



# COMMITTEE ON PUBLIC ACCOUNTS

## NINETY EIGHTH REPORT

ELEVENTH ASSEMBLY

(2003-2005)

Report of the Committee on Public Accounts on the Report of the Comptroller and Auditor General of India for the year 2001-2002 (Civil) relating to Education, Cultural Affairs, Agriculture, Co-operation, Home, Revenue and WPT & BC Departments, Government of Assam

Presented to the House on 9th August, 2004.

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT  
DISPUR, GUWAHATI-6.

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(i)  
COMPOSITION OF THE COMMITTEE  
2003-2005.

**Chairperson :**

1. Smti. Pramila Rani Brahma

**Members :**

2. Shri Gautam Bora
3. Shri Ajit Singh
4. Shri Bidya Singh Engleng
5. Shri Dilder Rezza
6. Shri Gopi Nath Das
7. Shri Dharamsing Teron
8. Shri Dilip Kumar Saikia
9. Dr. Zoi Nath Sarma
10. Shri Biswajit Daimary
11. Shri Bimolangshu Roy
12. Shri Chandan Sarkar
13. Shri Sarat Saikia

**SECRETARIAT :**

1. Shri B. C. Das, Secretary
2. Shri P. Deuri Bharali, Additional Secretary
3. Shri B. Basumatary, Under Secretary
4. Shri Dharmeswar Mazumdar, Under Secretary
5. Shri Khalilur Rahman, Committee Officer

(1)  
COMPOSITION OF THE COMMITTEE  
2001-2002

Chairperson

1. Shri Pramila Rao Sharma

Members

2. Shri Ganesh Bora

3. Shri Ajit Singh

4. Shri Biju Singh Prasad

5. Shri Omkar Rao

6. Shri Gopi Nath Das

7. Shri Mahalingam Reddy

8. Shri Biju Kumar Saikia

9. Dr. K. N. Srinivasan

10. Shri Biju Prasad

11. Shri Biju Prasad

12. Shri Chandra Sekar

13. Shri K. N. Saikia

SECRETARY

1. Shri B. C. Das

2. Shri B. Debnath

3. Shri B. Hazare

4. Shri Dharamwar

5. Shri Kishor Kumar

(ii)

PREFATORY REMARKS

I, Smti. Pramila Rani Brahma, Chairperson of the Committee on Public Accounts having been authorised to submit the Report on their behalf, present this Ninety-eighth Report of the Committee on Public Accounts on the Audit paras contained in the Report of the Comptroller and Auditor General of India (Civil) for the year 2001-2002 pertaining to Education, Cultural Affairs, Agriculture, Co-operation, Home, Revenue and W.P.T. & B.C. Departments, Government of Assam.

2. The Report of the Comptroller and Auditor General of India (Civil) for the year 2001-2002 was presented to the House on 27th March 2003.

3. The Report as mentioned above relating to the Education, Cultural Affairs, Agriculture, Co-operation, Home, Revenue and WPT & BC Departments were considered by the Committee in its sittings held on 22nd January, 2004, 11th February 2004, 19th May, 2004 and 20th May 2004.

4. The Committee has considered the Draft Report and finalised the same in its sitting held on 2nd August, 2004.

5. The Committee has appreciated the valuable assistance rendered by the Accountant General (Audit), Assam and his junior officers and staff during the examination of the Report in respect of the concerned departments.

6. The Committee expressed its thanks to the Departmental witnesses for their kind co-operation and also offered thanks to the officers and staff dealing with the Committee on Public Accounts, Assam Legislative Assembly Secretariat for their strenuous services rendered to the Committee.

7. The Committee earnestly hopes that the Government would implement the recommendations made in the Report.

Dispur

The 2nd August, 2004.

SMTI. PRAMILA RANI BRAHMA,  
Chairperson,  
Committee on Public Accounts.

(ii)

PRELIMINARY REMARKS

The Committee on Public Accounts has the honor to acknowledge the receipt of the Report of the Controller General of Accounts for the year 2001-2002. The Report contains a detailed account of the operations of the Government of India during the year. The Committee has examined the Report and has found that the accounts are correct and that the operations have been conducted in accordance with the law.

The Committee has also examined the Report of the Controller General of Accounts for the year 2000-2001. The Report contains a detailed account of the operations of the Government of India during the year. The Committee has examined the Report and has found that the accounts are correct and that the operations have been conducted in accordance with the law.

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The Committee has also examined the Report of the Controller General of Accounts for the year 1997-1998. The Report contains a detailed account of the operations of the Government of India during the year. The Committee has examined the Report and has found that the accounts are correct and that the operations have been conducted in accordance with the law.

SMITH RAJESH KUMAR  
Chairman  
Committee on Public Accounts

Secretary  
Public Accounts Office

## CHAPTER - I

### Education Department

#### Excess payment of deputation allowance (Audit para 3.5/CAG (Civil)/2001-2002)

1.1. The audit has pointed out that after scrutiny (October, 2001-January, 2002) of records of the SPD and information furnished by nine DPCs, revealed the following : (i) Records did not indicate that either the SPD or DPCs had ever reviewed and taken steps to discontinue payment of deputation allowance to any deputationist beyond a period of five years. (ii) 1,006 deputationists were paid deputation allowance at Rs. 600 per month instead of Rs. 300 per month prior to 16th July 1999 and or special pay in lieu of deputation allowance as admissible on or after that date. Thus, inadmissible payment of deputation allowance resulted in over payment of Rs.0.90 crore during January 1996 to December 2001. No action was taken by the SPD to recover the amount paid in excess till January, 2002.

1.2. The Department by their written reply has stated that modified order in respect of deputation allowance in continuation of previous letter No. DPEP/Accts./20/95/2606-14 dated 23.9.2000 has been issued to all District Offices to calculate the deputation allowance due and the actual amount paid to each employee and also to cause recovery in case of excess payment made, if any vide this office letter No. DPEP/Accts/20/95/10462-70 dated 7.9.02.

#### OBSERVATIONS/RECOMMENDATIONS

1.3. During the course of discussion the departmental witnesses have stated that Rs. 30 lakhs has been made recovery and necessary steps have been taken for full recovery. The Committee therefore strongly recommends that the department should make recovery the entire amount and action taken report in this regard may be submitted to the Committee within 30 days from the date of presentation of this report before the House.

**Excess expenditure on procurement of exercise books  
(Audit para 3.6/CAG(Civil)/2001-2002)**

1.4. The Audit has pointed out that after scrutiny (October, 2001 to January, 2002) of records of the SPD and one of the 9 DPCs at Morigaon revealed that against the enrolment of 32,720 students in Class III and Class-IV in 845 schools of the district during 1999-2000 the DPC Morigaon locally procured 7.90 lakh exercise books at a total cost of Rs. 32.38 lakh for distribution to all the 83,870 students from Class I to Class IV of the above mentioned Schools. The DPC had not obtained any sanction/approval from the SPD for distribution of the exercise books to students of Class I & II. Even though the DPC had shown the distribution (1999-2000) of entire quantity of 7.90 lakh exercise books to students in 4 blocks and district HQ there was no evidence on record to show as to how 7.90 lakh exercise books were distributed to 83,870 students of Class I to IV for whom only 3.35 lakh (83,870x4) exercise books were actually required. Thus, the distribution of 7.90 lakh exercise books purchased for Rs. 32.38 lakh was suspect. Arbitrary purchase of 7.90 lakh exercise books by the DPC against the actual requirement of 1.31 lakh exercise books for 32,720 students of Class-III and Class - IV resulted in avoidable excess expenditure of Rs. 26.81 lakh on purchase of 6.59 lakh exercise books.

1.5. The Department by their written reply has stated that as per records available in the district office, the actual total enrolment of students from Class - I to IV was 95,566 in 1998-99, although as per data base information the total number of students was shown as 83,870. The number of students in 1999-2000 was estimated to 1 lakh. The total procurement was made on the basis of actual enrolment and out of the total procurement of 7.90 lakhs (3.90 lakhs in 1998-99 and 4 lakhs in 1999-2000) 7,77,138 No. of exercise books were distributed through 4 blocks and the remaining 12,862 remained with the blocks for distribution later-on.

**OBSERVATIONS/RECOMMENDATIONS**

1.6. After threadbare discussion the Committee pleased to drop the para.



**Irregular cash management and retention of huge unspent/  
unutilised money since last 24 years.**

(Audit para 3.7/CAG(Civil)/2001-2002)

1.7. The Audit has pointed out that after scrutiny (January-February, 2001) of records of the Director, Elementary Education (DEE), Assam and further information collected (January, 2002) by audit revealed that the DEE retained accumulated unspent balance of Rs. 13.93 crore Rs. 0.02 crore in cash and Rs. 13.91 crore in the form of Deposit at Call Receipts/ bank drafts/banker's cheques etc.) as on December, 2001. The dates/ purpose of drawals could not be ascertained in audit as bill wise analysis of the closing balances were not recorded in the cash book as required under rules. The reasons for non-refund of Rs. 0.97 crore into the Government account in pursuance of Government order of February 1999 was not on record also; the retention of Rs. 12.96 crore out of Rs. 13.93 crore from 1998-99 was in violation of financial rules and orders issued by the Government from time to time. Despite the defective cash management and retention of closing balance of Rs. 59.51 lakh out of Rs. 61.78 lakh in the form of DCR/BDs being pointed out in para 3.10 of the Audit Report (Civil) for the year ended 31st March, 1994 the DEE continued the practice of retaining heavy unspent balance in DCR/BDs etc., which rose to Rs. 13.93 crore as of December, 2001. Thus, drawal of money in advance of actual requirement and their retention in the form of DCR/BD/BC etc. over last 24 years not only resulted in undue financial benefit to the banks but was also fraught with the risk of fraud or misappropriation of funds. Besides, the Government continued to depend more and more on borrowed funds during the last several years while funds in Government departments remained unutilised.

1.8. The Department by their written reply has stated that as per objection raised in the C.A.G. Report, there is an accumulated unspent/ unutilised amount of Rs. 13.93 crores in the office of the Director of Elementary Education, Assam. Out of the aforesaid amount expenditure has been incurred for the following for implementation of various schemes against which the amount was drawn as detail below :-

(1) Out of the unspent amount of Rs. 12.27 crores under 10th F.C. an amount of Rs. 11.70 crores has been utilised for implementation of drinking water/sanitation in the Primary and Upper Primary Schools. The utilisation of balance amount of Rs. 0.57 crores for construction of Girls' Common Room is under process.

(2) Rs. 61.38 lakhs which amounts were meant for repairing of Polling Stations is proposed for construction of School buildings/boundary walls covering the campus of D.E.E. office and repairing/renovation of sanitation and drinking water facilities. The matter is under Government consideration.

(3) An amount of Rs.2,59,000/- has already been refunded/disbursed.

(4) An amount of Rs.55,22,627/- was kept in the favour of D.C.R. for implementation of the ongoing O.B.B. Schemes. On receipt of the bills against the schemes the said amount will be utilised.

(5) An amount of Rs.27,33,708/- was meant for supply of T.D.E. for Upper-Primary Schools which is ongoing schemes. On receipt of the bills against the schemes the said amount will be utilised.

(6) An amount of Rs. 1,49,243/- was meant for transportation charges of the Text Books; the amount will be disbursed against vouchers and expenditure Statement.

(7) An amount of Rs. 2,67,382/- was meant for contingency expenditure. Some amount has been incurred expenditure against contingency. The rest will be spent against office contingency.

(8) An amount of Rs. 5,91,116/- was meant for the cost of Newspaper/Magazine etc. under O.B.B. Schemes. The said amount was refunded by the D.D.Os.

(9) An amount of Rs.9,20,104/- in different DCRs/BDs is kept in the Cash the source of which could not be ascertained. This amount may be allowed to deposit in Government exchequer. Out of the unspent amount of Rs.13.93 crores an amount of Rs.11.73 crores has already been utilised. The rest amount of Rs.2.20 crores are under process at different levels for refund/disbursement.

#### OBSERVATIONS/RECOMMENDATIONS

1.9. The Committee has considered the submission of the departmental representatives and pleased to drop the para.

**Avoidable expenditure due to non-deduction of 10 per cent contractor's profit.**

**(Audit para 3.8/CAG(Civil)/2001-2002)**

1.10. The audit has pointed out that after scrutiny (October, 2001 - January, 2002) of records of the SPD, APASP and nine Districts Project Co-ordinators of DPEP districts revealed that 1,508 civil works viz., construction of additional classrooms, school buildings, etc. were completed through the VECs at a total cost of Rs. 8.44 crores during 1999-2000. Out of this 1,216 civil works valued at Rs.7.48 crore were executed without deduction of 10 per cent contractor's profit amounting to Rs.0.75 crore. Thus, inadmissible payment to the VECs of the DPEP districts resulted in extra avoidable expenditure of Rs. 0.75 crore.

1.11. The Department by their written reply has stated that the model estimates for civil works activities of DPEP, Assam, were prepared at par on the basis of APWD schedule of rates for 1996-97. The model estimate of civil works activities undertaken during 1999-2000 are based on rates at par PWD schedule 1996-97 without any premium as done by PWD with premium of 30% over the APWD schedule of rates. In fact the DPEP, Assam have executed the civil works through VEC at a rate of 20% below APWD schedule of rate even without deducting 10% contractors profit. It can be rightly said that there is no avoidable expenditure for civil works executed through VEC's.

**OBSERVATIONS/RECOMMENDATIONS**

1.12. The Committee is satisfied with the reply of the Departmental representatives and pleased to drop the para.

## CHAPTER - II

### Cultural Affairs Department

#### Unfruitful and idle investment in production of documentary films.

(Audit para 3.4./CAG/(Civil)/2001-2002)

2.1. The audit has pointed out that after scrutiny (July-August, 2001) of records of the DCA and collection of further information in May, 2002 revealed that the DCA paid Rs.1.02 crore during February, 1990 to April, 2001 as advance/final payment in instalments to 38 local firms/individuals for the above purpose. The following irregularities were noticed in audit : (i) Nine firms/individuals were paid Rs.30.10 lakh between February, 1990 and March, 1994 for production of nine documentary films. None of the firm/individual had deposited the prints of documentary films even after a lapse of 8 to 12 years. (ii) The final prints of the 11 documentary films worth Rs. 34.68 lakh received by the department were kept in the cold storage of Jyoti Chitran Films Studio, Guwahati. The dates of receipts of these films were neither found on record nor intimated to audit. The DCA stated (May, 2002) that films were never screened but did not furnish any reason therefor. (iii) In respect of balance 21 documentary films valued at Rs. 36.80 lakh only rush prints were deposited. The final prints had not been delivered as of May, 2002. The full payment for those films was made in one instalment instead of two instalments violating conditions of the sanction orders. The department failed to obtain utilisation certificates and statement of expenditure against the grants-in-aid of Rs.1.02 crore disbursed to the firms/individuals as required under financial rules. Thus, faulty agreements and inaction of the department to obtain the final prints of 30 documentary films valued at Rs.0.67 crore and non-exhibition of 11 documentary films valued at Rs.0.35 crore despite receipt of final prints resulted in unfruitful/idle expenditure of Rs.1.02 crore for over 12 years.

2.2. The department by their written reply has stated that the Directorate of Cultural Affairs has invested an amount of Rs. 1.02 crores in making 41 (Forty one) Nos. of documentary films under different titles submitted by the Directors during February, 1990 to April, 2001. 2. The amount for the purpose was released by the then Directors of Cultural Affairs - Late A.K. Gohain Barua, Late G.P. Das, Sri D.K. Hazarika, Sri A. M. Bhagawati, Sri D. Roy, Shri H.N. Bhuyan, Sri C.M. Kakati, Late B.K. Bhuyan, Late K. B. Kandali and Smti. Sonmai Barua. The proposal were processed by the then planning-in-charge Sri Paban Kumar Bordoloi (under suspension). 3. It is seen from available records that some of the

Film Directors have not submitted the final print after receiving the full amount while some others have not yet submitted the Rush print for preview after receiving the 1st instalment despite several reminders. However they have again being instructed to submit the final print/Rush print by 20.2.2004 vide letter No. CAM/38/97/151, dated 20.1.2004. 4. The question of furnishing utilisation certificate will arised after receiving the final prints/Rush prints from the respective Directors. This Directorate has initiated necessary action for the purpose.

### **OBSERVATIONS/RECOMMENDATIONS**

2.3. The Committee observes that the department has incurred expenditure an amount of Rs. 1.02 crore within 10 years as advance/final payment in making documentary films. But the money was not properly utilized for which it was sanctioned. After receiving the full payment some Directors had not submitted the final print and some others after receiving the 1st instalment did not submit the rush print. The Committee failed to understand why the department made such payments to the Directors.

2.3.1. The Committee therefore recommends that responsibility should be fixed on the officers/officials on whose fault such losses of Government money have been ocured. The Committee also further recommends that recovery should be made from the defaulting film Directors and action taken or proposed to be taken in this regards may be intimated to the Committee within 60 days from the date of presentation of this report before the House.

## CHAPTER - III

### Agriculture Department

#### Financial Outlay and Expenditure

(Audit Sub-para 3.3.2/CAG (Civil)/2001-2002)

3.1. The audit has pointed out that the :- (a) **Persistent Savings** : The total savings of Rs. 183.16 crore which account for 23 per cent of the total budgetary provisions (Rs. 793.64 crore) during 1999-2002 was largely due to non-release of fund by the Government.

(b) **Non-release/short release of funds** : The Government of Assam persistently delayed/defaulted in release of fund received from Government of India under various schemes. The unutilised Central assistance under 29 schemes for 3 years<sup>4</sup> ending 31 March 2002 stood at Rs. 23.33 crore. Corresponding State's matching share amounting to Rs. 3.26 crore had also not been released. Non-release/short release of funds hindered implementation of the plan schemes and slowed down the development process. The department attributed non/short release of funds to acute financial crunch of the State.

(c) **Absence of expenditure control mechanism and monitoring** : Audit scrutiny, revealed that in the Directorate and six test-checked districts, no records were maintained to watch and monitor progress of expenditure. This indicated that the release of funds and expenditure there against was without ascertaining the progress of expenditure. The department did not reconcile their expenditure with AG(A&E) for years together in contravention of rules leading to excess accountal of Rs. 20 crore (1999-2000: Rs. 10 crore and 2000-01 : Rs. 10 crore) and short accountal of Rs. 1.35 crore (2001-02) in the Appropriation Accounts.

(d) **Non submission of DCC bill** : Between 1994-95 and 2001-02, the DOA and the DAO, Sonitpur drew Rs. 139.89 crore (DOA : Rs. 139.67 crore in 15 bills and DAO : Rs. 0.22 crore in 35 bills). As of March 2002 only five DCC bills for Rs. 52.32 crore relating to DOA were countersigned by the controlling officer. The balance 45 bills involving Rs. 87.57 crore were not admitted in audit as regular expenditure because of non-submission/countersigning of the supporting DCC bills.

(e) **Drawal of money in advance of requirement** :- As of March 2002 amount of unutilised fund kept in DCR stood at Rs. 26.78 crore (DOA : Rs. 26.39 crore, four DAOs<sup>1</sup> : Rs. 0.26 crore and four EEs<sup>2</sup> : Rs. 0.13 crore). Due to unauthorised retention of Rs. 26.78 crore the Government of Assam

had to bear an avoidable interest burden of Rs. 18.97 lakh per month @ 8.5 per cent per annum) charged by the RBI on the overdrafts.

(f) Cash management : Poor cash management in the department was evident from the records of test-checked units.

(i) The DAO, Nagaon short accounted Rs. 1.05 lakh during carry forward of opening balance on 18 March 1996. The short account of the amount had not been corrected (June 2002) resulting in a reduced closing balance in the cash book. Possible misappropriation can not be ruled out.

(ii) The DAO, Karbi Anglong did not account for Rs. 0.38 lakh drawn from treasury between January-April 2002 in his cash book. Similarly, Rs. 1.87 crore received between March 1995 and March 2002 by EE, Karbi Anglong from various sources (Karbi Anglong AAC : Rs. 1.48 crore, ITDP Officer, KAAC : Rs. 0.10 crore, DAO : Rs. 0.29 crore) was not accounted for in the cash book. Possibility of misappropriation of the amount (Rs. 1.87 crore) could not be ruled out. The department had not investigated the short account and non-account of Rs. 1.88 crore as of August 2002.

3.2. The Department by their written reply has stated that (a) The total savings during the year from 1999-2000 to 2001-2002 was largely due to non release of fund under ceiling by the Government. As regards excess expenditure of Rs. 1.23 crores under capital head during 2001-2002 as shown in the report it may be stated here that as per our record, this department incurred an expenditure of Rs. 25.00 crore against the budget provision of Rs. 25.00 crore under the head 'capital'. Hence there is no excess.

(b) Non release/short release of funds :- It is a fact that the Government delayed/defaulted in release of funds received from Government of India under various schemes during 1999-2000 to 2001-2002. Non-release of fund and short-release of fund is attributed due to acute financial crunch of the State. However inspite of the fact the Department has maintained the development process of the scheme to the possible extent.

(c) Absence of expenditure control mechanism and monitoring : With a view to watch and monitor the progress of expenditure on various schemes, the expenditure statement received from the sub-ordinate offices are regularly compiled in the Directorate (including the expenditure of Directorate) and the same is send to the Government (both plan and non-plan) yearly. As regards reconciliation of expenditure with A.G. Assam it may be stated that the departmental staff are always deputed to A.G., Assam

for-reconciliation of the same. But inspite of our all efforts the same could not be done due to discrepancies of departmental figures with the figures maintained by A.G. The fact was also intimated to the A.G. (A.&E.) Assam with a copy to Government.

(d) Non-submission of DCC Bills : Between 1994-95 and 2001-02 the Director of Agriculture, Assam drew a total sum of Rs. 139.67 crores in 15 nos. of A.C. Bills under different schemes. Against which D.C.C. Bill for Rs. 73.85 crores has already been sent to A.G. and D.C.C. bill for Rs.62.82 crores sent to Government for countersignature. The DCC bills for the balance amount of Rs.3 crores is under process which will be sent to Government for countersignature shortly. As regard drawal of Rs.0.22 crores drawn in A.C. bill by the District Agricultural Officer, Tezpur no D.C.C. bill has yet been received from the District Agricultural Officer. However the matter has been persuaded vigorously for obtaining D.C.C. bill shortly.

(e) Drawal of money in advance of requirement : The Director of Agriculture, Assam and other D.D.Os drew the money at the end of the March from time to time were remained unutilised mainly for non-finalisation of beneficiaries list. However, out of Rs.26.78 crores, an amount of Rs. 25.59 crores already spent as on December/2003 and the balance amount of Rs. 1.19 crores to be spent shortly.

(f) Cash management :- (i) Short accountal of fund of Rs.1.05 lakhs on the accounts of the District Agricultural officer, Nagaon is under investigation by the Department. (ii) It is a fact that the District Agricultural Officer, Karbi Anglong, Diphu, drew a sum of Rs. 0.38 lakhs from the Treasury within January to April, 2002 being the Motorcycle Advance and temporary G.P.F. advance of staff which were not amounted for in the Cash Book through oversight. However, the drawn amount of 0.38 lakhs was paid to the concerning incumbents immediately after drawal of the amount. However, the aforesaid amount has been entered in the Cash Book page No. 121, dt. 15.5.02 and regularised accordingly as reported. It is also a fact that the Executive Engineer (Agri.), Karbi Anglong, Diphu received a total sum of Rs. 1.87 crore from the various sources under different schemes during the period from March, 1995 to March, 2002 as details given below :-



Sl. No.	From whom Receipt	Period	Amount	None of Schemes
1.	KAAC, Diphu	2/97 to 4/2002	Rs.1.48 Crores	WDPSCA Scheme (Watersed Dev. Project in shifting cultivation Areas)
2.	KAAC, Diphu	1/2001 to 1/2002	Rs. 0.10 Crores	IJDP (Intrigated Jhumia Dev. Programme)
3.	S.D.A.O. Diphu	3/95 to 3/2001	Rs. 0.29 Crores	NWDPR (National Watersed Dev. Project for Rainfed Areas.)

The WDPSCA Scheme is a centrally sponsored scheme on the basis of Watersed management with emphasised on shifting cultivation. The amount was received by the KAAC, Diphu and subsequently given to the E.E. (Agri.), Diphu through Project Officer, KAAC, Diphu, since the amount was not drawn by E.E. from the Treasury the same was not entered in his main Cash Book but entered in the subsidiary Cash Book with day to day entries and also with the proper attestation of the D.D.O.

2. The amount of Rs.0.10 crores relates to the IJDP schemes. The schemes is meant for alternative means for shunning jhumiya cultivation in the Hills district of Assam. The amount was received from the Project Officer, IJDP, KAAC, Diphu and not drawn from the Treasury and hence the same was maintained in a subsidiary cash book instead of main Cash Book as reported by the E.E., Diphu. However necessary paid voucher and Plan & Estimates were maintained for both the scheme and kept in office records as reported by the E.E., Diphu.

3. Similarly, another total sum of Rs. 0.29 crores relates to NWDPR was received from the S.D.A.O., Diphu and this amount was also not drawn by us from the Treasury, Diphu and as such the same was felt not necessary to enter in to the main cash book but entered in the subsidiary cash book. In view of the above clarification it may further be stated here that the involved amount of the three above mentioned schemes were maintained in the subsidiary cash book for proper classification and reporting of expenditure to the higher authority as well as for maintaining financial discipline as reported by the E.E. (Agri.), Diphu.

### OBSERVATIONS/RECOMMENDATIONS

3.3. The Committee observes that due to non-release/short release of fund by the Government of Assam received from the Government of

India as well as State's share for various schemes during 1999-2002 hindered in implementation of schemes and slowed down the development process. The department also not maintained record to watch and monitor progress of expenditure. Due to unauthorised retention of money, the Government had to bear an available interest burden. The Committee also observed that the department diverted the Central schemes fund to State Plan Schemes.

3.3.1. The Committee therefore recommends that the State Government in Finance Department should take steps to release the fund after receiving from the Central Government as well as State's Share as early as possible so that it should not be hindered for implementation of various plan schemes. Monitoring system should be improved. The Committee further recommends that the diversion of Central Scheme fund may be stopped to any other schemes in future.

**Samridh Krishak Yojana (SKY)**

**(Audit sub-para 3.3. 3/CAG(Civil)/2001-2002)**

3.4. The audit has pointed out that (a) Non-accountal/short accountal of farmers' share (i) Records of four EEs, in eight testchecked districts showed that the farmers' share aggregating Rs. 35.76 crore, collected by them during 1999-2001 against 49,245 STW units, had not been accounted for in their cash book or subsidiary cash book. This was irregular since Government/Public money must be accounted for in cash book/subsidiary cash book under the proper attestation of the DDO. (ii) As per instructions of the CE, the EEs and the AEEs were required to collect farmers' share @Rs.7600 per unit of STW. Scrutiny of records showed that the EEs of Gouripur and Tezpur and AEE of South Salmara realised farmers' share contribution without issuing receipts. However, only Rs.12.17 crore was realized by them against Rs.13.96 crore for 18,368 STWs. Thus farmers' contribution of Rs.1.79 crore was either not brought into accounts or short realised/not realised by two EEs and one AEE against 2,353 STWs. (iii) The EE Dhubri had not released (March, 2002) farmers share of Rs.9.45 lakh towards cost of STW materials (32 nos.) and boring charges (992 nos). Besides, farmers' share of Rs.3.39 crore was released till March 2002 to the President/Secretaries of Field Management Committees (FMCs) against 4,945 STWs of which Rs.1.05 crore was not supported by APRs/acknowledgement and for Rs.2.34 crore the signatures of Presidents/Secretaries were not supported by their office seal and authenticated by Village Level Extension Worker/Agriculture Extension Officer of the area concerned.

(b) Excess collection of farmers' share ; During 1999-2000 to 2001-2002 the EE, Sibsagar and the AEEs of Dibrugarh and Tinsukia collected farmers' share @ Rs.7,770.00 per STW instead of Rs.7,600.00 against 6,981 STWs thereby collecting Rs.11.87 lakh in excess i.e., Rs.170.00 per STW from the farmers. The excess collection of Rs.170.00 per unit was stated to be for insurance coverage of the pump sets. Such collection was beyond the scope of the programme and thus, unauthorised. Moreover, utilisation of the amount was also not documented indicating possible misappropriation.

(c) Collection of farmers' share in cash :- Though the scheme stipulated collection of farmers' share through account payee bank drafts, the EEs/AEEs of all test-checked districts except Nagaon and Morigaon had collected (1999-2000 to 2001-02) farmers' share through DCRs and in cash. EE, Sibsagar, AEEs Dibrugarh and Kaliabor had received Rs.1.86 crore, Rs.2.80 lakh and 12.37 lakh respectively in cash and reasons for such deviation was not found on record. Details of accounting and utilisation of the money were also not furnished to audit.

(d) Deposit of farmers' share in bank account :- Records of the EE Sibsagar revealed that out of total collection of Rs. 1.86 crore during 1999-2002 only Rs. 0.41 crore were shown as deposited in bank @ account, details of which including dates of deposit were not disclosed to audit. The details of custody of the balance amount of Rs.1.45 crore and the bank pass book/statements were also not made available to audit.

(e) Unauthorised expenditure : During 1999-2001 the EE, Sibsagar and the AEE, Dibrugarh realised farmers' share of Rs. 4.66 crore of which Rs.2.91 crore was spent leaving a balance of Rs.1.75 crore in hand till the end of March 2002. Out of Expenditure of 2.91 crore, Rs. 0.68 crore was spent by EE, Sibsagar (Rs.0.14 crore) and AEE, Dibrugarh (Rs.0.54 crore) during November, 1999 to December, 2000 towards miscellaneous expenses and payment of advances to departmental staff Expenditure out of farmers' share for purposes other than on installation of STWs was irregular and thus, unauthorised.

(f) Targets and Achievements : The achievements vis-a-vis target for the whole State could not be furnished to audit by the CE/DOA. The Target and achievements for the test-checked districts were as given below :-

Sl. No.	District	Feasibility of STWs as per 1998 report of CGWB (Nos.)	Target set.	Percentage of set target with reference to feasibility.	Achievement (installation of STWs) in relation to feasibility.	Percentage of achievement with reference to feasibility.
1.	Dhubri	15,502	14000	90	15960	103
2.	Bongaigaon	9688	4000	41	7800	81
3.	Sonitpur	17,733	5000	28	2830	16
4.	Sibsagar	15,169	3000	20	Information not furnished	
5.	Dibrugarh	11,905	10000	84		
6.	Tinsukia	9,466	1500	16	1070	11
7.	Nagaon	26,144	15000	57	11550	44
8.	Morigaon	8281	5000	60	4000	48

Source : Information furnished by the Department.

It was seen from the relevant records that in 3 districts of Barak Valley and Karbi Anglong there was feasibility of installation of 40,094 STWs (Cachar : 12,580, Karimganj : 8,750, Hailakandi : 4,364 and Karbi Anglong : 14,400). But only 1,000 STWs, (Cachar : 100, Karimganj : 200, Hailakandi : 200 and Karbi Anglong : 500) were initially targeted against these districts. However, no STWs had been installed in these districts at all. Thus, these districts were deprived of benefits of the scheme. The department set a target for installation of 14,000 STWs in Dhubri district. Against this the district received (1999-2001) 15,995 pump sets from the suppliers against the orders placed by CE out of which 15,868 sets were issued leaving a balance of 127 pump sets in store. The 1,995 pump sets valued at Rs. 2.65 crore were issued to the district in excess of the target. Besides 127 pump

sets valued at Rs.0.17 crore remained unutilised (March 2002). The AEE South Salmara issued 76 pump sets to 4 unregistered Field Management Committees (FMCs) without receipt of farmers' share contribution of Rs.5.78 lakh. Issue of pump sets to unregistered FMCs was irregular. Possible misuse of the pump sets valued at Rs.10.09 lakh could also not be ruled out. Records for installation of 20,871 STWs @ for which equal number of pump sets were received (1999-2001) by one EE and 5 AEEs @ could not be furnished to audit. Thus, utilization of 20,871 pump sets worth Rs. 27.70 crore was not verifiable in audit.

(g) Excess expenditure :- The EEs/AEEs of the test-checked districts procured (1999-2000 to 2001-2002) the STW materials (15,696 units) at rates ranging between Rs. 6,242 and Rs. 6,772 per unit without assessment of lowest competitive rate and thereby incurred an excess expenditure of Rs. 0.84 crore. The EEs/AEEs stated that the materials were procured at higher rates in consultation with CE, President/Secretaries of FMCs and with the approval of Deputy Commissioners (DCs) of respective district. The excess expenditure could have been avoided had the rates been fixed by competitive quotations. Therefore the plea for excess expenditure put forward was not tenable.

3.5. The Department by their written reply has stated that (a) (i) as per guideline of the scheme  $\frac{1}{3}$ rd cost of each of the STW is to be borne by the farmers (beneficiaries) while remaining  $\frac{2}{3}$ rd cost is to be borne by the Govt. Accordingly, during 1999-2000 and 2000-2001 the Executive Engineer (Agri), Gouripur, Tezpur, Sibsagar and Nagaon received farmers share aggregating Rs. 35.76 crores against 49,245 STW which were immediately released to the beneficiaries for procurement of STW materials and as part of STW boring works cost as per guideline of the scheme. Further, with a view to maintain proper accounting and for financial discipline, farmer's share received by the Executive Engineer/Assistant Executive Engineer were maintained in a separate ledger book with proper attestation of the Drawing and disbursing officer instead of maintaining the same in the cash book to avoid mixing of share money of farmers with Govt. money maintained in the cash book. The farmer's share were just received for synchronising the actual beneficiaries only (In a true sense there occur a heavy down pour to applicant when it is made free and it becomes difficult to ascertain the actual farmer from the same and hence the farmers share were collected only to fix the actual beneficiary farmer).

(ii) The amount received as Farmers share (Rs. 7,600/- per STW.) were entered in the ledger book. Hence no formal receipts were issued, but

immediately beneficiaries for returned back to the concerning beneficiaries for procurement of STW materials and other items required as per guideline of the scheme. As reported by the concerning Engineers, althogether 18,825 nos. of STW were installed involving a total farmers share of Rs. 14.31 crores ( $18,825 \times 7600 = 14.31$  crores as detailed below :-

1. Tezpur	2830 nos X Rs. 7,600/-	= 2.15 crores
2. Gouripur	11691 nos X Rs. 7,600/-	= 8.89 crores
3. South Salmara	4304 nos X Rs. 7,600/-	= 3.27 crores
	18,825 nos.	Rs. 14.31 crores

(iii) Altogether 15,995 nos of STW have been installed in Dhubri including South Salmara) under NABARD scheme involving a total farmers share of Rs. 12.16 crores. As per guideline the entire farmers share reported to have been released to the President/Secretaries of the respective FMC's for procurement of STW materials and the part of cost of STW boring works. As such the question of retaining of Rs. 9.45 lakhs towards cost of STW materials (32 nos) boring charges (992 nos) does not arise. As reported the signature of the Secretaries/President obtained in the draft register and the signature of the A.E.O./V.L.E.W., Secretary of President of the respective FMCs are obtained in the completion report of each of the S.T.W.

(b) To avoid occurrence of loss due to theft accidental damages machanical and other failure of the STW and pumpset it was necessary to insure the same with the Insurance company by the beneficiaries. In case of Sibsagar, Dibrugarh and Tinsukia the process of insurance was done by the respective Engineer on behalf of the farmers, out of excess collection of Rs. 170/- per STW from the farmers, subsequently the insurance policy was handed over to the respective beneficiaries. This arrangement was made for the purpose of safety and security of the pumpset and STW and to the best benefit the farmers duly.

(c) It is a fact that the scheme stipulated collection of farmers share through bank draft and accordingly, the required farmer share were being collected right from the begining of the implementation of the schemes. But lately huge No. of farmers were coming at a time praying for STW their field and therefore with a view to keep pace with target and installation of STW within specified period it is reported that Farmers share in a very small cases under compelling circumstances were collect with cash for immediate expenditure. This temporary arrangement had to be made on the ground that :

- (a) The conversion of cash into Bank draft takes time.
- (b) Non availability of Bank Services in remote areas.
- (c) Ignorance of the uneducated farmers.

However, the Farmers share so received were entered in the subsidiary Cash Book and released to the Secretary, Pathar Parichalana samity/ individual Farmers immediatly for purchase of STW materials and part of STW boring works cost as per guideline of the scheme and the entire money were utilized accordingly.

(d) It is a fact that out of the total collection of Rs. 1.86 crores under NABARD assisted scheme, a sum of Rs. 0.41 crore was retained in bank by the Executive Engineer, Sibsagar which was a undisbursed amount during the verification period of Audit. However the amount of Rs. 1.45 crore realized was released to the beneficiaries immediately on the same day on which the amount was received from the beneficiaries against procurement of boring materials and cost of STW boring works. As a result of which, the amount was not deposited in the bank account. The amount so realized was however released to the beneficiaries with due necessary entries in the binding register as reported. However, the balance amount of Rs.0.41 crore which was not disbursed immediately was deposited in the bank and subsequently released to the beneficiaries for the same purpose, as reported.

(e) Out of the total collection of farmer's share amounting to Rs.4.66 crore by the Executive Engineer (Agri) Sibsagar and the Asstt. Executive engineer (Agri) Dibrugarh and amount of Rs.2.91 crore was spent up to March, 2002 subsequently the balance amount of Rs.1.75 crore were released to the beneficiaries for the purpose and thus there was no balance amount in hand as reported by the concerning Engineers. As regards expenditure out of farmer's share for purposes other than on installation of STW it may be mentioned here that advances were paid to the concerning Junior Engineer to pay the cost of STW boring works to the farmer's on the spot during fields supervision of works from time to time. Hance there was no any irregular expenditure for the purpose other than installation of STW as reported.

**(f) TARGETS AND ACHIEVEMENT**

The following are the target and achievement of STW under the NABARD assisted scheme.

Sl. No.	District	Target	Achievement
1.	Kokrajhar	2400	2400
2.	Goalpara	4500	4500
3.	Dhubri	15995	15995
4.	Bongaigaon	7800	7800
5.	Barpeta	7786	7786
6.	Nalbari	8914	8900
7.	Mangaldoi	9000	9000
8.	Lakhimpur	950	950
9.	Sonitpur	2830	2830
10.	Dhemaji	520	520
11.	Nagaon	11550	11550
12.	Jorhat	1500	1500
13.	Golaghat	3055	3055
14.	Sibsagar	2450	2450
15.	Dibrugarh	3680	3680
16.	Tinsukia	1070	1070
17.	Morigaon	4000	4000
18.	Kamrup	11000	11000
<b>Total</b>		<b>99000</b>	<b>98986</b>

Initially, target for installation of STW were fixed for three district of Barak Valley and Karbi Anglongs but subsequently it was observed that above mentioned district were not feasible on technical ground for installation of STW. Hence no STW were installed in these districts. It is a fact that originally 14000 nos. of STW was targeted for Dhubri District. Subsequently, on receipt of huge demand from the farmer's for installation of STW the target was revised from 14000 to 15995 nos. of STW in Dhubri District. Accordingly equal number of pumpset were received from the Directorate and distributed to the farmers against the completed STWs 127 nos. of pumpset remained undistributed up to March, 2002 were distributed subsequently against the completed STW. Hence, there is no



balance in stock in hand. As reported, the 4 nos. of FMCs, were duly registered by the competent authority. The required farmer's share for 76 nos. of STW amounting to Rs. 5.78 lakhs were received from the MLA area development fund, Jaleswar LAC subsequently, on completion of the STW boring works, 76 nos. of pumpset were issued to the beneficiaries and the scheme have been completed. As per records altogether 22223 nos. of STW were installed in the following places as per No. shown against each.

1. Sibsagar	:	2450 Nos.
2. Dibrugarh	:	3680 Nos.
3. South Salmara	:	4304 Nos.
4. Bongaigaon	:	7800 Nos.
5. Gohpur	:	457 Nos.
6. Hojai	:	3532 Nos.
<hr/>		
Total	:	22223 Nos.

Records of installation of 22223 nos. of STW are available in the office of the concerning Engineer as reported.

(g) The total estimated cost of each of the STW Rs.9200/- (excluding cost of pumpset), out of which Rs.5925/- was estimated to the cost of boring materials of each of the STW. Boring materials were purchased by the beneficiaries themselves from the market at competitive rate and the quality of the materials are verified by the respective departmental Junior Engineers. The execution of STW under NABARD were taken up in two phases. During execution of 1st phase there was scarcity of boring materials in the market in few districts. As a result, the farmers had to purchase materials at higher rate ranging between Rs. 6242/- and Rs.6772/- per unit. But during execution of work in 2nd phase there was sufficient arrival of boring materials in the market and purchases were made at the estimated cost Rs. 5925/- per unit. However, the department considered only the estimated amount of Rs. 5925.00 only while calculating the farmers share. Purchases under phase 1 and phase II were made with the approval of concerning D.C. and President/Secretary of the respective FMCs and from the Government approved dealers having Sales Tax etc. and Registration. Further, it may be added here that there is no excess expenditure towards the purchase of boring materials as the entire expenditure on cost of boring was accommodated within estimated cost of Rs. 9200/- per unit of STW.

#### OBSERVATIONS/RECOMMENDATIONS

3.6. Having heard from the departmental witnesses, the Committee observes that farmer's share of Rs. 35.76 crore received in 8 (eight) districts for 49.245 STWs were not accounted for the departmental cash book and

the share of the farmers of STW materials and boring charges were not released to farmers. The Committee also observed that how the Executive Engineer, Dhubri disbursed Rs. 2.34 crore to President/Secretaries of FMC without their office seal on APRS etc. and their authentication by VLEWs/AEOs. The Committee failed to understand under whose authority the EE, Sibsagar and AEE, Dibrugarh and Tinsukia collected farmer's share @ Rs.7700/- per STW instead of 7600/- per STW as per Government orders. The Committee further observes that Karbi Anglong and Barak Valley districts were deprived of 40,094 STWs as no STWs had been installed in these districts.

3.6.1. The Committee therefore recommends that the department should maintain their cash book properly and the materials of STWs and boring charges may be released immediately to the farmers. The Committee also recommends that steps should be taken to refund the excess collection made of farmer's share for STWs. The Committee further recommends that the department should take note of the deprivation made to the Dhemaji Karbi Anglong and Barak Valley districts in the matter of installation of STWs and take effective steps for implementation of the schemes in these districts. The Committee also recommends that the Department should take appropriate measures to supply arsenic and fluoride free drinking water to the people of the State, particularly, the Districts of Dhemaji (C.C. Bargaon), Karbi Anglong, Nagaon and Kamrup (Guwahati). Action taken in these regards may be intimated to the Committee within 60 days from the date of presentation of this report before the House.

### Non-deduction of sales at source

[Audit sub para 3.3.4/CAG(Civil)/2001-02.]

3.7 The Audit has pointed out that as per rules, Assam General Sales Tax was to be deducted at source from the bill of suppliers for depositing the amount to Government account by the buying department. (i) During 1998-2002, the DOA procured seeds worth Rs. 14.64 crore (cost of seeds Rs. 13.55 crore and Tax @ 8 per cent Rs. 1.09 crore) from ASC under CRF programme. Scrutiny of records revealed that contrary to Assam General Sales Tax rules the DOA paid the entire amount to the ASC without deduction Sales Tax of Rs. 1.09 crore.

(ii) Further, in four of the six test-checked districts (Dhubri, Sibsagar, Sonitpur, and Nagaon) the district officers procured materials for shallow tube wells and POL valued at Rs. 16.69 crore during 1999-2000 without deducting at source Sales Tax (8 per cent) of Rs. 1.27 crore for reasons not on record.

3.8. The department by their written reply has state that (i) during the period of 1998-2002 under Calamity Relief Fund (CRF) Programme Assam Seed Corporation Ltd. supplied seeds mostly cereals and pulses which are item No. 6 and 48 respectively of schedule - 1 of A.G.S.T. Act, are not taxable. Hence no tax was levied on these items. Further, in the Appeal case No. 4584 of 1938, ASC Ltd. Vs Commissioner of Taxes and others, the Hon'ble Gauhati High Court passed an order staying the realization of AGST from ASC Ltd. against Bakijai case No. 289/98-99/AGST on the ground that "Entries 6 and 48 of schedule -1 attached to Assam General Sales Tax Act, 1992 will cover the cereals and pulses in all its farms and whether seeds can be said to be one of the items of cereals."

(ii) Boring materials of STW were procured by the beneficiaries themselves from the market directly and only a copy of the Cash Memo were submitted to the office of the concerning Engineers only. Since the department is not a purchaser of STW materials, the deduction of taxes perhaps does not arise. Again, the farmers are purchasing the said items from a shop having Registration of AGST by paying cash. At this stage responsibility of taxes lies with the Local Tax Authority only and not with the department. As regards, purchase of POL required for Commissioning of pumpsets were procured from the dealers. Lubricant is an item where tax is already paid to the company at source by the dealer. Hence further re-deduction of sales tax was not done.

### OBSERVATIONS/RECOMMENDATIONS

3.9. The Committee observes that the Director, Agriculture, Assam and DAOs of Dhubri, Sibsagar, Sonitpur and Nagaon failed to deduct Sales Tax of Rs. 1.09 crore from the Supply bills of Assam Seed Corporation and Rs. 1.27 crore from the suppliers' bills of STW materials etc. respectively.

3.9.1. The Committee therefore, recommends that the department should take appropriate measures to recover the amounts from the suppliers and deposit the same to the Government Accounts. Action taken or proposed to be taken in this regards should be intimated to the Committee within 60 days from the date of presentation of this report before the House.

## CHAPTER - IV

### Co-operation Department

#### Misappropriation of Cash and Stock

[Audit para 3.16(b)/ CAG(Civil)/2001-2002]

4.1 The audit has pointed out that after scrutiny (July, 2001-October, 2001) of records of the Managing Director (MD), STATFED, Guwahati revealed that between 1989-90 and 1996-97, 24 employees of various district/sub-divisional branches/units of STATFED misappropriated cash in the form of sale proceeds and stock material (GCI sheet, paddy, rice etc.) valued at Rs.32.89 lakh. Although departmental enquiries were instituted (May, 1991 to July 1998) against all the 24 employees, neither enquiry was held nor any report on enquiry was received in respect of five cases involving Rs. 5.57 lakh out of Rs.32.89 lakh for reasons not mentioned on record. Out of 24 misappropriation cases FIR was lodged in respect of only four cases. The reason for non-reporting 20 cases involving Rs.21.24 lakh to police was not stated to audit. There was no records to indicate that MD, STATFED had ever analysed the circumstances facilitating the persistent pilferage of cash and stock by the employees in various units. The management had not also taken by measures to prevent the recurrence of such losses. Action taken any the management of STATFED to recover the misappropriated amount of Rs. 32.89 lakh or proof of any amount, actually recovered so far from the concerned employees was not shown to audit. The matter of misappropriation was also not intimated to the Accountant General (Audit) Assam as required under Assam Financial Rules.

4.2. The Department by their written reply has stated that scrutiny of the records of STATFED by STATFED Staff reveals that the total amount involved in financial irregularities/Misappropriation by 24 Nos. of STATFED Employees of different categories is Rs. 29.72 lakhs in cash, in the form of sale proceed and stock materials and not Rs. 32.69 lakhs. Latest position of Departmental enquiry shows that all the enquiries were completed except one.

Details of action taken by the management of the STATFED in regards to the misappropriation amount is furnished below as per proforma :-

Particulars of cases	Amount Rs. in lakhs	Remarks
(a) Cases of 9 (Nine) employees dismissed/ removed from service.	Rs. 14.10	Arbitration cases have been initiated for recovery of the mis appropriated amount. Detail list enclosed of Annexure. (A).
(b) Cases of 9(Nine) employees whose increments were withheld.	Rs. 4.11	Details list enclosed at Annexure - 'B'
(c) Cases in respect of 2 (Two) employees who were demoted to lower rank.	Rs. 5.07	Annexure - 'C'
(d) Cases of 4(Four) employees in respect of whom either no action was taken or process of enquiry was not completed.	Rs. 6.44	Annexure 'D' Even though no action was taken in respect of the employees as revealed at the time of audit enquiry in respect of 2(two) employees which is expected to be submitted soon, enquiry against one employee completed who has since expired and the remaining one case is at the stage of enquiry.
Total	Rs. 29.72	

STATFED management have started taking steps to check pilferage of stock & cash by conducting statutory audit to check recurrence of such losses. The inability to depute senior officials for inspection of branch offices due to financial problem has been standing in the way of checking losses. As regards recovery of the mis-appropriated amount from the employees concerned it may be stated that due to failure to pay full salary to the employees over the last 5 (five) years it has not been possible to recover the mis-appropriated amount. However, action is being taken to recover the same from the VRS benefit.

#### OBSERVATIONS/RECOMMENDATIONS

4.3 The Committee recommends that the misappropriated amount from the defaulters should be recovered fully and action taken report may be submitted to the Committee within 60 days from the date of presentation of this report before the House.

## **CHAPTER - V**

### **Home Department**

#### **Fraudulent drawal of traveling allowances**

**[Audit para 3.12/CAG(Civil)/2001-2002]**

3.1. The audit has pointed out that after scrutiny (April-May, 2002) of treasury vouchers in central audit followed by local audit on the accounts of the Director, State Fire Service Organisation, (DSFSO), Assam revealed that the DSFSO had drawn Rs.44.32 lakh in 78 traveling allowance (TA) bills from Kamrup Treasury during July, 1998 to February, 2002 against the admissible payment of Rs.30.01 lakh. The excess amount of Rs. 14.31 lakh was drawn fraudulently by inflating the totals of the bills or inflating the amount of page totalling/brought forward figures in covering sheets used for drawal of TA bills varying in number between one and 198. The DSFSO did not maintain TA register showing incumbent-wise/period wise claims preferred admissible and paid. Of the above drawal, Rs.0.63 lakh remained undisbursed as of May 2002 for reasons not on record and acquittance roll for disbursement of balance amount of Rs. 43.69 lakh could not be shown to audit despite requisition and persuasion by audit. Thus failure on the part of the DSFSO and Treasury Officer to exercise any scrutiny and control in preparation and passing the bills facilitated the fraudulent drawals. In reply (July, 2002) the DSFSO admitted the facts and recovered from the person concerned Rs. 7.12 lakh and deposited the same into Government accounts in July, 2002. The DSFSO had also stated that the balance amount of Rs. 7.19 lakh was being recovered/deposited, responsibility against the concerned Accountant/Assistant would be fixed and regular check would be carried out at the time of signing the bills to avoid recurrence of such fraudulent drawals in future.

5.2. The Department by their written reply has stated that it has been pointed out in the Comptroller and Auditor General report that State Fire Service Organisation, Assam had drawn Rs. 44.32 lakhs in 78 Traveling Allowance (T.A.) Bills from Kamrup Treasury during July, 1998 to February, 2002 against the admissible payment of Rs. 30.01 lakhs. The excess amount of Rs. 14.31 lakhs has drawn fraudulently by inflating the totals of the bills or inflating the amount of page totalling/brought forward figures in covering sheets used for drawal of Traveling allowances Bills. The present position of recovery and depositing the said amount in Treasury is as follows :

Accountant General (Audit), Assam made an observance vide letter No. CASS-IV/1-3/P.O.S./2002-2003/775 dt. 5.7.2002 that in between period February, 1999 & February, 2002. State Fire Service Organisation, Assam, Guwahati had drawn an amount of Rs.38,55,294 in 64 Nos. of bills an amount of Traveling Allowances for the staff of Directorate against the actual requirement of Rs. 24,43,395/-. Thus the excess/fraudulent drawal is of Rs.14,11,699/-. Based of this observation, Director, Fire Service

recovered the said amount in three stages and deposited the recovered amount to the Treasury as shown below :-

1. Challan No. 35 dtd. 20.7.2002	Rs. 7,11,699/-
2. Challan No.23 dtd. 23.10.2002	Rs. 2,00,000/-
3. Challan No.45 dtd. 27.01.2003.	Rs.5,00,000/-
<u>Total</u>	<u>Rs.14,11,699</u>

(Rupees fourteen lakhs eleven thousand six hundred ninety nine) only.  
From above, it appears that as per Comptroller and Auditor General of India report in para 3.12, the amount of excess drawal is Rs.14.31 lakhs against 78 T.A. Bills for the period between July, 1998 and February, 2002. The amount recovered by Director of Fire Service, Assam is Rs.14,11,699/- out of 64 of Nos of T.A. Bills between the period of February, 1999 to February, 2002. Thus, an amount of Rs.14,31,000/- Rs.14,11,699/-Rs.19,301/- is yet to be recovered for the period between July, 1998 and January, 1999.

#### OBSERVATIONS/RECOMMENDATIONS

5.3. The Committee is pleased to drop the para with a note that the department will furnish the information to the Committee regarding recovery of the remaining amount within a period of one month from the date of presentation of this report before the House.

### **Avoidable expenditure on procurement of steel folding cots**

**(Audit para 3.13/CAG(Civil)/2001-2002)**

5.4. The audit has pointed out that after scrutiny (October-November 2001) of records of the Director General of Police (DGP), Assam and further collection of information (May 2002) revealed that against the requirement of 20,500 steel folding cots for the years 1998-99 to 2000-2001 and supply orders placed between September 1998 and March 2001 the DGP procured (November 1998 to June 2001) 20,450 steel folding cots from M/s Tim Steel, Guwahati at a total cost of Rs.2.15 crore at the rate of Rs.1,049 per steel folding cot excluding Assam General Sales Tax (AGST) approved for the year 1997-98. The steel folding cots were to be utilised in the various district units and for fresh recruits of a new India Reserve Battalion. The basic price of Rs.1,049 per steel folding cot offered by M/s Tim Steel, Guwahati was accepted at lowest following exemption of AGST applicable to the firm being SSI unit in comparison to second lowest rate of Rs.1,066 per steel folding cot (basic price : Rs.935 plus 14 per cent AGST) quoted by M/s Baruah Industries, Guwahati. The Government of Assam, Taxation Department reduced (April 1998) the AGST on certain items including steel furniture from 14 per cent to 4 per cent to be supplied to the Central and State Government departments/undertakings by registered dealers under the AGST Act 1993. Following this amendment the DGP failed to reassess the lowest rate of steel folding cot and continued to procure the cots at the basic price of Rs.1,049 instead of Rs.972.40 per steel folding cot which resulted in extra avoidable expenditure of Rs.15.66 lakh. Also, the SSI unit was given the undue benefit of Rs.7.65 lakh with consequential loss of tax revenue to Government.

5.5. The Department by their written reply has stated that the purchase Committee, in its sitting dated 11.3.97 had decided to approve M/s Baruah Industries as the lowest tender for supply of steel cots on the basis of gross price which includes AGST component. However, the Committee noted that M/s Tim Steel has submitted a gross lowest price excluding the A.G.S.T. for which they claimed exemption. The Committee directed the firm to produce the tax exemption certificate on or before 30.3.97 in which event they would be the lowest tenderer including AGST. The firm submitted copy of tax exemption certificate by 31.3.97. Therefore, as per minutes of purchase Committee held on 11.3.97 M/s Tim Steel quoted rate of Rs. 1,049/- per cot is lowest. Accordingly, M/s Tim Steel was awarded the contract. As regards reduction of AGST in respect of certain items including steel furniture from 14% to 4% under AGST Act, 1993, it may be pointed out that the tender for supply of "Steel Folding Cot" was floated during Nov., 1996 and purchase board had finalised the contract in the month of March, 1997. All the formalities for purchase of this item had already been completed by Director General of Police. But as pointed out by audit, the Government of Assam (Taxation Deptt.) reduced the AGST on Steel furniture from 14% to 4% in the year 1998. The first purchase (on the basis of the approval of Purchase Board) was made on January, 1998 (and not September, 1998 as stated by Audit) i.e. much before the reduction



of the AGST. The purchase of the whole lot of 20,500 Nos of Steel Cot were completed on January, 2001. As the original agreement was executed prior to reduction of tax.

#### OBSERVATIONS/RECOMMENDATIONS

5.6. The Committee heard the submission of the departmental representatives and pleased to drop the para.

## CHAPTER -VI REVENUE DEPARTMENT

Shortage of cash balance and irregular execution of departmental works.

{Audit para 3.14/CAG(Civil)/2001-2002}

6.1. The Audit has pointed out that after scrutiny (October-2001) of the records of the Director revealed the following :

(i) Between April 1998 and January 2001 Director spent Rs. 59.22 lakh for four works in three district. Of this, Rs. 26.22 lakh was spent against sanction amount of Rs. 16 lakh for two works. The execution of one of the two works was other than the approved items of works. Also, Rs. 10.22 lakh was spent in excess over the sanctioned funds. Remaining Rs. 33 lakh was spent for two other works which were neither included in the list of 56 buildings mentioned above nor subsequently got ratified by the Government. Thus, Rs. 33 lakh was diverted.

(ii) As per cash analysis recorded (September 2001) in the cash book there was cash balance of Rs. 0.76 lakh against Rs. one crore drawn in March 1997. The total expenditure being Rs. 59.22 lakh the unspent cash balance should have been Rs. 40.02 lakh. The Director could not clarify the shortage of cash of Rs. 40.02 lakh, which persisted for over eight months. In reply to audit query the Director stated (June 2002) that the detailed report for Rs. 40.02 lakh was being prepared which indicated that the Director was unaware of shortage of unspent cash balance of Rs. 40.02 lakh via-a-vis possible misappropriation therefrom.

(iii) Detailed Countersigned Contingent bills for Rs. one crore due for submission to the Controlling Officer and the Accountant General (A&E) Assam by April 1997 as per rule was delayed by over five years for reasons neither on record nor stated. Thus, expenditure of Rs. 59.22 lakh also could not be vouchsafed in audit.

(iv) Repair/renovation works of remaining 55 buildings had not been taken up since April 1997.

6.2. The Department by their written reply has stated (a) Rs. 19.95 lakh was spent for construction of boundary wall of Assam Survey School against sanctioned amount of Rs.15.00 lakh which was approved by the Revenue Department vide No. RGR.7/97/126, dtd. 7th March, 1998 on the basis of proposal with approved plan estimate for the amount submitted vide DLR(PN)/110/98/7, dtd. 4.2.1998. (i) (b) : Rs.6.27 lakh was spent for repairing renovation of circle office, circle officer's quarter in Morigaon and Lahorigat Revenue Circle on the basis of Plan estimate for these works. The Deputy Commissioner, Morigaon has already submitted utilization certificate of the amount for the works. The Director, Land Records & Survey has moved Government for regularization of the amount actually spent for the works. (i) (c) :- Initially there was no provision in the original list of works for reconstruction of the damaged hall at Mangaldoi Circle office campus. The Director, Land Records & Survey, Assam moved Government for immediate reconstruction of the said hall through the DRDA, Mangaldoi under FDR scheme at an estimated amount of Rs. 18,48,700/- (Rupees Eighteen lakh Forty eight thousand and Seven hundred) only vide his letter No. DLR/PN-30/97, dtd. 5.12.1997 which was approved by Revenue Department vide No. DLR.119/97/35, dtd. 12.01.1998. The Director Land Records etc., Assam released Rs.18.00 lakh to the Deputy Commissioner, Darrang for execution of the work. The work has been

completed and Deputy Commissioner, Darrang has submitted utilisation certificate. (i) (d) :- 15.00 lakh was spent by the Director, Land Records etc., Assam for construction of office building of the DLR and DLRAR, diverting the said amount from the fund allotted for works under FDR schemes in 1996-97. The matter regarding diversion and utilisation of the allotted FDR fund for execution of other works is under examination of the Department office building of the Directorate of Land Records etc., Assam which was not sanctioned by the Department. (ii) The Director, Land Records etc., Assam has admitted that the amount of Rs.40.02 lakh as observed by the audit have been diverted for execution of works other than works for which the fund was allotted by Government. The DLR etc., Assam vide his letter No.DLR(LR-74)/2001/49, dtd 6.3.2004 has intimated that Rs.40.02, 369/- has been diverted from fund for payment for different purposes as per order of the DLRs and ADLRs during 1993 to 2000. Steps for regularisation of the diverted fund as per financial norms being taken.

### OBSERVATIONS/RECOMMENDATIONS

6.3. The Committee observes that the fund was diverted for execution of two other works which were not included in the list of 56 buildings. The fund was not properly utilized for the purposes for which it was sanctioned.

6.3.1. The Committee therefore, recommends that responsibility should be fixed on the officers/officials who had diverted the fund for execution of works other than works for which the fund was allotted by the Government. Action taken in this regard along with the present position of the repair/renovation of remaining 54 buildings may be submitted to the Committee within 60 days from the date of presentation of the report before the House.

## CHAPTER - VII

### W.P.T. & B.C. Department

#### Unfruitful and nugatory expenditure on training and rehabilitation of scavengers.

[Audit para 3.15/CAG(Civil)/2001-2002]

7.1. The Audit has pointed out that a test-check (January-April, 2002) of records for implementation of the scheme during 1997-98 to 2001-2002 in a review by audit conducted in the office of the MD, SCDC, 6 Dos and information collected from the Director, Municipal Administration Department (DMAD) Assam revealed the following :- (i) Finance and expenditure : State Government had not provided any fund for implementation of the scheme. During 1997-98 to 1999-2000 the Government of India had not released any grant for the scheme. Of the unspent central grant of Rs. 1.65 crore as of April 1997, the MD, SCDC spent Rs.1.58 crore during 1997-98 to 1999-2000 on training (Rs.0.44 crore) and rehabilitation of scavengers (Rs.1.14 crore) leaving unspent grant of Rs. 7.14 lakh as of March 2000. During 2000-2002 the department received Rs.5.65 crore for training and rehabilitation of 2,750 scavengers in 110 projects of sanitary marts for a group of 25 scavengers per project. Of the total amount of Rs.5.72 crore the MD, SCDC spent Rs.11.18 lakh during 2000-01 for training and unspent balance aggregating Rs.5.61 crore remained locked up in term deposits with bank (Rs.3.42 crore) and bank account (Rs.2.19 crore) since April, 2001. Reasons for non-utilisation of Rs.5.61 crore were neither on record nor furnished to audit.

(ii) Identification of scavengers : The result of survey for identification of scavengers conducted by the department from time to time was as given below :-

Date of survey	Number of scavengers identified	Remarks
August, 1994	11873 @	@ The figures showing scavengers manually carrying night soil lack reliability as the parameters used for field level survey of scavengers could not be shown for verification by Audit.
January, 1995	16873 @	
March, 1997	40413 \$	

\$ 40413 scavengers identified after survey in March, 1997 included safai karmacharies engaged in removing night soil, cleaning of drains and other scavenging works but the category-wise bifurcation of scavengers were not on record. Thus, eligible categories and number of scavengers to be rehabilitated after training was not verifiable in audit.

(Source : Information furnished by the department)

(iii) Training and Rehabilitation of scavengers : Scavengers including their dependents who become jobless due to conversion of dry latrines to wet latrines and duly identified through survey were to be imparted training as per aptitude, preference and competence for their rehabilitation in suitable trade. MD, SCDC was to carry out detailed feasibility studies of different trades and prepare a shelf of projects. Beneficiaries were to be trained in these identified trades for their rehabilitation by providing financial assistance. The trainees were to be provided free tool kits costing upto Rs.800 per trainee to gain practical experience in course of their training. The position of training and rehabilitation during 1997-98 to 2001-2002 for the State as a whole was as given below :-

	Number Trained		Expenditure (Rs. in crore)	Remarks
	Target	Achievement		
(i) Training	Nil	2397 @	0.55#	# Cost of training per scavenger worked out to Rs.2,289
(ii) Rehabilitation	Nil	1020 @@	1.14	

@ Excludes 1,287 scavengers trained upto 1996-97 and included 593 scavengers trained in sanitary mart during 2000-2001.

@@ Excludes 574 scavengers rehabilitated upto 1996-97.

(a) Training : Of the 2, 048 out of a total of 3,684 scavengers trained in 6 test checked districts, only 196 scavengers in Dhubri (180 scavengers) and Sonitpur (16 scavengers) districts were included in the list of scavengers identified through survey. Remaining 1,852 scavengers in these districts were outside the above mentioned list indicating that the training was imparted to unidentified and ineligible beneficiaries. Also, the trainees were not provided with the tool kits.

(b) Rehabilitation : Of the 1,266 out of a total 1,594 scavengers who were rehabilitated in the 6 districts test-checked only 26 in Dhubri (13 numbers) and Sonitpur (13 numbers) districts were identified scavengers. Names of the remaining 1,240 rehabilitated scavengers including 599 (48 per cent) woman scavengers did not find place in the list of identified scavengers in these districts. Despite availability of Rs.5.65 crore for training and rehabilitation of duly identified scavengers in the projects of sanitary marts, none of the 593 out of 2,397 scavengers who were imparted training on sanitary mart during 2000-2001 at a cost Rs. 11.18 lakh were rehabilitated till June 2002 for reasons not on record. Of the total 3,684 scavengers trained, only 1,594 scavengers were rehabilitated with a shortfall of rehabilitation of 2,090 scavengers (57 per cent) till March 2002. The MD, SCDC attributed (February 2002) the shortfall in rehabilitation to insufficient fund provision. The contention of the MD was not tenable as the MD did not have any records to show that the training of scavengers

was based on shelf of projects prepared after feasibility studies of different trades identified for rehabilitation of scavengers. Thus, the training of 2,090 scavengers not rehabilitated was ill conceived and resulted in unfruitful expenditure of Rs.47.85 lakh calculated at average cost of training at Rs.2,289 per scavenger.

(iv) conversion of dry latrines to wet latrines : Pursuant to instructions (June 2001) of Government of India, the DMAD conducted (January 2002) a survey and furnished to MD, SCDC the report on conversion of dry latrine etc. as follows :

Dry latrines converted to wet latrines	22795
Dry latrines awaiting conversion	24630
Number of scavengers manually engaged for cleaning of dry latrines	314

But the DMAD in its report sent (April, 2002) to the Government admitted that the above mentioned information furnished (January, 2002) by the DMAD to the MD, SCDC were factually incorrect as safai karmacharies were shown as manual scavengers by mistake. DMAD had also stated that in Assam Pit latrines were in use and night soil deposits in such latrines were covered by earth and not required to be removed manually by scavengers. Thus, in the absence of dry latrines there was no scope of manual scavenging. But the DMAD did not furnish any information indicating the period since when Pit latrines were in use in lieu of dry latrines. Thus, the expenditure of Rs.1.69 crore on training (Rs.0.55 crore) and rehabilitation (Rs. 1.14 crore) of scavengers incurred by MD, SCDC during 1997-2002, mostly for ineligible and unidentified improperly identified scavengers not conforming to the norms and requirement of the scheme, became largely nugatory. As proper identification of scavengers for training and rehabilitation was lacking the department was yet to take action to refund the unspent grant and loan of Rs.5.61 crore to avoid possible misutilisation of funds.

7.2. The department by their written reply has state that the Corporation has been implementing NSLR Training Programme in consultation with District Level Monitoring Committee constituted by the Government of Assam. As regards selection of trainees the Corporation identified scavengers for training in consultation with the representatives of Safai Karmacharies/Scavengers who are also members of District Level Monitoring Committee and rehabilitated them under different schemes under NSLR programme. The survey for identification of scavengers and their dependents was done by the Directorate, Welfare of Scheduled Castes, Assam, not by the Corporation. Hence the observation made by the CAG, India as unfruitful and nugatory expenditure amounting to Rs. 1.69 crores is not true. As pointed by CAG the Corporation received funds from the Government of India for implementation of the NSLR Scheme from the

year 1993-94, not from the year 1980-81 and accordingly implemented the scheme in consultation with the District Level Monitoring Committee as per Guidelines issued from the Government.

(i) Finance and expenditure : The Corporation received Rs.14.50 lakhs from the Government of Assam during the year 1993-94 and Rs.133.00 lakhs during 1997-98 for NSLR Rehabilitation programme. Apart from this, the Corporation also received Rs.66.00 lakhs during the year 1996-97 for implementation of NSLR Training programme and accordingly the Corporation utilised Rs.114.00 lakhs for Rehabilitation covering 1020 nos of beneficiaries. On training programme the Corporation utilised Rs. 59.94 lakhs covering 2980 nos. of trainees during the period from 1997-98 to 1999-2000. The balance amount of Rs. 19.00 lakhs was utilised during the year 1993-94 to 1996-97 covering 574 nos. of beneficiaries out of the Corporation fund and subsequently adjusted on receipt of funds during the year 1997-98. The balance unspent amount of Rs.2.06 lakhs was utilized during the year 2001-2002. The required utilization certificate for the above amount duly countersigned by the Chartered Accountant had already been submitted to the Ministry of Social Justice and Empowerment, New Delhi. For implementation of NSLR Sanitary Mart Programme the Corporation received Rs.564.50 lakhs as below :

(a) 2000-2001 : Rs. 372.00 lakhs from the Ministry of Social Justice and Empowerment, New Delhi.

(b) 2001-2002 : Rs.192.50 lakhs from NSKFDC, New Delhi as Loan Component for Sanitary Mart.

As per guidelines issued by the Ministry of Social Justice and Empowerment, New Delhi the amount received as Central Assistance is to be utilized by imparting training to the Scavengers and rehabilitate them under Sanitary Mart Programme. As there is no any infrastructure for training programme the Corporation sent scavengers trainees in Ramkrishna Mission, a reputed Reged. NGO in West Bengal for training as Master Masons in (two) Batches numbering 17 nos. of Scavengers. After returning of those trainees from Ramkrishna Mission West Bengal the Corporation engaged those trainees for imparting training to the group of 25 nos. of identified scavengers in different Districts as per target. After completion of the training the Corporation provided loans to the trained scavenger groups as per provision of the guidelines. As it is a time consuming procedure it is a fact that the Corporation could not utilize the amount in

time though it was a time bound programme. The details of amount utilized under Sanitary Mart training and rehabilitation programme is furnished as below :

Year	Fund Received	Fund utilised in training	Nos. of Trainees	Fund utilized in Rehabilitation	Nos. of beneficiaries
2000-01	372.00	Nil	Nil	Nil	Nil
2001-02	-	20.69	1970	Nil	Nil
2002-03	-	21.66	780	30.00	300
2003-04 up to May,'03	-	-	-	7.50	75
Total =	372.00	42.35	2750	37.50	375

The Corporation is facing difficulties in formation of groups of scavengers and in registration under Co-operative Societies Act. This is the reason for delay in utilization of the amount.

(ii) Identification of Scavengers : The survey for identification of Scavengers was done by the office of the Directorate, Welfare of Scheduled Castes, Assam and report submitted to this Corporation and accordingly action was taken on the basis of the survey report submitted by the Directorate, Welfare of SC, Assam.

(iii) Training and Rehabilitation of scavengers :- While implementing NSLR Rehabilitation Programme the corporation selected a number of trades as per the guidelines issued by the Ministry of Social Justice and Empowerment and communicated the same to the District Offices. Accordingly the District Officers of the Corporation consulted the Scavengers for taking Financial assistance and the beneficiaries who the trades and availed the loans under the schemes. While implementing the training programme the Corporation provided stipend to the trainees and Institutional charges to the Institutions including Raw materials during the training period. It is a fact that no provision was made to provided tool-kits to the trainees. The details of training and rehabilitation under NSLR Schemes are given below :

Year	Fund Received	Expenditure Training	Nos. of Trainees	Expenditure of Rehabilitation	Nos. of beneficiaries
1993-94	-	Nil	Nil	0.73	14
1994-95	14.50	0.55	37	4.35	63
1995-96	-	-	-	25.51	443
1996-97	66.00	15.70	1250	2.67	54
1997-98	133.00	29.30	1204	20.88	284
1998-99	-	12.57	434	56.50	447
1999-2000	-	1.82	55	36.78	289
2000-2001	-	4.06	170	-	-
Total	213.50	64.00	3150	147.42	1594



(iii) (a. & b) As pointed out by the Audit it is a fact that all the beneficiaries covered under NSLR training programme were not identified scavengers and enrolled in the survey conducted by the Director, Welfare of Scheduled Castes, Assam. The beneficiaries were selected and identified by the members of the District Level Monitoring Committees of the Districts. Hence, the question of covering ineligible and unidentified scavengers does not arise. Due to delay in formation of groups consisting of 25 nos. of scavengers and registration of co-operatives as per provision of guidelines for implementation of Sanitary Mart Scheme the Rehabilitation programme was delayed till June, 2002. The present position of utilization of funds under this scheme is shown at Para 3.15(i) above. The Corporation received Rs. 66.00 lakhs during the year 1996-97 for training of scavengers in different trades and activities and accordingly the Corporation spent the entire amount for training of 3150 nos. of scavengers. The Corporation also received Rs.147.50 lakhs from 1993-94 to 1997-98 for rehabilitation of the Scavengers. The Corporation spent Rs. 147.42 lakhs for rehabilitation of 1594 nos. of scavengers. Thus the entire amount received for training and rehabilitation under NSLR scheme was exhausted. Hence, the Corporation could not rehabilitate the remaining trained scavengers due to shortage of funds. The amount of Rs.565.00 lakhs received from the Ministry of Social Justice and Empowerment, Government of India and from NSKFDC for training and rehabilitation of 2750 nos of scavengers under NSLR Sanitary Mart Scheme which is a different scheme from the earlier NSLR Scheme. Thus, the observation that in spite of availability of funds the trained scavengers were not rehabilitated is not true.

(iv) Conversion of dry latrines to Wet Latrines : The Corporation followed the guidelines of the Government in implementing the NSLR Scheme. In selecting the beneficiaries under this scheme the Corporation consulted the representatives of the Safai Karmacharies/Scavengers who are also the members of the District Level Monitoring Committee and also consulted the survey list of the Safai Karmacharies prepared by the Directorate, Welfare of S/C, Assam. During the implementation of the programme the list of actual scavengers was not provided to us by DMAD. Hence, the observation raised by the Audit that the expenditure of Rs. 1.69 crore on training and rehabilitation incurred by the Corporation during 1997 to 2002 mostly for ineligible and improperly identified scavengers not conforming to the norms and requirement of the scheme become largely nugatory is not true. As regards unspent grant and loans of Rs.561.00 lakhs it may be said that the Corporation has already completed the training of 2750 nos. of trainees under Sanitary Mart programme and the Rehabilitation process has already been started. The matter is communicated to the Government.

### OBSERVATIONS/RECOMMENDATIONS

7.3. After going through the written reply as well as oral depositions, the Committee observes that the unutilised funds were invested in term deposits and kept in bank account by the department. The Department

failed to furnish the list of trained/rehabilitated scavengers to keep record of eligible scavengers requiring rehabilitation and providing tool-kits to the trained personnels. The Committee also observes that the department took up the programme for training and rehabilitation of scavengers and incurred nugatory expenditure of Rs.1.69 crore on training and rehabilitation of unidentified/improperly identified scavengers.

7.3.1. The Committee is not satisfied with the replies so, it has recommended that a detail report covering all the points mentioned above may be submitted to the Committee including the list of scavengers (name/ Father's name/permanent address/trade etc.) district wise and year wise within 30 days from the date of presentation of this report before the House.



ANNEXURE - 'A'

Sl. No.	Name & designations of dismissed Employees	Amount included Rs. in lakhs
1.	Shri Bankim Ch. Das, Inspector	Rs. 0.82
2.	Shri Hafiz Ali, Godown Asstt.	Rs. 0.31
3.	Shri Amrit Dewan, Asstt. Manager	Rs. 3.66
4.	Shri Matiur Rahman, Inspector	Rs. 0.11
5.	Shri Abdul Mobin, Sale Man	Rs. 2.57
6.	Shri Tulshi Saikia, S/Asstt.	Rs. 1.54
7.	Shri Anil Bhagawati, S/Asstt.	Rs. 1.86
8.	Shri Ramesh Bharali, Inspector.	Rs. 0.13
9.	Shri Khagen Deka, Godown Asstt.	Rs. 3.10
		Total = Rs. 14.10

ANNEXURE - 'B'

1.	Shri Bidyadhar Das, Sale Man.	Rs. 0.91
2.	Shri Nihir Das, Acctt. Asstt.	Rs. 0.13
3.	Shri Krishna Kant Ojha, Inspector.	Rs. 0.24
4.	Shri Ajizur Rahman Hazarika, S/Asstt.	Rs. 0.04
5.	Shri Adhir Das, Godown Asstt.	Rs. 0.41
6.	Shri Kumar Sarmah, Acctt. Asstt.	Rs. 0.03
7.	Shri Kamal Borah, Godown Asstt.	Rs. 0.03
8.	Shri Pratul Kalita, Inspector.	Rs. 0.97
9.	Shri Chajin Das, Inspector.	Rs. 0.97
		Total = Rs. 4.11

ANNEXURE - 'C'

1.	Shri Someswar Neog, Asstt. Manager. (Science retd.)	Rs. 4.87
2.	Shri Rajani Deka, Dy. Manager	Rs. 0.20
		Total = Rs. 5.07

ANNEXURE - 'D'

1.	Shri Dandeswar Dev. Sarmah, Godown Asstt.	Rs. 0.37
2.	Shri Rezaul Hussain, Inspector.	Rs. 0.21
3.	Shri Tarini Ranman, Godown Asstt. (Since expired)	Rs. 1.63
4.	Shri Bangshidhar Das, Scale Man.	Rs. 4.23
		Total = Rs. 6.44