

REFERENCE

PUBLIC ACCOUNTS COMMITTEE 1972-74

TWENTIETH REPORT (FIFTH ASSEMBLY)

(Report of the Public Accounts Committee on the action taken by Government of Assam on the recommendations contained in their First and Fourth Reports on the Appropriation Accounts, 1964-65, Finance Accounts, 1964-65 and Audit Report, 1966.)



(Presented to the Assembly on 29th March, 1974)

ASSEMBLY SECRETARIAT, ASSAM, DISPUR, GAUHATI -6

March, 1974.

**Twentieth Reports of the Public Accounts Committee on action
taken by the Government on the observations/recommenda-
tions contained in the First and Fourth Reports of the
Committee of Public Accounts on the Audit Report,
1966, Appropriation Accounts 1964-65 and
Finance Accounts, 1964-65.**

INTRODUCTION

1. I, the Chairman of the Public Accounts Committee having been authorised by the Committee to present this Twentieth Report of the Committee on the actions taken by the Government on the observations and recommendations contained in the First and Fourth Reports of the Public Accounts Committee on the Audit Report, 1966 Appropriation Accounts, 1964-65 and Finance Accounts, 1964-65.

2. The Report was considered by the previous Public Accounts Committee consisted of (1) Shri D. C. Baruah, (2) Shri Gobinda Kalita (3) Shri Karuna Kanta Gogoi (4) Shri Surendra Nath Das, (5) Shri Uttam Chandra Brahma (6) Shri Bishnulal Upadhyay, (7) Shri Dharanidhar Choudhury, (8) Shri Bhubaneswar Barman under the Chairmanship of Shri Gaurisankar Bhattacharyya. The Committee held five sittings on 8th January, 5th March, 2nd December, 1970 and 2nd January, and 27th May, 1971 and considered the replies on the actions taken by the various Depts. of the Govt. and finalised the report in its sitting held on 28th March 1974. The Committee could not submit the Reports earlier due to delay in receipt of intimation from the different Departments of the Govt regarding the action taken by them.

3. Out of 126 observations/recommendations, the Committee decided to treat 21 replies of the Deptt. as satisfactory and finally closed. Replies in respect of 71 observations/recommendations were not satisfactory. Out of these replies, the Committee decided to hear further evidences and in respect of the remaining paras, the replies which were not satisfactory, the Committee had decided to refer back these observations/recommendations to the Department concerned for final implementation. The comment of the Committee in respect of these observations/recommendations have been recorded in col. 6 of the Statement showing the action taken or proposed to be taken by Government etc.

The Committee remarked as "No Comment" against 29 replies to which the Committee did not like to make further reference.

D. C. BARUAH,
Chairman,
Public Accounts Committee.

Dispur,
The 28th March, 1974.

STATEMENT SHOWING THE ACTIONS TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR FIRST REPORT ON THE APPROPRIATION ACCOUNTS, 1964-65, AUDIT REPORT, 1966 AND FINANCE ACCOUNTS, 1964-65

Serial No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks made by the Committee
(1)	(2)	(3)	(4)	(5)	(6)

Paragraph 18 at page, 34 of the Audit Report, 1966

1	25	Health	The Committee views with concern that in spite of its recommendations in the past, such a case of irregular drawal of money has occurred in the Health Department. The Department has not yet taken any action against the Officers for violation of financial rules.	The explanation called for from Dr. K. N. Brahma, the then Civil Surgeon, Lakhimpur has been received and the same is under examination.	The latest position may be intimated.
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of First Report of P.A.C.

The Committee would like the Department to take necessary steps as would ensure that the financial rules are not contravened. Action taken against the concerned officer should be intimated to the Committee within one month from the date of presentation of this Report to the House. In future, sanction for drawal of funds should be issued well ahead of March so that funds can be utilised in proper time.

The Finance Department should also note and make provisions for appropriate disciplinary action in such cases of violation of established financial Rules.

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Health

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Paragraph 42 at pages 45-46 of the Audit Report, 1966

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...

In this case, the evidence brought by the Department before the Committee indicates that Firms' business practices have certainly not been beyond reproach. They have employed various doubtful means to obtain extra payment from the Government.

In spite of such serious irregularities, the Government resumed its business dealings with the firm on the plea that the firm had changed its local management and had accepted the liability to refund the excess payment to the firm and the firm had given an assurance to the effect that such irregularities would not recur. In the opinion of the Committee, these are not very convincing grounds. As has been revealed in its past dealings also, the firm proved itself to be unreliable.

As recommended by Public Accounts Committee the whole matter of the paragraph was examined in detail and Government feel that firm M/S. Albert David need not be black listed for the irregularities committed by it previously. From records available with Government it appears that one particular employee of the Firm, who was in charge of their Gauhati office, was responsible for the irregularities and the head office of the Firm itself also pointed out this irregularity to Government when this came to their knowledge through their own audit party. The previous management of the Firm as well as the present one have readily offered to make good the loss Government suffered as a result of the irregularities and Government do not doubt the *bonsfide* of the Firm. Payment of bills amounting

The decision of the Government regarding appointment of Accountant in the District officers to look after accounts months should be intimated to the committee.

Remarks made
by the
Committee

Action taken or proposed to be taken

Recommendation

Serial No. Page of the Department Report

(6)

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(1) (2) (3)

Health
(contd.)

The Committee, therefore, recommends that the Government should carefully investigate whether resumption of business with the firm justified or whether the firm ought to be blacklisted for such serious irregular deals with the Government. The Committee should be apprised of the result of the investigation.

The action taken against the Civil Surgeons should be intimated to the Committee within six months from the date of presentation of this Report to the House.

The Committee would like the Department to examine the system of purchase/supplies to various Districts and Subdivisional Institutions, the mode of payments to the suppliers in order to ascertain as to whether there is any loop-hole in the system itself so as to avoid further loss.

A report on the aforesaid points should reach the Committee within three

to about Rs. 8 lakhs for supplies during the relevant period were withheld and these are now gradually being released after deducting all over payments made to the Firm. Government make purchase from out of the list of medicines, etc., approved by duly constituted Purchase Board and suppliers are included in the approved list on the basis of lowest tender provided the medicines, etc., are of standard quality. So long as a firm does not indulge in supply of spurious or Sub-standard medicines Government find it disadvantage to make purchases from the tenderer whose rates are most competitive. The present system of purchase of medical Stores and payment thereof are not considered defective. If the Stores purchase Rules could be strictly followed by all concerned irregularity in transactions would have been far and few between. For want of qualified Accountants in the District Offices the Civil Surgeons sometimes fail to exercise proper check

months from the date of presentation of this Report to the House.

in the accounts matter. Government is considering to appoint Accountants in the District Offices to look after accounts matters. All Officers have been instructed to follow the 'Stores Purchase Rules' scrupulously while making purchases and infringement of the Rules by anybody will be seriously dealt with. It is expected that there will not be scope for recurrence the type of irregularities that took place in our transactions with M/S. Albert David in future.

3 26 of First Do
Report of
P.A.C.

Paragraph 68 at pages 60-61 of the Audit Report, 1966.

This paragraph shows that Medical and Surgical equipment worth Rs.4.02 lakhs remained utilised for about 2-3 years in the Medical College, Gauhati because of the bottle-neck created by non-installation of three phase electrical line which was entrusted to the Public Works Department.

The Committee recommends that the Department should issue instructions that all impediments (like absence of various installations and fittings to the hospital buildings) should be removed expeditiously so that medical and surgical equipments can be put to use soon after their purchase.

Necessary instructions have been issued. No Comment

Serial No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks made by the Committee
(1)	(2)	(3)	(4)	(5)	(6)
4	26	of first Health report (contd.) of P.A.C.	Paragraph 61 at page 55 of the Audit Report, 1966 The Committee desires that the Department should take immediate steps to settle the outstanding items without delay and report to the Committee about the settlement within three months from the date of presentation of this Report to the House.	The position will be intimated soon.	The committee desired the settlement of outstanding accounts within a specific time. The reply given by Govt. appears to be evasive. The committee therefore desires to know whether Account have been settled by now.
5	26	Do	Paragraph 65 at page 59 of the Audit Report, 1966. The Committee has been given to understand by the Departmental witness that they have proposed to regularise the objections raised by Audit by raising the limit of Gauhati Division No.1 and fixing a stock limit for Aijal Division. A report in this regard should be sent to the Committee within three months from the date of presentation of this Report to the House.	Finance have been asked for raising the stock limit of Gauhati Division No.1 and Aijal Division. The matter is still under the examination of Finance Department without further delay.	

6 27 Health
(contd.)

... This case reveals that the Sterilizer machine purchase in May, 1956 at a cost of Rs 0.46 lakhs remained unutilised even after 9 years of its purchase. It transpires from the evidence tendered that the Department was even not aware of the necessity of a boiler to run the sterilizer plant. No accommodation was made for installing the plant. A temporary shed was constructed to keep the sterilizer at a cost of Rs.0.02 lakhs. So the sterilizer could not be put into commission for want of a boiler and accommodation. The machine could not be utilized for the Emigration Hospital for which it was purchased.

The Committee feels that the matter was not dealt with earnestly by the Departmental Officers to avoid unnecessary blocking up of capital. The unspent balance of Rs.0.15 lakhs was also not refunded to the Treasury but it was placed under Revenue Deposit.

The Committee, therefore, feels that the whole matter calls for an enquiry

The Emigration Hospital was originally established for the treatment of emigrant labour. The sterilizer was purchased for the Hospital for disinfecting the clothings of emigrant labour. The whole amount for the purchase of the machine and for construction of building for its accommodation was received as a grant from the Government of India. After the machine was purchased the flow of immigrant labour became considerably less and there were not many patients requiring the utilisation of the lock-sterilizer for some years and so on urgent steps were taken then for its installation. The necessity for a sterilizer was felt only when the hospital was taken over by the Medical College for use as an infectious diseases hospital.

After obtaining Government of India's approval Dr. D. N. Das, Deputy Director of Health Service (Public Health) now retired, directly placed orders with a Firm for supply of a steriliser. Dr. D. N. Hazarika,

No comment.

Serial No. (1)	Xages of the Report (2)	Department (3)	Recommendation (4)	Action taken or proposed to be taken (5)	Remarks made by Comths mittee (6)
		Health (contd.)	for fixation of responsibility on the officer or officers concerned for not taking adequate care and caution in purchasing the machine and for its utilization in time. The result of the enquiry should be intimated to the Committee within three months from the date of placing of this Report to the House.	Additional Director of Health, now retired, received the machine at Gauhati. Both Dr. Das and Dr. Hazarika are responsible for not taking adequate care and caution in purchasing the machine and for its utilisation in time. Although it took considerable time in preparing plan and estimate in consultation with Government of India for construction of a building for accommodation of the machine and also for shifting of the hospital to its present site, has Dr. Das and Dr. Hazarika taken proper care the Machine could have been put to some use earlier. But as both the officers have already retired from service, it is regretted that Government is unable to take any action now against them.	
7	27	Do	Grant No.18 at pages 38-39 of the Appropriation Accounts, 1964-65. The Committee recommends that the Department should scrupulously avoid such type of bad budgeting and loss control over the expenditure which seems to have become a habit with the Department.		The committee likes to know the action taken by Govt. on the remarks of the committee and also desires to know the reason why a reply could not be furnished.

In this case, there was no Departmental investigation to ascertain the cause of fire and no watch and ward arrangement was made by the Department for security of the houses which should have been made in the normal way. Though the site was selected by a Civil Surgeon, it was declared unfit for human habitation subsequently and no alternative site has been selected as yet. The Committee could not understand as to why no Departmental investigation was made to ascertain the cause of fire; this is a lapse on the part of the Department. The entire matter seems to be dealt in the Department without proper care and caution and this calls for enquiry to ascertain whether there was any laxity at any stage in fixing the responsibility. A report on action taken on the recommendation should be sent to the Committee within three months from the date of presentation of this Report to the House.

The matter is still under examinations. Explanations have been called for from two officers and their replies are awaited.

The latest position may be intimated to the Committee.

Serial No.	Reference	Department of Control, including officer concerned	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
9	5-6	Animal Husbandry and Veterinary	The Committee is constrained to observe that the matter calls for a thorough enquiry at the departmental level for fixing responsibility for lapse on the part of officers or officer concerned for which Government had to incur large amount of loss. The Department should also immediately examine and outline a detailed procedure for such purchase, management of the farm, and on other ancillary matters so as to safeguard the financial interest of the Government.	An enquiry is being initiated to find out the persons responsible in respect of this deal. With a view to safeguard financial interest of the Government steps have also been taken to eliminate defective animals from the farms. At present only a very few animals are being purchased and such animals are mostly obtained from other State Government Livestock Farms. Whenever purchase are made from open market rigid tests are being done at the farms under local conditions under expert officers. Price is also fixed on the basis of minimum milk yield, i. e. animals with a yield of 6 or 8 litres are only purchased to avoid deterioration of animal or reduction in milk yield subsequently. The condition of the Farms have also been improved and farm management practices in respect of production of fodder and foods. Milk yield have also been improved. Fresh	The Committee may be appraised of the result of the enquiry initiated.

Paragraph 26 at page 38 of the Audit Report, 1966

cattle are not introduced into the farms without prior arrangement of proper accommodation and production of fodder required for them.

Paragraph 27 at pages 38—39 of the Audit Report, 1966

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According to the Report of the disease Investigation Officer who reported in 1963 the environmental condition of the farm was not congenial for rearing goats in large number. The Officer advised that the goats should be removed immediately to a better place. The report of the Officer was accepted by the then Director of Animal Husbandry and Veterinary. The Departmental witness contended that the Investigation Officer was an expert in cattle diseases and not an expert in goat diseases and that an epidemic broke out in the farm due to which such mortality resulted. The Committee cannot accept the present views of the Department since they in their earlier report to the Accountant General did not state that above facts, nor did the

Further details are as below:—

Satisfactory

(1) Choosing the site.—The site was selected by a team of Experts after study of all points necessary for starting of Goat Farm. The opinion of the Experts Committee (a copy of the minutes is annexed as Annexure—1). As such there was no laxity in choosing the site.

(2) Cause of death of Goats:—Due to sudden outbreak of a disease simulating mycotic infection goats become victim. It was beyond control to prevent the mortality though all available resources at the disposal of the Department were employed to combat the disease.

Serial
No.Reference Department
of Controlling officer
concerned.

Recommendation

Action taken or proposed
to be taken

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Department inform the Audit subsequently that their earlier report was not based on proper assessment and that the report was not correct. The following are the informations obtained by the Committee from records:—

1 On 21st of February, 1964-30. goats were sold in auction at Rs.300.

2 On 30th March, 1964 another lot numbering 34 was sold at a price of Rs.304 and the total receipt was Rs.979.

3 On the first auction there were only five bidders.

4 On the second sale, the same number of bidders were there.

The Disease Investigation Officer, Assam as well as members of the teaching staff of the Assam Veterinary College were deployed no sooner. This was duly brought to the notice of the Director. It may be noted that the farm was under the direct control of the Deputy Director of Animal Husbandry and Veterinary Department, Silchar. Who was a competent and highly experienced man in the job but failed to do anything in the face of epidemic.

In an infection of this nature in the developed countries the measure is whole-sale destruction of the affected animals with a view to eradicate the disease. In this case there was regular treatment and investigation of the affected animals and some of them could be cured.

This kind of hazard somewhat inherent in large-scale goat farming has been a matter of a very useful experience which has provided a guide-line in formulating schemes

for goat Development in the State and now goat farming with smaller units varying from 10 to 15 in a unit is recommended.

- (3) The manner of action conducted:—The auction sale of goats were done in proper manner. The District Animal Husbandry and Veterinary Officer, Silchar, and the Assistant Deputy Director of Animal Husbandry and Veterinary, Livestock, and the Farm Manager, Silcoorie, conducted the auction sale by observing all the formalities. The auction was done on three different dates, viz.,⁶⁴ 30th March 1964 and 9th August 1964, due to satisfactory bidder.

5. The Book value of the last lot was Rs. 1,575. As already stated earlier this was the first attempt of this kind in large scale goat farming with no previous experience or expertise and this had to be done as a bold measure in an emergency to meet the requirement of the army during the Chinese aggressions. The project was conceived and formulated by the Senior Officers of the Department and
6. The senior officers of the Department were reported to have conducted the sale.
7. The site of auction was 23 miles from silchar town.

Sl. No.	Reference	Department of Controlling Officer concerned	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			The Committee recommends that the whole matter should be probed into by an independent agency to ascertain whether there was any laxity in (1) choosing the site, (2) the cause of death of goats, (3) the manner of auction conducted and (4) whether the project was properly investigated before executing the scheme. Report of the enquiry together with a report on the action taken by Government thereon should be sent to the committee within 3 months from the date of submission of this report to the House:	the selection of site, which is vital from the stand point of providing proper ecological and economic base, was done by an Expert Committee after taking into consideration of the following Salient factors. (I) suitability and availability of land. (II) adaptability of Livestock on particular climatic conditions and (III) existing facilities available there on. In view of what has been stated it may kindly be reconsidered by the Committee whether there is need for appointing a Committee particularly when all the material information have already been furnished.	
11	8-10	Animal Husbandry & Veterinary Department.	Paragraph 87 at page 71 of the Audit Report, 1966. In this case, it transpired from the evidence as well as from the records at the disposal of Audit that the Department embarked on an immature scheme without finalising the preliminary requisites for successful implementation of the scheme. Funds were withdrawn for disbursement to loanees without finalising	The matter will be enquired into and a report submitted in due course.	The enquiry report may be submitted early to Committee.

the necessary rules for disbursement. The loans were advanced to individuals only a few of whom were stated to be political sufferers though the Scheme provided for disbursement of loans to political sufferers for livestock industry. The Scheme did not provide for any loan to any individual who was not a political sufferer. The Scheme also provided that the livestock farm established by the loanes should be inspected periodically by the Department which was not apparently done by the Department. The Departmental witness could not say whether the loanes fulfilled conditions imposed on them by the terms of the loan. It was also not properly checked by the Department whether half-yearly returns were submitted by the loanes. A large sum of money was withdrawn on 30th March by the Department in utter violation of existing financial rules in order to avoid lapse of grant. The Committee recommends that such breach of rules by the Department which resulted in blocking of money should be severely dealt with and action should be taken against

Sl. No.	Reference	Department of Contralling officer concerned	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

the defaulting Officer or Officers. The records available with Audit indicate that the Department could not furnish even in April, 1965 any record showing the securities obtained from the loanees. This is a serious matter and requires to be enquired into. According to the terms and conditions a loan is required to be secured adequately and is not to exceed 50 percent of the value of the property offered as security. It was slow not known whether personal security was obtained by the Deputy Commissioner before disbursement of the loan.

Therefore, the Committee finds that there has been laxity of proper supervision, at all stages, in realisation of loans in time, in finalising matters in time which resulted in slow disbursement of the loans and unsuccessful implementation of the Scheme.

The Government should enquire into the matter thoroughly so as to ascertain the (I) cause of improper realisation of the loans, (II) the actual utilisation of the loan, (III) cause of non-finalisation of necessary rules in time, (IV) whether there was any deviation from the original scheme in selecting the class of loanees, etc. and other ancillary matters and to fix responsibility on the officer or officers for whose fault the scheme utterly failed. A report in this regard should reach the Committee within three months from the date of presentation.

The Committee recommends that in all such schemes care should be taken to see that preparation for that the follow-up programme is made in order to ensure that the purpose of the scheme is successfully carried out.

A statement showing the up-to position of realisation of loans should be submitted immediately to the Committee through the Accountant General, Assam.

The Statement in question should be submitted to the Committee within three months from the date of presentation of this Report to the House.

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(1)	(2)	(3)	(4)	(5)	(6)
			Paragraph 36 at page 43 of the Audit Report, 1966.		
12	10-11	Veterinary (Fishery).	The Committee recommends that the <i>proforma</i> accounts should be prepared regularly and submitted to the Committee through the Accountant General within a period of six months from the date of placing the Report to the House. The Department should take suitable steps to improve the working of the farm so that the farm can at least be run at no profit no loss basis if not on profit. The action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.	As per the recommendation of the Public Accounts Committee, Assam Government have been pleased to appoint the Commissioner of Plains Division, Assam, Gauhati as Enquiry Officer for a Departmental enquiry into the entire case as brought out in the aforesaid Report and he has been requested to submit his report by the thirty-first October, 1968 latest. The findings of the Enquiry Officer, when received, will be submitted to you with Government views thereon, if any.	The Committee presumed that the Departmental enquiry has since been completed. A copy of the enquiry report along with the action taken on the findings should be intimated to the Committee.

The Committee recommends that Government should consider whether it would not be worthwhile to convert this farm into a nursery farm instead of commercial farm as at present.

Paragraph 37 at page 43 of the Audit Report, 1966.

13 11 Veterinary
(Fishery)

It transpired from the evidence that these Fishery Projects were taken up by Government in a hurry without proper examination. The Committee regrets to notice that the economic aspect of these projects were not taken into consideration at the initial stage. It seems that these schemes were taken up in the first Five Year Plan because funds were available with the Department which had to be spent so that they did not lapse as a result of which an amount of Rs.84,565 on capital expenditure apart from recurring expenditure proved to be almost infunctuous. The Committee has also come to know that this matter was gone through by the Estimates Committee which made some valuable recommendation. The action taken by the Department on the recommendations of the Estimates Committee may be intimated to this Committee for their appraisal.

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The Report the D.C., Lakhimpur and the action taken on the findings of the Report should be submitted to the Committee.

Paragraph 78 at pages 65-66 of the Audit Report, 1966.

14 11-13 Veterinary
(Fishery)

The Committee is surprised to know that the surety of The Deputy Commissioner, Lakhimpur has already been requested to

Serial No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks made by the Committee
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		Veterinary Fishery Contd.)	the lessee is still in possession of his land which was put to action and then purchased by the Government at Re. 1 as there was no bidder. No effective steps have been taken to evict the unlawful occupier of the Government land by the Department which calls an enquiry for fixation of responsibility. The Bakijai cases started against the lessee for realisation of the balance amount of Rs. 17,351 had to be struck off as no property was found for attachment but according to rules it is to be ascertained before settlement that the lessee is financially sound.	take departmental action against the Officers and Assistants found responsible for the lapses indicated in the Report. The report of the Deputy Commissioner in this regard as soon as received will be forwarded to you in due course.	do
			The Committee also finds no justification for grant of remission of the entire revenue of Rs. 16,000 as the report of the S. D. C. indicates that the lessee earned a revenue of Rs. 1,500 during 1957-58. As against Rs. 1,500, he deposited only Rs. 799.50 P. The settlement on re-sale was also made to a bidder who has been disqualified for any settlement under the rules.	Shri Hazarika being a defaulter, the enquiry Officer's report is self-explanatory. As for acceptance of the second bid offered by Shri Gobinda Hazarika, the Commissioner of Plains Division, then, being the authority who was empowered under the Fishery Rules to confirm settlement of fisheries made under tender system (the provision for such confirmation by the Commissioner has since been deleted), accepted Shri Gobinda Hazarika's bid.	

Veterinary Fishery
(Contd.)

In view of the above, the Committee recommends that the entire case calls for a Departmental enquiry so as to fix responsibility for the lapses committed by the officers dealing with the tenders as well as for not operating the existing law in time in order to safeguard the financial interest of the Government. Action taken on the recommendation should be reported to the Committee within a course of three months from the date of presentation of this report to the House.

Dangri river fishery was declared as a registered fishery long ago while the subject "fishery" was in Revenue Department and this Department, therefore had no scope then to examine the points brought out in the report as to the feasibility or otherwise of declaring the fishery as a registered one. After transfer of the subject "fishery" to the Veterinary Department; this Department have been calling for detailed reports from the Deputy Commissioner/Subdivisional Officers through the Sub-Deputy Collectors concerned when individual proposals for registration of new fisheries were brought before Government.

In cases of such fisheries having potential as good breeding ground, nurseries and piscicultural centres, the expert advice of the Fisheries Department is duly taken into consideration.

Land Sale : The points raised in the report are being referred to Revenue Department for necessary action from their end as the subject is under the jurisdiction of that Department.

The latest position may be appraised to the committee.

The Committee desires to examine the Revenue Dept. in this connection.

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(1)	(2)	(3)	(4)	(5)	(6)

The poorer section of the public have since the past enjoyed the privilege of fishing in fisheries for personal consumption on payment of a fee of 25 Paise only. This is more essential today considering the rising cost of fish and considering that large sections of the public cannot afford to buy fish or even to pay higher fee. Government, therefore, do not see any reason for change in this provision which is in consonance with the concept of a welfare State.

Paragraph 5(c) at Page 10 of the Audit Report, 1966.

The Committee does not see any reason why the Deptt. could not realise the outstanding loans amounting to Rs. 1.84 lakhs (without interest). The Committee recommends that the Deptt. should take energetic steps to realise the loans and in future the Deptt. should not issue loans to defaulters unless and until the arrear is fully realised. The action taken should be reported to the Committee in due course.

The latest position of realisation of outstanding loans should be intimated to the Committee.

The Deputy Commissioners and Sub-divisional Officers have already been requested to realise all outstanding loans. The Commissioners have also been requested to take vigorous steps to improve the position. In this connection this Department letters No. RGR. 53/65/105, date 12th August 1967 and RGR. 109/67/1, date 14th August 1967 addressed all Deputy Commissioners and Sub-divisional Officers (in plains Districts) and the Commissioners may please be referred to.

Paragraph 5(d) at page 11 of the Audit Report, 1966.

16 31 Revenue

The Committee feels that Govt. should impress upon the Commissioner that he should be very vigorous in the inspection of Deputy Commissioners' establishments and also in the co-ordination of work such as collections of arrears of revenue, loans verification of balances, etc. The action taken and progress made in this direction should be reported to the Committee from time to time.

As regards the outstanding loan of Rs. 1.84 crores under the head "Advances to Cultivators", the position had improved by 31st March 1966, as the outstanding dues come down to Rs. 1.73 crores (principal only). The outstanding dues, however, came upto Rs. 1.78 crores (principal only) on 31st March, 1967 due to the fact that realisation was stayed by Govt. upto 31st October, 1966 in view of the unprecedented heavy floods through out the year during 1966. It may, thus, be said that the position of recovery improved during this period.

The latest position may be intimated

Paragraph 51 at Page 50 of the Audit Report, 1966.

17 32 do

The Committee desires that the arrear amount of Rs. 15,000 should be realised from the allottees as early as possible. In future the Revenue Deptt. should be careful in examining the area of the land to be acquired so as to ascertain the actual condition of the land before payment of compensation so that financial interest of the Government is safeguarded adequately by the Departmental Officers who are meant for it.

The Committee desires to know what action is taken by the Deptt. to safeguard the financial interest of the Govt.

Remark of
the Commi-
ttee.

Action taken or Proposed
to be taken

Recommendations

Sl. No. Page of the Department
Report.

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18 32 Revenue

Paragraph 77 at page 65 of the Audit Report, 1966.

The Committee feels that in this case Government showed unimaginable leniency to the defaulters who misappropriated a huge amount of Government money. The properties of these Mouzadars are still in their possession and no prompt action was taken to evict them.

The Committee therefore recommends that the whole matter calls for an enquiry by an independent agency so as to ascertain (i) grounds on which undue leniency was shown to the Mouzadars, (ii) causes of delay in evicting them from the lands purchased by Government, (iii) if there was any lapse in the inspection of the Mouzas timely (iv) steps taken to follow up the criminal case referred to police against the second Mouzadar.

A report of the enquiring agency should be submitted together with a report relating to the action taken

It appears from the report of the Subdivisional Officer, Sibsagar that Morabazar Mauza was in charge of the Sub-Deputy Collector from 24th February 1956 to 13th March 1959. The charge has been taken over by the Sub-Deputy Collector from the Ist Mouzadar Shri Mohan Ch. Phukan and the charge has been handed over to the 2nd Mouzadar Late Jogadhar Phukan on 14th March 1959.

Either before or immediately after the above period of suspension of Shri Mohan Ch. Phukan, no complaint was lodged with police nor departmental proceedings were drawn against him. A complaint has been lodged with the Police on 18th August 1965 against Shri Mohan Phukan and the case is still under Police investigation.

The second Mouzadar Late Jogadhar Phukan has been suspended with effect from 5th September 1961 and

No comment.

dismissed with effect from 3rd July 1963. He however expired on 16th August 1964. Since the Mouzadar was suspended S. D. C. had taken over charge of the Mouza and managed till 24th April 1966. The charge has been handed over by the S. D. C. to the newly appointed Mouzadar of Morabazar Mouza on 25th April 1966.

by Government thereon with-in six months from the date of presentation of this Report to the House.

(a) Total amount mis-appropriated by the first Mouzadar Shri Mohan Chandra Rs. P. Phukan : 32,162-81
(1953-54 and 1954-55)...

(b) Total amount mis-appropriated by the Second Mouzadar Late Jogadhar Phukan : 49,341-94
(1953-54 to 1960-1961)...

Total— 81,504-75

(c) Less total amount realised from them from various sources. ... 20,745-00

Net balance for recovery- 60,759-75

Sl. No.	Pages of the Report	Deptt.	Recommendation	Action taken or proposed to be taken	Remarks made by Committee
(1)	(2)	(3)	(4)	(5)	(6)

Paragraph 83 at Page 68 of the Audit Report, 1966 Fourth Report of the PAC at page 75)

19	75	Revenue			Satisfactory
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The Committee recommends that more vigorous steps should be taken for realisation of the outstanding loans without further delay.

All possible steps were taken by Government for realisation of outstanding dues, but due to the heavy flood that has recently visited the State, Government had no other alternative but to suspend collection of revenues as well as all kinds of loans in flood affected areas till 30th November 1968.

The Committee likes to make it clear that the loan bonds should invariably be obtained at the time of disbursing the loans.

The amounts of principal and interest due for repayment in individual cases have been worked out:

All loans bonds where loans were issued have been obtained and will now be available in Deputy Commissioner's Office for audit.

Paragraph 39 (a) at page 44 of the Audit Report, 1966

20	Home (Police) Department	32	The Committee would like to draw the attention of the Department to its recommendation contained at page 2 of its Report on Audit Report, 1964, etc, relating to replies to draft para sent by Audit and urge upon the Department to strictly adhere to the directions of the Committee referred to above.	Steps are being taken to send replies to draft paras sent by Audit within the specified time limit.	No Comment
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Paragraph 39(b) at page 44 of the Audit Report, 1966

21	Do	32	In this case the committee feels that the Department should have asked the contractor to supply he-goats in place of ram at the same rate. In future, if a Contractor fails to supply meat of a particular variety and instead supplies lower quality meat, he should be paid at the lower rate. Suitable provision for this should be made in the contract deed after obtaining legal opinion. Finance Department also should take note of this recommendation.	A copy of the letter No. A/VI-126/65/36/69 dated 16th April from A. I. G. P. (R), Assam, Shillong in respect of paragraph 39(b) of the Audit Report, 1966 on the supply of article of rations for information is annexed to Report as annexure II.	Satisfactory
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Remarks made by the Committee

Action taken or proposed to be taken

Recommendation

Department

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SL. No.

(6)

(5)

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The criminal case against Shri Ganesh Ch. Roy, A. S. I. is subjudice in Kokrajhar Court. Departmental Proceeding is also drawn up and is in progress.

Paragraph 40 at pages 44-45 of the Audit Report 1966

Home (Police)

32

22

The Committee would like to know about the result of the departmental proceedings as soon as they are finalised. Progress in the matter should be intimated to the Committee from time to time.

The result of the proceeding in all the pending cases should be intimated to the Committee.

The departmental proceedings were drawn up against the Head Assistant and the Accountant (Shri G. N. Thakur H. A. and S. Kurbah Accountant) and they were dismissed from service as they were found guilty. Further, criminal cases were brought against them and cases are still subjudice in Shillong Court.

Departmental proceeding against Bhola Nath Saikia, S. S. P. (C), and Shri Brinda Nath Saikia (additional S. S. P.) were also drawn up. Proceeding against Shri Bhola Nath Saikia was dropped. Proceeding against Shri Brinda Saikia are pending.

Paragraph 41 at pages 45 of the Audit Report, 1966

Home
Fails
Department.

The Committee would like to be apprised of the final result of the proceedings against the officers at fault and this should be intimated to the Committee within three months from the date of presentation of this Report to the House.

Reply not received.

The reasons for delay in disposal of proceedings drawn against the officers at fault along with the latest position may be intimated to the Committee.

Sl. No.	Pages of the Report	Deptt.	Recommendation	Action taken or proposed to be taken	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)	(6)

Paragraph 117 at page 91 of the Audit Report, 1966

24 15-16 EDUCATION
(GENERAL)
DEPARTMENT

Result of the Departmental proceedings, if already drawn up, together with the decision of the court should be intimated to the Committee. The remedial measures proposed to be taken by the Department should also be taken immediately in order to stop recurrence of such cases.

The case of Taradubi M.E. School is still under investigation, the case is pending for Seizure of some documents for the A. G., Assam and Nagaland for getting the opinion of the handwriting expert regarding the signature of the accused.

Latest position may be intimated to the Committee

Paragraph 118 pages 91-92 read with Serial No. 12 of Appendix XI at page 155.

25	16	do	The Committee recommends that while sanctioning grants in subsequent years, the Department should take into account earlier performance of the defaulting institutions so that cases of non-submission of utilisation certificates by these institutions are not allowed to continue further.	The recommendation will be followed in future.	Satisfactory
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26	16-17	do	In this case, the Committee is surprised to find that many cases, draws and disbursement of grant to non-Government Education Institutions were not recorded in the cash books by the Institutions and no uniform and approved accounting procedure was followed by the Institutions making it difficult for the Examiner of Local Accounts to exercise effective check on that sanctions. It transpired from the evidence that up to 1967 June the Education Department has not been	The report received by the Secretary, State Board for Elementary Education, Assam from the 7 units of the State Board for Elementary Education it appears that these units are now maintaining their accounts in proper manner as required under the rules of the Elementary Education Board for the purpose and are also submitting the relevant documents before the Audit staff for their audit purpose as and when these are called for at the time of audit.	No comment.
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Remarks of the
Committee

Actions taken of proposed to be taken

Recommendations

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No. Report

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able to obtain the names of the defaulting Schools from the Examiner of local Accounts whose office is situated at Gauhati. The Department remained satisfied by issuing a routine reminder to the Examiner. The Committee does not any see reason why the Department could not obtain the information on such a vital matter involving serious irregularities in Government

These Units have also been further instructed to keep a clear picture of their receipts and expenditure by making up-to date necessary entries in proper accounts registers in respect of their accounts and also to make all relevant documents available to the audit parties as and when they will come for auditing their accounts without causing any inconvenience to them.

accounts. The Committee, therefore, recommends that this matter calls for an enquiry in the Departmental level so as to fix responsibility for the lapses on the Officer or Officers concerned. The Government would surely appreciate that the things revealed in the Report of the Examiner are very serious i.e. nature and in such a state of affair, quite a few misappropriation cases might have remained undetected and the more delay in completion of records, the loss is the chance of taking effective action on such cases of misappropriation. The Committee, therefore, recommends that an effective programme for check on these matter should be immediately chalked out by the Department so that things are brought in proper line without further delay.

The Department should also intimate to the Committee what further amount has been recovered after May, 1966, against misappropriation involving a total sum of Rs 74,945 in 18 Schools together with the final action taken on the persons/person responsible for misappropriation.

Serial Reference No.	Department	Recommendation	Reply from the Department
(1)	(2)	(3)	(4)
		The Department should in future invariably ensure proper utilisation of earlier grants before payment of fresh grants to an institution where misappropriations occurred and any deviation should be dealt with severely by the Department.	(5)
27	17-18 Education (General)	Paragraph 19 at pages 34-35 of the Audit Report, 1966—	A report is awaited from the D. P. I. and particulars will be furnished in due course.
		In this case, scheme was taken up without properly assessing the number of eligible beneficiaries and the provision was based, on rough estimate. The Department withdraw funds in advance of requirement in violation of the existing financial rules as there was no eligible student to receive the	The report in question may be submitted to the Committee early.

grants. The Inspector of Schools furnished list of eligible student school-wise and subsequently it was found that many of the applicants were not eligible for grant as the school authorities who supplied the lists were not very careful in furnishing their lists. The undisbursed amount was not returned in time by the Inspector of Schools.

The Committee feels that the scheme was not taken up for implementation in right earnest for which a large amount could not be disbursed in time. No attempt seems to have been made by the Department to enquire into the causes of failure of the scheme.

The Committee does not see any reason why the amount of Rs. 40,000 was withdrawn by the Department in utter violation of Subsidiary Rule 50 of Assam Treasury Rule when the amount was not required for immediate disbursements. The Inspector of School should have been asked

by the Government to explain his inability to refund the amount in time. It is also not known whether the interest accrued on deposit of the amount in the Apex Bank was assessed and deposited to the Treasury.

The Committee, therefore, recommends that in future the Department should not embark upon a scheme without ascertaining and finalising the requisites for successful implementation of the scheme. The cases of violation of existing rules should be enquired into for fixation of responsibility and Departmental Officers should be cautioned against such recurrence. The Committee would like to know whether the interest has been deposited to the Treasury in the meantime.

Paragraph 20 at page 5 of the
Audit Report, 1966:

28

The Committee is surprised to find another instance of withdrawal of funds in advance of requirement. In this case also, the provision of fund was made in the budget with marking pre-budget scrutiny of the scheme which is not a healthy financial practice. The Department should in future make provision of fund after making proper scrutiny of the scheme and after finalising the requisite preliminaries so that as soon as the budget is passed, the Department can spend the money in right time.

The matter has been taken up with the Principal, Government M. P. Schools, Jorhat as per recommendation of the Audit Report.

The result of the action taken by the Department should be intimated to the Committee.

Serial No.	Reference	Deptt.	Recommendation	Reply from the Department	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

The Committee desires that instruction should be issued in this regard. The Headmaster concerned should be asked to be careful in future. It should also be reported to the Committee whether the Bank has paid the amount of interest to the Government. The Committee would like to know whether the unutilised amount of Rs. 500 has since been utilised or refunded by the Headmaster in to the Treasury.

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

Paragraph 34 at page 41 of the Audit Report, 1966.

29 19-20 Educa-
tion
(General)

The Committee observes that drawal of money in advance of requirement and its retention either in the shape of cash or bank draft is not only brought with risk of loss due to theft, etc., but this also unnecessary locks up Government money outside the cash balance of Government. Government intimated to Audit that the amount represented grants sanctioned to the institutions towards the end of Financial years and that after drawal, the Director had to ensure that all formalities had been observed to get the grants. The Committee cannot appreciate the practice of sanctioning of grants at the fag end of the financial year and also before examining the requisite formalities. Such practice should be immediately discontinued to avoid serious breach of financial rules.

An instruction on the basis of the recommendation of the P. A. C. has been issued to the D. P. I. for future guidance.

The Committee could not understand why the Director of Public Instruction retained such heavy balances when it was found that the entire amount was not required for immediate disbursement. Such kind of blocking up of Government money outside the cash balance of Government leads to a misleading picture of ways and means position.

The Committee comes to know from the past Audit reports that for the last few years in every year the Government have had to obtain overdrafts from the Reserve Bank of India on payment of interest charges. Such instances are the causes of loss of interest.

The Committee, therefore, recommends that the Department should issue instructions in the line suggested above to all its officers not to issue sanctions at the fag end of the year and any violation of such practice should meet with disciplinary action. In future, retention of heavy cash balance either in the shape of cash or bank draft should be dealt with severely by the Department. Action taken on the recommendation should be reported to the Committee.

The Finance Department should also note the observations made by the Committee and take action accordingly.

Sl. No.	Reference Department	Recommendation	Reply from the Department.	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)
32 20-21	Education (Technical) Department.	The Committee finds that in this case it was due to misunderstanding and lack of Co-ordination that the same type of equipment was purchased by the Director on the one hand and the Principals on the other hand. Another explanation given by the Joint Director, Technical Education to Audit in November, 1963 was that in order to avoid lapses of funds certain purchases were made. No delegation was given to the Principals by the Authority to purchase equipment in excess of his limit.	Paragraph 33 (a) at page 41 of the Audit Report, 1966	One Tarret Lathes type AV/S-32, 1½ collect capacity with accessories was selected by the Purchase Committee which made at Calcutta vide Government letter No. ETE. 2/55/147, dated 17th January 1959. The order was placed by the then Deputy Director of public Instruction (Technical) (Late I.N. Hazarika) vide letter No. Camp/Cal. AEI/3, dated 29th January 1959 at a cost of Rs.37,320-00 including all accessories with a copy of the letter to the Principal, Assam Engg. Institute, Gauhati. The machine was to be supplied before 28th February 1959 and all transactions were to be completed before 15th March 1959. But the machine was not supplied within that period. The actual date on which the machine was received was 6th June, 1960. The record show that this machine was wrongly booked on 24th March, 1960 to Jorhat by the firms. But subsequently got diverted by making correspondence with the Railway Authority by the firm itself. When this machine was not received even upto 15th March 1960 and considering the necessity to have the machine for training purposes immediately, the then Principal of the Assam Engg. Institute (Late Dr. Khastagir move to
		Therefore, the Committee recommends that the matter of fixation of responsibility on the person concerned for such heavy and haphazard purchases should be finalised immediately and action taken should be intimated to the Committee		
		The Department should make periodic verification of stores and equipment at proper intervals to ascertain whether any excess purchase has been made.		

the Directorate on 7th March, 1960 for permission to place order for the same type of machine with the same firm M/S. William. Mackneil and Co., Calcutta at the same price. He perhaps thought that the order placed by the Deputy Director of public Instruction (Tech) in January 1959 for the machine was automatically invalid as per terms of the order. On receipt of the proposal from the principal, the then Dy. Director of public Instruction (Tech.) telegraphically permitted him on 10th March, 1960 to place order. Accordingly the principal placed order for the machine vide his letter No. 1017-18/6B(5)/Exp/NR/60, dated 15th March 1960 to the same firm at same price as of the first order. This machine was received by the Principal on 17th March, 1961. Approval of the Government was also obtained for this machine for the amount at which the order was placed. In regard to first order no approval of the Government was necessary in view of the fact that the Director is competent to place orders and sanctions if the purchases are made through Purchase Committee duly set up by the Government.

Both these machines were of foreign make and very good quality. Both the machines were however used in the Institution for demonstration and practices by the students in their classes in a convenient manner. When there was only one machine the training of the student greatly suffered in case the machine goes out of order. There were more than 30 student

Remarks of the Committee

Reply from the Department.

Recommendation

Department

Reference

Sl. No.

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in a class and with one machine only few students could be engaged at a time leaving out the others to loiter about. However the Ministry of Education, Government of India recommended only one such machine to effect economy but when both the machines were purchased, it was perhaps considered necessary to retain both the machines with the provision to transfer one of the machine to another institution which were being in the process of making.

I do admit that there were some sort of fallacy which occurred for not cancelling the first order when the machine was not received as per terms of the order. The Principal should have informed this office subsequently when the machine was not received in time as he was got informed by a copy of order by the Dy-Director of Public Instruction (Tech). The Principal might have considered the order as cancelled when the machine was not received within the time.

One of the two machines had subsequently been transferred to the Dibrugarh Polytechnic vide this office order No. TE (A) T-6/68/6518-19, dated 30th April 1968. The delay in transferring the machine was due to the fact that there

were no workshop Building ready for installation of the machine. For other Institutions, such machines were already purchased. Such machines were also not available in India and even if available the price have much subsequently increased.

The student of the Assam Engineering Institute must have been benefitted for having two machines in place of one. Moreover the Government of India has subsequently informed that the model list of equipments were merely a guide and not a rigid one. It was left to the Principal, and the teachers of the Institutions to devise list of equipments as considered essential. It is also not possible to fix responsibility definitely on any person and if at all the responsibility is to be fixed it should be on the two persons who already died.

Considering the above it is requested that the objection may be dropped.

The periodical verification of the equipments are made by the Head of the Department of the respective branches of the Institution in every year.

Sl. No.	Page of the 4th Report	Department	Recommendations	Action taken or proposed to be taken	Remarks of the Committee.
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PARAGRAPH 50 AT PAGE 49 OF THE AUDIT REPORT, 1966

- 31 Sl. 30 at Sericulture Department would like the Action is being taken to see that No Comment.
 Page 36 and Wea- Department to take special steps target of production is more or less
 of the ving. to minimise the loss sustained achieved even than environmental
 P. A. C. by the farm. condition and meteorological varia-
 Report, tion cannot be ruled out.
 1966.

Statement showing the action taken by Government on the Fourth Report of the Public Accounts Committee
 on the Audit Report, Finance Accounts 1964-65 and Appropriation Accounts 1964-65

45

Paragraph 12(a)—Items 6 and 7 at pages 23-24 of the Audit Report, 1966.

- 32 12 P. W. The Committee, therefore, recom- This will be taken up by Finance Latest position
 (R.&B.) nds that the excess expenditure Department in due course. may be in-
 be regularised by taking the app- timated to
 roval of the Legislature as requi- the Com-
 red under the Constitution. mittee;

Paragraph 53 at page 51 of the Audit Report, 1966.

- 33 12-13 Do The Committee was convinced that Regarding the desirability to amend The action
 due to peculiar circumstances exi- the existing rules in view of prac- taken may be
 sting in this State such as wea- tical difficulties, the matter is intimated
 ther condition etc., the rules could under scrutiny of the Department. to the Com-
 not be strictly followed by the mittee.
 Department. However, the Depart-
 ment should take up the matter

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with the Finance Department who-
ther it would be desirable to
amend the existing rules in view
of the practical difficulties experi-
enced by the Public Works Depart-
ment. The Departmental witness
assured the Committee that there
would be no violation of the rules
in future and in view of that
the Committee decided that the
objection be waived.

Paragraph 54 at pages 51-52 of the Audit Report, 1966.

13 P.W.(R&B)
Wing.

34

The Government of Assam appoint-
ed a Commission of Enquiry to
enquire into and report about the
causes of the collapse of two
bridges, among others, or parts
thereof under construction, by 1st
January, 1966. It is also under-
stood that the Commission has
completed its enquiry and has
submitted its report to the Gov-
ernment. This Committee, how-
ever, has not yet received any
copy of the report and therefore,

The report of the enquiry
Commission regarding Collapse
bridges has not yet been received
from the Government (Political
Department.)

The present
position of the
case may be
intimated to
the Commi-
tee within
one month
from the date
of presenta-
tion of this
Report to the
House.

is not in a position to finally decide upon the matter. In view of the above, the Committee would like to know the action taken by Government on the Report of the Commission of Enquiry as early as possible.

Paragraph 57 at pages 52-53 of the Audit Report, 1966.

35	14	Do	The Committee is glad to learn that the Department has taken action on the recommendation of the one-man Commission. A copy of the instruction issued by Government to ensure that such irregularity does not recur in future should be sent to the Committee for appraisal.	The instruction issued by Government letter No.GEX. 142/66/168, dated 8th April 1967 and No. GEX 190/63/72, dated 11th July 1964 as desired by the Committee is annexed as Annexeure III to the Report.	No Comment.
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Paragraph 59 at page 53 of the Audit Report, 1966.

36	14-16	Do	In this case two Marboat P-6 engines were required by the Sub-divisional Officer, Mechanical Sub-division, Tezpur in 1961. At that time, such machines were not available at Tezpur. Therefore, the Subdivisional Officer sent a requisition on 18th July, 1961 to the Sub-divisional	The case is under consideration of the Government. The latest position may be intimated to Committee.
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Remarks of the
Committee

Actions taken of proposed to be taken

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Officer, Mechanical Subdivision.
Jorhat requesting "Please des-
patch (1) two P-6 engines and
(2) Chesis etc. Regarding P-6
engines kindly note that only
new engines will be accepted.
Reconditioned or locally assem-
bled engines will serve no pur-
pose. Hence even if certified
will be sent back."

As per the above requisition, the
Executive Engineer, Mechan-
ical division Jorhat indented
for one

engine and supplied another from his own stock (but the order was only for brand new P-6). The Executive Engineer placed order for one machine with M/S. Jayesec Motor Parts and Accessories, Jorhat and he directed that the Engines should be supplied in consultation with the Subdivisional Officer, Mechanical Subdivision, Jorhat and the Bill in duplicate be submitted direct to the consignee, i. e., the Subdivisional Officer, Jorhat after delivery of Machines. It went direct to Tezpur. At that time, the Subdivisional Officer, Mechanical Subdivision, Tezpur was under the Gauhati Mechanical division. When the two engines reached Tezpur, they were examined by the Executive Engineer, Mechanical division, Gauhati and it was found that both the engines were second hand and did not conform to the terms of the requisition of the Subdivision Offices, Tezpur referred to above.

Serial No.	Page of the Department Report	Recommendations	Actions taken or proposed to be taken	Remarks of the Committee
1	2	3	5	6

14-16 P.W. (R & B Wing).
Paragraph 59 at Page 53 of the Audit Report, 1966. contd.

The Committee could not understand how and why Subdivisional Officer, Tezpur instead of placing order through proper channel, that is, through the Executive Engineer as required by the usual procedure directly wrote to his counterpart at Jorhat. So far as the quality of the machine is concerned, the sub-divisional Officer, Tezpur, was however, very clear and categorical as he made it clear in his requisition that reconditioned or locally assembled machine would not serve his purpose. In spite of that, a machine from the stock of the Executive Engineer, Jorhat was sent which did not conform to the terms of the requisition. Furthermore, though the Executive Engineer, Jorhat asked the Firm to supply only brand new machine to his sub-divisional Officer, he did

14-16 P.W. (R &
B Wing).

not, as it appears, care to see that the machine supplied was really brand new.

The Committee, therefore, observes that if any Officer was to be made primarily responsible and departmentally dealt with, it was the Executive Engineer, Jorhat. The Committee is surprised to note that the Department has not considered this aspect of the matter at all.

The Executive Engineer, Jorhat however asked the Firm to supply the machine with a Bill in duplicate to his Subdivisional Officer at Jorhat. The Committee observes that it was, therefore, the duty of the Subdivisional Officer, Jorhat to see that the machine was supplied as per order. The Subdivisional Officer, Jorhat thus Committed delinquency in his duty, if not more.

Serial No.	page of the Department Report	Recommendations	Actions taken or proposed to be taken	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)
				(6)
Paragraph 59 at Page 53 of the Audit Report, 1966. contd.				
14-16	P.W.(R&B Wing).	The Committee, therefore, recommends that in view of the above the whole matter requires a more exhaustive and thorough probe by an independent agency for fixation of responsibility and also to lay out in details precautionary measures so that such things may not recur in future. The action taken may be intimated to the Committee within six months from the date of submission of the Report before the House.		
Paragraph 60 at Pages 54-55 of the Audit Report, 1966.				
38	16-17	Do	The Committee expresses its dissatisfaction at the slow rate of progress made by the Department in adjusting transactions between them and other Depts. In spite of the definite instructions issued by the Department to the subordinate	Necessary instructions have been issued to the Divisional Officers from time to time for expeditious adjustment of all the outstanding ATD/ATC & A. G's adjustment memos. Necessary instructions have also been issued to the Divisional Offi-
				No comment

Officers the matter have not improved to the desired level. The departmental witness has also informed that up till now no schedule for clearance of the old items has been drawn up. The Committee is constrained to note that there is apparent lack of supervision and control over the Divisional Officers by the headquarters atleast in regard to the matter raised above.

The Committee, therefore, recommends that the Chief Engineer should take more vigorous steps by taking stern action against defaulting and delinquent Officers. The progress made in this regard should be intimated through the Accountant General, Assam & Nagaland to the Committee from time to time.

cers in accordance with the earlier recommendation of the P. A. C. An upto-date report was called for from the Divisional Officers and a statement prepared on the basis of this report is at annexed at ANNEXURE IV. It appears from the statement that position has improved to a greater extent. The matter has been pursued vigorously for expeditious settlement of all the outstanding ATD/ATC & A.G.'s adjustment Memo. in co-operation with the A. G., Assam and Nagaland.

Serial No.	page of the Department Report	Recommendations	Actions taken or proposed to be taken	Remarks of the Committee
(1)	(2)	(4)	(5)	(6)
		Paragraph 61 at Page 55 of the Audit Report, 1966.		
39	16—17 P.W. (R&B Wing)	The Committee, therefore, recommends that matter be settled with the Kamrup Treasury by taking special steps and the Accountant General be informed of the settlement.	The divisional Officers concerned have been directed to settle the discrepancies with the Treasury. The Treasury Officer, Kamrup also have been requested to take early steps to reconcile the discrepancies vide letter No. ADT. 33/66/326, date 27th May, 1968 and ADT. 33/66/327, dated 27th May, 1968 at ANNEXURE V	No comment
40	17 Do	Paragraph 64 at Page 58 of the Audit Report, 1966. The Committee, would like to know further progress made by the Department in this regard.	The position of Stock Register of the defaulting divisions as shown in the Audit Report, 1966 (Para 64 at Page 58), a statement showing the present position may be seen at ANNEXURE VI. This supersedes this office Memo. No. A.D. T. 326/66/180, dated 4th June 1968.	No comment

**Paragraph 65 at Page 59 of the
Audit Report, 1966.**

41	18	Do	The Committee observes that in future the departmental Officers should not exceed the limit fixed by the department particularly when the earlier limit was raised to suit the requirements of the departmental Officers.	All the 22 (twentytwo) Divisions have since regularised the excess. No comment
			The Committee is unhappy to note that the department has not been able to settle the accounts up-till now which shows lack of control over the divisions. The Department should take adequate care to settle the accounts immediately as it is not proper that old items should not be adjusted even by 1967.	Besides, all the Divisional Officers and P.W. disbursers under this Wing of the P.W.D. have been apprised of the Public Accounts Committee's criticism/observation and are advised not to exceed the limit in any case vide letter No. ADT. 328/66/114, dated 4th June, 1968 as ANNE-XURE VII

Sl. No.	Page of the Report	Department	Recommendation	Action taken or propose to be taken	Remarks of the Committee
1	2	3	4	5	6
42	13	P. W. (R & B Wing)	Note 6 at page 94 of the Appropriation Accounts, 1964-65		
			The information about settlement should be sent to the Committee through the Audit within six months from the date of presentation of this Report to the House.	The progress of settlement of Mis-Advance and purchase has been intimated to A. G. vide this department's letter No. A. D. T. 321/66/99, dated 13th November, 1968 with a copy to Secretary, P. A. C. as annexure VIII.	No Comment
43	18	Do	Grant No. 66 at page 129 of the Appropriation Accounts-		
			The Committee noticed that savings remain unsundered in this department which shows that there is no proper budgetary control. In 1961-62 there was a saving of Rs. 1.04 crores in 1962-63, Rs. 1.05 crores in 1963-64, Rs. 0.77 crores and in the year under review it was Rs. 2.29 crores. As a rule savings should be surrendered in time. The chronic feature of such breach of rule in this department is regrettable which calls for effective steps at the departmental level for alerting all concerned so that such chronic feature is discontinued.	Instructions have been issued to all concerned in this departments letter No. A. D. T. 139/68/4, dated 6th June, 1968 as annexure IX.	No Comment

Paragraph 106 at page 81 of the Audit Report, 1966

44	10-12 Assam Government Construction Corporation Ltd.	For a proper appreciation of the functioning of the Corporation, the Committee would like to have the following information from the Government. This may be done within three months from the date of presentation of this Report before the House.	4. Statements at annexure X showing instances of some specialized bridge works where expenditure has gone down on the basis of the rates offered by the Assam Government Construction Corporation. Another statement bearing No. 5 showing the building works allotted to the Assam Government Construction Corporation on tender basis is also enclosed.	X	No comment
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Instances of works on both bridges and buildings (With major analysis) where expenditure has come down held in check on the basis of rates of the corporation vis-a-vis the rates paid to other firms for similar works and the extents of saving thus achieved.

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Paragraph 106 at page 81 of the Audit Report, 1966

45 10-12 Do

How the number of such special works entrusted to the corporation compared with the total number of such works, inclusive of those awarded to other firms. The Committee recommends that the Government may consider desirability of appointing a Committee of experts to review the advantages that were intended and have actually accrued as a result of the setting up of Assam Government Construction Corporation Limited specially with a view to ensure that for the works other than special works, the introduction of this Corporation does not result in another middle-man agency, thus increasing the overheads.

The statement No. 1 showing the details of the major bridge works undertaken by the State P. W. D. for which A. G. C. C. submitted tenders and stood lowest. From this statement it will be revealed that had A. G. C. C. not come in the picture, the department would have to allot the works to the next higher tenderer and thereby the Government would have to incur an extra expenditure to the tune of Rs. 2,80,100.

The statement No. 2 shows the position of bridge works taken up by the department during the last few years, for which A. G. C. C. submitted tenders but they did not stand lowest but works were allo-

ted to them at the lowest tenderers rate. Though in these cases the A. G. C. C. did not stand lowest but the indirect effect of breaking the monopoly enjoyed by 3 or 4 contractors of repute in bridging activity in the state of Assam has been achieved to a considerable extent.

It will not be out of context to mention that the average running foot rate for construction of major bridge has steadily come down as may be seen from the statement No. 3. The statement No. 4 will show the Nos of bridges allotted to A.G.C.C. and others.

It will be seen from the statement No. 5 that due to emergence of the Construction Corporation there has been competition among the tenderers and thus some saving has been effected.

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Paragraph 45 at page 47 of the Audit Report, 1966

46 19-22 Supply Deptt.

In this case, it transpired from the evidence that on 4th December, 1963, the Subdivisional Officer, Karinganj sent a message to the Director of Supply that there was a large quantity of Atta lying in the Godown and if it would not be lifted in time it would rot. But the Atta remained there for 9 or 10 months to rot inspite of the message of the Subdivisional Officer. The Subdivisional Officer was requested to sell the Atta in auction without causing any loss to Government. The Committee feels that in this particular case, the Subdivisional Officers was keen to save

A self contained note was sent to Chief Secretary vide U/O. No. S.D.A. 56/63/pt/136., dated 28th May 1969 for necessary enquiry as recommendation made by the Committee.

The result of the enquiry along with the copy of the enquiry may be intimated.

It has now been intimated that Joint Secretary, Finance (Shri Arif Ali) has been entrusted with the enquiry into the whole matter. Final reply is awaited.

the situation but he received an order from Shillong which was practically impossible to carry out i.e., to sell the quantity of Atta in auction without loss causing to Government with the result that entire food-stuff valued at Rs. 21,374 became unfit for human and animal consumption entailing a great loss to Government. The case was not investigated by the Government so as to ascertain the cause of deterioration and for fixing responsibility for the loss sustained by Government. Though there was existing instruction that it dealing with the foodstuff, the Departmental Officers should adhere to the principal of 'first in first go' it transpired from the evidence that the Department did not know whether such principle was followed in this case. In the second case the Government had to incur a loss of Rs. 29,458 for deterioration of foodstuff like Mustar Oil, Mug Dal and Masur Dal. In the third case, there was loss also for deterioration of rice stocked by Government. As a general rule the rice should not be allowed to remain stock for more than three months. In this particular case, the rice was sent by Government of India with

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	(2)	a clear instruction that it should be distributed within three months. It transpired from the evidence that the Supply Department was advised by the Finance Department to sell the rice in auction for which they could not dispose of the rice in time.		
		The Committee recommends that the matter should be enquired into properly by the Chief Secretary so as to ascertain whether the Government instruction issued with regard to the disposal of the deteriorated food-stuff were practicable and sound in the Governments financial interest and if not, the Officer/Officers responsible for giving such impracticable and unsound orders should be properly dealt with and precautionary measures should be laid out for future guidance. It should also be found out as to why the Departmental investigation was not conducted to ascertain the causes of loss for fixing responsibility. Action taken should be intimated to the Committee within three months from the date of presentation of the Report to the House.		

Paragraph 46 at page 47 of the Audit Report, 1966

47 22-24 Supply
Department

This case also brings out that due to impracticable and unsound rules, the Government had to incur a heavy loss. Dal is a perishable commodity which cannot be stored for an indefinite period of time. Moreover, Government know that they had to purchase this commodity at a rate higher than the market price and Government had no scheme of subsidising at the time of sale. Even knowing fully well the above factors, the Government issued specific order vide their order No. SDB/EG/16/63/160, dated 26th July, 1963 for disposal of the stock at a price not lower than the cost price even when it had deteriorated. The principle enunciated in the circular, is not workable. The Committee feels such impracticable theory which does not conform to the practice should not have been indulged by Government which ultimately led to heavy loss to the exchequer. When the rules are framed, it should be made in such a way that it is most practicable and sound and rules should be scrupulously followed otherwise let

The latest position may be intimated. The Director of Supply has been asked under letter No. SEC.40/66/51, dated 5th July 1969 to investigate the case Reminders issued on 9th September 1969 and 10th October 1969.

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there be no rule let the common-sense prevail. The Department being the Adviser to the Government ought to have brought to the Government that the rules framed are not workable and they should have either modified or withdrawn the rules so as to make it practicable. These matters were not dealt with in the Departmental level, which calls for investigation for fixation of responsibility for the loss sustained by Government, was not investigated into. The Committee recommends that an enquiry should be made as to why investigation was not carried out so as to ascertain the cause of the loss and for fixation of responsibility if any. With regard to the storage loss of 36 quintals the Department seems to be satisfied because it was within permissible limit. The Committee recommends that even if the loss was within permissible limit there should be

proper explanation for the loss to prevent any corruptive methods under the guise of permissible limit. The Committee is also constrained to observe that there was no check at any level over the entries in the stock-book which calls for but immediate steps to prevent any future loss to Government though the Audit suggested that immediate steps should be taken to enquire into the loss and the results of enquiry should be intimated to Audit and responsibility fixed yet the matter was not pursued by the Deptt. till 6th December, 1967 when the Deptt. witness deposed before the Committee. The Committee takes a serious view of the matter and recommends that Government should enquire as to why audit instructions were not followed by the Department till 6th October, 1967 and person or persons responsible for such connivance should be dealt with Departmentally.

The Action taken on the recommendation should be intimated to the Committee within three months from the date of presentation of this Report before the House.

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Paragraph 47 at page 48 of the Audit Report, 1966.

48 24-25 Supply Department

The Committee is constrained to observe that the Deptl. witness could not reply to a large number of questions raised by the Committee as there was nothing in their recore. It only reveals that such matters were not dealt with in right earnest in the Department which is a serious matter to be looked into by proper authority. The Deptl. witness stated in his evidence on a query made by the Committee "This is not the first instance. Loss is a recurring feature of this Department." If that is the case, the Committee is irresistably drawn to the conclusion that the Deptl. Heads are aware of such loss from a long time and they did not care to prevent incurring of such loss by formulating precautionary measures but on the other hand, they seemed to have been satisfied that Loss is a recurring feature of the Department. The com-

The finance Department informed in their letter No FEC (II) 12/69/127., dated 24th April 1969 that necessary steps are taken by them to make probe into the affairs regarding losses incurred by supply Department in transit of food grains so that responsibility for such losses may be fixed and a proper procedure evolved. (vide annexure XI)

The latest position may be intimated.

mittee is convinced that there is callousness and utter frustration in the Departmental level and they indulge in extreme slackness for which Government had to sustain loss to the tune of Rs. 1.04 lakh. This matter requires a thorough probe by the Finance Department so as to fix responsibility for not taking effective steps to prevent such recurring loss and for detailing out proper procedure, if necessary by taking up the matter with the Railways so that the Government does not incur such avoidable loss in future and this recurring feature be totally stopped for times to come.

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

Paragraph 48 at page 48 of the Audit Report, 1966.

49 25-26 Supply Department

The Committee therefore recommends that the Committee should be apprised of the reasons for which the Department did not institute any departmental investigation for the loss and in future when any

Government have issued orders, for instituting an enquiry to be conducted by the Director of Supply. Committee will be intimated of the final action in due course.

The Final action taken may be intimated to the Committee.

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such loss occurs the Department should institute Departmental investigation so as to ascertain the cause of such loss and any deviation from the above should be dealt with properly.

The Committee would also like to know about the steps taken by the Government to overcome the defective procedure in taking delivery of Government goods either from Railways or Steamer Companies so that Government may not incur any loss in future for as it was felt that the present procedure was advantageous only to the carrier.

Paragraph 49 to Page 49 of the Audit Report 1966

5	26-27	Supply	Government's view in the matter was communicated vide letter No. SDA. 119/65/24 31st July, 1968 addressed to Secretary, Legislative Assembly (<i>vide</i> ANNEXURE XII) wherein it is stated that the case	No Comment
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the matter came to Legal Remembrancer prior to the filling of this suit, the Legal Remembrancer did not carefully go through the letter. It was of course not known whether the letter was at all placed before the Legal Remembrancer. This matter ought to have been properly investigated into so that the same should not recur in future. This reflects that there is no proper administrative control in the Department and the Departmental has completely failed to discharge his normal responsibility. This matter calls for an enquiry so as to fix responsibility and the action taken should be reported to the committee within three months from the date of presentation of this Report.

was thoroughly examined and on scrutiny it was found that the Department invited the attention of L. R. before for feiture of Security and again on receipt of Legal notice to the appointment letter and absence of formal agreement as contemplated in the appointment letter. It was explained that salt was decontoured very shortly after the appointment when the agreement was being drafted and then the terms relating to transit losses, shortages and shrinkage allowances etc. were revised. In view of these facts, it was not possible to fix up responsibility on any person at this stage.

Paragraph 67 at page 60 of the Audit Report. 1966

Supply
Department

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51

The result of the investigation together with action taken should be intimated to the Committee as assured by the Departmental witness.

Action is being taken on the recommendation and the final result will be intimated soon.

The final
sult may be
intimated.

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Paragraph 109 at page 83 of the Audit Report, 1966

52 Supply Energetic steps should be taken to realise the outstanding from the Sundry Debtor and position of realisation should be intimated to the Committee through the Accountant General, Assam from time to time. Noted for future guidance. Position of realisation is being intimated to the Committee through A. G., Assam and Nagaland. Satisfactory

Paragraph 110 (b) at page 87 of the Audit Report, 1966

53 28-29 —do—

The present public Accounts Committee perused the recommendation of the previous Committee with regard to the loss incurred on this scheme by Government and an enquiry report as suggested by the Public Accounts Committee was placed before the Committee which was also perused by the Committee.

The Scheme for maintenance of essential Commodities has since been discontinued as following the decision in the Cabinet. Buffer stock of No Comm-ent.

The Committee therefore recommends that Government should decide whether in view of such loss it would be desirable to continue this scheme any more particularly

when the emergency is over. The Committee feels that Government should only handle salt and cereals which are scarce commodity and leave other commodities to the private dealers, because the Committee does not see any reason of going with the scheme when there was no proper storage facility and due to delay in disposal of deteriorated commodities caused by bad storage, Government has been incurring heavy loss. Moreover the traders are in an advantageous position than the Government so far as the price factor is concerned. The decision of rolling the stock every two months could not be respected by the Department itself one to price factor, which ultimately led to deterioration of staff and loss to Government. The whole matter should be placed before the Cabinet for early decision and action taken by Government should be intimated to the Committee within three months from the date of placing the Report before the House.

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Paragraph 111(c) at pages 84-85 of the Audit Report 1966

54	70	Supply	The Committee recommends that the Department should look into the matter and report to the Committee within three months from the date of submission of this Report to the House. The Director of Consumer Goods was requested on 17th February 1968 to serve notice on the parties to pay and failing which to forfeit their security deposits.	The latest position may be intimated to the committee.
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Paragraph 52 at page 50 read with item 2 of Appendix V at page 112 of the Audit Report, 1966

55	30	Do	The Committee feels that in such a case Government should not drag on things for years instead the Department should take prompt action. The matter should either be promptly dealt with or dispose of. The Committee would like to hear the result of the enquiry together with the action taken thereon. The officer who was deputed to enquire into the case has just submitted his report which is under examination. Action taken on the report will be intimated shortly.	The action taken on the findings of the Report may be intimated.
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Paragraph 22 at Page 36 of the Audit Report, 1966

56	30	Agriculture	The Committee would like to be apprised of the result of the enquiry and the action taken thereon within three months from the date of presentation of this Report to the House.	The enquiry report from the D.L.R. has already been received and is now under examination of the Government.	The action taken on the enquiry Report may be intimated to the Committee.
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Paragraph 23 at Page 36 of the Audit Report, 1966.

57	31	Do	The Committee feels that it would require sometime to see the result achieved by the Agro-Industrial Corporation. The Committee recommends that high rate of charge for hiring power pump may be considered as to whether is any scope for reduction of the rate of charged at present to popularise the scheme.	The Public Accounts Committee in its earlier report recommended that the loss in the Power Pump Scheme should be reduced as far as possible. On the basis of that, various steps were taken from time to time to make the Scheme more economical by reducing expenses. Some of the steps taken to reduce the losses were as follows :—	Satisfactory
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57	31	Agriculture (Contd.)		1. The hire charge per pumpset (10 H.P.) was increased from Rs.450 to Rs. 900 for boro season. 2. The post of Assistant Power Operator was abolished. 3. The beneficiaries were made to supply POL from their end, instead of being supplied by the department. In addition to this, the parties were made to pay a nominal hire charge of the pumpset. As the rules exist to-day, a power pump can be hired by a party on payment of hire charge @ Rs. 1 per day per pump (for 10 H.P.) for frigation purposes. The daily hire charges for a 20 H.P. and a 40 H.P. pumpset are Rs. 2 and Rs. 4 respectively. Along with the pump, the party is provided with an operator also within this amount. This has reduced the initial deposit to be made by the party for hiring	Do

a pumpset. (The parties were required to deposit at least 50% of the hire charge i. e., Rs. 450 at the time of taking a pumpset for a boro season previously, but now, the initial deposit to be made per pumpset is only about Rs. 120. The parties are however, required to supply POL from their end; or the department can make arrangement for supplying these on prepayment.

By this arrangement, both the parties, i. e., Government in one hand, and the beneficiaries on the other, are benefitted. The parties being required to supply POL from their end, make more judicious use of the pumpset by running the pumping sets only when it is necessary. Formerly this was not there, as the party had to pay Rs. 900 for one season per pump, irrespective of, whether the pumpset was fully used or not. In many cases, the operators were made to run the pumpsets full working hours, wasting water. The department is also benefitted, because it does not have to supply POL, where chances of less, pilferage etc., are more, and the machine working hours is also

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		Agriculture (Contd.)		reduced to the extent absolutely necessary, there by reducing proportionate wear and tear.	Do
				4. The department is also introducing smaller horsepower pump-sets (2 to 3 H.P.) for cultivators having smaller holdings. The cost of such pumpsets is comparatively less and the subsidised price is well within reach of a smaller cultivator. The liberal hire purchase supply rules has made matters more attractive. 5. The department is also introducing electric power for running of pumpsets to cutdown the cost of irrigation whenever such projects are feasible economically. Though the initial cost is high the running cost of an electric pumpset is almost half of a diesel pumpset. The department proposes to replace the diesel pumpset The hire purchase scheme as modified by the Agro-Industries Development Corporation is also very	

attractive. A pumpset can be owned under this scheme on payment of 25% of subsidised price of the set, which comes to about Rs. 600 only. Instead of mortgaging some immovable property the pumpset itself can be mortgaged till the amount is realised fully. Because of simplification of formalities, a cultivator can purchase a pumpset without any delay.

Because of popularisation of high yielding varieties, and also because of high cost of paddy, the rates charged now under this scheme appears to be very reasonable and may not need revision now.

Paragraph 24 at Page 37 of the Audit Report, 1966.

5 8 31-32 Agriculture The Committee could not understand why the Department informed Audit that the farm was an experimental one only in 1966 if it was a research project as stated by the Departmental witness. The Committee recommends that the Committee may be apprised of the following.

The Buralikson Sugarcane Farm is primarily a Research Experimental Farm and not a commercial one. Though multiplication of sets of recommended varieties for distribution to growers in the Sugar mill area is also one of the purpose of this farm this could not be taken up in an extensive way during the period the audit covered and greater attention was paid to research only.

Satisfactory

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		Agriculture (Contd.)	(1) Whether it was provided in the scheme that it was an experimental farm and losses anticipated in the scheme and what was the standard of loss. (2) If the farm was intended to be an experimental one how much of the estimated cost was for experimental measures with a view to yield improved variety of cane and how much for the established method of cultivation. (3) What statistics are there in the Department to show the crop results under the improved methods of cultivation and whether any examination was made if so by whom and what is the result? (4) Whether any appreciable impact had been felt on the production of sugar by virtue of supply of improved varieties of cane to sugar Mill?	A research and experimental farm cannot be compared with a commercial enterprise as the cost of various operations in a research farm is much higher and from experiments conducted from a research farm an economic outturn cannot be expected as some of the treatment may fail to show any result. It is, therefore, only likely for such a farm to show some loss. The meaning of the word 'experimental' is not to explain "a tentative trial farm to be abandoned if not found successful". But it is to men only a Research Farm where various experiments are laid and carried out for research purpose. So the information furnished by the Department was not deviation from facts.	Do
				(1) As this is a research farm there was no financial forecast in the approved scheme. (2) Does not arise.	

Do

(5) Whether the Department was satisfied on the financial results of the farm during 1964-65 to 1966-67 and why the indirect charges were not taken into account.

(6) Whether it is not desirable to run such project if not on profit but on no profit on loss basis, if not why?

The Departmental report should be sent to the Committee through the Accountant General within three months from the date of presentation of this Report to the House.

(3 & 4) The findings of the trials and experiments conducted under the guidance of the Sugarcane Specialist, Assam, Jorhat were statistically analysed and these are reported in the annual report of the research station. Some of the trials yielded very good results that could be recommended to the cultivators.

The impact of research in this farm in raising the crop yield and increase in sugar recovery by following the improved methods of cultivation advocated after research finding may be seen from the figures given under from 1957-58 to 1960-61 crop as could be had from 33 crop cutting experiments conducted during this period.

Year	Yield of cane per acre in 1957-58	Per cent increase over 1957-58	Recovery in yield, tonnes.	Sugar per acre
1957-58	13.00	tons		
1958-59	16.60	28	7.69	1.3 tons.
1959-60	18.50	42%	7.36	1.4 "
1960-61	20.30	57%	7.89	1.6 "

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Agriculture
(Contd.)

It may also be stated that 53.8% of the area in the Sugar Mill Dev. Zone that could be brought under recommended varieties (Viz. Co. 419, Co. 421., Co. 449., Co. 313 and Po 2714) has also a large contribution of this farm.

from what is stated above under para 3 and 4 it is clear that though this research farm made some loss yet the impact it could bring amongst the cultivators was great and greater still the benefit the sugar mill derived from the increase in sugar recovery and per acre yield. As such this is a very desirable project though the farm is showing certain loss at the initial stage. With the expansion of area in future for multiplication of sets of recommended varieties it may be possible to make good the loss to a definite extent in the long run.

(6)

Do

Paragraph 28 at Page 39 of the Audit Report, 1966.

Development The Committee is constrained to (Panchayat & observe that no responsibility has Community yet been fixed by the Department Development) which should have been done by the Department long ago. The internal Audit of the Department also could not detect the irregularity and no attempt was made to enquire into this default of the Department.

Reply not received

The Committee takes a very serious view of the matter that this Deptt. has not sent any reply to whatsoever the recommendation of the Committee pertaining to the Audit Report of 1966. The Committee asks the department to submit its replies within three months from the date of presentation of the present report to the Legislature.

The Committee reiterates its recommendation made at page 50 of this Report on the Audit Report, 1964, Appropriation Accounts, 1962-63, etc., and further recommends that no machinery should be purchased without guarantee from the sellers in future. 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 29 at Pages 39-40 of the Audit Report, 1966.

The Committee would like to know whether the Government could realise the money from the contractor concerned.

Reply not received

The Committee has been asked to report to the Legislature.

Remark made by
the Committee

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Paragraph 31 at page 40 of the Audit Report, 1966.

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61 34 Development.

The Committee feels that the Finance Deptt. should be requested by the Deptt. to make an enquiry as to whether there was any lapse in the Treasury in this case and result of enquiry should be sent to the Committee. The final action taken in the matter should be intimated to the Committee within three months from the date of submission of this Report to the House.

Paragraph 32 at page 40 of the Audit Report, 1966.

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Do

35 Do

62

Though the case was reported to Police, in April, 1964, the case is pending with the Police till 7th September, 1967, the Departmental proceedings had been drawn but have not yet been finalised. All these reflect that no earnest effort has been made to finalise the matter though the fact of fraudulent drawal of money came to the notice

Do

Do

of the Department in March, 1964, and actual drawal took place in November, 1963. Such type of slackness on the part of the Departmental authority calls for an enquiry for fixation of responsibility if any and Government should instruct the Police Deptt. to accelerate investigation so that due to lapse of time, real culprits is not escaped. The final result of the case should be intimated to the Committee.

Paragraph 80 at page 67 of the Audit Report, 1966.

63

35-36

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Do

The Committee feels that such cases should not be dragged for a long time and they deserve prompt action. The Department should note that such cases are finalised in proper time. The Committee would like to hear about the final action taken by the Department.

Paragraph 121 at pages 99 of the Audit Report, 1966

64

34-37

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Do

The Committee observes that the state of affairs as revealed in the Audit Report are very alarming it is high time that Government should find out proper measures to ensure effective financial control on the Panchayats. A large number

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		Development P & C D	of grants are given yearly to these Panchayats and unless adequate examination of account is done, it would be unwise on the part of the Government to release money knowing its purposeful utilisation. The matter calls for examination at the high level and things should be set right before it becomes uncontrollable.	Do	Do
			The action taken should be intimated to the Committee within three months from the date of placing of this Report before the House.	Do	Do
		Tribal Areas.	Paragraph 21 page 35 of the Audit Report, 1966.	Do	Do
65	37-38		The Committee recommends that the Department should submit a report to the Committee through the Accountant General on the following points:		No Comment
			(1) Why sanction was delayed?		
			(2) Why Forest Department was not consulted?		
			(1) The files and records relating to the matter have been examined. The matter originated with a discussion held on 9th May 1963 in the Chief Secretary's room which was attended by the Commissioner, Hills Division, I.G.P., Addl. I.G.P., D.I.G., (Border),		

(3) Why the scheme was sanctioned without detailed plan and estimate?

(4) Why the Deputy Commissioner concerned could refund the amount to treasury only after seven months.

The remedial action taken by the Department should also be reported to the Committee.

D.C., Shillong, Financial Adviser, TAWBCD, and Home Deptt. The Project appears to have been undertaken to serve the twin purposes of constructing a road necessary from the Border security point of view and for the purpose of giving test relief in the Border areas which are chronically deficient in food supplies and the purchasing power the people are at the lowest especially during the lean months. An extract from the proceedings of the meeting are attached as ANNEXURE XIII

(2) After consideration of the matter, the TAWBC Deptt. felt that the scheme could only be financed under the Border Test Relief schemes. The amount for the purpose is received as grant-in-aid from the Govt. of India. The Govt. of India's sanction for the grant was received in January, 1964. A copy of the Govt. of India's letter is attached as ANNEXURE XIV.

(3) On receipt of the Government of India's sanction, the matter was examined. As there was no Budget

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	Tribal Areas Contd.			Do
			provision for the purpose, an Advance from C.F. had to be taken to be subsequently regularised by Supplementary Demand. The matter was referred to Finance Department and ultimately the Finance Deptt's concurrence was received during the second week of February, 1964. The sanction was issued by TA & WBCs Deptt. on 6/3/64 as it was a comprehensive sanction covering all the Border Test Relief schemes and its preparation, scrutiny, etc., took some time.	This would show that after the receipt of sanction from the Government of India, the sanction was issued within a reasonable time after complying with all the necessary formalities.
			2. CONSULTATION WITH THE FINANCE DEPARTMENT:	On a perusal of the records it appears that the Forest Department was kept in the picture.

Do

The Deputy Commissioner, United Khasi and Jaintia Hills District, who was the co-ordinating agency for the construction of the project, sent a copy of his letter to the Chief Conservator of Forests in July, 1963, much before the sanction was issued and the road taken up. Prior to that also, the Deputy Commissioner had written a letter to the C.C.F. on 21/6/63 intimating him about the project.

A copy of the letter of the Deputy Commissioner is attached as ANNEXURE XV. It would appear from a perusal of the letter that the matter has been explained in detail and the C.C.F. has been brought into the picture. The endorsements make it clear that it was a forest tract which is being improved for better utilisation. Subsequently also, the matter was taken up by the Deputy Commissioner with C. C. F. and it would appear from the letter of the C.C.F. to the D.F.O., Shillong, that he had issued specific instructions for the handing over of the road to the PWD authorities. A copy of the letter is attached as ANNEXURE XVI.

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Trib. l Areas
Contd.

Action taken or proposed to be taken,
Remarks made by
the Committee.

As already explained to the
Committee during the evidence
of the Secretary, T.A. & W.B.C.
Department, the procedure in case
of Border Test Relief schemes is
that they are sanctioned on the
basis of rough plans and estimates
and detailed plans and estimates
are not insisted upon in view of
the following reasons:—

(1) The schemes are emergency
schemes taken to afford relief to
the people in distress and prepara-
tion of detailed plans and estimates
is likely to cause delay.

(2) The work is of a very
preliminary kind i.e., earthwork,
etc., which could be done with the
help of unskilled people requiring
relief in areas of distress and
drawing up of plans and estimates
on a rigid and detailed basis
according to prescribed specifica-
tions is not considered advisable.

(3) The work undertaken is of an elementary nature and the roads etc. constructed under the Test Relief schemes are subsequently taken up for improvement etc. by P.W.D.

In this case rough estimates as prepared by the Executive Engineer, P.W.D., were considered before the sanction was issued. The sanction was issued in consultation with the Finance Department of the State Government and the said Department also had the occasion to see the rough estimates before concurring with the issue of the sanction. A copy of the estimates submitted by the Executive Engineer, P.W.D. is attached as ANNEXURE XVII.

4. DRAWAL OF AMOUNT :

As already explained to the Committee, there was delay in drawal of the amount by the D.C. The presumption that the amount was drawn with a view to avoiding lapse is also justified. However,

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Tribal Areas
Contd.

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immediately when this Department felt that there would be delay in execution of the scheme, instructions were issued to the D.C. vide this Deptt. letter NO.TAD/COM/7/63/142, dt. 17.8.64 vide ANNEXURE XVIII to deposit the amount in the Treasury and to draw it as and when necessary. Subsequently, also when the scheme was abandoned, instructions were issued under letter NO.TAD/COM/7/63, dt. 21.10.64, vide ANNEXURE XIX for depositing the amount in the Treasury. It is learnt that the road has subsequently been constructed under the Border Security funds by the P.W.D. It would not be correct to say that the scheme was not justified or there was no necessity for taking up of the scheme.

As regards the responsibility for the matter, the D.C. was asked to explain the circumstances relating to the drawal of the amount and its keeping in hand without depositing it in the Treasury.

Considering that the general practice followed during that period was to draw the amounts to avoid lapse and considering the circumstances explained by the D.C., it is felt that the purpose will be served by issue of the instructions which the Deptt. has already done and no individual Officer could be held responsible. It is proposed that in case the situation does not improve after the issue of these instructions, suitable action may be taken in future cases.

Do

66 105-106 Tribal Areas

Paragraph 88 at Pages 71-72 of the Audit Report, 1966.

The Committee observes that it transpired from the evidence that the Finance Committee constituted in June, 1959 to examine the financial conditions of the District/Regional Councils had submitted their report in September, 1962 and on the basis of that report, Government decided in April, 1964 to recover the outstanding loans from them by adjustment against their dues in

The setting up of a machinery to study the actual financial conditions of the District Councils and whether the District Councils have utilised the loans and grants purposefully. After careful consideration of the recommendation of the Committee, the Government feel that the best machinery to verify the proper utilisation of the funds by the District Councils/P-L Regional Council, under present conditions, would be the Accountant

satisfactory

Sl. No. Page of the Report Department: Recommendations Action taken or proposed to be taken Remarks made by the Committee by

(1) (2) (3) (4) (5) (6)

Tribal Areas respect of royalties on minerals, General. The Accountant General, Do
Department taxes on Motor Vehicles, etc. The Assam & Nagaland, is being re-
Departmental witness informed the requested to take necessary action
Committee that when the Govt. in this regard.

tried to carry out this recommendation, the District/Regional Council submitted representations stating that this would act very harshly on them and their financial difficulties would increase. On such representation the Govt. decided in February, 1967 not to pursue for realisation of the loans for the present. The Committee the reform recommends that the Deptt. should see that the financial Rules are strictly followed in realisation of Govt. loans. The Committee further recommends that Govt. should set up a machinery to study the actual financial condition of the District Councils and whether the District Councils have utilised the loans and grants purposefully. The action taken should be reported to the Committee within three months from the date of placing of this Report to the House.

Paragraph 52 at page 50. of the Audit Report, 1966.

67 39-40 Tribal Areas

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

satisfactory

(i) The amount drawn for acquisition of land has since been deposited into the Shillong Treasury as per challan NO. , dt. 14.11.67;

(ii) Govt. in the Revenue Deptt. is taking steps for acquisition of land and formalities required for the purpose are nearing completion.

Paragraph 116 at page 91 of the Audit Report, 1966.

68, 40-41 Social Welfare

The Committee feels that solitary case reveals that in the early part of plan period, the Govt. used to distribute money as grants and loans to non-official organisation without appropriate rules and regulations and there was no effective control of the purposeful utilisation of the grants by the non-official organisation. The Departmental witness in his evidence categorically stated "Once the money is given or handed over to a private body, the Govt. have no control over it". The Committee observes that a tendency has developed to give more and more money to non-official organisations over which the Govt. have no control.

Recommendations noted and rules shall be followed scrupulously while issuing grants/loans in future.

No comment

Sl. No.	Page of the Report	Department	Recommendations	Action taken or proposed to be taken	Remarks made by the Committee.
(1)	(2)	(3)	(4)	(5)	(6)
			The Committee recommends that financial rules are strictly observed the Govt. should always see that the in dealing with Govt. funds by the persons concerned, be it official or non-official organisation and effective steps as required under rules should be taken against defaulters. No grants or loans should under any circumstances be issued without proper rules. The action taken should be intimated to the Committee within three months from the date of submission of this Report to the House.	Do	Do
69	41-42	Appointment	paragraph 25 at page 38 of the Audit Report 1966. The Committee is surprised to note that ever upto June 1965 the detailed accounts had not been submitted and the actual utilisation report of food stuff had not been received by Audit. In 1967 during the course of check of records by audit only 75 maunds of Food stuff were found out as against 11394 maunds. The Committee is not at	by the public Accounts Committee the Deputy Commissioner, Sibsagar, investigated the case and submitted his report from which it appears that out of 1139 mds 20 srs of rice distributed to the flood affected people in 1960-61, distribution lists for 621 mds 7 Seers were produced before the audit in the year 1961. This fact was recorded in the audit note forwarded with Accountant	No Comment

all satisfied with the reply given by the Departmental witness that it was very difficult to collect the accounts from different Officers engaged in different nature of work during the time of calamity like flood etc.

The Committee, therefore feels that in view of the complicated nature of accounts and difficulty of getting the required information from different officers at different centres and at different times, Government. Should make a thorough probe and report of the Investigation should be sent to the Committee within three months from the date of presentation of the Report to the House.

As regards item No. (ii) the Committee would like to know why the accounts could not be produced to Audit and what is the present position.

Do

General's memo No. OA/15-32/61/382 dated. 26.8.61. In September/67 distribution lists for an additional quantity of 75 mds of rice were produced before the audit party. Thus distribution lists for a total quantity of 696 mds 7 seers were produced for audit leaving a balance of 443 mds 13 Seers for which the distribution lists could not be produced. Excepting the distribution lists for a total quantity of 75 mds. the other distribution lists are reported to be not traceable now including those for 621 mds. 7 Seers earlier produced for audit service 1960-61 the Relief Branch of the Deputy Commissioner's office, Jorhat, had to be shifted six times (vide letter No. S.J.R. xxiii/48/55/99 dated 27-4-68 at ANNEXURE XXV

Many papers are reported to have been totally destroyed or poartially damaged by white ants. The Missing distribution lists were therefore either misplaced or destroyed in this process and it has not been possible to locate these lists despite a thorough search and there is little hope of finding them.

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The result
of the De-
partmental
proceedings
may be in-
dicated to
the Comm-
ittee

Para 81 at page 67 of the Audit Report 1966.

As desired by public Accounts
Committee the Deputy Commis-
sioner, Kamrup, was requested to
furnish a detailed report. Accord-
ingly D.C., Kamrup, has furnished
areport, and it appears therefrom
that the departmental proceeding
has not been concluded. So the
questions of discharging Shri Gani
and dropping of the proceeding do
not arise.

It transpired from the evidence
tendered by the Departmental
witness that no adequate opportunity
was given to the person discharged
to defend his case. Though guilty
the proceedings drawn against him
should not have been dropped so as
to allow him to defend his case as
usually permitted under the Law.

The Committee, therefore, recom-
ends that this case should be looked
into by Department and remedial
measures should be laid out to
avoid future trouble. The action
taken should be sent to the Commi-
tee within three months from the
date of presentation of this Report
to the House.

70 42-43 Appointment B)

Do

Para 35 at page 42 of the A/R. 1966.

The Committee is not happy in the way the Government has tackled the cases. Due to wrongful action on the part of the Department it became administratively unjustified and legally untenable. Due to want of timely action the cases became complicated and led Government to incur a huge amount of avoidable expenditure. There is slackness on the part of the Department by taking things for granted. The Committee therefore recommends that such things should not recur in future. The progress of realisation of subsistence allowance should be intimated to the Committee within three months from the date of submission of this Report to the Hosue.

71 43 Appointment

As regards the case of Shri R.C. Bhattacharjee, Executive Engineer, necessary orders were issued by P.W.D. for adjustment of the excess amount of subsistence allowance from the arrear pay and leave salary of Shri Bhattacharjee and Accountant General, Assam and Nagaland, was advised to take action accordingly on 4th November 1965 under Memo. No.E(B)/E—103/61 Pt. II/50-A, date 4th November 1965. We presume that Accountant General, has already taken action in this regard.

As regards Shri H.C. Sen, although it was decided in the past to recover the excess amount of subsistence allowance from him by a Civil Suit, Govt. have abandoned this idea due to some technical difficulties in consultation with L.R. and with the approval of the Cabinet. The amount overdrawn by him has therefore been written off in order to avoid the difficulty facing Shri Sen claims for damages for being kept in unlawful suspension and for depriving him from taking any other means of earning which, as a pensioner, he could have done.

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Paragraph 94 at Page 75 of the Audit Report, 1966.

72 4647	Power Elec- It tricity mines- and mineral	transpired from the evidence that the Government has not yet looked into the continuous loss incurred by the State Electricity Board and the causes for non-payment of interest on Government loans and has not determined as yet whether the Board is functioning efficiently so as to satisfy itself about the real circumstances leading to such loss. The Committee sees no reason as to why the Government could not cause an enquiry into the affairs of the Board as yet.	Reply not received.	The Committee takes a very serious view of the matter that the Department has not sent any reply to the recommendations of the Committee pertaining to the Audit Report of 1966 in spite of request made from the Assembly Seect. The Committee desires that the action taken on the recommendations should be intimated early.
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The Committee, therefore recommends that the Government should examine the whole matter and issue necessary directives to the Board to take concrete steps to minimise the loss and a report showing the action taken by the Department should be sent to the Committee within

three months from the date of submission of this Report to the House.

Paragraph 95 at Page 76 of the Audit Report, 1966.

Reply not received.

73 45 Power Electricity, Mines and Minerals

The Committee would like to know the result achieved by the Board in reducing the transmission and distribution losses. The Committee also recommends that the causes for using distribution line with low conductor and old equipments which attributed to transmission loss should be enquired so as to determine whether there was any laps on the part of the official of the Board. The action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 97 at Page 77 of the Audit Report, 1966.

74 48-49 Power (Electricity)

Mines and Minerals.

It transpired from the evidence that the Government has not made any enquiry as to the causes of failure of the Meter Factory Scheme which envisaged production of quality meter at cheaper

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Do.

price than the price prevailing in the market. The Committee also came to know that no other Electricity Board in India has taken up such project. The project was taken up on a wrong assessment that the cost would be Rs.33 per meter whereas reality the cost went up to Rs.98 per meter in 1966-67.

The Committee, therefore recommends that the Finance Department should enquire into the matter thoroughly and ascertain the real causes of loss and high cost of production and Pin-point the lapses, if any, of the person or persons for fixation of responsibility. The action taken by Government should be intimated to the Committee within three months from the date of presentation of this Report to the House.

Paragraph 98 at Page 77 of the Audit Report, 1966.

Reply not received.

- 75 43 Power Elec- The Committee recommends that
tricity Mines the irregularity mentioned in the
and Minerals Audit para should be investigated
by an independent body with a view
to fix responsibility for the losses
incurred. The Committee further
recommends that in future such
defaulting Officers should be dealt
with properly by the Board so that
the Board is not put to loss due to
fault of its Officers.

Paragraph 99 at Page 77 of the Audit Report, 1966.

- 76 49-50 Power Elec- The Committee has failed to under-
tricity stand why no action was taken
Mines and against the Officer for not recording
Minerals. the reasons for nonacceptance of
the lowest tender as required under
the rules. The Board should see
that the officers who do not strictly
follow rules without appropriate
reasons should not be allowed to
go without proper action. The
Officers should be made alert
accordingly.

- 79 50-57 G. A. D. Paragraph 38 of Page 43 of the Audit Report, 1966.
Though the Committee appreciates Out of L.I.C.Loan of Rs.10,000,00/-
the desire of Government to pro- G.A.D.has spent an amount of Rs.
vide residential accommodation to 1,05,346.15P towards acquisition of

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(1)	(2)	(3)	(4)	(5)	(6)
		its employees with a loan taken from the Life Insurance Co-operation yet the Committee feels that the loan should have been taken before finalisation of the Scheme. Moreover the Scheme has not yet been approved by the authority concerned.		Mirashi bungalow at Shillong. As the same bungalow is now being used for accommodation of a Tribal Hostel. T.A.W.B.C. Deptt. has been requested to get back the money in G.A.D's account and Necessary action is being taken by them in this respect.	
		The Committee, therefore, recommends that the matter should be expedited in right earnest and the Government should submit a report to the Committee about the progress made.		D.C.Kamrup has submitted a plan and estimate of Rs.10 lakhs for construction of residential quarters for lowpaid Government employees at Bharalumukh Gauhati. D.C. Nowgong has also submitted plan and estimate amounting to Rs.5,55,520/- for construction of residential quarters for officers as well as for low-paid Government employees. All these plans and estimates have been approved by the Addl.C.E. and G.A.D. has moved Finance Deptt. for their concurrence to accord Administrative Approval. It is expected that Finance's concurrence/views will be communicated shortly.	The committee may be apprised of the latest position within two months from the date of presentation of this Report to the House.

Paragraph 2(c) at page 4 of the Audit

Report, 1966.

78 51-52 Forest The Committee is surprised to learn that there are arrears of revenue which date back to 1943-44. This shows that no effective steps were taken to realise the outstanding revenues. The Committee therefore recommends that the defaulters who have not cared to clear their arrears must not be allowed to be contractors of the Department. The Department should issue necessary instructions to all Divisions that any deviation from the above would be dealt with severely. Immediate steps should be taken to realise the arrears of revenue. The action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.

Necessary instructions have already been issued to the Divisional Forest Officers from time to time to take immediate steps to realise the arrear revenues. Further instructions on the recommendations of the Public Accounts Committee have been communicated to all concerned for immediate action and future guidance. A clause has already been inserted in the sale notice that no forest works will be given to person who is a defaulter of the Department.

The Committee feels that there is delay on the part of many Department in referring the cases to Bakijai Officer and the Bakijai Officers being the Sub-divisional Officers and the Sub-Deputy Commissioners having multifarious duties cannot take immediate actions in the matter of realisation of arrear revenues. The Committee decides that it will examine the feasibility of evolving a separate machinery to realise the arrear revenues and expedite the Bakijai proceedings.

The Committee also likes to know whether the instructions which have been issued to the respective Divisional Forest Officers by the Department were strictly followed and whether any tender has been accepted and coupe given settlement to defaulters even after insertion of the clause in the sale notice.

The Committee likes to know the number of cases detected by the Department till this date and action taken against contractors found guilty after setting up of the two squads by the Department. The information should be furnished to the Committee as early as possible.

Paragraph 82 at Page 67 of the Audit Report, 1966.

The Department should introduce an effective machinery to detect and check all cases of illegal felling and the contractors found guilty should not be given any coupe in future and he should be furnished by cancellation of his coupe. The action taken should be reported to the Committee.

Instructions on the recommendations of the Public Accounts Committee have been communicated to all concerned for immediate action and future guidance. Apart from the normal checking of the illegalities, two mobile squads under the scheme "Forest Protection" one in Upper Assam Circle and another at Lower

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Assam Circle have been established to help Divisional Forest Officer. It is expected that the illegalities will be checked to considerable extent. (A copy of letter No. F. A. 19/PAC/68/-R. dated 21st May 1968 from C. C. F. is annexed in ANNEXUREXXI)

Grant No.49 at page 107 of the Appropriation Accounts, 1964-65.

80 52-53 Forest The Committee observes that some strict measure is called for to restrict the Supplementary Demand according to actual requirement.

No Comments

Paragraph 84 at page 68 of the Audit Report, 1966.

81 52-53 Town and Country Planning The Committee recommends that the Department should make satisfactory progress in realisation of the loans by taking coercive measures and progress made should be reported to the Committee from time to time through the A. G, Assam and Nagaland.

No Comments

The amount of Public Demand against 10(ten) cases were fully satisfied and action is being taken to realise the interest on Public Demand. The statement showing the progress of recoveries made upto 31st March 1968 from the defaulters through coercive measures is appended to the Report as ANNEXURE XXII.

All D.Cs./S.D.Os. have also been requested to impress upon all the Bakijai Officers to take coercive measures so as to make expeditious realisation of all Government arrear dues as recommended by the Committee.

the Appropriation Accounts, 1964-65.

No Comment

82 53 Town & Grant No.35 at page 71 Note 3(1) of
Coun
nning

It is evident now from the Departmental note submitted to the Committee subsequent to the deposition of evidence by the Departmental witness that none of the Authorities (i.e. G.D. & Tinsukia Development) could be given any loans for slum clearance scheme so far as the provision originally made lapsed and subsequently no provision could be made due to inadequacy of fund. The Committee is constrained to observe that Government should not make budget provision for any scheme which it cannot implement due to their own limitations. The scheme which are not mature should not be provided in the budget because unnecessary blocking of Government money entails less to Government. The Department should therefore note the observation of the Committee and should be careful in future in preparing its own budget.

The observation made by the Committee has been noted.

No. Page of the Sl. Report (1) (2)	Department (3)	Recommendation (4)	Action taken or proposed to be taken (5)	Remarks (6)
83 56	Industries	Para 101 at page 80 of the Audit Report, 1966.		No Comment
34 56	Industries	It transpired from the evidence that the factory is experiencing difficulties in transporting its products and as a result full load of production could not be discharged by the factory which ultimately resulted in loss. The Department should take effective steps for removing the present obstacles so that the factory can earn reasonable profit in near future. Paragraph 102 at page 80 of the Audit Report, 1966. The Committee recommends that effective steps should be taken to improve the working of the Mill so that it earns some profit in real sense.	Steps have been taken to improve working of the mill for earning profit.	The Committee likens to know what are the tangible steps taken by the Department to improve earning of profits
35 56	Do	Paragraph 105 a at page - 81 of the In this case, when the project report was prepared, the Corporation made certain assessment of saleable exponents of this Jax Board but experienced belied all such hopes. Even the public Works Department of the Government which was expected to be the corporation's bulk purchaser did not oblige the corpo-	Audit Report, 1966. Noted by Government for future guidance and recommendations of the Committee also communicated to the Assam Small Industries Development Corporation Limited for strict observance vide Government letter No.CI.81/68/17, dated 15th June 1968 at ANNEXURE XXIII.	No Comment

nation by placing orders for Jax Board, M.E.S. has made some symbolic purchase. The Corporation could not get expected market. The Committee is of opinion that wishes are not always heresy and before public money is spent in such a sort of project, some meticulous care should be taken from all points of view.

In future the Government should carefully examine project Report keeping in view the profitability of the scheme and no guest work should be made in finally approving projects of such nature. The action taken by the Government should be informed to the Committee as early possible.

5758 Industries Paragraph 105(b) at page 81 of Audit Report, 1966.

The Corporation received mirror license of Plate Glass valued at Rs.25,607.50 paisa. And according to the Director of Corporation all necessary tools and equipments were purchased. But the Committee is surprised to find that the Director's report and the evidence given by the Departmental witness is at variance. The Director further stated

No Comment

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(1) (2)	(3)	(4)	(5)	(6)
87	53 Industries	Industries that it was only due to want of mirror expert production could not be started. This sort of varying and contray report of the Secretary of the Department and the Director of the Corporation put the Committee in very difficult position to appreciate the real state of affairs. This sort of fund with public money should be avoided under all circumstance. The Committee expected that in future the Departmental witness should come prepared with proper facts to help the Committee in clarifying matters.	Paragraph 107 at page 82 at the Audit Report, 1966.	The Committee likes to examine the Secretary Industries on para 107 at page 82 of the Audit report 1966.
87	53 Industries	The Committee feels that every para 107 at page 82 of the Audit Report 1966 relates to Assam State Mineral Development Corporation Ltd. and this has accordingly been referred to the Power Department. The Committee's recommendations on the Assam Government. Marketing Corporation Limited have been noted.	Committee's recommendations on para 107 at page 82 of the Audit Report 1966 relates to Assam State Mineral Development Corporation Ltd. and this has accordingly been referred to the Power Department. The Committee's recommendations on the Assam Government. Marketing Corporation Limited have been noted.	The Committee likes to examine the Secretary Industries on para 107 at page 82 of the Audit report 1966.

for amalgamation of it with the small Industries Corporation.

The Committee hopes that Government should keep a close watch over the Corporation. The Committee further feels that mere shifting of the emporium to Assam House, Calcutta from its original place may not prove sufficiently remunerative.

Paragraph 15 (ii) at page 32 of the Audit Report, 1966.

No Comments

88 59 Industries The Committee is of the opinion that Recommendations noted. the case was on a New Service.

The Committee recommends that in future the Legislature should be given an opportunity for studying the implications of New Service and suggests that this sort of diversion of fund from one head to another which was not contemplated in the budget and without obtaining specific vote of Legislature should be considered as "New Service".

89 59-60 Do Paragraph 70 at page 61-62 of the Audit Report, 1966.

No Comments

The Committee observes that the Department should not have gone for industry without arranging requisite things for it. In this case Necessary directives issued under letter No. CI.81/68/15., dated 15th June 1968 at Appendix XXIV

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Industries machineries were purchased in advance of actual requirements. The Committee recommends that the Department should lay out directives for Departmentally Officers indicating the phase of work to be taken up by them in establishing any production centre so that for the default of officers the Government is not required to incur any loss. The action taken should be reported to the Committee.

Paragraph 71 at page 62 of the

Audit Report, 1966.

The case should be finalised as early as possible and a report furnished to the Committee not later than six months from the date of presentation of this Report before the House. The Committee further feels that when this sort of misappropriation takes place, Government should not be satisfied with the drawing of departmental proceedings alone. Desirability of criminal proceedings must also be considered simultaneously to deter such delinquency.

The Manager of the Emporium was found guilty of all charges and was discharged from service. The Salesman was also found guilty of the charge and has been made responsible for the loss of Rs.553,33 paise.

Government have since issued instructions regarding drawing up of criminal proceedings, in suitable cases, simultaneously to deter such delinquency as recommended by the Committee (vide Government letter No. CI.81/68/16, dated 15th June 1968 at page 191 of the Report.

90 94 Industries

Satisfactory

Paragraph 89 at page 72 of the Audit Report, 1966.

- 91 54-55 Industries The Committee recommends that proper follow up of the realisation of loans and interest in time should be made by the Department. The Committee further observes that in spite of adverse remarks in the judgement relating to check book case, the department did not take any action against the officer at fault. The Department however proposes to take some steps. The Committee hopes that action taken will be informed to the Committee as soon as done with.

Paragraph 12(a) at page 22 of the Audit Report, 1966.

- 92 60 Transport The Committee is not satisfied with the reasons put forward by the Department and recommends that the Department should be more alert about the control over expenditure in future.

Paragraph 112(a) at page 85 of the Audit Report, 1966.

- 93 61-63 To The Committee observes that the percentage of depreciation reserve fund investment in the year under review is less than previous years

No Comments
The Committee does not like to make any Comment on the action taken on the recommendations since this organisation has been converted into a Corporation. It, however, like to know about the working and the profit and loss account of this organisation after it was converted into the Corporation

Do

The investment of the depreciation reserve Fund in the year 1964-65 is less than in the previous year due to the following reasons :—

Sl. No.	Page of the Department Report	Recommendations	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(5)	(6)
	Transport whereas the other items have increased. Even out of the reduced amount only 43 per cent was invested while the money was available the Department could not utilise it although many of the vehicles of the Department were out of order for want of replacement. The total expenditure in the previous year was Rs.1.97 lakhs and in the year under review was Rs.2.05 lakhs. Therefore the difference is not a big figure.		The rate of depreciation on vehicles is 25% for petrol vehicles and 12½% for Diesel vehicles and the rate of depreciation on buildings is 6%. The full amount of depreciation on vehicles could not be invested as some portion thereof was diverted to meet the unexpected increase in operational expenses due to increase in the price of stores, spare parts, tyres and tubes, petrol diesel oil lubricant etc. Though the Finance Department was moved for extra grant for this unexpected increase of prices, no grant was provided due to financial stringency. As such this unavoidable expenditure had to be met by diverting some portion of fund from the depreciation. Hence there was less investment under the depreciation Reserve Fund.	
	The Committee is not happy over the explanation for the short fall of profit and recommends that the State Transport Organisation being a commercial enterprise of the Government every efforts should be		The vehicles which attained their prescribed life were replaced by meeting the expenditure from the Depreciation Renewal Reserve Fund. The number of shutdown vehicles showed an increase over the pres-	

made to earn more profit. The increase of expenditure speaks of the top heavy administration and unnecessary entertainment of staff which should be taken care of. Remedial measures should be adopted to ensure that maximum services are derived from each vehicle and to find out ways and means to improve the organisation so that it can earn more profit.

The Committee also recommends that there should be a condition in the service of the Drivers that they should know little bit of mechanism to repair the minor defects of the vehicle which they are to attend whenever necessity arises.

The Committee likes to be apprised of the action taken within six months from the date of presentation of this report to the House.

cribed limit of 32% due to non-availability of spare parts in time and not for usual replacement. Some of these vehicles were not allowed to run due to technical consideration as there was every likelihood of further rapid damage to those parts still remaining in good conditions in those vehicles.

New purchase of 75 buses during 1964-65 were of imperative necessity to maintain the services regular on routes to avoid public inconveniences

The recommendation has been noted. Instructions have been issued to all outstation officers under the State Transport Organisation to take all possible steps to increase the earning and to reduce operational expenditure. They have also been asked to see that there are no excess of staff over actual requirement in any sectors and to ensure that maximum services are derived from each vehicle and also ensure at-least 75% occupancy of seat capacity of vehicles placed on routes.

Remarks

Action taken or proposed to be taken

Recommendation

Sl. No. Page of the Department Report

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The recommendations has been noted. The Engineers have been instructed to follow the instructions while recommending drivers for appointment in State Transport in future. The procedure is being followed since.

Do

Paragraph 112 (b) and (c) at pages 86-88 of the Audit Report, 1966.

94 63-64 Transport The Committee recommends that organisation should adopt remedial measures to avoid losses. The issue of permits to allow private trucks to ply on the Shillong Gauhati Route on this or that ground will lead to complicity, as such, this practice should be stopped. The Committee would like to be apprised of the action taken within three months from the date of presentation of this Report to the House.

As regards the issue of special permits on individual applications for plying private trucks on Shillong Gauhati route, temporary permits are issued by the Secretary State Transport Authority for a maximum period of three months only at a time. Such permits are granted to those applicants whose cases have been recommended by the concerning Government Deptt. and on the basis of a no-objection certificate issued by the Director of State Transport to the effect that the goods proposed to be carried cannot be managed by the State Transport. The issue of such

permits is limited to deserving special cases only as referred to above.

Para 112 (d) at page 88 of the Audit Report, 1966.

95 64 Transport The Committee observes that the figure shown as profit is deceptive. The claim made by Deptt. that they are running at a profit is not correct. It is a matter of regret that though the State Transport Organisation which is getting certain advantage as a commercial concern of the Government yet it could not compete with the private operators who are to pay extra tax. The Committee therefore recommends that the State Transport Organisation should show real project in their accounts without concealing some items of expenditure. The Government should properly examine the actual state of financial position of the organisation.

On scrutiny of the financial position of the State Transport undertaking the following facts are revealed.

The Government ordered for revision of pay scale under Government letter No. FEP.3/64/106, dated 29th December, 1964 which was given effect to with retrospective effect since 1st April, 1964. The financial implication on this accounted roughly to Rs. 5 lakhs. Out of this amount a sum of Rs. 1.62 lakhs was drawn and paid during the financial year 1964-65. The balance of Rs. 3.38 lakhs which remained unpaid during the year was paid during 1965-66 and adjusted in profit and loss account in subsequent years by deferred payment basis as below :—

1964-65		1.62 lakhs
1965-66		1.69 lakhs
1966-67		1.69 lakhs.
		5.00 lakhs.

Remarks

Sl. No.	Page of the Department Report	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	
		Transport		
				The impact of revision of pay scale as per Assam services Revision of pay rules 1964 being abnormally high, the liability to the extent of Rs. 3.38 lakhs was not adjusted in 1964-65 and adjusted in subsequent years by deferred payment basis as per commercial procedure. The depreciation on vehicles amounting to Rs. 1.82 lakhs was not adjusted in 1964-65 due to mistake in calculation which was subsequently adjusted.

The depreciation of Rs. 1.49 lakhs relating to buildings was not adjustable. As per rule the depreciation on building should be calculated at 6% on date of completion but as in this case the amount represented depreciation of incomplete buildings of 1964-65, it was not adjustable as per rules.

96 64-65 Transport Para 113 at page 88 of the Audit Report, 1966.

The Committee is constrained to note that due to lack of foresight

Necessary enquiry has been made and the officers responsible for the

Do

the Deptt. had to incur the avoidable loss of about Rs. 5.44 lakhs. The Committee recommends that an enquiry should be made to pin point the responsibility of the officer or Officers due to whose fault this loss had occurred.

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

Para 114 at page 88 of the Audit Report, 1966.

The avoidable expenditure of about Rs. 2 lakhs upto March, 1965 was incurred due to non-conversion of 24 sub-stations into Conductor's booking centre although the State Road Transport Board decided in the year 1958 to close down and to convert these sub-stations to conductor's stations as a measure of precaution against the said loss. The Deptt. on 20th August, 1966 (i.e. after a lapse of about eight years) obtained the orders of the Chairman of the Board to maintain status-quo of their earlier decision. The Committee could not

loss have been located. Deptt. action against the officers concerned is being taken.

In compliance with State Road Transport Boards decision, dated 3rd May, 1958 to convert the uneconomic Sub-stations into Conductor's booking stations, all the 23 uneconomic Sub-stations except two viz. Chairman and Palasbari were converted into Conductor's Booking Stations as per Director's order in 1958. Subsequently, due to strong public demand 6 Sub-stations were re-opened from time to time. The remaining 15 closed Sub-stations were not re-opened.

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Sl. No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
		Transport	but to express grave concern over the State of Affairs and recommends that this is a case of gross indiscipline and thorough enquiry be conducted to investigate into the following matter amongst others:—		
		(a)	Why the decision of the Board was not implemented for which the organisation had to incur a heavy loss.		
		(b)	Responsibility should be fixed and the loss may be made good from the officer or officers due to whose fault the organisation had to bear the loss.		
			The Committee would like to be apprised of the action taken within six months from the date of presentation of this Report to the House.		
				subsequently, 16 other Sub-station became uneconomic. So, on 3rd August, 1966, the Director, State Transport, in accordance with the above decision of the State Road Transport Board, issued directive to all the station Officers to convert all the Sub-stations earning of which per day was below Rs. 100.00 into Conductor's Booking Counters. Then, public made vehement protests against this decision and demanded the retention of the sub-stations with Booking Asstt. in those sub-stations. Therefore these Sub-station were retained with the approval of the Chairman, State Road Transport Board, dated 20th August 1966, pending formal approval by the State Road Transport Board. The State Road Transport Board vide Resolution No. 6, dated 6th May, 1968 approved retention of these Sub-stations with direction to take step for increasing the earnings of these Sub-station. The outstations Officer's has been asked	

to take all possible steps to increase the earnings of those Sub-stations by placing extra-services wherever necessary.

Para 112 at pages 85-86 read with Appendix X at page 129.

98 68 Transport

The Committee recommends that vigorous steps should be taken to realise the arrear and the Committee would like to be apprised of the progress made.

do

As regards the realisation of outstanding dues this Deptt. have taken up with the respective defaulting Government Deptts. and vigorous steps are being taken for realisation of these outstanding dues from them.

Paragraph 53 at page 51 of the Audit Report, 1966.

99 P.W. (F.C. & 1) Deptt.

The Committee recommends that so long the rules have not been amended, any violation should be investigated and proper action should be taken for such violation but if rules have become impracticable, Government may be moved to the rule under changing circumstances. The matter may be thoroughly examined and views of the Deptt. should be intimated to the Committee.

This has been examined in the light of the recommendation of the P.A.C. As the provision of the rules, viz. para 244 of the A.P.W.D. Code empowers the Government the P.W.D. to take up works before technical sanction in case of works of urgent nature, it is felt that there is no need for revision of the existing rules for the present.

The Committee feels that the term 'urgency' or 'urgent work' is not clearly defined and taking advantage of this provision in the P.W.D. Code there is misuse of public money on the pretext of the works being urgent in nature. It is, therefore, necessary to clearly define the term 'urgency' or 'urgent' work'. The opinion of the Deptt. should be furnished to the Committee within three months

The Committee therefore recommends that findings of the Commission should be sent to the Finance Deptt. who would make an enquiry of the matter and report to the Committee within three months from the date of presentation of this Report to the House.

The report of the enquiry commission together with copies of the Government on it has been submitted to the Finance Deptt. as directed by the P.A.C.

The Committee wants to know when the findings of the Commission was sent to the Finance Deptt. and whether the Finance Deptt. has taken any action in this regard. If there is delay in sending the communication to the Finance Deptt. and the Finance Deptt. has not taken any action, the Committee expresses its concern about the inactivity on the part of both the Finance and P. W. D. (F. C & I) Depts. The above information should be submitted to the Committee within one month from the date of issuing the communication from the Assembly Sectt.

102 70 P.W. (F. C. and I) The Public works Deptt. (F.C. & I Wing) is a developing and a fairly big and major spending Deptt. The Committee feels that in the context of its importance and the works undertaken by it in recent years, it would be appropriate if at least an annual analysis of achievements aimed at and

The Administration Report of this Deptt. for 1965-66 has been forwarded to the Secy. L. A. under this Deptt's No. FGM. 10/67/15., dated 11th April 1968. Action for regular publication has been taken.

The Committee will like to examine the report submitted by the Deptt. along with the subsequent report. It likes to know what concrete step has been taken by the Deptt. for regular publication of the report.

General Observation and Recommendations.

Sl. No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			realised be published for appraisal by the public. The Committee recommends that an annual reports detailing the activities and achievements of the Deptt. should be published for information of the general public.		
			Paragraph 124 read with Appendix XIII at Pages 139-40 of the Audit Report, 1966.		
103	70	Do	The Committee desires that Government should expedite examination/investigation of the pending cases and send their comments within three months from the date of presentation of this Report to the House.	The pending cases are investigated and replies are being submitted to the Audit. It is expected that the pending cases will be cleared shortly.	Although the Deptt. has mentioned that the replies are being submitted to the Audit, it transpires that no reply has been submitted to the Audit till this date. The Committee views this with grave concern and asks a clear and detailed explanation from the Deptt. for their lapses. It also remarks that the Deptt. has committed a breach of privilege for giving wrong information to the Committee. The explanation should be submitted to the Committee within one month.
			Note 8 (b) at pages 84-85 of the Appropriation Accounts, 1964-65.		
104	70	Do	The Committee desires that more vigorous steps should be taken to minimise the suspense accounts of the Divisions.	The instruction of the Committee has been noted and action taken accordingly.	

Remarks of the
Committee

Action taken or proposed to be taken

(6)

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Recommendations

(4)

Department

Page of the
Report

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105 71-72 Coopera-
tion. Paragraph 115 (iii)(a) at page 89 read
with item No.20 at pages 116-117 of
Finance Accounts, 1964-65.

The Committee expresses surprise that the Department has not sufficient control over its field officers so as to bring in Reports in time, particularly when they have their own field audit staff. It transpired from the evidence that instead of taking the decision about the dividend earned by the State Government in time, Government have taken decision for seven years together. It would be more appropriate if decisions would have been taken year by year. The Committee hopes that in future decision would be taken promptly and timely.

The main difficulty has been that the Department has not adequate staff to complete audit of all societies in time. As a result a good number of Societies remain unaudited at the close of the year. Unless and until the audit of a society is completed, all the required information cannot be obtained and the Balance Sheet cannot be placed before the General Meeting for declaration of dividend. The difficulty is being attempted to be over come.

No comment

The Committee perused the note on the Shillong Fish Dealers Association Ltd., which is annexed (Annexure IV) to this Report. The Committee has not been informed as to whether in meeting which was to be held in the first week of November, 1967 has really been held and whether the Society has been recognised so as to include the genuine fish dealers. Steps taken in this regard and also in regard to the improvement and financial condition of the Society should be reported to the Committee within three months from the date of presentation of this Report to the House.

The dividends payable by the Apex Bank on the Government shares up to 1965-66 at the rate of Rs.77,000 per year have been credited to the Bad Debt Reserve Fund maintained in the Apex Bank. The dividends due on the shares at the same rates for the years, 1966-67 and 1967-68 have been similarly credited to the credit stabilisation Fund. The dividend of Rs.77,000 due for the year, 1968-69 has not yet been paid and the Apex Bank has moved the Government to credit the same to the credit stabilisation Fund and the proposal is under examination of the Department.

The office bearers of the Shillong Fish Dealers Association are not producing the accounts for audit to the officers of the Department or which audit has been pending for the last several years. For non-completion of audit, the Annual General Meeting also could not be held for reorganisation of the Society. The matter is receiving further attention.

S1. No.	Page of the 4th Report	Department	Recommendations	Action taken or proposed to be taken	Remarks of the Committee.
(1)	(2)	(3)	(4)	(5)	(6)
106	Page 72	Co-operation.	Para 115 (iii)(b) at page 90, of the Audit Report, 1966		
		(Contd.)	The profit and loss Account submitted for 9 years show that except in one year, i.e., in 1965-66, the Society has been running at a loss. In these 8 years the total loss has come up to Rs.45,75,884.24 P. After deducting the profit of Rs.2,51,217-91 P. earned in 1965-66 the total net loss till the end of 1966-67 amounts to Rs.43,24,666-33 P. This is not an encouraging picture for the Cooperative movement and requires more thorough probe into the matter. The Committee proposes to make a spot verification of the mill in course of time. The Committee would like to be informed of the ways and means adopted to put the mill on an economic footing.	Result of the working of the Mill for the year ending June, 1964 was sent to the Accountant General, Assam vide letter No. C.G. (A).13/64/110, date 9th February, 1966.	The result of the working of the Mill along with the views of the A. G. Assam may be intimated to the Committee.
107	73-74.	Do	Para. 115(iii) (c) at page. 90. of the Audit Report, 1966.		
			The Committee recommends that the Department should watch the progress of the Society with sympathy and should help it to overcome the present difficulties and enable it to stand on a firm footing.	This Department has been watching the activities of the Apex Marketing Society and extending whatever help necessary to improve its condition. And officer of Deputy Registrar's rank has been attached	Satisfactory

Do

Steps should be taken to realise the outstanding arrears from the defaulting Primary Marketing Societies.

to the Society as its Financial Adviser. Instructions have been issued to the Zonal Deputy Registrar's and also to the Subdivisional Officers to help the Society in realising its dues from its constituent primary marketing societies and other agencies through arbitration and where necessary by filing Criminal cases.

As regards its position of recovery from constituent societies a report from the society is annexed which will show that its outstanding recoverable as on 31st May 1968 was Rs. 34,59,916.42 P. while its liabilities to the Apex Bank on that date was Rs. 51,34,295.40 P. The statement regarding recovery will show that the society advanced a total sum of Rs. 7,38,86,000.00 from 1958-59 to 1967-68. The society has realised all its advances for all the years except for the year 1960-61 and 1961-62 amounting to Rs. 35,91,064.64 P and Rs. 1,41,050.94 P. respectively. Against these amounts the society realised an amount of Rs. 10,60,533.86 P. in the subsequent years as shown in the statement.

Para. 115(iii) (d) at Page 90. of the Audit Report, 1965.

168 74 Co-operation Do

The Committee would like to be apprised of the latest position and progress made in recovery. Not only employees but office bearers of the 28 Cooperative Societies are involved. This Department has been making all out efforts to take action against the persons at fault and the result so far achieved is as under.—

Rs. 11,489.05— Amount actually realised.

for Rs. 64,815.60— Arbitration cases filed and proceedings are in progress.

„ Rs. 10,725.53— Criminal cases filed and pending in the court.

„ Rs. 26,676.99— Criminal cases over. Accused acquitted.

Do

„ Rs. 3,707.79 — Some office bearers were made liable for this amount but appeals are going on at different level.

„ Rs. 10,678.24 — The field officers have not yet been able to take action for want of materials.

„ Rs. 2,439.59 — Concerning societies now under liquidation and the Liquidator has taken up liquidation proceeding.

„ Rs. 48,278.54 — The field officers have not yet been able to exactly ascertain the position of these losses.

„ Rs. 7,965.77 — Pending adjustment.

Total— Rs. 1,86,786.10 Paise.

Sl. No. Page of the 4th Report Department Recommendations. Action taken or proposed to be taken Remarks of the Committee

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Co-operation (contd.)

The matter relating to the improvement of uneconomic Warehouse centres are under constant review of the Corporation.

No Comment

109 74-75

--Do--

Para 93 at page, 75 of the Audit Report, 1966

The Committee recommends that some godowns of the Co-operative proved to be uneconomic and two of them had to be closed down, others are in the review. The profit and loss account shows that in 1966-67 a small profit of Rs. 51,319.63 P. was earned by the Co-operative. This does not appear to be a good return for paid up capital of Rs.42

It has since been decided to close down three more uneconomic Centres as there is no prospect for improvement to an economic level.

No Comment

Since 1966-67 the Corporation has made further progress, in the handling of custom with consequent rise in turnover and net profit earned.

lakhs. The Committee hopes profit as there is ample room for economy and improvement. The Committee would like to be apprised of the progress made.

As against turnover of 4.94 lakhs in 1966-67, the turnover came to 7.47 lakhs in 1968-69. This position has further improved during the current financial year.

The gross profit to turnover came to 29% in 1968-69 which has further improved during the current financial year.

The net profit has increased to 1,29,380.31 in 1968-69 as against Rs.51,319.63 in 1966-67. It is expected that the net profit in the current year would further increase.

Serial No.	Page of the Report	Department	Recommendation	Action taken or proposed to be taken	Remarks
1	2	3	4	5	6
			Control over expenditure (a) Saving.		
110	2	Finance	The Committee recommends that for effective control over expenditure, major aspects of the schemes to be implemented during the year should be carefully examined well ahead of the Budget. When delays are likely, as in the case of acquisition of land, recruitment of technical personnel, and/or other doubtful factors, it may be considered why only a token provision should not be included in the original budget estimates, supplementary grant being obtained later as the year progresses. The Committee also feels that the issue of sanctions late in the financial year, often in the month of March, leads often to hurried and unplanned spending. Suitable measures should be taken to issue the sanctions for items included in the budget of the year well in time so that the authorities responsible are in a position to act judiciously. Government might also consider prescribing a calendar for processing all sanctions and a last date for submission of proposals by the Heads of Departments and for issue of sanctions by Government.	(1) Government entirely agree that the provision for the particular year in the budget should be restricted as far as possible to the actual expenditure likely to be incurred during that year. This will however involve, as the Committee have rightly observed, very careful examination of the major aspects well ahead of the budget. This may be difficult to implement in all cases particularly in respect of schemes taken up under the plan. Government have already taken a decision to avoid issue of sanctions at the end of the financial year except in case of emergency or diversion of savings in the Plan. The feasibility of prescribing a calendar and enforcing it is under examination.	Satisfactory

Serial No.	page of the report	Department	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
111	2-3	Finance	(b) Excesses In spite of past recommendations; excesses occurred in a large number of cases as indicated in Annexure III. The Committee reiterates its earlier recommendation contained in Paragraph 1.7 of its Report of February, 1967 (at page 4) and recommends that Government should in suitable cases, take such disciplinary action against the officers responsible as would inhibit the laxity in control over expenditure. The Committee feels that greater and better efforts are called for and trusts that the Departments will give this important matter the attention it deserves. Subjects to these remarks, the excesses mentioned in Annexure III should be regularised by taking the approval of the Legislature. The Committee was also given to understand that the Accountant General could not, as expected of him, assist the Controlling Officers in the matter of control of expenditure against grants/appropriations, as the expenditure figures recorded in his books from month to month during the course of a year did not reflect the correct expenditure upto the end of such month, due mainly to delay in submission of treasury accounts. Hardly any of the	(2) With the introduction of the system of Letter of Credit, the scope for committing excess has been much reduced. The submission of accounts by Treasuries has improved considerably but constant watch has to be maintained by the Finance Department to ensure that there is no undue delay in submission of accounts. It may be mentioned that the performance of the Kamrup Treasury has distinctly improved.	Satisfactory

Finance- (continued)

treasuries in the State submit their accounts in time to the Accountant General. The main defaulter in this respect is the Kamrup Treasury where the delay in submission of accounts ranged from 120 to 170 days every month during 1966-67. The Committee have had occasions to comment adversely on the functioning of some of the treasuries and would wish to refer to their recommendations, contained in the Report of February, 1967. Now that Kamrup Treasury has been split up into two treasuries with effect from October 1967, the Committee would urge the Government to take all means at their command to ensure that the treasuries do not fall in this regard any longer. The Committee would like to hope that the Kamrup Treasury would be geared into an ideal treasury and would give a lead to the other treasuries so far as proper functioning of treasuries is concerned.

Recovery of loans and advances and arrears

The Committee has repeatedly been expressing concern over the very unsatisfactory state of realisation of principal and interest pertaining to loans and advances given by the Government to various bodies/institutions. Despite the ever increasing magnitude of such transactions, the situation has shown little improvement whatever. The Committee feels that cases of non maintenance of primary records of loans as brought out in paragraph 83 and 86 of the Audit Report, 1966 are serious. The Committee notes with concern the slackness on the part of the Departmental authorities who are responsible for the maintenance of detailed accounts of loans.

of revenue

(3) Government admit with regret that the position regarding reconciliation of balance is not satisfactory although some departments have been showing improvement. Sustained efforts will be made in this regard and the Finance Department is proposed to be strengthened to undertake the follow up work. The feasibility of posting a whole time officer to deal with all Bakijai cases under the Deputy Commissioner Subdivisional Officer is under examination. It may be also stated that the Bakijai powers have been given to Officers of some Departments to expedite recovery and the question of investing Officers of the Taxation Department with such powers is under examination.

No
comment

Serial No.	page of the report	Department	Recommendation.	Action taken or proposed to be taken	Remarks
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(1)	(2)	(3)	(4)	(5)	(6)
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Finance-
(continued)

It may be difficult to enforce strictly the payment of principal and interest by loanee institutions in cases like Municipalities. Subject to this practical difficulty, Government accept the views of the Committee.

The Committee attributes the default in respect of realisation of principal and interest to improper maintenance of the basic records. The unsatisfactory state of affairs could be evident from the fact that departmental officers have failed even to reconcile the balance of these loans and interests thereon with Accountant General's figures.

The Committee also feels that the failure to ensure timely repayments of principal and interest by the loanee institutions puts undue strain on the resources of the State Government. The Committee feels that in respect of loans financed by the Government of India especially where the State Government is obliged to repay these on due dates their failure to effect corresponding recovery from the loanee institutions put an avoidable strain on the ways and means position of the State Government.

The Committee would urge upon Government to deal with firmly the laxity and non-observance of the rules by the Departmental authorities by fixing responsibility on the individual Officers at fault.

The Committee further gathered the impression that considerable amounts of Government dues transferred to Bakijai for collection remain unrealised for very long periods. The Committee is convinced that the Bakijai machinery needs to be streamlined to expedite collections.

The Committee also considers it desirable that the Finance Department be made responsible for a periodical analysis and review of the outstanding loans and advances and arrears of revenue, so that the resource potential of the State Government can be mobilised to the best advantage.

Administrative reports of the Department Evaluation of performance

Finance

In course of examination the Committee noticed that the departments were not always in a position to give a comprehensive appreciation of the performance and progress of the various activities of the Government. The Committee is aware that the existing pattern of administrative machinery has so far laid emphasis only on the financial aspects of such schemes, etc. The Committee feels that with the change in the nature of Government activity, there is need for supplementing the existing manner of presentation. With

The Department concerned have Satisfactorily been requested to take immediate action in this regard. (Vide letter No. F.M. 18/74/8 dated, 26/2/74.)

Serial No.	pages of Report	Department reference	Recommendation	Action taken on proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
		Finance (continued)	these end in view, it is recommended that a gradual shift should be attempted towards evaluating Government activity on physical lines as well. In order to examine how far a particular scheme is yielding the results expected of it, it would be desirable to ascertain among other things. (1) Whether physical targets have been achieved within the estimated time and money. (ii) how far any returns, where these were anticipated, have actually materialised, and. (iii) how far the physical purpose or object of the expenditure has been achieved. For instance, in the case of the irrigation-cum-Electricity project, it should be ascertained if the estimated supply of water for irrigation purpose and power has actually become available as a result of completion of the projects and whether their actual utilisation is to the extent anticipated. Such a shift towards evaluating Government performance and presenting it in this fashion would, the Committee feels, besides creating healthy public opinion and awareness, go a long way to help in projective planning and realistic budgeting.	oD	Dc

The Committee noted with satisfaction that a beginning has already been made in this direction and the Departments have been required to compile report indicating targets aimed at and achievement made and examine how far the expenditure was commensurate with such achievement. But the committee noted with concern that out of 108 reports on financial stock taking of big projects and schemes due, only 4 were received (vide para 62 of the Audit Report, 1966). The Committee feels that such a state of affairs is not very encouraging and recommends that the submission of these reports should be watched warily.

An evaluation report of the Small Scale Industries was brought to the notice of the Committee and the Committee feels that there is a great scope for extending such reviews to other departments also.

114 5 Outstanding audit objections and inspections reports

The Committee observes that although some improvement has been effected by a few departments in bringing down the number of audit objections and inspection reports, others have yet to show any appreciable results in this regard.

The Committee reiterates its recommendation contained at Pages 4-5 of its Report of March, 1966 on the 'Audit Report, 1964 and urge upon the Government to settle the outstanding items as early as possible. Responsibility for non settlement of old objections by the Departmental Officers should be fixed by Government and greater liaison with audit should be fostered.

Finance

Government agree that there is much scope for improvement in this regard. It is proposed to strengthen the Finance Department suitably to keep watch over the performance of all the Department.

Satisfactory

Serial No.	Page of the Report	Department	Recommendation	Action taken on proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
115	118 6	Finance	Non submission of utilisation certificates		
			Most of the departments do not seem to be alive to the situation that the legislature is very much interested in seeing that money given away as grants to non-Government Institutions/Bodies has been utilised for the purpose for which it was granted. The Committee regrets to note that few departments have a satisfactory machinery to exercise and effective check over the proper and regular utilisation of these grants.		
			The Committee reiterates its recommendation confined in para 1.10 of its Report of February, 1967 and would like to impress upon the Government that failure on the part of Departmental Officers to submit the outstanding utilisation certificates to Audit within the next six months should be taken serious note of. A report in this regard should be submitted to the Committee within three months of the placing of this Report to the House.		
			Government agree that there is much scope for improvement in this regard. It is proposed to strengthen the Finance Department suitably to keep watch over the performance of all the Department.		

116	119	Do	Reply to draft paras issued by the Accountant General.	Do	Do
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The Committee views with concern the scant attention paid by most Departments to replying to the Draft Audit Paras. The time limit of six weeks, for replying as fixed by the Government was rarely observed.

It was also brought to our notice that replies to Draft paras when furnished, emanated a junior level inspite

of Government instructions and there was never an indication that such a reply had received the approval of the Secretary Joint Secretary concerned..

The Committee would like to draw the attention of Government to Para 1. 32 at page 9 of its Report of February, 1967 and emphasise the need to give the audit paras which are ultimately meant for the consideration of the Legislature the respect they deserve.

Departmental Witnesses not coming posted with full details delay in furnishing details called for by the Committee, etc.

117 6-7 Finance

The Committee was disappointed to note that often the representatives of Government who appeared as witnesses before the Committee did not come posted with full details on the items under discussion with the result that the Committee had to be content with calling for further written reports, which were received very late in most cases or were not received at all. The Committee recommends that Government should issue strict instructions in the matter and see that officers responsible for undue delays in furnishing the information required by the Committee are dealt with firmly.

General remarks.

118 7 do

The general impression gained by the Committee as a result of its deliberations and discussions with the officers was that the standard of efficiency

(8) The recommendation has been satisfactory brought to the notice of all concerned and they have been requested to ensure compliance there with.

(9) Recommendations have been noted. No comment

Serial No.	page of the report	Department	Recommendation	Action taken on proposed to be taken	Remarks
(1)	(2)	(3)	(4)	5	6
			and sense of responsibility in dealing with public funds in many departments left much to be desired. While there was slight improvement in certain departments and the Officers had taken pains to go through the Audit Report and Reports of the Committee, in the majority of cases no serious attention seemed to have been given to different observations and recommendations. Information promised was not furnished in time. There was no timely review of the work turned out, results of investments made on certain schemes and particularly with regard to loans due to Government.		
			Paragraph 2 (c) at page 4 of the Audit Report, 1966.		
119	7	Finance	The Committee is glad to hear that energetic steps have been taken by the Finance Department in collection of Government revenues. The Committee would like to know the further progress made by the Department in this regard.	(10) The latest position has been furnished to the Committee in course of the examination of the Finance Department during this year. It was explained to the Committee that sustained efforts are being made to improve collection of Government revenues.	Satisfactory
120	7-8	do	Paragraph 5 (c) at page 10 of the Audit Report, 1966. The Committee observed that huge accumulation of loans and interests given to State Electricity Board is a matter to be given serious thought by Government. The Government should immediately decide its further policy in	Recommendations have been noted.	do

giving loans to the Board, considering the huge outstanding.

The Committee is of the opinion that the Industrial loans have not been respectfully utilised by the Board and in many cases under serving persons were given industrial loans. The report of the Evaluation unit of Government has revealed an alarming position in respect of utilisation and sanction of such loans.

It has been reported that Government has proposed to take certain policy decision based on the recommendation of the Evaluation unit.

The Committee therefore recommends:—

(1) The evaluation unit of Government should be engaged to examine and submit its report with regard to other loans, i.e. Rehabilitation loans, loans to Municipalities, etc.

(2) Loans should be given in instalments.

(3) There should be follow up of the loans. There should be a machinery to ensure that the loanee institutions carry on with their affairs as to be able to repay the loans regularly.

(4) No further instalment should be given unless the Government is satisfied that the earlier instalment has been profitably utilised.

(5) With regard to maintenance of loan accounts in different Departments, the Finance Department should examine

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Serial No.	page of the report	Department	Recommendation	Action taken on proposed to be taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			ne as to whether any machinery would be required to see and ensure that the various Departments keep proper accounts.		
			(6) The action taken should be reported to the Committee within three months from the date of submission of this Report to the House.		
			Paragraph 62 at page 56 of the Audit Report, 1966.	do	do
121	9-10		The Committee regrets that such serious matter was not known to the Departmental witness till it was pointed out by the Committee. This reveals a dismal picture of the Department which deserves serious attention of Government.		
			The Committee is glad that the Finance Secretary has assured them to pursue the matter and the Committee would like to know the action taken by the Department within three months from the date of submission of the Report to the House.		
			Paragraph 125 at page 98 of the Audit Report 1966.		
122	10		The Committee is glad to know that effective steps have been taken by Finance Department in finally settling the outstanding pension cases and new procedure has been adopted for quick		
			(13) The steps taken by the Finance Department in this regard have been explained to the Committee during the examination of the Finance Department. In brief, it has been possible to make		No comment

disposal of the pension cases. Many misunderstandings of Government servants as to the actual time for submission of pension papers have been removed by issuing circulars, etc. The Committee would like to know the progress made by the Finance Department in this regard.

Paragraph 63 (b) and (c) at page 57 and paragraphs 73, 74 and 95 at pages 63-64 of the Audit Report, 1966.

The Committee recommends that the progress made by the Department should be reported to the Committee from time to time through the Accountant General, Assam and Nagaland.

substantial improvement in the disposal of long pending pension cases by discussion with the Officer nominated by the Accountant General and this practice will continue.

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ANNEXURE-I

(Reference Serial 10 paragraph 27 at pages 38-39 of the Audit Report, 1966).

Director.— A note on selection of places for Emergency Production Farms is required by the Government. This may kindly be sent to Government after your approval.

On receipt of the instructions from the Government vide their D. O. No. VET/NE/191/62/28, dated 3rd December 1962 an emergency meeting of the senior officers of the Animal Husbandry and Veterinary Department was called on 10th December 1962 to finalise the selection of places for establishment of emergency livestock production farms, taking in view their expert opinions. The meeting was presided over by Sri G. K. Mehra, Director of Animal Husbandry and Veterinary Department.

The following officers were present in the meeting.—

1. Shri J. M. Bujarbaruah, Principal, A. V. C.
2. „ P. K. Paul, Rinderpest Eradication Officer.
3. „ T. R. Hazarika, Poultry Dev. Officer.
4. „ R. L. Roy, Supdt. V. F. A. Training Institution.
5. „ I. N. Bhuyan, Key Village Officer.
6. „ M. Ali, O/C, Biological Products Section.
7. „ P. Baruah, Dairy Dev. Officer.
8. „ H. Das, Statistical Officer.
9. „ P. M. Roy, Accounts Officer.
10. „ B. K. Das, Dy. Director (H. Q.)
11. „ R. K. Roy, Special Officer, Planning Cell.
12. „ L. R. Bora, Professor, A. H., A. V. C.
13. „ U. Rahman, Lect. Extension, A. V. C.
14. „ N. Sarmah, Lect. Agriculture, A. V. C.
15. „ J. C. Chakravorty, Asstt. Dy. Director.

After great deal of discussions on the location of the farms on the basis of suitability and availability of land, adoptability of livestock on

particular climatic conditions and existing facilities available, the committee selected the following places for starting of production farms.—

- (I) Birubari (Gauhati) for poultry.
- (II) Upper Shillong (Shillong) for Sheep, Pig and a Poultry Unit.
- (III) Silcoorie (Silchar) for Goat and Duck.

The reason for selecting the Silcoorie (Silchar) farm is given below:—

(i) To start of a goat production farm with 1000 (one thousand) Nos. of goat an area of minimum 300 bighas of land is necessary with good forage available for grazing. In Silcoorie about 398 bighas of land are in the possession of the Veterinary Department where as in Boko, so, Sonapur, Rani, etc., which were also considered for starting of Goat farm, about 100 to 150 bighas of land were only available in each which is too inadequate to start the farm. Due to emergency instead of waiting for tipping out the required bighas of land and then acquiring the same which is a lengthy process, the Committee decided to utilise the above Silcoorie land immediately. Further there is scope for acquiring more land at nominal price for future extension. The Silcoorie land has been selected after series of Surveys made by the experts long back. The Ghoongoor Livestock Farm is in close to this farm and this is another additional advantage for raising Goats.

ANNEXURE II

(Vide serial 21 at page 27 of the Report)

OFFICE OF THE INSPECTOR GENERAL OF POLICE, ASSAM

Memo. No. A/VI-126/65/36/69, dated Shillong, the 16th April, 1968.

From

Shri A. C. Talukdar, A. P. S.,
Assistant Inspector General of Police (Reorgn.),
Assam.

To

The Commandants, 1st, 2nd, 3rd, 4th, 5th, 6th, 7th and 8th A. P. Bns., Superintendent of Police, Lakhimpur, Sibsagar, Nowgong, Kamrup, Darrang, Goalpara, Cachar, Mizo District, K. and J. Hills, United Mikir and N. C. Hills, Garo Hills, Superintendent of Railway Police, Haflong and Principal, Police Training College, Dergaon.

Subject:—Supply of Article of Rations for 1968-69.

In continuation of this office Memo. No. S/VIII-137/66, dated 22nd January 1968 on the subject noted above, an additional clause to the following effect should be inserted without fail while executing Agreements for supply of fresh Rations during the current year.

"If the Contractor fails to supply meat of a particular variety and instead supplies cheaper quality of meat, he should be paid at lower rate. As for instance appointed Contractor is to supply Khasi, He-goat and Ram according to the fixed percentage 50%, 30% and 20% respectively). If the Contractor supplies Khasi and He-goat only he should be paid at the rate based on the percentage for three different varieties of meat though he failed to supply 'Ram'.

No bill should be passed unless the percentage of meat is shown in the bill and the price charged accordingly.

If any Agreement is already executed in terms of the instructions contained in this office Memo., cited above, this additional clause should be inserted and the signature of the Contractor must be taken as an acceptance of the same.

The compliance of these instructions should be reported immediately after execution of the Contract Agreement.

Receipt of this Memo. should be acknowledge.

Sd./-

Assistant I. G. P. of Police (R), Assam.

ANNEXURE III

(Vide Serial 35 at page 47 of the Report)

Copy of letter No. GEX. 142/66/168, dated 8th April 1967 from the Addl. C.E.P.W.D. R and B, Shillong, to the E.E. Cachar Division.

Sub:— Explosives.

Ref:— Your letter No. Misc./8/17/91, dated 8th March 1967.

Please see that storing of explosive in your magazine should not exceed the licenced capacity. If explosives are received in your division in excess of the licenced capacity, these should immediately be reported to the Executive Engineer, Magazine Division Gauhati who will in his turn make necessary arrangement to transfer the excess explosives to other magazines of other divisions having explosive below the licenced capacity.

Please treat this as most important.

Sd/- M.M. SAIKIA.

Memo No. GEX. 142/66/168-A, dated Shillong, the 8th April, 1967.

Copy to the E.E., Magazine Division for information and future guidance.

Copy to the E.E., Gaunati/Haflong/Nowgong West/Nowgong East/Tezpur/Jowai/Abhayapuri/Goalpara/Mangaldoi Road/Aijal East/Aijal West/Lungleh/Sorbhog/Rangia/K. and J. Hills/Shillong South/Mawsynram Division. The above instructions should be strictly followed by them.

By order etc.....

Sd/- M. M SAIKIA.

ANNEXURE III—Contd

Copy of letter No. GEX. 190/63/72, dated 11th July 1964 from the C.E., P.W.D. (R & B), Shillong to the E.E. Central Magazine, Gauhati. C/o. S.E., Gauhati Circle, Gauhati.

To All E. Es, S. Es and P. W. Disbursers (R&B) Assam.

Sub:—Enforcement of the Indian Explosives Rules, 1940.

Ref:—This office letter No. Con. 102/61/336-94 dated 14th March 1964

In continuation of this office letter under reference a copy of letter No. PLA. 151/64/73, dated 16th May 1964 from the Chief Secretary to the Government of Assam is enclosed with the advice to follow the instructions contained therein strictly while dealing with explosives as already instructed from time to time vide this office letters No GEX. 190/63/1, dated 30th April 1963; 17, dated 28th October 1963; 20, dated 10th January 1964; 21, dated 3rd January 1964 GEX 329/62/49, dated 14th September 1963; Gex 456/63 11, dated 7th April 1964; Gex 456/63/12, dated 7th April 1964 and GEX 303/63/Pt 11/6 dated 28th October 1963

Encl As stated above :—

Sd./-A. Bhattacharjee,
for Chief Engineer, P. W. D.
(R&B), Assam.

Memo. No. GEx. 190/63/72-A, dated Shillong, the 11th July, 1964
Copy to the Confidential Branch for information.

Encl:—As stated above.

Sd./-A. Bhattacharjee,
for Chief Engineer, P. W. D. (R&B).

Copy of letter No. PLA. 151/64/73, dated 16th May 1964 from the Chief Secy. to the Government of Assam, Political 'A' Department to the Commissioner of Divisions and All Deputy Commissioners.

Subject:—Enforcement of the Indian Explosives Rules 1940

I am directed to say that instance have come to the notice of Government where precautions enjoined by the Indian Explosives Act and Rules are not taken by those responsible for transport, stock and use of Explosives, as a result of which huge quantities of explosives are being diverted to some undesirable hands. Several cases of explosions resulting in loss of lives and properties and several theft of explosives took places during the last 4 years due to improper use of explosives or negligence on the part of persons handling the same. The serious explosion in Umiyam Hydel Project at Barapani in January, 1962 and another at Garbhanga P. W. D. Central Magazine in August, 1963 are instance of this type which caused loss of several human lives and damage to properties worth more than a lakh of rupees. The theft of huge quantity of explosives from P. W. D. Magazines at various places and recent recovery of unaccounted for explosives from persons of doubtful antecedents in the State cannot preclude the possibility of such explosives finding their way into the hands of saboteurs and agents of foreign countries inimical to the State.

2. To impement the provisions of section 5 & 7 of the Indian Explosives Act, 1884, regulating manufacture, possession, transport etc., of explosives and congering powers of inspection, search and seizure of the same to certain class of officers, the Central Government framed a set of rules known as the Explosives Rules, 1940, the alicient features of which are reiterated below for the information of an enforcement central Goverment framed a set rules known as the Explosives Rules, 1940, the salient features of which are reiterated information of an enforcement by all concernod.

Transportes:—3. The procedure of transpoot of explosives has been delt with in Chapter IV of the Explosives Rules, 1940. It is to be observed that no operation connected with loading, unloading and handling of explosives is done between sunset and sunrise (Rule-37) and that the carriage transporting explosives shall be in-charge of a persons experienced in the handling of explosives and appointed by the licensee (Rule-39) Rule-40 requires that explosives should be carried in a specially prepared motor-van. Specification of such a motor vehicle has been given in Appendix 16 of the Explosive Rules.

Inspection, Search and Seizure:—4. The power of inspection, search and seizure have been dealt with in Rule—106. The rule empowers among others, all District Magistrates, all stipendiary Magistrates and Police Officers of an above the rank of Sub-Inspector of Police, within their respective jurisdictions, to inspect any place, carriage, vessels, etc., in which an explosive is being manufactured, possessed, used, sold, transported or imported under a licence and to search for or to seize an explosive found therein whenever a centravention of the Rules is suspected.

Accidents and Courts of Enquiry:—5. All accidents attended with loss of human life or of serious injury to person or property due to an explosion should be reported by the owner or occupier of the place where the explosion took place or by the person holding charge of the explosives to the (a) Chief Inspector of Explosives by express telegram (Telegraphic Address-Explosive-Nagpur) followed by a letter within 24 hrs, giving particulars of the occnrence and (b) to the Officer-in-charge of the nearest Police Station by the quickest route. Detailed instructions as have been given in the Rules—113, 114 and 115 about the holding of Courts of Enquiry and the representation of the Chief Inspector of Explosives therein either by a self or by a representative, should be strictly observed. It should be borne in mind that the Chief Inspector of Explosives has a statutory responsibility in the working of the Explosives Act and the Rules.

6. It will appear from the provisions of Law that the District Authorities have amply and effective powers to maintain a watch on the transport storage, sale, use etc., of the Explosives.

I am, therefore, to request all the District Authoritins to take the following measures:—

(A) The District Magistrate should immediately inspect or cause to be inspected by a subordinate Magistrate all important Explosive Magazines stores with an eye to the following;

1. Condition of the Magazine/store with relation to the site and Plan as specified in the Explosives Rules.

2. Whether records relating to receipt and issue of explosives have been properly kept.

3. Whether safety distances are observed.

4. Whether explosives are stored properly and separately as prescribed in the license.

5. Whether the number of guards are adequate (where there is provisions of guards) and if guard sheds were constructed according to the plan and specification approved by the Explosives Inspector.

6. Whether the keeper of the Magazine/Store and its workers are experienced and skilled to do the job. After the initial inspection, this should be carried on once in the First Quarter of each year.

(B) The Superintendent of Police should also arrange inspection of all such Magazine/Stores at least once every half year.

(C) The Executive Engineers concerned should personally inspect all Magazines under his charge at least once a quarter with physical verification of the stock and seen that all conditions of the license have been fully met in all their aspects.

7. The above instructions are illustrative but not exhaustive. The District Authorities are accordingly advised to ensure that the provisions of Indian Explosives Act and the Rules ensure that the provisions of Indian Explosives Act and the Rule are followed scrupulously by licensees so that unauthorised transaction or negligent handling of Explosives is totally stopped.

Sd./-

Chief Secretary to the Government of Assam.

Memo No. P. L. A. 151/64/73 dated Shillong, the 16th May, 1964.

Copy forwarded to:—

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Chief Engineer and Secretary, P. W. D. (R. & B.) Assam, Shillong in continuation of letter No. P. L. A. 151/64/25. 2. Chief Engineer and Secretary, P. W. D. (F. & C. and I. Wing) Assam, Shillong in Continuation of letter No. P. L. A. 151/64/35. 3. Chairman, Assam State Electricity Board, Shillong in continuation of letter No. P.L. A. 151/64/35. 4. General Manager, N. F. Railway. 5. Inspector General of Police Assam for information. 6. Deputy Inspector General of Police, (CID) Assam for information. 7. Home Department, for information. | <p>With the request to take necessary steps to enforce the explosive Act and Rules in their respective Departments by circulating detailed orders. They should however note that these instructions do not take away their own responsibility of regular inspection and proper maintenance etc. of explosive stores.</p> |
|---|--|

By order of the Governor of Assam.

Sd./-

Chief Secretary to the Government of Assam

ANNEXURE IV

(Vide Sl.38 at pages 52-53 of the Report)

Statement showing the position of Atd/Atc of various division .

Sl. No.	Name of Division	Total amount outstanding	Total amount Adjusted	Amount still to be adjusted
(1)	(2)	(3)	(4)	(5)
1.	Cachar Division ...	12,24,791.23	1,29,752.19	10,95,039.04
2.	Haflong Division ...	4,37,662.30	87,822.50	3,43,839.80
3.	N. H. Dibrugarh ...	34,368,28.00	27,271.69	7,096.59
4.	Gauhati Constn. Dvn. ...	55,101.02	2,726.63	52,374.39
5.	Jorhat Mechl. Divn- ...	1,27,380.56	13,627.40	1,13,753.16
6.	Tura South Divn. ...	4,96,640.92	1,035.28	4,95,605.64
7.	Ghilamari Divn. ...	1,62,148.18	19,136.45	1,43,011.73
8.	Shillong Division. ...	8,39,969.66	2,33,527.08	6,06,442.58
9.	Tezpur Mechl. Divn. ..	2,85,230.04	1,12,590.01	1,72,640.03
10.	Karimganj Division ...	7,89,711.04	1,33,561.12	6,56,149.92
11.	N. T. Road, Dhemaji Divn.	2,84,376.18	2,84,376.18	nil.
12.	Gauhati N. H. Divn. ...	1,20,469.03	1,19,836.33	632.70
13.	Golaghat Division ...	3,79,843.77	2,29,954.36	1,49,889.41
14.	Kokrajhar Divn. ...	2,99,067.04	1,05,932.91	1,93,134.13
15.	Gossaigaon L. R. Division ...	2,11,420.85	1,27,533.55	83,887.30
16.	Barengapara Division ...	1,63,811.18	1,20,430.44	33,280.14
17.	Mechl. Abhayapuri ...	94,874.74	102.35	94,772.39
18.	Mangaldoi Road Divn. ...	1,30,916.18	1,28,948.52	1,967.66
19.	Kangia Road Division ...	24,53,191.05	11,47,633.73	13,05,557.32
20.	Sibsagar Division ...	7,78,250.33	3,25,994.88	4,52,245.95
21.	Charali Division ...	5,55,437.62	3,54,160.01	2,01,277.61
22.	Goalpara Division ...	5,58,967.91	94,304.02	5,09,663.89
23.	Mangaldoi (R. & B.) Divn.	3,40,232.05	1,62,541.19	1,77,690.86
24.	Tura North Division ...	17,92,852.52	10,58,221.10	7,34,631.42
25.	Mechl. Silchar Divn. ..	19,740.27	19,740.27	nil

Serial No.	Name of Division	Total amount outstanding	Total amount adjusted	Amount still to be adjusted
(1)	(2)	(3)	(4)	(5)
		Rs. p.	Rs. p.	Rs. p.
26	Dibrugarh (R. and B.) Division	2,41,267.23	19,503.67	2,21,793.56
27	Jorhat Road Division ...	11,47,526.60	8,53,427.85	2,94,098.75
28	North Kamrup Division ...	9,57,354.30	6,80,253.49	2,77,100.81
29	Gauhati Mechanical Division ...	2,82,260.71	91,366.69	1,90,894.02
30	Barpeta Division ...	5,50,156.20	3,87,389.62	1,62,766.57
31	Shillong South Division ..	12,40,537.29	5,29,999.00	7,10,538.29
32	Bilasipara Division ...	7,46,260.08	4,29,605.32	3,16,654.76
33	Nowgong East Division ...	1,68,621.52	85,197.39	83,424.13
34	Chapaguri L. R. Division ...	69,763.45	32,204.84	37,558.61
35	Dhubri Division ..	3,92,454.91	3,09,895.03	82,559.88
36	Diphu Division ...	11,37,594.22	6,59,565.88	4,68,028.34
37	Tezpur (R. and B.) Division	59,253.79	17,480.84	41,822.95
38	Abhayapuri Division ...	13,11,583.42	12,78,069.08	33,464.34
39	Aijal East Division ..	4,26,882.81	2,13,757.99	2,13,124.82
40	Nowgong West Division ...	6,95,402.26	2,86,799.57	4,08,602.69
41	North Lakhimpur Division ..	7,17,147.48	2,78,151.19	4,28,996.24
42	Gauhati (R. and B.) Division)	87,80,555.74	35,28,714.97	2,01,540.77
		2,64,71,026.41	1,46,87,292.72	1,17,83,733.69

ANNEXURE—(Contd.)

Statement showing the present position of A. G.'s Adjustment Memos (inter-Departmental Transactions)

Serial No.	Name of Division	Total amount outstanding as shown by A. G.	Total amount for adjusted	Total amount still to be adjusted	Remark
(1)	(2)	(3)	(4)	(5)	(6)
		Rs. p.	Rs. p.	Rs. p.	
1	Jowai Division ...	4,15,987.61	Nil	4,15,987.61	
2	Dipdu Division ..	1,98,577.14	3,002.86	1,95,574.28	
3	Abhayapuri (R & B.) Division.	21,82,029.08	12,53,059.86	9,28,969.22	
4	Bijni Division ..	13,26,800.33	9,17,343.28	4,09,457.05	
5	North Kamrup Division.	54,870.73	40,449.55	6,421.18	
6	Ghilamara Division	84,371.11	40,287.86	44,083.25	
7	Kokrajhar Division..	2,88,588.47	1,69,523.24	1,19,065.23	
8	Haflong Division ..	32,290.20	Nil	32,290.20	
9	Tura South Division	4,87,315.83	4,44,656.26	42,659.57	
10	Shillong Division ..	9,15,178.00	2,33,517.08	6,81,660.92	
11	Dhubri Division ..	22,33,911.77	20,55,452.12	1,78,459.65	
12	Golaghat Division ..	14,62,174.65	13,56,843.67	1,05,330.98	
13	Charali Division ..	6,06,936.03	5,79,733.96	27,202.07	
14	Cachar Division ..	45,98,091.16	21,85,805.79	24,12,285.37	
15	Aijal West Division	14,097.11	5,498.39	8,598.72	
16	Aijal East Division	2,74,353.22	2,39,940.77	34,412.45	
17	Sorbhog Division ...	8,54,188.33	6,20,987.96	2,33,200.37	
18	Shillong South Division.	5,68,974.84	2,70,280.46	2,98,694.38	
19	Sibsagar Division ..	14,30,674.00	14,30,674.00	nil	
20	Mangaldoi Division	2,16,700.05	2,16,700.05	nil	
21	Dibrugarh Division	29,97,302.59	8,96,123.05	21,01,179.54	

Serial No.	Name of Division	Total amount outstanding as shown by A. G.	Total amount for adjusted	Total amount still to be adjusted	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
		Rs. p.	Rs. p.	Rs. p.	
22	Nowgong East Division.	7,71,997.58	2,56,720.80	5,15,260.83	
23	Nowgong West Division.	25,18,875.00	10,41,286.00	14,72,589.00	
24	Tezpur Division ...	11,28,330.41	4,91,905.70	6,36,424.71	
25	Bijni Division ...	13,26,600.37	7,26,800.33	6,00,000.00	
26	Jorhat Division ..	13,18,127.82	8,19,013.61	4,39,114.21	
27	Karimganj Division	12,16,886.15	5,21,106.65	6,35,729.50	
28	Mechanical Nalbari Division.	1,687.70	1,687.70	nil	
Grand Total ...		2,95,27,068.33	1,68,26,400.84	1,27,00,667.49	

ANNEXURE V

[Vide Sl.39 at page 54 of the Report]

EXPRESS

GOVERNMENT OF ASSAM
PUBLIC WORKS DEPARTMENT : ROADS & BUILDINGS WING
AUDIT BRANCH

No.ADT.33/66/326, Dated Shillong, the 27th May, 1968.

To

The Executive Engineer,

- (1) Gauhati Division.
- (2) Mechanical Division, Gauhati.
- (3) Construction Division, Gauhati.
- (4) Barpeta Division.
- (5) N. K. Division.
- (6) Mechanical Division, Nalbari.

Sub :—

Settlement with Treasury-Recommendation of
Public Accounts Committee on Audit Report,
1966.

It has been viewed with concern that the position of your Division regarding settlement of discrepancies with Gauhati Treasury is not satisfactory. The arrears are accumulating every year, for which Government had to face severe criticism in the last Public Accounts Committee Meeting.

You are therefore directed to take immediate positive steps to settle the discrepancies with Treasury and report compliance to this office within 15 days positively. In case you face difficulties in getting the discrepancies reconciled due to non-co-operation from Treasury, please report to the Finance Department (B. T. I. Branch) for taking action from their end under intimation to this office. Also please report immediately the present position of unadjusted amount with Gauhati Treasury.

This may please be treated as most urgent.

Sd./-

for Chief Engineer & Secretary,
P. W. D. (R & B.), Assam, Shillong

Memo. No. ADT. 33/66/326—A, Dated Shillong, the 27th May, 1968.

Copy to :—

(1) Superintending Engineer, Gauhati for information and necessary action.

(2) Superintending Engineer, Mechanical, Gauhati for information and necessary action.

Sd./-

for Chief Engineer & Secretary,
P. W. D. (R & B.), Assam, Shillong

EXPRESS

ANNEXURE V (Contd.)

GOVERNMENT OF ASSAM
PUBLIC WORKS DEPARTMENT : ROADS & BUILDINGS WING
AUDIT BRANCH

No. ADT. 33/66/327, Dated Shillong, the 27th May, 1969.

To
The Treasury Officer,
Gauhati.Sub :- Settlement of Accounts with Gauhati Treasury in respect
of P. W. D. Division (R. & B.) Recommendation of P. A. C., of
Audit, Report 1966.

Sir,

I am directed to request you to take early steps to reconcile the discrepancies in the Treasury Pass Books of P. W. Divisions (R. & B.) having accounts with your Treasury. Due to accumulation of discrepancies in the Treasury Pass Books the Divisions are facing difficulties in submitting up-to-date Schedules of monthly settlement with Treasuries (Form 51) to the A. G., Assam and Nagaland for which the letter is pressing very hard.

An early action is requested.

Yours faithfully,

Sd./-
for Chief Engineer & Secretary,
P. W. D. (R. & B.), Assam, Shillong.Memo. No. ADT. 33/66/327—A, Dated Shillong, the 27th May, 1968.
Copy to :-(1) Secretary to the Government of Assam, Finance Department
(B. T. I. Branch) for information and necessary action. A copy of the
recommendation of P. A. C. in this connection is also enclosed herewith.

(2) Accountant General, Assam & Nagaland for information.

(3) Secretary, Public Accounts Committee for information.

(4) Director of Accounts, Assam, Shillong for information.

Sd./-
for Chief Engineer & Secretary,
P. W. D. (R. & B.), Assam Shillong.

ANNEXURE VI

(Vide Sl. 40 at Page 54)

PRESENT POSITION OF STOCK RETURN OF THE DIVISIONS SHOWN AS DEFAULTERS IN PARA 64 OF THE AUDIT REPORT 1966.

Sl. No.	Name of Divisions	Defaulter from the year as per Audit Report.	Position as in December 1967 i.e. upto the PAC meeting.	Further improvement upto August, 1968	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1.	Jorhat Road Division	Sept/61	Sept/61 Audited	Sept/64 completed	
2.	Diphu Division	Sept/61	Sept/61 under completion.	Sept/63 completed	
3.	Nowgong West Division	Sept/62	Sept/65 Audited	Sept/67 completed	
4.	Goalpara Division	Sept/62	Sept/65 Audited	No further improvement. The EE has been pursued	
5.	Dhubri Division	Sept/62	Sept/65 completed	Sept/66 completed	
6.	Dibrugarh Division	Sept/62	Sept/65 Audited	Sept/65 completed	
7.	North Kamrup Division	Sept/62	Sept/65 completed	Sept/66 completed	

ANNEXURE—VI—(Contd.)

8. Jorhat (R.&B.) Division	Sept/63	Sept/65 completed	Sept/66 completed	
9. Tezpur Division	Sept/63	Sept/65 completed	Sept/66 completed	
10. Kokrajhar Division	Sept/63	Sept/66 Audited	Sept/67 completed	
11. Cachar Division	Sept/63	Sept/65 completed	Sept/66 completed	
12. North Lakhimpur Division	Sept/63	Sept/65 completed	Sept/66 completed	
13. Barpeta Division	Sept/63	Sept/64 Audited	No further improvement.	The EE has been persued
14. Sibsagar Division	Sept/63	Sept/64 completed	Sept/65 completed	
15. Mechanical Division, Tezpur	Sept/63	Sept/64 completed	Sept/65 Completed	
16. Mechanical Division, Silchar	Sept/63	Sept/64 completed	Sept/65 completed	
17. Bijnor Division (Defunct), c/o. Abhayapuri Division,	Sept/64	Sept/66 Audited	No further report	
18. Nowgong East Division	Sept/64	Sept/66 completed	Sept/67 completed	
19. Aijal East Division	Sept/64	Sept/66 completed	No further improvement.	The EE Aijal Division has been persued
20. Ghilamara Division	Sept/64	Sept/66 completed	Sept/67 completed	

ANNEXURE—VI—(Contd.)

21. Karimganj Division	Sept/64	Sept/66 Audited	No further improvement. The EE has been persuaded
22. K. and J. Hills Division	Sept/64	Sept/65 Audited	Sept/67 completed
23. Mangaldoi Road Division	Sept/64	Sept/65 completed	Sept/66 Audited
24. Tura South Division	Sept/64	Sept/65 completed	Sept/66 Audited
25. Gauhati Division	Sept/64	Sept/65 completed	Sept/66 completed
26. Construction Division, Gauhati	Sept/64	Sept/65 completed	Sept/66 completed
27. Haflong Division	Sept/64	Sept/65 completed	No further improvement. The EE has been persuaded
28. Golaghat Division	Sept/64	Sept/65 completed	Sept/67 completed
29. Mangaldoi (R.&B.) Division	Sept/64	Sept/65 Audited	Sept/68 completed
30. Shillong South Division	Sept/64	Sept/65 completed	No further improvement. The EE has been persuaded
31. Sorbhog Division (Defunct) c/o. Barpeta Division	Sept/64	Sept/64 completed	No further improvement. do
32. Tura North Division	Sept/64	Sept/64 Audited	do
33. Mechanical Division, Jorhat	Sept/64	Sept/64 completed	do
34. Jowai Division	Sept/64	Sept/63 completed	Sept/64 expected to be ready soon
Lungleh Division	Sept/64	No improvement.	No improvement. The EE has been persuaded

ANNEXURE VII

(Vide Sl. 41 at Page 55)

Copy of letter No. ADT.328/66/114, dated 4th June 1968 from the Addl. C. E., P. W. D. (R. & B.), Shillong to All E. Es. and P. W. Disbursers under Assam P. W. D. (R. & B.).

Sub:—Excess over Reserve Stock Limit.

While forwarding a copy of the recommendations of the Public Accounts Committee on the irregularity of exceeding the Reserve Stock Limit, I am directed to invite your personal attention and to follow the code rulings scrupulously and not to exceed the Reserve Stock Limit in any case.

The P. A. C. is very much critical on such issues and which should be attended scrupulously and failure may entail drastic action.

Encls:—One.

Sd./-

Memo. No. ADT.328/66/114-A, dated Shillong, the 4th June, 1968.

Copy with a copy of the Recommendation of the Public Accounts Committee is forwarded to all the S. Es. under Assam P. W. D. (R. & B.) for information and necessary action from their end.

Encls:—One.

Sd./-

Serial No.	Reference	Recommendation
(1)	(2)	(3)
23	Paragraph 65 at page 59 of the Audit Report, 1966.	The Committee observed that in future the Departmental Officers should not exceed the limit fixed by the Deptt. Particularly when the earlier limit was raised to suit the requirements of the Departmental Officers. The Committee is unhappy to note that the Department has not been able to settle the accounts up till now which shows lack of control over the Division. The Department should take adequate care to settle the accounts immediately as it is not proper that old items should not be adjusted even by 1967.

ANNEXURE VIII

(Vide Sl. 42 at page 56)

GOVERNMENT OF ASSAM

P. W. D. (R. & B.): AUDIT BRANCH : SHILLONG

To No. A. D. T. 321/66/99, dated Shillong, the 13th November, 1968

The Accountant General, Assam & Nagaland, Shillong.

Subject:—Recommendation of Public Accounts Committee on Note 6
page 94 of the appropriation Accounts 1964-65.

Sir,

I have the honour to enclose herewith the statements of 'Misc. P. W. Advance & 'purchase' for favour of your information. It will be seen from the statements that a huge amount has already been adjusted. Besides the divisional Officers have been instructed to take positive steps to clear up all the outstanding items under 'Misc. P. W. Advance' and 'purchase' and to submit the upto-date schedules to your office.

Regarding 'purchase' schedule it may be stated that as per your circular No. WM/4-5/59-60/Pt-I/6212--6412, dated 9th November 1965 schedule of purchase is not required to be submitted to Audit. Monthly abstract of purchase are however being submitted by the Divisional Officers along with the monthly accounts.

As regards 'Workshop Suspense' I am to state that the reply in this respect was sent to your office vide this office No. ADT.322/66/8, dated 8th June 1967 which may kindly be referred to.

Regarding 'London Stores' I am to request you to refer to this office-letter No. GMT.261/65/16, dated 27th June 1967 and to communicate if you have since received any reply from Government of India. If so kindly intimate to the present position and if not Government of India may be moved for immediate decision in the matter.

This is for favour of your information and necessary action.

Encls:—2 Statements.

Yours faithfully,

Sd./:

Under Secy. to the Governmen
of Assam,
P. W. D. (R. & B.) Assam.

Memo. No. ADT.321/66/99-A, dated Shillong, the 13th November, 1968.

Copy to:

The Secretary, Legislative Assembly and Ex-Officio Secretary, Public Accounts Committee for information.

Sd./-

Under Secy. to the Governmet of Assam
P. W. D. (R. & B.),

ANNEXURE-VIII—(Contd.)
MISCELLANEOUS P. W. ADVANCE FOR 1964-65

Serial No.	Name of Division	Total amount of outstanding at the end of 1964-65	Amount cleared from this outstanding amount uptill now	Balance	Scheduled submitted
(1)	(2)	(3)	(4)	(5)	(6)
1	M. E. Tezpur ...	26,033.91	15,262.75	10,773.16	July 1968
2	Goalpara Division ...	2,71,474.71	31,093.42	2,40,381.29	March 1968
3	Tura South Division	1,76,232.99	1,47,438.25	28,794.74	June 1968
4	North Kamrup Division	3,80,263.87	1,88,937.39	1,91,325.28	March 1968
5	S. D. O. N. C. Hills	nil.	nil.	nil.	Uptodate
6	Nowgong East Division	25,803.29	2,410.84	23,394.43	June 1968
7	D. C. Mizo	2,370.73	1,131.91	1,218.82	June 1968
8	Sorbhog Division	53,656.39	23,231.33	30,425.06	July 1968
9	Sibsagar Division	2,34,723.00	60,411.46	1,74,313.34	April 1967
10	M. E. Gauhati	..	..	..	..
11	Bilasipara Division	2,45,971.23	2,33,083.74	10,887.49	April 1967
12	Cachar Division	6,19,836.92	1,76,701.20	4,43,135.72	December 1967
13	M. E. Jorhat	1,18,698.34	18,764.25	99,934.09	June 1968
14	Golaghat Division	82,802.96	77,997.62	4,805.44	June 1968
15	Rangia Division	4,02,359.34	4,12,973.27	(-)-10,613.93	July 1968
16	Gauhati Division	14,49,026.19	7,34,979.67	6,91,046.52	April 1967
17	Sherfonguri L. R. Division.	24,699.19	1,318.80	23,380.39	June 1968
18	Chapaguri L. R. Division...	104.35	30.00	74.55	June 1967
19	Gossaigaon L. R.	562.60	515.85	46.75	February 1967
		23,66,680.56	12,64,341.65	11,02,339.01	

ANNEXURE VIII—(Contd.)

Sl. No.	Name of Division	Total amount outstanding under at the end of 1964-65	Amount cleared from this outstanding amount upto now.	Balance	Schedule of Submitted
1	2	3	4	5	6
1	K&J Hills Division. (Shillong Division)	17,58,983.21	9,46,005.33	912,977.88	12/86
2	Mangaldoi Division	5,90,008.12	3,16,108.69	2,73,899.43	5/67
3	M; E. Tezpur.	1,58,992.35	62,095.85	96,896.50	/67
4	Shillong South Division	18,15,568.15	6,28,615.37	11,86,972.78	2/67
5	Goalpara Division	10,31,518.00	2,38,975.00	7,92,543.00	2/67
6	Tura South Division	7,23,869.33	2,33,984.49	4,89,885.04	3/67
7	Kokrajhar Division	3,59,385.18	2,02,082.21	1,57,302.97	2/67
8	North Kamrup Division	15,48,607.32	13,88,143.26	1,60,464.06	3/67
9	Dibrugarh Division	32,03,849.66	30,03,204.14	2,00,645.52	1/67
10	Barpeta Division	12,85,687.93	3,22,909.00	9,62,778.95	3/64
11	Tezpur Division	24,47,329.65	10,30,738.82	13,96,570.83	3/66
12	Nowgong West Division	22,34,039.34	3,21,492.67	17,32,546.87	3/66

ANNEXURE VIII(Contd.)

Sl. No.	Name of Division	Total amount outstanding under at the end of 1964-65	Amount declared from outstanding amount now	Balance	Schedule Submitted
1	2	3	4	5	6
13.	Construction Division	6,68,710.06	4,29,871.23	2,38,838.83	3/67
14.	Nowgong East Division	11,59,176.17	8,92,634.75	2,66,541.42	6/67
15.	D. C. Mizo.	43,251.79	36,306.49	6,745.89	3/67(Final)
16.	Sorbhog Division.	4,99,045.33	1,13,002.05	3,86,043.48	Uptodate
17.	Nalbari Division.	22,90,484.76	8,33,251.96	14,57,232.00	11/64
18.	Sibsagar Division.	13,11,479.87	2,56,911.92	10,54,567.95	4/60
19.	M. E. Gauhati,	...	...	...	...
20.	N. Lakhimpur.	17,87,020.77	4,84,493.33	13,02,527.42	3/65
21.	Bilasipara Division	9,34,234.85	3,99,285.57	5,34,949.28	3/67
22.	Jorhat Division.	22,94,425.19	12,53,760.10	10,40,665.09	3/64
23.	Jowai Division	9,40,253.70	3,45,018.78	5,95,236.92	3/66
24.	Cachar Division.	17,47,053.64	2,03,653.85	15,43,401.79	12/66
25.	M. E. Jorhat.	23,63,467.03	9,82,699.53	13,80,767.48	3/60
26.	Golaghat Division.	16,02,759.95	9,91,334.15	6,11,420.80	3/67

ANNEXURE VIII (Contd.)

27. Rangia Division.	19,46,782.21	...	5,07,444.77	...	14,39,337.44	...	12/66
28. Gauhati Division.	42,95,482.80	...	26,06,894.29	...	16,88,588.51	..	3/65
29. Sherfanguri Division.	7,763.93	...	7,763.93	...	nil.	...	Uptodate
30. Chapaguri L. R.	...	...	...	...	...	...	...
31' Gossaigaon L. R.	12,553.05	..	12,081.12	..	471.93	...	2/67

410,81,787.94 ... 192,70,967.67 ... 218,10,820.27 ...

As per A. G., Assam and Nagaland Circular No. WM/4/59-60 pt.—I/6212—6412,
dated 9th November 1965 schedule of purchase is not required to be submitted to Audit. Abstract of
purchase is being submitted to A. G.

ANNEXURE IX

(Vide 43 at page 56 of the Report)

GOVERNMENT OF ASSAM PUBLIC WORKS DEPARTMENT
ROADS AND BUILDINGS
BUDGET BRANCH.

No. Adt. 139/68/4, Dated Shillong, the 6th June 1968.

From

The Chief Engineer and Secretary to the Government of Assam
Public Works Department, (R&B).

To

All Executive Engineers and other Public Works Disbursers in
Assam (R&B).**Subject:—Control over expenditure.**

Sir,

In forwarding herewith an extract of recommendation No. 25 of the P. A. Committee in their Report on Appropriation Accounts 1964-55 etc. I am directed to say that with a view of avoiding savings remaining unsundered the following instructions are issued for your strict observance:—

(i) As soon as budget allotment is communicated to the Divisional Officers the position, of all works having specific allotments should be examined and immediate steps taken to surrender funds (a) in respect of works for which no A/A has been accorded and (b) any surplus allotment in respect of continuing schemes on the basis of sanctioned estimate and total expenditure incurred to end of the previous financial year retain only the admissible amount.

The amount surrendered for want of A/A may be sought for on receipt of A/A if issued during the financial year.

The surrender as required above should not be kept pending till the end of the years but should be intimated to this office as early as possible at any rate by the 30th September at the latest.

(ii) Your budget proposals should be framed on a realistic basis so as to avoid unnecessary funds being provided.

(iii) The surrender as required in para (i) above is to make a preliminary review. Any saving noticed subsequently should also be surrendered in time.

The above instructions should be brought to the notice of all concerned and adequate steps taken to implement the same.

Encl:—1. extract

as stated.

Yours faithfully,

Sd./-K. L. MAZUMDAR,
Chief Engineer and Secretary, P. W.
D. (R&B). Assam, Shillong.

ANNEXURE IX (Contd.)

Memo. No. ADT. 139/68/4—A, Dated Shillong, the 6th June, 1968.

Copy with a copy of the extract as stated forwarded to :—

1. All Superintending Engineers for information and necessary action.
2. The Superintendent Budget of this Secretariat. He is requested to direct all Assistants dealing with Budget provision to note the provision under relevant heads not specifically allotted to the Division and take necessary action to utilise the same or surrender in time.
3. Copy to Budget Branch for record in their file No. Bt. 1A/9/66

By order, etc.,

Sd./-

Chief Engineer and Secretary, P. W. D.
(R. & B.), Assam, Shillong.

Extract of recommendation No. 25 at page 92 of the Report of the Public Accounts Committee on Appropriation Accounts 1964-65 etc.

Sl.	Reference	Recommendation
1	2	3
25.	Grant No. 66 at page 129 of the Appropriation Accounts(1964-65).	The Committee noticed that savings remain unsurrendered in this Department which shows that there is no proper budgetary control.

In 1961-62 there was a saving of Rs.1.04 crores, in 1962-63 Rs. 1.05 crores in 1963-64 Rs. 0.77 crores and in the year under review it was Rs. 2.29 crores

As a rule savings should be surrendered in time. The chronic feature of this breach of rule in this Department is regrettable which calls for effective steps at the Departments level for alerting all concerned so that such chronic feature is discontinued.

ANNEXURE X

(Vide Sl. 44 at Page 57 of the Report)

STATEMENT No. 1.

The details of work where A. G. C. C. stood lowest and secured the Job.

Name of bridges	Amount at which allotted	Amount quoted (assessed value) of next higher tenderer	Saving	Year of allotment	
1	2	3	4	5	
Major bridge (west of Jorhat) N. H.—37.					
(a) Dednai.	}	45,69,300	45,89,200	19,900	1966
1. (b) Baldeola.					
(c) Krishnai.					
(d) Marki.					
(e) Dudhnai.					
2. Metong ...	5,96,950	6,11,000	14,050	1965	
3. Kujua ...	7,83,000	8,21,455	38,455	1965	
4. Bokra ...	7,52,000	7,74,280	22,280	1465	
5. Sundarigaon ...	5,51,000	6,13,440	62,440	1695	
6. Danga ...	6,34,000	6,76,760	42,760	1965	
7. Matijuri ...	3,88,000	4,43,500	55,500	1965	
8. Patharkandi ...	1,70,000	1,80,200	10,200	1965	
9. Barnadi ...	7,21,733	7,36,250	14,515	1968	
	91,65,985	94,45,085	2,80,100		

ANNEXURE X—(Contd.)

STATEMENT No. 2.

Statement showing the position of the bridge works where A. G. C. C. was not the lowest tenderer but the work as allotted to them at the lowest.

Tender's rate				
Name of work		Value at which work was allotted to A. G. C. C.	Year of allotment ^c	
1		2		3
1. Kalajal	...	5,90,000	...	1964
2. Madankuri	...	5,90,000	...	1964
3. Sessa	...	5,90,000	...	1964
4. Dholla	...	6,56,780	...	1965
5. Tangni	...	7,73,872	...	1968
		32,00,652		

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STATEMENT No. 3

Statement showing the average running foot rate for Major bridge works year wise.

1964	...	Rs. 4,055.00 per Rft.
1965	...	Rs. 4,259.00 per Rft.
1966	...	Rs. 4,149.00 per Rft.
1967-68	...	Rs. 3,336.00 per Rft.

ANNEXURE X—(Contd.)

STATEMENT No. 4.

Statement of tenders submitted for bridges and works allotted to
A. G. C. C. Ltd.

Name of works	No. of Bridges	No. of Bridges tendered for		No. of Bridges allotted to AGCC		Remarks
1	2	3	4	5	6	7
N. H. Way—31	23	...	7	...	3	
N. H. Way—37 (East of Jorhat)	9	...	8	...	2	
N. H. Way—37 (West of Jorhat)	17	...	11	...	5	
Gatoral Road	...	17	...	2	...	5
Border Road	...	7	...	7	...	1
Cachar Bridges	...	6	..	6	...	6
Bharalu Bridge	...	1	...	1	...	1

ANNEXURE—X (Conld.)

STATEMENT No. 5

STATEMENT OF BUILDINGS ALLOTTED TO A. G. C. C. BY STATE GOVERNMENT ON TENDER BASIS

Name of work	Estimated amount	A. G. C. C.'s Rate	Next Higher Rate	Difference	Amount of saving	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Two Hostel Bulding at Silchar.	25,55,000	25% above	27.5% above	2.5%	63,875	
2. Hostel Nos 3 & 4, Dispur, Gauhati	14,33,372	18% "	18.59% "	59 %	8,457	Allotted to other at A.G. C. C's rate.
3. Gandhi Memorial at Gauhati.	2,71,285	15% "	18% "	3%	8,138	
4. Administrative and Medical College Bulding, Dispur, Gauhati.	78,00,000	11.5% "	12% "	5%	39,000	
5. Scoring and Dubbing theater at Jatia.	2,10,000	2,19,000	2,26,552		7,552	
					<u>1,27,022</u>	

Name of work	Estimated amount	A. G. C. C.'s Rate	Next Higher Rate	Difference	Amount of saving	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6. Laboratory building for Film Studio, Gauhati	66,930	6.8 per cent less than the value assessed at on the attached schedule.				(6) The records regarding next higher rate not readily available
7. Construction of a three storied R. C. C. building (Flat) for Overseer's qrs. at Gauhati (Chandmari).		1,67,287				(7) Allotted at the lowest rate.
8. Providing sanitary installation, internal water supply, drainage etc. in Boy's Hostel No. I & II in Silchar Medical College.		63,075	50% above the rates shown in attached schedule.			(8) Allotted at being only tender.
9. Construction of Staff Quarters for Silchar Medical College		6,37,607	8% above			(9) & (10) Allotted at negotiated and agreed rate though not the lowest.
10. Construction of Sainik School at Mornai.		13,52,896	10%			

ANNEXURE XI

(Referred to Sl. 48 at page .. 66)

COPY

GOVERNMENT OF ASSAM

FINANCE DEPARTMENT :: E. C. (II) BRANCH

No. FEC (II) 12/69/127, dated Shillong, the 24th April, 1969

From

Shri J.N. BEZBARUA, B.A.,
Under-Secretary to the Government of Assam

To

The Secretary, Legislative Assembly, Assam, Shillong

Subject : REPORT OF THE PUBLIC ACCOUNTS COMMITTEE

Reference: P.A.C.'S observation in last two para at page 48
of their Report on para 47 at pages 97-98 of the
Audit Report, 1966 as regards enquiry to be made
by an officer of the Finance Department.

Sir,

I am directed to invite a reference to para 47 at page 48 of the Audit Report, 1966 and to say that necessary steps are taken in Finance Deptt. to make a probe into the affairs regarding losses incurred by Supply Deptt. in transit of food-grains so that responsibility for such losses may be fixed and a proper procedure involved as recommended by the Public Accounts Committee.

Yours faithfully,

Sd./- J. N. BEZBARUA,
Under-Secretary to the Government of Assam,
Finance (E. C. II) Deptt.Memo. No. FEC (II) 12/69/127 (a), dated Shillong, the 24th April 1969.
Copy forwarded for information to Supply Department.

By Order, etc,

Under-Secretary to the Government of Assam
Finance (E. C. II) Department.

ANNEXURE XII

(Referred to Sl. 50 at page 68 of the Report)

TOP MOST PRIORITY
P. A. C. MATTER,

GOVERNMENT OF ASSAM

SUPPLY (A) DEPARTMENT : : SUPPLY BRANCH

No. SDA. 119/65/24, dated Shillong, the 31st July, 1968.

From

Shri I. JYRWA, A. C. S.,
Deputy Secretary to the Government of Assam
Supply Department, Shillong.

To

The Secretary, Legislative Assembly, Assam, Shillong

Subject:

RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE ON AUDIT REPORT, 1966

Reference:

Your letter No. PAC. 10/68/18515-32/L. A., dated 16th May 1968

Sir,

I am directed to refer to the above correspondence on the subject and to say that the case reported at para 49, P. 49 of the Audit Report, 1966 and recommended by the Public Accounts Committee at P. 99 of their Report on Audit Report, 1966, etc., was thoroughly examined on scrutiny of the relevant files of the period in question it is found that the Deptt. invited the attention of L. R. before forfeiture of security and again on receipt of legal notice to the appointment letter and absence of formal agreement as contemplated in the appointment letter. It was explained that salt was decontrolled very shortly after the appointment when the agreement was being drafted and then the terms relating to transit losses, shortages and shrinkage allowances, etc., were revised. In view of these facts, it is not possible to fix up responsibility on any person at this stage.

Yours faithfully,
Sd/- I. JYRWA,
Deputy Secretary to the Government of Assam,
Supply Department.

ANNEXURE—A XIII

(Referred to Sl. 65 at page 85 of the Report)

As scheduled, a meeting was held in the C. S's room at 4 P. M. on 9th May 1964 to discuss some border matters. The Commissioner Hills Division, I. G. P., D- I. D. (B), D. C., Shillong and Financial Adviser to the Home., T. A. D. Deptt. were presnt, The C/ S. presided and the following matters were discussed :—

* * *

The question of maintenance of existing border forest road on the United Khasi-Jaintia Hills was discussed. It was felt that the maintenance of this road may be done by the T. A. D. by provision of funds from their side. It was also felt that for the immediate levelling of steep gradient some funds may be provided to the D. C. who will take up the work through his community projects. Proposals in this regard may be invited from the D. C.

ANNEXURE XIV

(Referred to Sl. 65 at page 85 of the Report)

Copy of Government of India's letter No. 13.3.63 S. C. T. II, dated 4th January 1964 from Shri M. K. Venkateshan, Deputy Secretary to the Government of India, to the Secretary, Government of Assam, T. A. and W. B. C. Department.

Subject :—Grants-in-aid to the Government of Assam for the non-development scheme included in the "Border Relief Programme" during 1962-63 to 1964-65.

With reference to the correspondence resting with your letter No TAD/REV/197/60/260, dated 19th October 1963 on the subject mentioned above, I am directed to convey ex post facto approval of the Government of India to the expenditure of Rs. 17.23 lakhs (Rupees seventeen lakhs and twenty-three thousand only) incurred by the State Government during 1962-63 on the following schemes :

1. Test Relief	...	Rs. 0.81 lakhs
----------------	-----	----------------

2. Transport Subsidy	...	Rs. 7.42 lakhs
----------------------	-----	----------------

		Total—Rs. 17.23 lakhs
--	--	-----------------------

The Government of India also agree to the implementation of the non-development schemes under the "Border Relief Programme" during the current financial year 1963-64 at an estimated cost of Rs. 23.70 lakhs (Rupees twenty-three lakhs and seventy thousand only) and during 1964-65 at the estimated cost of Rs. 25.00 lakhs (twenty five lakhs only) as shown in the statement attached. The schemes for 1964-65 are subject to the funds being voted by Parliament. As regards the scheme "Marketing facilities" the Government of India have again carefully considered this scheme in consultation with the Ministry of Finance but it is regretted that it is not possible to accept it under the "Border Relief programme."

2. The sanction of the President is accordingly conveyed to the provisional payment of Rs. 40.93 lakhs (Rupees forty lakhs and ninety three thousand only), Rs. 17.23 lakhs being for 1962-63 and 23.70 lakh for 1963-64 to the Government of Assam. The payment is subject to the final adjustment in light of actual expenditure as certified by the A. G. Assam. Any amount left unutilised at the close of the current financial year (1963-64) should be surrendered to the Government of India.

ANNEXURE XV

(Referred to serial 65 at page 87 of the Report)

D. O. No. EP. 23/7/63/14, dated the 3rd July, 1963.

Dear Shri Datta,

I enclose a copy of letter No. TAD/COM/7/63, dated 25th June 1963 from the Tribal Areas Department and would request you to prepare an estimate to indicate the cost required to make the Balat-Moheshkhola forest trace jeepable for the year round. I would request you to send a rough estimate which can be forwarded to Government. I would also invite your attention to the letter No. COM/40-59/110, dated 13th June, 1963 and request you to indicate if the funds were made available, you will be able to spend the money during current year. In case the road is not given to the P. W. D. and the funds are made available, I hope you will be able to supervise and guide the Block authorities to do the work.

3. The payment is debitable to sub-head "B-18(6) (19)—Economic Rehabilitation of Border Areas in Assam" under Grant No. "38—Grants—in—aid to the States" for the year 1963-64.

4. The details of the actual expenditure incurred during 1963-64 and the progress made in the implementation of the schemes may kindly be furnished to this Ministry in due course.

No. 12/3/63-SCT. II, New Delhi-2, the 4th January, 1964,

Copy with enclosures (3 spare copies) forwarded to the Ministry of Finance (H. L.) Division for information and communication to the A. G., Assam & Nagaland.

This issues with their concurrence vide their U/O. No. 14(S) H.L.L. 64 dated 3rd January, 1964.

Sd./-M. K. Venkateshan,
Dy. Secretary to Government of India.

No. 12/3/63-SCT. II, New Delhi-II, the 4th January, 1964.
Copy with enclosure, also forwarded for information to ;—

1. The Ministry of Finance (Budget Division)
2. The Ministry of Transport & Communication Deptt. of Transport (Road Wing), New Delhi.
3. The Ministry of Food & Agriculture (Deptt. of food).
4. The Asstt. Commissioner for Scheduled caste & Scheduled Tribes, New Delhi.
5. The A. G., Assam and Nagaland, Shillong

Sd./- M. K. Venkateshan,
Deputy Secretary to the Govt. of India.

or do this work on behalf of the Deputy Commissioner. After receiving your rough estimate I will move Government for funds.

Yours sincerely,

Sd./- B. S. Saroa.

Shri G. K. Datta,

E. E., K and J. Hills Division.

Copy to:

1. The Joint Secretary. T. A. and W. B. C. Deptt. with a request to sanction about Rupees fifty thousand so that the forest tract could be better utilised. As the P.W.D. has already agreed to do the work the best solution would be to hand over the road to the P.W.D. who have adequate staff in that Area to do this work. If Government does not want to hand over the road to the P.W.D. the same will be done by the Deputy Commissioner through the Block organisations. I am however against burdening the CWD Branch of my office with this work as CWD is nothing but a branch of the P.W.D. with the only difference that the D. C. is the Executive Engineer. There is no point in giving this work to the CWD Government order may kindly be communicated.

2. Secretary, Government of Assam, Home Department.

3. The Chief Conservator of Forests, Assam in continuation of this office letter No. EF/34/7/63, dated 21st June 1963.

Sd./- B. S. Sarad.
Deputy Commissioner (U) K-J Hills.
Shillong.

BORDER RELIEF PROGRAMME OF THE ASSAM GOVERNMENT FOR THE YEAR 1963-64 AND 1964-65 GRANT-IN-AID FOR THE NON-DEVELOPMENT SCHEMES,

.....

Non-Plan Expenditure		Rs. In Lakh	
Name of the Scheme		Ceiling fixed.	
		1963-64	1964-65
1. Test Relief.	...	12.20	15.00
2. Rice Transport Subsidy	...	11.50	10.00
		23.70	25.00

IMMEDIATE**ANNEXURE XVI****CONFIDENTIAL**

(Refer. to SI. 65 at page 87 of the Report)

**GOVERNMENT OF ASSAM
OFFICE OF THE CHIEF CONSERVATOR OF FOREST,
ASSAM: SHILLONG**

N. F. CON (II) K & J, dated Shillong, the 26th August, 1964

From:

The Chief Conservator of Forest, Assam.

To

The Divisional Forest Officer, United

K & J Hills Division, Shillong

Subject:—Handing over of Balat-Moheshkola Road to P. W.D. for future maintenance,

Reference:—This office letter No. F. Con (II) K. & J. dated 21st April, 1964.

In enclosing herewith a copy of letter No. TAD/Com/7/63/143, (Annexure G), dated 17th August, 1964 from the Under-Secretary to the Government of Assam, T. A. and W. B. C Department, I am to ask you to make immediate arrangement to hand over the portion of the road from Balat to Moheshkhola as already instructed to you in this office letter referred to above and report the fact of your having done so without further delay.

Sd./-P. Barua,
Chief Conservator of Forest, Assam.

Copy forwarded:

1. The Under-Secretary. T. A. W. B. C. Department for information in continuation of this office letter No.F. Con. (II) K & J. dated 21st April, 1964 and with reference to his letter No.TAD/Com/6/64/145, dated 17th August, 1964.
2. Chief Engineer & Secretary, Assam PWD. (R & B.) Wing for information with reference to T. A. D's Memo- No.TAD/Com/7/63/146 A. dated 17th August, 1964 and this office letter No. F. Con. (II) K & J. dated 51st Aprl, 1264.

ANNEXURE XVII (P. W. D. FORM No.117)

(Referred to Sl. 65 at page 89 of the Report)

PUBLIC WORKS DEPARTMENT, ASSAM.

Division Shillong South Station—Shillong.

Name of work—Maintaining the existing Forest trace from Balat
to Moheshkhola to make jeepable for weather
only.

Estimate Amount os Rs.60,000-00

Reference Drawings.

Estimate framed by Shri R. K. Datta, Executive Engineer, P.W.D.
(R. & B.) Shillong South, Shillong.

of the probable cost of maintaining the existing forest trace from
Balat to Moheshkhola to make jeepable for fair weather only.

REPORT

This rough estimate lump-sum basis has been framed to show the probable cost the work mention above as desired by the Deputy Commissioner. United K-J Hills, Shillong vide his letter No. D. O. No.E2/23/7/63 14. dated 3rd July, 1963.

All works will be carried as per Assam General Specification.

Sd./R. K. Dutta,
Executive Engineer, P. W. D
Shillong South-Division,
Shillong.

Rough Estimate for maintaining of the existing Fore Trace from Balat to Moheshkhola to make jeepable for fair weather only

1. Maintaining and repairing the damage portion by filling with earth, cutting, jungle on formation, renewing the jungle wood temporary bridges, repairing of retaining walls where ever necessary of cutting of humps to make level including dressing the road for Mation etc.

	Rs.	P.
From Balat to Maheshkhola-30 miles (Approx.) @ Rs. 2,000 per mile.	60,000	
Total Rs.	60,000	

(Rupees sixty-thousand only)

Sd/- R. K. Dutta,
Executive Engineer, P. W. D.,
Shillong-South Division,
Shillong

ANNEXURE—XVIII

(Referred to Sl. 65 at Page 90 of the Report)

OFFICE OF THE DEPUTY COMMISSIONER UNITED KHASI & JAINTHIA HILLS SHILLONG (LOAN AND BORDER RELIEF BRANCH)

NO. BP. 31/8/63/331, dated Shillong, the 25th July, 1967.

To

The Deputy Secretary to the Government of Assam,
Tribal Areas & WBC Department.

Subject : -BALAT—MOHE HKHOLA ROAD.

Ref. :—Your Letter No./TAD/Com/7/63,
Dated 21st July 1967.

Sir,

I have the honour to refer to the above noted correspondence and to enclose herewith the replies to the annexure sent with the Audit Note in question.

Yours faithfully,

Sd/—
for Deputy Commissioner, (U) K. & J. Hills.

(1) The amount appears to have been drawn on the strength of Government sanctions communicated in Letter No. TAD/Com/7/63/87, dated 6th March 1964 which appears to have been given on the strength of the plan and estimates prepared by the Executive Engineer and submitted with his Memo. No. 2 537 of 13th July 1963 (Annexure—XXI.)

(2) The delay which is really very unfortunate appeared to have been due to the peculiarity of this particular case. While other Border Test Relief Projects are dealt with by the Border Test Relief Branch & my office this particular case was dealt with by the Economic planning Branch. Government orders to refund the amount went to the separate Branch and this seemed to lead to the delay.

Sd/-R. T. Rymbai,

Deputy Commissioner,
United Khasijayantia Hills, Shillong

ANNEXURE—XVIII

(Vide Sl. 65 at page 90 of the Report)

GOVERNMENT OF ASSAM

Tribal Areas & WBC Department

NO. TAD/Com/7/63/142, dated Shillong, the 17th August, 1964.

To

The Deputy Commissioner,
United K. & J. Hills, Shillong.

Subject:—Test Relief work in Border Areas of United K. & J. Hills
Construction of Balat-Moheshkhola Road.

Reference:—Your No. EP. 34/7/60/30. dt. 31-7-64

Sir,

I am directed to say that Government is pleased to allow extension of time upto 31st March 1965 for utilisation of the amount of Rs. 60,000/- sanctioned in this Department letter No. TAD/Com/7/63/87, dated 6th March 1964 for Construction of Balat-Moheshkhola Road. However you are requested to deposit the amount in question into the Treasury under the appropriate head and the Executive Engineer will draw from Treasury according to actual needs in implementing the Project through Remittance Accounts which will in due course be adjusted by raising necessary debit by the Executive Engineer against the head of accounts under which the scheme is sanctioned.

This disposes of your reference made in your letter No. ER. 34/7/60/36, dated 7th August 1964.

Yours faithfully,

Sd./—K. B. Baruah,
Under Secretary to the Government of Assam.

Memo. No. TAD/Com/7/63/142-A, dated Shillong, the 17th August 1964.

Copy to:—

- | | |
|---------------------------------------|--|
| 1. The Chief Engineer, Assam (R & B) | } for information and
necessary action. |
| 2. The E. E. Shillong, South Division | |

By order etc.,

Sd./-K. B. Baruah,
Under Secretary to the Government of Assam.

ANNEXURE—XIX

(Vide Sl. 65 at page 90 of the Report)

GOVERNMENT OF ASSAM TRIBAL AREAS & W.B.C. DEPARTMENT.

No. TAD/Com/7/63, dated Shillong, the 21st October, 1964.

To

The Deputy Commissioner, United Khasi Jaintia & Hills, Shillong.

Subject:—Test Relief works for the Nongstion—Sonapahar scarcity areas.

Reference:—Your No. GC.1/21/64/21, dated 6th October 1964.

Sir,

I am directed to say that the amount of Rs. 60,000/- was sanctioned last year for the Balat-Moheshkhola road under test relief scheme (Border) and the same had been drawn and kept in your custody. This in itself has become an irregularity as the amount drawn and remained unspent during the year it was sanctioned, the same should have been refunded into the treasury. Diversion of such an amount to some other works is not admissible. As such the amount of Rs. 60,000/- should either be spent on the Balat-Moheshkhola road or refunded into the Treasury.

I am therefore, to request you to place the amount at the disposal of the Executive Engineer, Shillong South Division urgently, who will take up the project during this winter on an urgency basis as agreed to in a meeting held in your office on 16th July 1964.

Yours faithfully,

Sd./- K. B. Baruah,
Under-Secretary to the Government of Assam.

Memo. No. TAD/Com/7/63, dated Shillong, the 21st October 1964.

Copy to:

1. The E. E. Shillong, South Division.
2. Under-Secretary P.W.D. (R&B) Assam.

By order etc.,

Sd./- K. B. Baruah,
Under-Secretary to the Government of Assam.

OFFICE OF THE DEPUTY COMMISSIONER UNITED
KHASI & JAINTIA HILLS DISTRICT SHILLONG.

No. AF. 32/12/68/3, dated Shillong, the 4th June, 1968.

To

The Secretary,
Legislative Assembly Assam and
Ex-Officio Secretary Public Accounts Committee.

Subject:—Fourth report of the P.A.C. on audit Report 1966 appropriation account 1964-65 and Finance Account 1964-65 of the Government of Assam.

Reference:—Your PAC. 3/68/17794-823 LA on 26th April, 1968.

Sir,

With reference to the above, I have the honour to report as follows:—

1. The amount appears to have been drawn on the strength of the Government sanction communicated letter No. TAD/COM/7-63/89, dated 6th March, 1964, which seems to have been given on the strength of the plan and estimates prepared by the Executive Engineer as submitted with his Memo. No. 23557 dated 13th July 1963. In the circumstances, I think this is for the Government in T.A.D. & W.B.C. to reply.
2. The Forest Department was consulted all along as may be seen from Memo. No. A/522, dated 19th July 1963 from the D.F.O., United Khasi & Jaintia Hills to the Conservator of Forest, Assam and also letter No. EP. 34/7/63/30 dated 13th May, 1964, from the Deputy Commissioner to Executive Engineer P. W. D. with a copy of Conservator of Forest, Assam.

3. The scheme was sanctioned by the Government on a rough estimate furnished by the Executive Engineer, P. W. D. vide his Memo: No. 23537 dated 13th July 1963 Government in T. A. & W. B. C. Department may reply why the sanction was issued without detailed plans and estimates.
4. The delay which is really very unfortunate appears to have been due to the peculiarity of this particular case. While other Border Test Relief project are dealt with by the Border Test Relief Branch of my office this particular case was dealt with by the Economic planning Branch. Government orders to refund the amount went to the separate branch and this seemed to lead to the delay.

Yours faithfully,

Forwarded by:

Sd./- Illegible,
S.D.C. Shillong.

Sd./- R. T. Rymbai,
Deputy Commissioner,
United K—J. Hills, Shillong.

Memo. No. AF. 32-12-68-3-A, dated Shillong, the June, 1968.

... .. Copy to the Joint Secretary to the Government of Assam
Political Department Parliamentary Affairs Branch for his information.

Sd./- R. T. Rymbai,
Deputy Commissioner,
United Khasi-Jaintia Hills,
Shillong.

Copy of letter Memo. No. 23537 dated 13th July 63 from the Executive Engineer, P. W. D. Shillong South Division to the Deputy Commissioner, United K-J Hills, Shillong.

Subject :— Rough Estimate for the Maintaining of the existing Forest Trace from Balat to Moheshkhola to make a Jeepable for fair weather only.

Reference :—Your D. O. No. EP. 23/7/63/14. dated 3rd July 1968.

Reference above, I have the honour to submit herewith one rough estimate amounting to Rs. 60,000 (Rupees] sixty thousand) only in connection with the above noted subject for favour of your] disposal

As regard expenditure, it is hoped that the fund may be spend during the current financial year provided the allotment is received before or jnst the 'Puja' (September-October 1963)

Copy of letter Memo. No. A 522 dated 19th July, 1963 from the Divisional Forest Officer, United K-J Hills to the Chief Conservator of Forest, Assam with copy to the Deputy Commissioner, United K-J Hills Shillong.

Subject :—Balat Moheshkhola Road.

Reference :—D. C. K & J Hills's letter No. EP. 34/7/63, dated 21st June 1963.

I am to say that regarding transfer of the Border road to the Public Works Department I had a discussion with the Deputy Commissioner some times Past and it was discussed with you also verbally by me. Necessary action may kindly be taken from your end to effect transfer of the road and the Deputy Commissioner may kindly be informed of your decision.

**GOVERNMENT OF ASSAM
TRIBAL AREAS & W. B. CS ETC. DEPARTMENT.**

No. TAD/R/90/52,

Shillong, the 27th May, 1968

From

Shri Ramesh Chandra, I. A. S.,
Secretary to the Government of Assam.

To

The Accountant General,
Assam & Nagaland, Shillong.

Sub :— SPECIAL AUDIT FOR EXAMINING THE PROPER
UTILISATION OF LOANS AND GRANTS RELEASED
TO THE DISTRICT COUNCILS/P-L REGIONAL COUNCIL,
Sir,

I am directed to refer to the recommendation at page 105 of the Fourth Report (1967-68) of the Public Accounts Committee presented to the Assembly on 30th March, 1968, and to state that after careful consideration of the recommendation of the Committee, the Government feels that the best machinery to verify the proper utilization of the funds by the District Councils/P-L Regional Council, under the present conditions, would be the Accountant General. I am directed accordingly to request you to take up special audit of the various District Councils/P-L Regional Council with a view to studying the financial condition etc. of the Councils and determining whether the loans and grants were utilized purposefully. The State Government may be intimated of the result of the special audit in respect of each of the District Councils/P-L Regional Council conducted in the light of the observations in the Public Accounts Committee's meeting referred to above.

Yours faithfully,

Sd/-

(RAMESH CHANDRA)

Secretary, to the Government of Assam, Tribal
Areas and WBCs etc. Departments.

Memo. No. RAD/12/90/52A, Dated the 27th May, 1968.

Copy forwarded to the Secretary, Assam Legislative Assembly and
officio Secretary, Public Accounts Committee, Shillong, for information.

Sd./-]

Ramesh Chandra
Secretary to the Government of Assam
Tribal Areas & WBCs etc. Department

ANNEXURE XX

(Referred to Serial 69 at Page 94 of the Report)

Copy of letter No. SJR. XXIII/48/65/99 dated 27th April 1958 from the Sub-Divisional Officer, Sadar, Jorhat to the Finance and Accounts Officer, Office of the Commissioner of Plains Division, Assam.

Sub:—Draft para for non-maintenance of records relating to utilisation of money.

Ref:—Your letter No. C.25/65/62 dated 5th February 1968 and subsequent reminder No. C.25/65/65 dated 18th April, 1968.

With reference to your letter Numbers cited above, I have the honour to furnish the details of shifting of the Relief Branch from 1960-61 to 1965-66, as follows:—

- | | |
|--|---|
| (1) Registered Kanungoes office under Deputy Commissioner's Establishment. | From April, 1960 to March 1961. |
| (2) Deputy Commissioner's Bungalow | From April, 1961 to first part of July, 1961. |
| (3) Magistrate office (old court building). | From July, 1961 to January 1963. |
| (4) Excise office | From February, 1963 to December, 1964. |
| (5) New court building in the western Side. | January, 1965 to June, 1965. |
| (6) New Court building, in a room in the Eastern side | June, 1965 to till to day. |

ANNEXURE XXV

(Referred to in Serial 79 at page 105 of the Report)

GOVERNMENT OF ASSAM
OFFICE OF THE CHIEF CONSERVATION OF FOREST, ASSAM

No.F.A. 19/PAC/68/R

Dated Shillong, the 21st May, 1968.

From

The Chief Conservator of Forests, Assam.

To

The Secretary to the Government of Assam,
Forest Department, Shillong.**Subject**—Fourth Report of the Public Accounts Committee on Audit Report, 1966 Appropriation Accounts, 1964-65.

Sir,

In inviting a reference to letter No. PAC./3/68/17794-823/L.A. dated 26th April, 1968 forwarding a copy of the report of the Public Accounts Committee on Audit Report, 1966 and appropriation Accounts, 1964-65, I am submitting here with the action taken on each item concerning this Department Serial 60 (P. 111) Necessary instructions have already been issued to the Divisional Forest Officers from time to time to take immediate steps to realise the arrear revenues. However further instructions on the recommendations of the Public Accounts Committee have been communicated to all concerned for immediate action and future guidance. A clause have already been inserted in the Sale Notice that no forest works will be given to person who is a defaulter of the Department Serial 61 (P. 111) Instructions on the recommendation of the Public Accounts Committee have been communicated to all concerned for immediate action and future guidance. Apart from the normal checking of the illegalities, two mobile squads have been established to help the Divisional officer. It is expected that the illegalities will be cheked to a considerable extent.

Sl. 62 (P. 111) Noted.

Yours faithfully
P. BARUA
Chief Conservator of Forest,
Assam.

ANNEXURE XXII

(Referred to in Sl. 81 at Page 105 of the Report)

Statement showing the list of Certificate detors, amount of Public Demand involved and recover, thereof upto 31st March 1968.

Sl. No.	Name of Sub-Divisiou.	No. of cases.	Amount of Public Demand involved.	Amount of Public Demand recovered.	Interest on Public Demand recovered.	Balance (4--5).
1	2	3	4	5	6	7
(a) Under Low Income Group Housing Scheme.						
1.	North Lakhimpur.	6	29,097.00	8,922.00	315.00*	
2.	Golaghat.	12	76,309.00	22,184.00	1,280.00*	
3.	Sibsagar.	36	2,51,152.00	60,639.00	...	
4.	Nowgong.	67	4,50,060.00	1,32,119.00	9,713.00*	
5.	Jorhat.	79	5,34,017.09	76,590.00	...	
6.	Dibrugarh.	26	2,20,200.00	31,335.00	...	
7.	Gauhati.	146	12,56,000.00	46,000.00	...	
8.	Barpeta.	22	1,69,000.00	26,679.00	...	
9.	Dhubri.	13	68,000.00	5,375.00	...	
10.	Goalpara.	13	64,000.00	10,024.00	...	
11.	Tezpur.	40	2,40,000.00	48,028.00	...	
12.	Mangaldoi.	7	40,000.00	7,926.00	...	
13.	Shillong.	85	6,82,000.00	51,625.00	...	
14.	Silchar.	15	60,000.00	...	...	
15.	Karimganj.	25	1,64,000.00	2,425.00	...	
16.	Hailakandi.	7	44,000.00	2,275.00	...	
Total=		599	43,47,835.00	5,32,646.00	11,308.00	

ANNEXURE XXIII

(Vide Sl. 85 at page 107 of the Report)

Copy of letter No. CI. 81/68/17, dated 15th June, 1968 from Secretary to the Government of Assam, Industries Department, Shillong to the Managing Director, Assam Small Industries Development Corporation Limited, P. O. Bamunimaidan, Industrial Estate, Gauhati-21 with copy to Director of Industries, Assam, Shillong.

SUBJECT:—Recommendation of the Public Accounts Committee on the Audit Report, 1966 etc.—Para 105 (a) at Page 81 of the Audit Report, 1966.

I am directed to say that the Public Accounts Committee in their Fourth Report (1967-68) presented to the Assam Legislative Assembly on 30th March 1968 have recommended as follows:—

Paragraph 105 (a) at Page 81 of the Audit Report, 1966:

As at 24.14 to 24.19 of the Fourth Report of the P. A. C.,

The Corporation is hereby requested to take note of the above recommendation invariably when taking up new projects.

Kindly acknowledge receipt.

(Referred to in sl. 90 at page 111 of the Report)

Copy of Letter No. CI. 81/68/16, dated 15th June 1968 from Secretary to the Government of Assam, Industries Department Shillong to the Director of Industries, Assam, Shillong.

UBJECT:—Irregularities etc. committed in the Government Emporium North Lakhimpur.

Reference:—Your U/O Notes, dated 28th May 1968 in this Department File No. CI: 190/65.

I am directed to say that the Fourth Report of the Public Accounts Committee on the Audit Report, 1966 etc. presented to the Assam Legislative Assembly on 30th March 1968 have recommended that the case should be finalised as early as possible and a report furnished to the Committee not later than six months from the date of presentation.

I am also to add that in future in all such cases you should not rest with drawing up departmental proceedings alone but also consider desirability of criminal proceedings against the delinquent official simultaneously.

Please acknowledge receipt.

ANNEXURE XXIV

(Referred to in Sl. 89 at page 110 of the Report)

Copy of letter No. Cl. 81/68/15, dated 15th June 1968 from Secretary to the Government of Assam, Industries Department, Shillong to the Director of Industries, Assam, Shillong.

Subject:—Public Accounts Committee's recommendation on para 70 at page 61-62 of the Audit Report, 1966 etc.

I am directed to say that the Public Accounts Committee in their Fourth Report (1967-68) presented to the Assam Legislative Assembly on 30th March 1968 have recommended as follows;—

Paragraph 70 at pages 61-62 of the Audit Report, 1966:

24. 30-24. 31- as at page 59-60 of the Report.

You are therefore requested to bear in mind that in future no machineries should be purchased in advance of actual requirements. Whenever approval for the establishment of a production centre is received invariably it will be your duty to follow the following instructions:—

- 1) Completion of the buildings etc. where the machineries are to be installed, and
- 2) The supply of water and power should be ensured in case the machineries are to be operated through electricity etc.

Kindly acknowledge receipt.

(Referred to the Sl. 86 at Page 108 of the Report)

U. O. No. Cl. 81/68/11

Dated 30th May, 1968

Secretary, Finance U/O.,

Secretary, Parliamentary Affairs U/O.,

The Public Accounts Committee in their Fourth Report (1967-68) presented to the Assam Legislative Assembly on 30th March, 1968 have recommended as follows :—

Paragraph 105 (n) at Page 81 of the Audit Report, 1966

24.20—During 1964-65, an expenditure of Rs. 29,768 was incurred by the Company on purchase of tools and equipments for establishment of a mirror factory. The tools and equipment remained unutilised (April, 1966). The Managing Director in his report dated 7th July, 1965 stated that for want of mirror expert the production could not be started and the efforts were being made to obtain an expert for the plant.

25.21—The Departmental witness informed the Committee that the amount remaining idle was not for tools and equipments but for the raw materials like Plate, glass and Chemicals. Tools and equipments were never purchased.

24.22—The Corporation received mirror licence of Plate Glass valued at Rs. 25,607.50 P. and according to the Director of Corporation all necessary tools and equipments were purchased. But the Committee is surprised to find that the Director's report and the evidence given by the Departmental witness is at variance. The Director further stated that it was only due to want of mirror expert production could not be started. This sort of varying and contrary report of the Secretary of the Department and the Director of the Corporation put the Committee in very difficult position to appreciate the real state of affairs. This short of fund with public money should be avoided under all circumstances. The Committee expects that in future the Departmental witness should come prepared with proper facts to help the Committee in clarifying matters.

There has been, it appears, some misunderstanding in the mind of the Public Accounts Committee at the time of recording of this recommendation. The Audit Report, 1966 (Para 105 Page 81) related to idle outlay during 1964-65, in respect of tools and equipment purchased for the establishment of a mirror factory, by the Assam small Industries Development Corporation. The Audit Report further stated that the Managing Director in his report, dated 7th July, 1965 had stated that the production could not be started for want of mirror expert. In the examination held before the Public Accounts Committee what was further clarified was not a contradiction of this statement, or in any way at Variance with this. It was merely further amplification of the particulars of this expenditure. It was stated in the meeting that the use of the term "Tools and Equipment" was not entirely coarct in this case, as the bulk of the expenditure had been incurred on what was in fact the raw materials and chemicals required for the mirror factory. Detailed break up of the articles purchased by the Assam Small Industries Development Corporation for the mirror factory to-date, and also the detailed break up of the articles which were 'idle' during 1964-65, and which are the subject matter of this Audit Report, are enclosed. From this it will appear that in place of 'tools and equipment,' the appropriate term to be used should be 'raw-materials, chemicals and apparatus.' It will be clear from this, that far from having intended to furnish varying information to the Public Accounts Committee, the information supplied was in further elaboration of what had already been stated, and in partial modification of what had been written in the Audit Report. This could not have constituted what the Public Accounts Committee has thought necessary to consider as the evidence given by the Departmental witness being at variance. It is requested that this along with the detailed break up of the articles purchased may be sent to the Public Accounts Committee.

Sd./- T. S. Gill,
30-5-68