
26.	Road from Tengapara to Bor-Naluaadol Via Kasibari, Khargaon, Doleyaon, Singmari, Khumtaibari, Bangulidoba.	40,000	DA5R/297/71	2nd February 1972. (Revised A/A. issued on 3rd January 1973).
27.	Road from Aflagaon to Bahrubari via Charaguri, Tengaigaon, Jafiong.	28,300	DA5R/333/71	7th February 1972.
28.	Constn. of a bridge over Kanibhur river on Guabari Pakriguri PWD. Rd.	50,000	DA5R/192/71	18th August, 1971
29.	Extension of Bengtal-Deosiri Road from Nizlaguri to Deosiri.	39,000	DA5R/257/71	21st October, 1971
30.	Extension of Biji-Subhaijhar Road. from Subhaijhar to Batabari Forest I.B.	20,000	DA5R/258/71	21st October, 1971
31.	Road from Ledopara to Rangijhora Forest Office.	29,000	DA5R/404/71	2nd March, 1972
32.	Road from Tulsijhara to Amteka Forest Office.	60,000	DA5R/202/71	18th August, 1971

(1)

NOWGONG

(1)	(2)	(3)	(4)	(5)
		Ra.		
1.	Sampmari-Dandua Road. (Improvement)	40,200	DA5R/340/69	31st March, 1969
2.	Bhodo-la-Daliauba Road commencing from P.W.D. Road to P.W.D. Road at Dalaichuba.	35,800	DA5R/429/69	31st March, 1969
3.	Auguri-Chakabahi-Bahariguri-Chatan-gri Road.	47,000	DA5R/430/69	31st March, 1969
4.	Kandali-Gamari Ali Via Pukhuri Basti Road.	64,600	DA5R/431/69	8th October, 1969
5.	Missing link of Bachanghat-Baghara-Bhakotagaon Gamari Road from Tikhabari to Gamiri.	87,400	DA5R/661/69	27th August, 1969
6.	Chakabahi Garwari Bhadan Ali Bakharabari P.W.D. Road.	50,000	DA5R/367/70	10th February, 1971
7.	Gomari Hariabari Kalbari Barukata Road.	50,000	DA5R/32/71	31st March, 1971
8.	Barati-Saharia-Dhepaguri to P.W.D. Road at Dhopaguri.	39,003	DA5R/227/71	10th September, 1971
9.	Samfaria-Bayman Pathar Jamugiri Pasbhandar Lank Road.	40,000	DA5R/141/70	25th June, 1970
10.	Constn. of Amsoi Chaparmukh Road (Missing link).	1,95,800	DA5R/63/71	14th June, 1971
11.	Road from Dhekifula to Bangalpara.	51,700	DA5R/217/71	18th September, 1971

(1)

NOWGONG

(2)	(3)	(4)	(5)
12. Road from Barangabari to Kumurguri connection new P. W. D. Road in between Kumurguri and Garmari.	20,000	DA5R/218/71	10th September 1971.
13. Road from Dhulthapara Tribal Village from P. W. D. Road to Barigaon Via. Geraikhowa Village connecting Raha-Barapujia Marigaon Road.	20,000	DA5R/221/71	10th September 1971.
14. Road from Telahi-Bhakatgaon to Dharamlul Railway Station Via Telahi-Maj Mikirgaon.	30,000	DA5R/219/71	10th September 1971.
15. Road from P. W. D. Road turning point near Anguri High School to Latharibari Mikirgaon-Via Ragarguri Barbila.	30,000	DA5R/220/71	10th September 1971.
16. Road from Pukhuripar to Bebejia Via Jalmai and Bangthai Gaon.	10,000	DA5R/269/71	25th October 1971.
1. Narayanpur (Old N. T. Road Near College) to Bordeuri-Tamara Gaon.	19,000	DA5R/150/69	1st November 1969.
2. Mornoi Kachari Gaon (Near Laholial Senior Basic) to Bahgara Deuri Gaon.	20,000	DA5R/153/69	25th April 1970.
3. Marichapathar Kacharigaon to Marichapathar No.2.	10,000	DA5R/151/69	1st November 1969.
4. Bongalmora Bazar to Bongalmara Mirigaon.	50,000	DA5R/152/69	1st November 1969.

**NORTH
LAKHIMPUR**

(1)	(2)	(3)	(4)	(5)
	5. Likochaperi to Bahgara Mirigaon Via Bahgarah-Deori Gaon.	13,900	DA5R/141/69	1st November 1969.
	6. Dejoo Bampur to Phulbari	20,000	DA5R/713/69	1st November 1969.
	7. Road from Sabari to Nalkata Via Santipur Mirigaon.	26,000	DA5R/154/69	1st November 1969.
	8. Road from Kamalbari P. W. D. Road at Bakshiram Shop to Azad Janigaon P. W. D. Via Bharatichuk Kacharigaon.	23,700	DA5R/155/69	1st November 1969.
GHILIMARA DIVISION	9. Road from Machkhowa or Kapehan Abargaon.	42,650	DA5R/754/69	28th August 1969.
	10. Road from Dalbari to Kekuri Pamua Via United High English School.	32,000	DA5R/804/69	28th October 1969.
NORTH LAKHIM PUR (GHILA- MARA DIVI- SION)	11. Extension of Bordoibam Gadangar Suk to Mornai Bebjia under Ghilamara P. W. D. Division.	1,00,000	DA5R/44/70	18th March, 1971.
	12. Extension of Jalbhari Sonari Chapari P. W. D. Road to Chalamuk under Ghilamara P. W. D. Division.	30,000	DA5R/43/70	31st March, 1970.
	13. Extension and Completion of Tiheker- guri (Gobindgur Bhermajharani Road)	40,000	DA5R/174/69	31st March, 1970.
	14. Completion of Chabari Nulkata P. W. D. Road Via Santipur Mirigaon- wooden bridge over Sundirijan.	50,000	DA5R/76/71	12th May, 1971.

Name of the Division	Name of the Roads	Sanctioned Amount.	File No.	Sanctioning Date
(1)	2	(3)	(4)	(5)
	15. Road from Moutorsuk on Asad P. W. D. Road to Gharimara P. W. D. Road.	40,000	DA5R/34/71	17th November, 1971.
	16. Road from Lealia to Sisapather Bridge.	25,000	DA5R/35/71	21st April, 1971.
	17. Road from 8 Km. of Bangulmar-Malapindha Road to Bahgara Deorigaon via Dhunaguri High School.	30,000	DA5R/156/71	18th March, 1972.
	18. Road from Bahgara Deori Gaon to Bahgara Mirigaon.	18,300	DA5R/33/71	30th March, 1971.
	19. Construction Bridge over the Narayanpur Boreorigaon Road.	15,000	DA5R/31/71	31st March, 1971.
	20. Construction of a Bridge over the Lahliat Bahgorah Road.	9,500	DA5R/30/71	31st March, 1971.
DIBRUGARH	1. Road from Desuimukh to Kaitong (Ghilamara Division).	81,500	DA5R/88/70	6th June, 1970.
	2. Road from Gelua to Pumi Village	33,800	DA5R/57/70	31st March, 1970.
	3. Road from Nagakhalia to Lakhpathar	57,850	DA5R/58/70	31st March, 1970.
	4. From Dhuhutimukh P. W. D. Road to Kaitong Village Via Matikhola Barua and Kapahtali Village of plain Tribal and Backward Classes.	85,300	DA5R/197/69	31st March, 1969.
DIBRUGARH (GHILAMARA DIVISION)	5. Ouphulia Naharpura Road from Moran Naharkatia Road at ophulia Charali to Kenduguri Sereng Road.	93,800	DA5R/756/69	1st February, 1970.
	6. Feeder Road to Jone Karen Station from Jonai Randhan Road to Jone Kerang Station.	10,000	DA5R/928/69	14th October, 1969.

Name of the Division (1)	Name of the Roads (2)	Sanctioned amount (3)	File No. (4)	Sanctioning date (5)
DIBRUGARH	7. Bahir Jonai to Kaliagaon Road Via Ratanpur from Jonai Ramdhan Road at Rayong Kuliagaon to Bahirjonai on Jonai Murkongsellek P. W. D. Road Via Ratanpur.	86,000	DA5R/929/69	15th October 1969.
	3. Imp. of (Road from Kalakhowa-Charali to Itakhuli (Embankment) along with the Rajadinia Ali (for Gravelling).	50,000	DA5R/184/71	18th September 1971.
SIBSAGAR	1. Road from Dhaj Ali to Nemukur Ja.	54,300	DA5R/594/69	14th October 1969.
	2. Lachangaon Ratanpur Road. —	50,000	DA5R/94/71	23rd June 1971.
	3. Conversion of Kherkatia Dyke into Road from Kathonichuk to Miligaon Tini Ali.	85,000	DA5R/55/72	20th June 1973.
	4. Road from 4/5 K. M. of P. G. J. H. Road Via Jorbil Mirigaon to 10th K. M. of Bangaon Bor Pamua Road.	34,000	DA5R/185/71	13th October 1971.
	5. Road from Patiagaon, by the left Bank of the Tuni River to N.L.K. Road near E. & D. Office Kamalabari.	40,000	DA5R/200/71	20th June 1973.

(1)	(2)	(3)	(4)	(5)
JORHAT	6. Approach Road (from P. G. J. H. Road in front of Barguri Mirigaon to Barguri Rangachi State Dispensary.	25,000	DA5R/93/71	30th June 1971.
	7. Construction of Dhipulgaon Patiagaon Road.	58,800	DA5R/51/73	23rd June 1973.
	8. Extension of Gopalpur Road upto Kakatibari Via Phutuki-Chapari etc.	10,000	DA5R/162/71	30th June 1971.
	1. Kamarbandha Baghchung Road.	82,000	DA5R/500/69	31st March 1969.
	2. Mayangia Phulani Bazar Road.	26,350	DA5R/1070/69	3rd March 1971,
	3. Road from Dalmesuk on Bazguen Borpomua P. W. D. Road to Tengrai etc.	23,000	DA5R/65/73	25th June 1973.
	4. Road from Nilachal Doley's shop on P. G. J. H. retirement to Phulani on P. G. J. H. P. W. D. Road Via Kechalchowra.	30,700	DA5R/64/73	25th June 1973.
	5. Mayangia Phulanibazar Road.	65,200	DA5R/1070/69	3rd March 1971.
	6. Malapindha Selekbapari Road.	25,000	DA5R/417/71	14th March 1973.
	7. Ratanpur Lachen Bargaon Road.	15,500	DA5R/406/71	30th March 1973.
	8. Nam deori Kalbari Bhekalighat.	20,000	DA5R/404/70	13th March 1971,

Name of the Division	Name of the Roads	Sanctioned Amount.	File No.	Sanctioning Date
(1)	(2)	(3)	(4)	(5)
JORHAT.	Constn. of Remaining length of Road from Kalbari Koaklimukh to Dhekhalimukh ghat.	23,000	DA5R/61/71	15th March, 1974.
	Approach Road from Kakilamukh Kalabari P. W. Road to Nam Deuri Majbat.	5,000	DA5R/60/71	12th May, 1971.
	Imp. of Bamun. Kohar gaon Road from Kamarbandha Road to Na-Ali via Kohargaon, Moran-etc.	25,000	DA5R/7/71	18th March, 1971.
	Holowa-Gandhia Road from C. T. Road to Na-Ali Via Holowa and Gandhia gaon.	25,000	DA5R/6/71	18th March, 1971
	Gandhia Mirigaon Road from Ladoigarh P. W. D. Road to Dhodar Ali.	15,000	DA5R/241/71	23rd September, 1971.
GOLAGHAT.	1. Extension of Rongagora ali from Dusumukh to Bhalukaguri.	46,100	DA5R/911/17	5th November, 1969.
	2. Road from Malapinda Mirigaon No. 1 to Maharichuk.	45,000	DA5R/52/73	30th May, 1973.
TEZPUR.	1. Conversion of Kharoi bund with a road from Majikuchi to Rajabari-1.60 Km.	20,000	DA5R/4/69	29th August, 1969.

(1)	(2)	(3)	(4)	(5)
	2. Badoti Silamati Road.	18,900	DA5R/389/69	31st March, 1969.
	3. Bheleiguri Diplonga road.	20,000	DA5R/384/69	25th June, 1970.
	4. Extension of the Road from Bordolani to Puthimari.	19,000	DA5R/954/69	14th October, 1969.
	5. Ghoramari Sopaguri Road.	18,250	DA5R/979/69	28th October, 1969.
	6. Orang Bheragaon Dumdumia.	9,300	DA5R/275/69	5th February, 1970.
	7. Dumdumia to Bishkuti Via Sugri.	9,300	DA5R/978/69	5th February, 1970.
	8. Extension of Pithakhowa Garua Road from Darua Dalani to meet Patiapukhuri Teliagaon Road.	16,300	DA5R/278/69	13th February, 1970.
	9. Construction of Road from Deputa N. H. through Kholakati Vill and Maomari Village upto Bindukuri connection Road.	30,500	DA5R/1069/69	12th May, 1971.
	10. Extension of Ghoramari-Chapaguri P. W. D. Road Via Uhani-Pather-Dhekidal to Batabari joining N. T. Road at Chalagaon.	34,100	DA5R/377/71	2nd March, 1972.
	11. Road from Simaluguri Baligaon to Janakalyan Tribal M. E. School Via Dhandi Miri gaon.	15,300	DA5R/405/71	30th March, 1972.

Name of the Division
(1)

Name of the Road
(2)

Sanctioned amount
(3)

File No.
(4)

Sanctioning date
(5)

NALBARI

Rs.

1. Nikachi Sabankheta. DA5R/428/69 8th October 1969. 40,000
2. Baganpara to Majdia Bapuji Vidya-
pith. DA5R/604/69 12th December, 1969. 29,400
3. Athiabari to Barimukh Via Shripur
Debalay to Udalbari. DA5R/1029/69 27th December, 1969. 38,000
4. Thamana to Jalah. DA5R/1028/69 12th December, 1969. 19,100
5. Behjiapara to Daulapara connect-
ing Golabil Athiabari P.W.D. Road. DA5R/1030/69 17th December, 1969. 9,300
6. Charaimari to Subansiri to B.I. Block. DA5R/343/69 12th December, 1969. 29,400
7. Extension of Nityananda Sathi Sa-
muka to Medaghat. DA5R/1027/69 15th December, 1969. 19,000
8. Barma Ashram to Dalbari Via
Alagjur Kadamtola. DA5R/603/69 29th August, 1969. 16,000
9. Barbari Chaibari to Barimukh. DA5R/1031/69 17th December, 1969. 19,600
10. Barjar Sonamati Road. DA5R/602/69 17th December, 1969. 9,840
11. Road from Rangia, Darranga Road
to 9th. Mile of Kauli P.W.D. Road
Via Barkhata Jhargaoon, Majgari,
Tebitola, Maligaon. DA5R/414/69 26th March, 1970. 1,25,000

(1)

(2)

(3)

(4)

(5)

12. Construction of a road from Gho-
grapar Tamulpur P.W.D. Road to
Athiabari Gwalbil P.W.D. Road
Via Amayapur Hahkata Village.

22nd August, 1969.

DA5R/352/69

8,300

13. Road from Jamuguri in Rangia
Darranga Road to Ambari Saru-
bhera, M.V. School Via. Bherakhat.

22nd August, 1969.

DA5R/351/69

17,000

14. Extension of Namati to Karimara
PWD Rd. to Kamuapathar.

23rd September, 1971.

DA5R/201/71

30,000

15. Rd. from Namati Rasalpur to
Batachera Via. Puransripur.

14th September, 1971.

DA5R/222/71

30,000

NALBARI

16. Jahah to Thamana ...

31st March, 1971

DA5R/42/71

20,000.00

17. Anchalik Deaodhara. ...

27th May, 1971

DA5R/41/71

50,000.00

18. Dalbari to Barama via Kadamtola;

23rd September,
1971

DA5R/245/71

20,000.00

19. Udalbari to Athiabari Via Sripur.

7th February, 1972.

DA5R/189/71

20,000.00

20. Thalkuchi to Baganpara ...

18th May, 1971.

DA5R/79/71

20,000.00

21. Jalah Boropara to Silbari. ..

30th March, 1971.

DA5R/43/71

20,000.00

22. Road from Barimakha Teditola Village to
Jahah Bhinmariketa Nagrijuli P.W.D. Rd.
Via. Lawpara Daibaimaguri Vinmujuli.

31st December 1970.

DA5R/287/70

20,000.00

Name of the Division (1)	Name of the Roads (4)	Sanctioned Amount. 3)	File No. (4)	Sanctioning Date (5)
	23. Constn. of Road from Tehitola to Kawli Via. Matigoan.	1,10,000.00	DA5R/77/71	1st June 1971.
	24. Tamulpur Dhandhama P. W. D. Rd. to Kumaunkata Bazar Via Rangapuri Am- bari Sarubhera.	30,000.00	DA5R/78/71	4th June, 1971.
	25. Kumari Kata Bazar to Nagrijull to Jalah P. W. D. RD. Via Batabari, Panbari Singramari to Panbari	10,000.00	DA5R/288/70	18th May, 1971.
	26. Dhigoelipur Tenga jar Chenigoan Barigoan to Kahubari Naukata Patharighat Road,	10,000.00	DA5R/116/71	18th May, 1971.
	27. Constn. of Road from Gopalpurghat on the east Bank of Borolia river to Lotibari Rangia P. W. D. Road Via Gopalpur Karia- bari Rangmara Matiapara and Gurmo Villages	10,000.00	DA5R/80/71	16th June, 1971
	28. Completion of Nagrijuli Okaldanga Road	25,000.00	DA5R/247/71	29th September, 1971
	29. Completion of Belbari Tebetola Matigoan Kawli Road.	40,000.00	DA5R/318/71	19th November, 1971.

Name of the Division	Name of the Roads	Sanctioned Amount.	File No.	Sanctioning Date
(1)	(2)	(3)	(4)	(5)
NALBARI				
	30. Completion of Tebitola-Doimari Road	Rs. 25,000	DA5R/268/71	20th September, 1971.
	31. Completion of Jamguri-Ambari Road	30,000	DA5R/317/71	30th March, 1972.
	32. Completion of Mazdia Chechapani Road.	30,000	DA5R/90/71	30th June, 1971.
	33. Completion of Jaripar Allia Road	10,000	DA5R/191/71	23rd September, 1971.
	34. Completion of Kaljar Kharua Benna-bari Road.	15,000	DA5R/306/71	9th November, 1971.
	35. Road from Nehru Road to B. Block	10,000	DA5R/190/71	23rd September, 1971.
	36. Completion of Thamna Massulpur Road.	20,000	DA5R/301/71	9th November, 1971.
	37. Completion of Chantapara Thamana Road.	10,000	DA5R/299/71	19th November, 1971.
	38. Road from Athiabari Barumukh to Sripar Debalaya.	15,000	DA5R/380/71	2nd March, 1972.
	39. Road from Garua-Kadamtala Road to Palachi B. Block Via Odia Village.	10,000	DA5R/91/71	30th June, 1971.

Name of the Division	Name of the Roads	Sanctioned Amount.	File No.	Sanctioning Date
(1)	(2)	(3)	(4)	(5)
		Rs.		
	40. Road from Rangia-Dham-Dhama P.W.D. Road to Chataibari.	25,000	DA5R/50/71	30th March, 1971.
	41. Road from Kehurua (Sonamati Road) to Kotra-High School.	25,000	DA5R/300/71	9th November, 1971.
	42. Road from Jamugri (In R. D. Road) to Kumurikata Nagrijuli P.W.D. Road Via Puhurabari, Pukribari & Latibari.	10,000	DA5R/316/71	19th November, 1971.
BARPETA	1. Jalah Salbari Road Via Natun Barala.	98,200	DA5R/21/69	18th November, 1969.
	2. Anchali Daodhara Road	48,700	DA5R/950/69	21st October, 1969.
	3. Godhuligaon Golagaon Road	30,800	DA5R/807/69	4th September, 1969.
	4. Road from Dahalpara to Chandmari Road.	55,000	DA5R/379/71	7th March, 1972.

(1)	(2)	(3)	(4)	(5)
ABRPEIA	5. Bridge over Anchali-Doadhora Road	Rs. 50,000	DA5R/41/71	27th May 1971. (The Excess of Rs.20,000 over the sanctioned amount is covered by the allotment of Rs. 20,000 as at item 17 of Nalbari.
GAUHATI.	6 Pashim Rehabari from Hadhekata Nonsuli P.W.D. Rd. to Julabghat.	Rs. 15,000	DA5R/289/71	21st October 1971.
	1. Extension of Boko Pairanga Sam-pura Road.	Rs. 30,000	DA5R/109/69	12th December 1969.
	2. Remgaon to Bhergaon.	Rs. 29,300	DA5R/601/69	8th October 1969.
	3. Goreswar Khoirabary.	Rs. 56,600	DA5R/605/69	2nd September 1969.
	4. Road from Loharghat—Rajapara Road to Motekhar.	Rs. 40,000	DA5R/375/71	21st February 1972.
	5. Completion of Gurmon Goreswar Road Via Gulahai Village.	Rs. 30,000	DA5R/270/70	21st October 1971.
GOALPARA:	1. Constrn. Salpara Cheshapani Road	Rs. 2,01,000	DA5R/16/69	31st March 1969.
	2. Road from Darrangiri to Kharkuta.	Rs. 30,300	DA5R/334/70	13th March 1971.
	3. Road from Phaphal to Kariparabazar	Rs. 30,000	DA5R/334/70	30th March 1971.
	4. Road from Khotakathul to Athiabari Via Salpara.	Rs. 40,000	DA5R/334/70	30th March 1971.
	5. Road from Darrong-giri Bangalmara P.W.D. Road to Sesapani-Bazar.	Rs. 30,000	DA5R/183/71	14th September 1971.
	6. Road from Khekapara-Ambari P.W.D. Road to Padumpara Bazar.	Rs. 15,000	DA5R/163/71	17th November 1971.

Name of the Division	Name of the Roads	Sanctioned Amount	File No.	Sanctioning Date
(1)	(2)	(3)	(4)	(6)
GOALPARA	7. Road from Dhamu-bhanga to Gurusatka L. P. School.	Rs. 30,000	DA5R/177/71	30th June, 1971.
	8. Abor Road from Tukura-Nadi to Majgang P. W. D. Road Via Bhola-khamar Village.	15,000	DA5R/164/71	25th October, 1971.
	9. Gandhi-Sevak Road (from Hatimurgaon to Dirmajakhila State Dispensary.)	7,000	DA5R/176/71	18th January, 1972
	10. Road from Rambudara to Chutamatia Via Borbatia.	15,000	DA5R/175/71	30th June, 1971
	11. Road from Baida to Maghubala Savi Dupalsang and to Duvaka Bazar.	28,000	DA5R/254/71	25th October, 1971.
	12. Road from Chaibari Dispensary to Bamunduba.	10,000	DA5R/255/71	21st October, 1971
DHUBRI	1. Extension to Kajigaon-Basbari Road up to Borshijhora.	33,000	DA5R/532/69	30th June, 1971.
	2. Road from Sapatgram to Tipkai Via Balapara Dudumari-Belguri-Silkikhata	1,00,000	DA5R/215/70	29th July, 1970.

Name of the Division	Name of the Roads	Sanctioned Amount	File No.	Sanctioning Date
(1)	(2)	(3)	(4)	(5)
DHUBRI		Rs.		
	3. Completion of Sapatgram-Tipkai Road Via Balapara, Dudumari, Sukanghata, etc.	50,000	DA5R/249/71	21st October, 1971.
	4. Road from Cotma to Luchutbil Via Marigaom, Umanagar.	35,000	DA5R/250/71	21st October, 1971.
	5. Completion of Kashimari-Kachugaon Road.	20,000	DA5R/248/71	21st October, 1971.
	6. Road from Gurufefa to Tokiamari touching at Bhaoruguri-Gossaigaon Road Via Rajadabari Jolaigaon, Khokingbari.	50,000	DA5R/298/71	17th November, 1971.
	7. Road from Sapatgram to Gossai-gaon Via Balapara, Panijari, etc.	50,000	DA5R/331/71	18th January, 1972.
	8. Road from Narenguri on Karimari-Kachu Road to Rajadabari.	35,000	DA5R/62/71	1st June, 1971.
	9. Completion of Kodomguri Balimari Road.	15,000	DA5R/330/71	18th January, 1972.
SILCHAR	1. Road from Sibasthan to Rajabazar.	93,400	DA5R/973/69	12th May, 1971.

Name of the Division (1)	Name of the Roads (2)	Sanctioned Amount (3)	File No. (4)	Sanctioning Date (5)
HAILAKANDI	1. Sultanicherri-Baldabaldi Road.	Rs. 4,000	DA5R/423/70	13th March, 1971.
KARIMGANJ	1. Modan Mohan Khasipunji Road.	32,200	DA5R/1044/69	24th March, 1971.
GHILAMARI (DHEMAJI)	1. Road from Garumarakhuti (Pami) at Brahmaputra Dyke to Anguri.	70,000	DA5R/271/71	20th October, 1971
	2. Road from Sisi Bargaon to Anguri Batuathanmukh.	30,000	DA5R/274/71	21st October, 1971.
	3. Road from Belong-chahakichuk at Brahmaputra Dyke to Mechaki Tengani.	49,800	DA5R/272/71	20th October, 1971.
	4. Completion of Dangari-Deghaltaranga PWD Road.	40,000	DA5R/17/72	30th March, 1972.
	5. Road from Sreepani N. T. Road to Nilok Pathar.	30,000	DA5R/18/72	23rd June, 1973.

ANNEXURE XIII

Reference : Para 50.6 at page 109

RESOLUTION OF PURCHASE BOARD HELD ON
21st NOVEMBER 1969,

Members present :

- | | |
|--|---------------|
| 1. Shri J. M. Bujarbaruah, Director of A. H. & Vety. Department, Assam. | ... Chairman. |
| 2. Shri M. Khound, Deputy Secretary, Finance Department, Assam. | .. Member. |
| 3. Shri T. Kaji, I. A. S., Joint Secretary, Veterinary Department, Assam. | .. " |
| 4. Shri T. M. Bujarbaruah, Deputy Director of Agriculture, Assam. | .. " |
| 5. Shri S. Ali, Under-Secretary, Veterinary Department Assam. | .. " |
| 6. Shri M. Barua, Finance & Accounts Officer, Directorate of A. H. & Vety. Department. | .. Convenor. |

1. Purchase of Instruments

ITEM No. 1

The purchase Board considered the recommendation of the Expert Committee set up by the Director of Animal Husbandry & Veterinary Department in regard to purchase of instruments and approved the rates of 117 items out of 140 items for the year 1969-70 on the strength of their certificate to the effect that the rates per quality and performance of the instruments as per sample are reasonable.

2. Purchase of Matikalai

As the requirements of Matikalai have been already met by the Director of Animal Husbandry & Veterinary, the Purchase Board is not required to approve the rate for purchases already made. The Board was of the view that the Director of Animal Husbandry & Veterinary Department should take necessary action against the previously approved tenderer who failed to supply the goods.

3. Purchase of Buffaloe cows

The Purchase Board approved the purchase of the Buffaloe cows of the types and specifications as per rates on the basis of yields quoted by Shri Ahmed, Jhajharia, in acceptance of recommendations of the Departmental experts. The current tender is accepted which is also recommended by the Director.

4. Purchase of Sindhi Shahewal Bulls

The Purchase Board approved the purchase of 10 (ten) numbers of Sindhi-Shahewal Bulls by Director of Animal Husbandry & Veterinary Department at the prices and for the types and specifications suggested by the Joint Director. The court rate is accepted.

- | | | | | | |
|---------|---------|---------|---------|---------|-------|
| 1. Sd/— | 2. Sd/— | 3. Sd/— | 4. Sd/— | 5. Sd/— | 6. Sd |
|---------|---------|---------|---------|---------|-------|

ANNEXURE XIV

Reference : Para 50.6 at page 109

Memoranda For Purchase of Buffalo Cows

Tenders were invited for supply of Buffaloes to the Department. Altogether 5 (Five) tenders were received and out of these three the tender of Shri Ahmed Jhajharia was the lowest. Therefore his rates are in consideration of the Board. The department requires 25 Nos. of Buffaloes in total and hence purchase of 25 Buffaloes-Cows may be approved as per recommendation of the Director of Animal Husbandry and Veterinary Department, Assam at the rate given below:—

Murrah	buffaloe (Cows)	(Yielding between 5 to 7 litres)	
"	"	"	Rs. 200.00 per litre.
"	"	(Yielding between 7 to 9 liters)	
"	"	"	Rs. 230.00 per litre.
"	"	(Yielding 10 litres)	
			Rs. 2125.00 each.

In this connection the report of the Director of Animal Husbandry and Veterinary is placed below:—

Director's observation in connection to the tender for Buffalo Cows

J/D
F.A.O.

I find on examination of the 5 Tenders that in 3 tenders the terms of the tender notice are fulfilled except that in respect of teeth, cows with 6 teeth are also offered. These tenders are, therefore, acceptable with elimination of 6 teeth cows. In one tender calf at heel is not mentioned hence two tenders are in order.

Out of these two tenders the rate quoted by Shri Ahmed Jhajharia is the lowest that is Rs. 200 per litre between the milk yield group of 5 to 7 litres and Rs. 230.00 between the milk yield group of as 7 to 9 litres and yielding 10 litres Rs. 2125.00 (Rupees two thousand one hundred and twenty five) only each.

Director of A. H. & Vety. Deptt.
Assam, Gauhati—781003.

ANNEXURE XV

Reference Para 50.7 at page 110

Copies of relevant certificates for acceptance of low breed buffaloes with the name of officers.

Buffaloes cows No. 66 and 70

Dr. M. K. Gohain, the then Joint Director of A. H. & Vety. Deptt, certified in the relevant register at page 27 in regard to Cows No. 66 and 70 as follows :—

“As per instruction of the director, Veterinary these buffaloes with Calves may be accepted by the Farm Manager”

Sd/- H. K. Gohain
18.4.69

Buffaloes cows No. 67, 71 and 72.

Dr. H. K. Gohain, the Joint Director of A. H. & Vety. Certified in the relevant register at page 24 in regard to cows No. 67, 71 and 72 as follows :

“Buffaloes cows are recommended by the Director for acceptance as per Manager's version. Farm Manager to accept as per Director of A. H. & Vety. Deptt.'s suggestion”.

Sd/- H. K. Gohain
8.4.62