

Library copy

PAC-154



**COMMITTEE ON PUBLIC ACCOUNTS
(2018-2021)
HUNDRED AND FIFTY FOURTH REPORT
(FOURTEENTH ASSEMBLY)**

**Report of the Committee on Public Accounts, Assam Legislative
Assembly on the Report of the Comptroller and Auditor
General of India (Civil) and Report of the Comptroller and
Auditor General of India on Social, General and
Economic (Non- PSUs) Sectors for the years
2007-2008 & 2011-2012 relating to
Animal Husbandry and Veterinary Department,
Government of Assam.**

Presented to the House on 26th July, 2019

**Assam Legislative Assembly Secretariat,
Dispur, Guwahati-6.**

TABLE OF CONTENTS

	Page/pages.
1. Composition of the Committee	i
2. Prefatory Remarks	ii-iii
3. The Report A. & H. and Veterinary Department	1-5

COMPOSITION OF THE COMMITTEE

Chairman :

1. Shri Rajdeep Goala

Members :

2. Shri Prasanta Phukan
3. Shri Padma Hazarika
4. Shri Bir Bhadra Hagjer
5. Shri Ritu Parna Baruah
6. Smti. Angoorlata Deka
7. Smti. Suman Haripriya
8. Shri Ramendra Narayan Kalita
9. Shri Utpal Dutta
10. Shri Rabiram Narzary
11. Shri Wazed Ali Choudhury
12. Shri Rekibuddin Ahmed
13. Hafiz Bashir Ahmed

Secretariat :

1. Shri M.K. Deka, Principal Secretary
2. Shri M.K. Sarma, Deputy Secretary
3. Shri Thaneswar Deka, Under Secretary

PREFATORY REMARKS

- I, Shri Rajdeep Goala, Chairman, Committee on Public Accounts, Assam Legislative Assembly having been authorized to submit the report on its behalf present this HUNDRED AND FIFTY FOURTH Report of the Committee on Public Accounts on the Audit paras contained in the Report of the C&AG of India (Civil) and Report of the C & AG of India on Social, General and Economic (Non-PSUs) Sectors for the years 2007-2008 & 2011-2012, relating to A.H & Veterinary (Dairy Development) Department, Government of Assam.
2. The Report of the C & AG of India (Civil) and Report of the C & AG of India on Social, General and Economic (Non-PSUs) Sector for the years 2007-2008 & 2011-2012, relating to A.H & Veterinary (Dairy Development) Department, Government of Assam was laid before the House on 07-03-2009 and 04-04-2013 respectively.
 3. The Report mentioned above relating to the A. & H. & Veterinary (Dairy Development) Department was considered by the Committee in their sitting held on 25-06-2019.
 4. The 154th Report of the Committee on Public Accounts was finalized and approved by the Committee in their sitting held on 11-07-2019.
 5. The Committee has appreciated the valuable assistance rendered by the Principal Accountant General (Audit), Assam and her Junior Officers during the Examination of the Department.

6. The Committee thanked to the Departmental witnesses as well as Finance Department for their kind cooperation. The Committee also pleased to offer thanks to the Principal Secretary, Assam Legislative Assembly along with the officers and staff of the Committee on Public Accounts Branch for their valuable services rendered to the Committee.

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

Dispur :
The 11th July, 2019.

SHRI RAJDEEP GOALA,
Chairman
Committe on Public Accounts.

THE REPORT
ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT
DAIRY DEVELOPMENT, ASSAM
Non-Implementation of Centrally Sponsored Scheme
Audit para 4.5.3./ C&AG/(Civil)/2007-2008) P-113

- 1.1 After scrutiny of the records of the Director, Dairy Development, Assam and further information collected revealed that the State Government failed to form any Milk Union/Federation as of March 2007. The MOA recommended that IDDP-II be implemented in the State by an apex body created under West Assam within Six months. Examination of the records, however, revealed that neither the scheme was implemented by the apex body created under WAMUL nor was any Milk Union/ Federation formed for the purpose, as of August 2008. Further, the Department had not constituted any TMC. Thus, the objectives of the scheme were not achieved besides denial of self employment opportunities for dairy farmers in selected districts, enhancement of milk production and supply of quality milk at reasonable rates to consumers.
- 1.2 The Department by their written reply has stated that the Government of India has accorded sanction of Rs. 588.35 lakh during 2004-2005 vide GOI letter no. 2-1/2004-DP dtd. 31.03.2005 for implementation of Intensive Dairy Development Programme in the districts of Jorhat, Dibrugarh, and Tinsukia with the guideline to implement the project through respective Milk Union/Federation. Accordingly Government of India vide

their letter No. 2-1/2004-DP dtd. 31.03.05 has released an amount of Rs. 158.87 lakh during 2004-05 as 1st instalment for implementation of the project. But due to non formation of the Milk Federation and non existence of viable Milk Union in the project districts this amount was lying idle with State Finance department. As per decision taken in the North Eastern State Review Meeting of CSS held in Guwahati on 27.10.2009 with the Secretary, Ministry of Agriculture, Govt. Of India, it was decided to refund the said amount at an early date as the fund is pending with State Finance department unutilized since 2004-2005. Accordingly as per Govt. Of Assam sanction letter vide VFV 210/2009/34 dtd. 23/12/2011 the unutilized amount of Rs. 185.87 lakh was returned back to Govt. of India vide DD No. 183795 dtd. 29.02.2012 of State Bank of India, Dispur Branch along with covering letter Vide DD/ Acctts/287/2011-12/231 dtd. 16.03.2012. Hence the para may kindly be dropped.

OBSERVATIONS AND RECOMMENDATIONS

- 1.3 After threadbare discussion and listening to the submissions from the Departmental representatives, the August Committee decided to drop the para as it is found that there is no misappropriation of fund. However, the Committee has expressed its displeasure for not being able to avail the benefits of the Centrally Sponsored Scheme by the people of the state indeed. Further the Committee also recommended that monitoring mechanism should be more responsive in implementing of any sanctioned schemes, whether Central Govt. or the State Govt. schemes followed by 'time bound manner' as one of the most considerable aspect. Special attention should be given to this Department by the Government. Action take in this regard may be intimated to this Secretariat within 30 days from the date of presentation of the Report before the House.

SUSPECTED MISAPPROPRIATION

Audit para 2.4.4/C&AG (SGE)(Non-PSUs)S/2011-2012) P-109-110)

1.4 The Audit has pointed out after scrutiny of cash book and related records of Assistant Dairy Development officer, Town Milk Supply Scheme, Manja, Karbi Anglong, Diphu revealed that there was balance of Rs. 2.60 lakh as on 11 November, 2009. Period of drawal of above fund could not be ascertained from the cash book as analysis of closing balance was not available on record. Physical verification of the cash balance with analysis and due authentication by the DDO concerned was also not recorded in the cash book. Verification of bank statement for the period from 01 October 2009 to 16 November, 2009 of DDO's bank account, however disclosed that only Rs. 1484 was lying in the bank account against the cash book balance of Rs. 2.60 lakh. Whereabouts of balance Rs. 2.59 lakh was not available on record. Scrutiny further revealed that the current incumbent took over charge unilaterally on 11 November, 2009 and reported to Joint Secretary, Veterinary and Dairy Development, Karbi Anglong Autonomous Council, Diphu that his predecessor had not handed over charge of cash book and accounts and cash balance of cash book did not tally with the balance lying in DDO's bank account. In reply to an audit query, the ADDO stated that the matter was investigated by council authority. The investigation report was awaited. Thus, Rs. 2.59 lakh was suspected to be misappropriated as there was shortage of Rs. 2.59 lakh in DDO's bank account with reference to cash book balance as on date and the Department failed to furnish its whereabouts/justification thereof. In reply, while admitting the misappropriation of Government money

pointed out by audit, GOA stated that KAAC asked the defaulting ADDO68 to deposit the misappropriated amount of Rs. 2.59 lakh into the account of ADDO, TMSS, Manja, Karbi Anglong, Diphu.

- 1.5 In their written reply, the department has stated that the amount of Rs. 2.59 lakh consisting of VAT supplier bill payment etc. kept pending payment by the Asst. Dairy Development officer TMSS Manja, prior to January 2010 has recovered the entire amount of Rs. 2.59 lakh by District A.H. & Veterinary Officer Karbi Anglong and deposited to Karbi Anglong Autonomous Council, Diphu. The breakup of above amount of Rs. 2.59 lakh is as follows:

1	VAT payment of	Rs. 1,22,000/-
2	Cash Balance against Non-salary supply amount of	Rs. 5000/-
3	Other payment of	Rs. 1,32,000/-
	Total	Rs. 2.59 lakh

Related enclosures are :

1. Letter from the Asst. Dairy Development Officer, TMSS Manja.
2. Receipt of Rs. 1,32,000/- from Karbi Anglong Autonomous Council.
3. Deposit Challan Copy of Rs. 5000/-
4. Details breakup of Rs. 1,32,000/-
5. Challan Deposit report by District A.H. & Veterinary Officer, Karbi Anglong Autonomous Council.

As the entire amount which was suspected to be misappropriated, has already recovered from the person concerned.

OBSERVATIONS AND RECOMMENDATIONS

1.5 After listening to the submissions and gone through the presentation of "Documentary Evidence" on the Audit para 2.4.4 the August Committee has decided to drop the para.

However, the August Committee expressed its concern and recommended that such kind of instance should not happen in future. The Department should try/attempt to implement the Centrally Sponsored Scheme for the greater interest of the State.

Moreover, the August Committee suggested to maintain a good inter departmental relationship preferably with the following Departments for smooth implementation of any Govt. scheme of the A.H. & Veterinary Deptt.

- i) Dairy Development, Assam, (A.H. & Veterinary Department)
- ii) Co- Operation Department
- ii) Industries and Commerce Department
- iii) Food, Civil Supply and Consumer Affairs Department.

Further, the August Committee recommended that the Department should pay attention to fill-up the shortage of manpower and other infrastructure paucity.