

# PUBLIC ACCOUNTS COMMITTEE

## 1978-80

(TWENTY NINTH REPORT)

(Sixth Assembly)

**Report of the Public Accounts Committee on Action taken by Government on the various recommendations, suggestions, or Remarks made by the Public Accounts Committee contained in their 5th, 13th, 15th, 16th, 17th, 19th, 23rd & 26th Reports relating to Forest, Revenue, Excise, Transport, Education, Animal Husbandry and Veterinary, Judicial and Personnel Departments.**



[Presented to the House on 4th December, 1978]

ASSAM ASSEMBLY SECRETARIAT  
DISPUR & GAUHATI-6.

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
( 1978-80 )

CHAIRMAN :

1. Shri Hemen Das.

MEMBERS :

2. Shri Promode Chandra Gogoi.
3. Shri Premadhar Bora
4. Shri Golok Rajbanshi.
5. Shri Nagen Sarma
6. Shri Santi Ranjan Das Gupta.
7. Shri Mahammad Azad Ali
8. Dr. Tarini Mohan Barooah.
9. Shri Abdul Latif.

SECRETARIAT :

10. Shri P. D. Barua, Secretary.
11. Shri N. Deuri Bora, Under Secretary.
12. Shri Bimal Goswami, Committee Officer.

## INTRODUCTION

1. Shri Hemen Das, Chairman, Public Accounts Committee of the Sixth Assembly having been authorised, have the honour to present the Twenty-Ninth Report on the Action taken by the Government on the various recommendations, suggestions or remarks made by the Public Accounts Committee in their 5th, 13th, 15th, 16th, 17th, 19th, 23rd and 26th Reports of the Public Accounts Committee relating to Forest, Revenue, Excise, Transport, Education, Animal Husbandry, and Veterinary Judicial and Personnel Departments.

2. The Committee held 13 sittings on 10th, 11th, 12th, July, 3rd, 4th, 5th, 7th, and 29th August, 11th, 12th, 27th, 29th September and 25th October, 1978.

3. The conclusions of the Committee are based on the written statement furnished to the Committee and also the evidence given by the Officers and factual verification of the information furnished to the Committee by the concerned Department.

4. Out of 70 observations/recommendations, remarks, the Committee decided not to pursue in respect of 46 replies against which no comment remarks are recorded. Replies in respect of the remaining observations/recommendations were not satisfactory. The Committee, therefore, decided to hear further evidences and in respect of remaining items the action taken by Government did not appear to be adequate and satisfactory, the Committee, therefore, referred back these recommendations to the Department concerned for final implementation.

The remarks of the Committee in respect of these recommendations have been recorded in Col. 6 of the Statement showing the action taken or proposed to be taken by Government etc.

The Committee did not like to pursue those paras against which "No comment" remarks are recorded in Col. 6 of the Statement.

5. The Committee considered and approved the Report at their sitting held on 25th October, 1978.

6. The Committee place on record their appreciation of valuable assistance rendered to them in their examination by Shri D. Jerath, I. A. and A. S., Accountant General, Shri Harbanslal, I. A. and A. S., Additional Accountant General and both the Senior Deputy Accountants General of Assam, Shri I. P. Singh, I. A. and A. S., and Shri P. K. Sarkar, I. A. and A. S.

7. The Committee also express their thanks to Shri P. D. Barua, Secretary, Legislative Assembly, Assam, his Officers and staff and the Secretaries to the Government for the Co-operation extended by them in the deliberations of the Committee.

DISPUR:

The 25/10/1978.

HEMEN DAS,  
Chairman,  
Public Accounts Committee.

STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR FIFTH REPORT ON THE AUDIT REPORT, 1964, APPROPRIATION ACCOUNTS, 1962-63 AND FINANCE ACCOUNTS, 1962-63

**REVENUE DEPARTMENT**

Sl. No.	Page of the P.A.C. Report	Para and Page of the Audit Report.	Recommendation	Action taken or proposed to be taken by the Government	Remarks made by the Committee
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1		3	4	5	6
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1 Sl. 51 at pages 61-62 of the 5th Report of P.A.C. Item 5 of Appendix IV at pages 104-105 of the Audit Report 1964

**In the first case the Deptt. should intimate the result of their action for the realisation of the balance amount.**

**In the second case Deptt. should intimate the result of the criminal case as also the progress or realisation of the**

The first case relates to defalcation of Government revenue in Chatial Mauza (Nowgong). Departmental Proceedings drawn up against the Mauzadar, Shri Joy Karta Sharma Borkatoki ended in dismissal in 1959. Criminal case instituted against him ended in conviction in 1963. Special Audit Part detected misappropriation Rs. 7, 670,69 P. and the Police Authority on local verification detected another

The committee decided to know from the Deptt. whether the amount of Rs. 15,985.02 P has since been realised from the mauzadar; the Committee also would like to know whether the mauzadar Shri Girish Ch. Das has come back to India

Sl. No.	Page of the P.A.C. Report	Para and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks made by the Committee
(1)	(2)	(3)	(4)	(5)	(6)
			<p>balance amount within three months from the date of presentation of the Report before the House.</p>	<p>sum of Rs.8,857.00 p. leading to the total misappropriation of Rs.16,527.69. P. by this Mauzadar during the years 1954-55 and 1955-56. D. C. Nowgong recovered almost the entire defalcated amount except Rs.604.04 P. Government in November 1967 have written off this balance sum of Rs.604.04 P. as irrecoverable. Hence this case may be treated as finalised.</p>	
			<p>In the fourth case the Committee regret that the Deptt. could not take timely action before the persons went on retirement.</p>		
			<p>In the 5th case Government should make an investigation leading to the defalcation of the amount in question and fix.</p>	<p>The second case relates to defalcation of Government revenue in Lanka Mauza (Nowgong). Departmental proceedings drawn up against Shri Purna Ch. Barman, Mauzadar ended in dismissal in 1955. Two S. D. Cs were administered severe warning in November, 1964 for negligence of duty in respect of supervision of the accounts of</p>	

3

this Mauza during the period of defalcation. Two criminal cases were instituted against this Mauzadar. Earlier in one case Assam High Court acquitted him and in the other case, Trial court acquitted him from the charge in January 1967. Special Audit Party assessed the misappropriation made by him at Rs.30,512.37P. pertaining to years 1952-53 and 1953-54. D. C. Nowgong has already recovered a sum of Rs.14,527.35 P. and for recovery of the balance sum of Rs.15,985.02 P. Mauzadar's and his heir's inherited properties are being enquired into. Result of recovery is awaited.

The fourth case relates to a defalcation case of S. D. O's Office, Golaghat. Circumstances under which the persons concerned had gone on retirement have already been reported to the Committee. In this case, only step to be taken remains with regard to re-

Action taken or proposed to be taken by the Government

Remarks made by the Committee

Recommendation

Sl. No. Page of Para and the page of P.A.C. the Audit Report

(1) (2) (3)

(5)

(4)

(6)

covery of the amounts misappropriated by Late Harish Ch. Barua, Office Asstt. of the S.D.O's Office S.D.O., Golaghat has recently filed three civil suits for a sum of Rs.3,113. 96 P. against the legal heirs who inherited the properties of the deceased Assisstant. Another Civil Suit for Rs.1,880.88 P. is being considered for filling. Result of recovery is awaited. In view of the legal steps taken in this case with regard to recovery the Committee may kindly consider if this item can be dropped.

The fifth case relates to defalcation of Government money in Silchar Sadar Tahsil by the Process Server Sri Girish Ch. Das. With regard to recovery of the misappropriated amount by him, it may be mentioned



that Shri Girish Ch. Das, Process Server has got only Rs.386 - in his G. P. F. Account which is still undrawn. But this amount cannot be withdrawn and adjusted towards recovery of the loss sustained by Government unless the subscriber himself agrees. In writing to do so as per Section 3 of the Provident Fund Act as opined by L. Rs. As to his pension and death-cum-retirement gratuity the payment has been held up. The Deputy Commissioner, however, been asked to examine and take steps to see if it is possible to effect recovery of the pension etc. as per various articles of the Pension Manual. As regards money suit the L.R. opined that there is no reciprocal arrangement with Pakistan for service of summons etc. and as such summons are to be sent by ordinary post, but it will be of hardly any use as there is no surity that they will be duly served and returned

Serial No.	Page of the P.A.C. Report	Para and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government.	Remarks of the Committee.
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1	2	3	4	5	6
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L.R. also opines that besides even if the summons are executed and returned there is no certainty that the persons concerned will appear before the Court in India and it may also be impossible to compel him to appear. The absconder Sri Girish Ch. Das has no moveable or immovable property in India and as such prospect of recovery of the amount by instituting a Civil Suit is also nil.

As regards action against Sri Mazamil Ali, the then Baki-jai Asstt., the matter is under examination by the D.C. cachar. His final report in the matter is awaited.

As regards action against Shri Jamini Kumar Das, Process Server, the D. C. Cachar reported that an explanation was obtained from the said Process Server and the D. C. found that this Process Server had acted on good faith and there was nothing malafide on his part.

(vide letter No. R.H.R. 131/63/249, dt. 3-12-68)

**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR THIRTEENTH REPORT ON THE AUDIT REPORT, 1965, FINANCE ACCOUNTS, 1963-64 AND APPROPRIATION ACCOUNTS, 1963-64**

**FORESTS DEPARTMENT**

Sl. No.	Page of the P.A.C. Report	Para & page of the Audit Report	Recommendations	Action taken or proposed to be taken by the Government	Remarks of the Committee
1	2	3	4	5	6
2	Sl. 86 at page 77 of 13th Report of P.A.C.	Para 92 at page 75 of Audit Report 1965.	<p>The Committee expresses deep concern over the huge arrear of forest revenue which had accumulated since 1944-45. The Committee is constrained to observe that had effective steps been taken at proper time there would not have been huge accumulation of arrear. The Committee is not satisfied at the progress made so far. Therefore, the Committee recommends energetic steps should be taken by the Department to expedite realisation</p>	<p>The balance of arrear revenue as on 31.3.72 was Rs. 1,53,30,303/-. Out of which a sum of Rs. 36,52,478/- has been realised during 1971-72. Action is being taken to realise the balance of arrear revenue. Our Bakijai procedure is such that result will be only gradual.</p>	<p>The Committee observed that the reply given by the Department is not satisfactory, and therefore, the Committee decided to have the following information from the Department:--</p>
				<p>(Vide letter No. FOR. 451/65/189, dt. 25.8.72)</p>	<p>(1) The total number of bakijai cases together with the amount involved should be intimated;</p>

of arrear revenue and all legal processes should be taken and pursued against the defaulters so that all arrears are recovered within six months from the date of presentation of the Report before the House.

(2) Whether new settlement has since been made with the defaulting contractor/bidder/mahaldar;

(3) A list showing the names of the defaulting contractor/bidder/mahaldars, together with the amounts outstanding should be submitted to the Committee. The Committee also decided that a copy of such information should be furnished to the Accountant General, Assam.

(4) In order to expedite realisation of arrear it may be examined whether the Revenue Department can appoint their own Bakijai Officers.

(5) Number of Bakijai cases pending till 31st March 1978 and the amount, involved therein.

Serial No.	Page of the Report P.A.C.	Para and page of the Audit Report	Recommendations	Action taken or proposed to be taken by the Government	Remarks of the Committee
1	2	3	4	5	6
3	Sl. 87 at page 78 of 13th Report of A. P. C.	Para 93 at page 75 of the Audit Report, 1965	<p>The Committee finds records that in the first case, involving an amount of Rs. 10,362, the Beat Officer was acquitted by the Court and the departmental proceedings have been instituted against him and the proceedings are at the concluding stage</p> <p>The Committee recommends that the progress of the Departmental proceedings should be in-</p>	<p>(a) Departmental proceedings drawn up against Shri A. Hussain, Forester, has been concluded, and ordered recovery of the misappropriated amount of Rs. 2,023 Rs.25 per month. An amount of Rs.525 has been recovered from Shri A. Hussain upto March, 1972. Further recovery is being effected regularly.</p> <p>It has also been ordered that Shri A. Hussain will be retained as Forester II at a fixed pay as drawn</p>	<p>The above information should be furnished to the Committee within one month.</p> <p>The Committee would like to know the present position with regard to the case involving an amount of Rs.2,023.00</p>

timated to the Committee every three months from the date of presentation of this Report to the House.

In the second case, involving an amount to Rs. 2,023, departmental investigation is going on since a long time and the Committee if surprised to find that the investigation could not be completed even in course of over two years. The Committee recommends that the investigation should be completed as early as possible and the action taken against the person at fault should be reported to the Committee in due course.

by him as at present and he should not be allowed to draw future increments during the balance period of his service from 17th November 1969 *i.e.*, the date of issue of the order.

(b) Departmental proceedings were drawn up against Shri T.R. Bordoloi, formerly, and as a result of which, he was awarded the punishment of "dismissal from service and recovery of the misappropriated amount. Immediately after detection of the misappropriation case, the Police took-up the case and instituted Criminal Proceedings against Shri Bordoloi. But the Court of Law found Shri Bordoloi not guilty of any misappropriation. Government is now considering if a Civil Suit can be instituted against the Ex-Forester for recovery of the Government loss.

(Vide letter No.FOR.451/  
65/189, dt. 25.8.72)

Serial No.	Page of the Report P.A.C.	Para and page of the Audit Reprt	Recommendations	Action taken or proposed to be taken by the Government	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)	(6)
			<p>The Committee feels that there was laxity on the part of the supervising officers in the exercise of their proper control and vigilance on the matter. The Committee, therefore recommends that the department should make all endeavour to find out some remedial measures against recurrence of such matters in future. Action taken on the recommendation should be intimated to the Committee within three months from the date of submission of this Report to the House.</p>		
4.	Sl. 88 at page 79 of 13th Report of P. A. C.	Para 94 at page 76 of the Audit Report, 1965.	<p>In this case, the Department has taken departmental action against the Officer at fault and the Committee would like to be apprised of the final action taken by</p>	<p>As regards the departmental action against Shri A.M. Choudhury, the then Divisional Forest Officer of South Kamrup Division it may be reported that on the basis of the findings of</p>	<p>The practical effect of the Finance Deptt's letter No.BB(I)/15/66 /pt dated 22.9.66 regarding submission of Treasury Schedule by the Tre-</p>



**The Department. The Treasuries should be pulled up by the Finance Department so as to enable the Controlling Department to receive Treasury Schedule in time in order to detect such cases without any loss of time.**

**The action taken should be reported to the Committee within three months from the date of submission of the Report to the House.**

the enquiring Officer, Shri A.M. Choudhury has been exonerated from the charge against him. Treasury Officers to the Controlling Depts. should be intimated to the Committee.

The misappropriation case against Shri J.K. Sarma Barua, Ex-Forest Ranger was adjourned from 18th November 1971 to 11th December 1971 and again from 11th December 1971 to 24th January 1972 from 24th January 1972 to 24th February, 1972 from 24th February, 1972 to 10th April, 1972 from 10th April 1972 to 23rd May 1972 and from 23rd May 1972 to 28th June 1972, but no hearing was given and no further date was also fixed. In the meantime the case has been transferred to another Court. Court's proceeding will take its own course.

(Vide letter No. FOR. 451/65/189., dated 25. 8. 72)

Remarks of the  
Committee

Serial No.	Page of the Report P.A.C.	Para and page of the Audit Report	Recommendations	Action taken or proposed to be taken by the Government	(6)
(1)	(2)	(3)	(4)	(5)	(6)

As regards the submission of Treasury Schedule by the Treasury Officers to the controlling Departments, Forest Department have already requested Finance Department to issue directive to the Treasury Officers.

The Finance Department had since issued necessary direction in their letter No. BB (I) 15/66/Pt, dated 22nd September 1966 has been given to all the D.F.Os.etc with the request to intimate if they are receiving the Treasury Scheduled from the Treasury Officers, in time. Reports from all the concerned are being awaited.

(Vide letter No.FOR.451/65/189, dated 25. 8. 72)

## REVENUE DEPARTMENT

No  
Comment

Year	Collection		Lakhs
	Current	Arrear	
1967-68	110.96	117.08	Lakhs
1968-69	107.46	114.69	"
1969-70	122.10	136.81	"
1970-71	121.65	131.05	"

Year	Percentage of collection		Percentage of Total collection
	Current	Arrear	
1967-68	41.75%	27.83%	34.79%
1968-69	39.91%	24.86%	32.38%
1969-70	41.21%	25.16%	33.18%
1970-71	41.55%	23.60%	32.57%

5 Si. 12 at para 91 at page 11 of 13th Report of the P. A. C. 1965. The Committee recommends that the special drive for collection should be continued so that all arrears are squared up within six months. In view of the fact that the Mauzadars difficulties have been looked into and they have been given certain facilities, for discharging their duties, the Committee recommends that appropriate action should be taken against those who will be found defaulting in the discharge of their duties and responsibilities.

Action taken and progress made should be reported to the Committee within three months from the date of presentation of this Report to the House.

We have issued instruction to all D. Cs and S. D. Os to improve the position of collection of arrears of Land Revenue.

Action has already been taken regarding facilities given to the Mouzadars.

(Vide letter No. RLR.131/63/258, dated 31st July 1972)

Sl. No.	Page of the Report P.A.C. Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remark of the Committee	
(1)	(2)	(3)	(4)	(5)	(6)
6	Sl. 14 at Para 99 at pages 13 and 15 of the 13th Report of P. A. C. 1965.	<p>The Committee takes a serious view of the matter and recommends that a thorough probe should be made into the matter with a view to fix responsibility and immediate steps should be taken to square up the matter</p> <p>Action taken should be reported to the Committee within three months from the date of presentation of this Report before the House</p>	<p>The Development subsequent to 1st June 1968 are The Committee would</p> <p>Following the advertisement in the month of like to January, 1968, Court of Wards found that know the offer of Rs. Six and half lakhs from one Shri latest position about Benoy Nag for outright purchase of both Bidyanagar and Sonatchara was the best among the Bidyanagar and documents were made ready to execute the Estate. sale deed. But at the last moment, the party backed out and hence the gardens could not be sold as other offers were extremely low.</p>	<p>The Development subsequent to 1st June 1968 are The Committee would</p> <p>Following the advertisement in the month of like to January, 1968, Court of Wards found that know the offer of Rs. Six and half lakhs from one Shri latest position about Benoy Nag for outright purchase of both Bidyanagar and Sonatchara was the best among the Bidyanagar and documents were made ready to execute the Estate. sale deed. But at the last moment, the party backed out and hence the gardens could not be sold as other offers were extremely low.</p>	<p>In this circumstances, there was no other alternative left before the Court of Wards but to run the Tea Estates. During the year 1968 the gardens have been kept somehow running and the year ended with a loss of Rs.20,000 besides the Bank Interest also accrued. (This is only the working result). But during the year 1969 when the management was changed the garden started improving and by the sale proceeds of the year 1969, the deficits of 1968 could be paid back through overall working result was deficit of Rs.11,000. Seeing the performances of the year 1969, the Bank authorities also came forward with better hypothecation</p>

amount and during the year 1970 the garden could pay back all the outstanding bank liabilities of the past year and resulted in a trading surplus of Rs.82,577.58 paise. Out of this surplus approximately Rs.40,000 was utilised in paying back arrear labour wages, bonus and other labour dues getting garden transport to start with overall improvement. The year 1971 has also been resulted in surplus but as huge amount of bank interest had to be paid the surplus figure is likely to be negligible one. Besides due to unfavourable weather condition the production also suffered during the year 1971. And also out of this small surplus one primen over (Oil engine) has been purchased for the garden as replacement of Boiler was over due.

By the workings of the last three years chaotic state of affairs has been removed and the garden is now in a position to pay the labour wages, cereals and Bonus, etc. in time and could re-invest the little surplus for future. It is expected that if money can be invested for next five years to come then tea estates will be in a position to repay back a considerable portion of the Government loan. Court of wards are now thinking in that line and trying to find out some resources to undertake replantation programme (such as subsidy from Tea Board). From the past three years experience the Revenue Department is of the view that if investment is undertaken with a better supervision then after a period of five years the garden could give enough profit to square up the past loans. It

Sl. No	Page of the P. A. C. Report	Para and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks of the Committee
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is also worth noting that since 1967 no loans has been taken from the Government and since 1969 the garden did not incur any loss and as a matter of fact many outstanding liabilities, such as labour dues, purchase of transport repairing of truck and spares for machinery, etc. could be taken up out of the surplus but these need not be taken as profit.

(Vide letter No' RRW. 1/72/57, dated 23rd August, 1972)

STATEMENT SHOWING THE ACTIONS TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR 15TH REPORT ON THE APPROPRIATION ACCOUNTS, 1966-67, AUDIT REPORT, 1968 AND FINANCE ACCOUNTS, 1966-67

Sl. No.	Para and page of the FAC. Report (2)	Para and page of the Audit Report (3)	Recommendations (4)	Action taken or proposed to be taken (5)	Remarks of the Committee (6)
7.	Para 4-9 and 4-10 at page 17 of 15th Report of P. A. C.	Para 2 (b) at page 3 of Audit Report, 1968.	The Committee are however not satisfied that the department had given due importance to the matter. They are afraid that mere issue of instructions would not do; they should be followed up and senior officers should see personally why the recoveries have fallen into arrears and what steps are necessary to effect them. The Committee would view it as a failure of the Head of the Department and Secretary to the Government if there were any further increase in the arrears.	We have given constant instructions to all D. F. Os. for realisation of the old outstandings as quickly as possible. We, however, appreciate that nothing very appreciable has happened due to such instructions, and we have made the two Planning Officers attached to the C. C. F. personally responsible for making dossiers of each case.	Final result of the cases may be intimated to the Committee.

Besides, it was intended that having got the dossiers, specific instruction on each case would be given to the D. F. Os for taking specific action. It is hoped that this will enable the D. F. Os to promptly realise the outstanding. We have now fixed responsibility on the D. F. Os with a warning that Adverse remarks would be put in their Annual Confidential Reports if they cannot realise the old outstanding to about 40%. Besides the above, we are also taking the following steps :—

- (1) Sale of Forest produce of defaulting Contractors at their risks.
- 2) By forfeiture of earnest money and security deposits.
- 3) By instituting Bakijai cases.

Sl. No.	Paras and page of P. A. C. Report	Paras and page of Audit Report	Recommendation	Action taken or proposed to be taken	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)	(6)
8.	Paras 4.11 at 4.12 & 4.13 at page 18 of 15th Report of the P.A.C.	Para 38 at page 47 of Report 1968 serial No. 10 of Appendix V.	The Committee recommends that the Forest Department being considered a revenue yielding Department, there should be more alertness on the part of the higher Officers of the Department to stop corruption, misappropriation etc. among its ranks. Whenever any case is detected it should be promptly and effectively dealt with and those who are found guilty should be given exemplary punishment.	By debarring the defaulters in taking part in future sale of Coupes and Mahals. By circulating the names of defaulters in each Forest Division.	
				(Vide letter No. FRM. 53/69/Pt. 1/106, dated 11th October 1972).	

Regarding alertness on the part of the higher Officers of the Department to stop corruption, etc. comment Noted. Necessary instructions on this have been issued to all concerned.



- (1) Regarding misappropriation of Rs. 2,023.30 p. by Shri A. Hussain, Forester :—A total amount of Rs. 650/- has been realised from Shri A. Hussain upto August, 1972. Further recovery is being effected regularly @Rs. 25per month.
- (2) Regarding misappropriation of Rs. 24,787 by Shri J. K. Sarma Barua, Ex-Forest Ranger :—The Civil Suit filed in the Court was last adjourned on 4th August 1972 and hearing has been fixed on 12th September 1972.

Progress of realisation of the misappropriated amount mentioned in the Audit para may be intimated to the Committee within six months of placing of this report before the House

- (3) Regarding misappropriation of Rs. 10,361.51 p. by Shri T. R. Bordoloi, Ex-Forester :—Shri T. R. Bordoloi had been dismissed from service as a result of departmental proceedings drawn up against him. The Criminal Proceedings instituted against Shri Bordoloi also failed as the Court of Law found Shri Bordoloi not guilty of any misappropriation. Thereafter it was contemplated to file a Civil Suit against Shri Bordoloi for recovery of the misappropriated amount. But this cannot be materialised as a report has been received that Shri Bordoloi has expired. Government will now consider the question of write off of the amount after the death of Shri Bordoloi is confirmed,

(Vide letter No. FRM. 53/69/pt. 1/106, dated 11th October 1972).

## PERSONNEL DEPARTMENT

Sl. No.	Paras and page of P.A. C. Report	Paras and page of Audit Report	Recommendation	Action taken of proposed to be taken	Remarks of the Committee
(1)	(2)	(3)	(4)	(5)	(6)
9	<p>para 15.1 to 15.10 at pages 72-75 of 15th Report of Public Account Committee</p>	<p>Para 38 at page 47 read with serial No. 2 of Appendix V at page 112 of the Audit Report, 1968</p>	<p>Nowgong case is a very old one and appeared in the Report of 1965. In view of the Public Accounts Committees recommendation and comment observing that there was lack of proper supervision on the part of the Officer concern which facilitated misappropriation by the exnazir and that the whole matter should be investigated by the Government and responsibility fixed on some one, the progress made uptill now is notat all satisfactory and theCommittee expects Government to be very prompt in finalising the matter.</p>	<p>57. A Statemate showing the action taken on the cases is annexed to the Report as Annexure I.. at page 90 (Vide Letter No ABP. 177/70/197, dated 14th September, 1972)</p>	<p>The Committee may be apprised of the latest position of the misappropriation cases within two months from the date of presentation of this Report before the House.</p>

In other cases except that Rangiya there was abnormal delay in disposal and the Committee find to their dismay that cases are being dragged for years together without a decision from Government and observe that if they are not promptly dealt with then it will have no deterrent effect.

The Committee therefore recommends that such cases of misappropriation should be dealt with promptly and expeditiously so that there is the desired effect.

It appears that in Rangiya case Government had written to the Deputy Commissioner Kamrup vide Government Letter No. ABM.108/63/139, dated 7th July, 1970 but the Deputy

Sl. No. A.C. Report	Para and Page of Audit Report	Recommendation	Action taken or proposed to be taken	Remarks of the Committee
(1)	(2)	(4)	(5)	(6)
		<p>Commissioner, Kamrup did not do anything about it. Anyway this is another case of misappropriation which Government should dispose of promptly and expeditiously so that their action might have some deterrent effect on others at least.</p>		
		<p>Final action taken by the Government in the above misappropriation cases may be intimated to the Committee within six months of the placing of the Report before the House.</p>		

10 15.11 to  
15.12  
at pages  
92 read-  
with serial  
75-76 of  
15th Re-  
port of  
Public  
Accounts  
Commit-  
tee

The Committee recom-  
mends that all the out-  
standing inspection re-  
ports which are more  
than five years old  
should be settled imme-  
diately by a joint sit-  
ting between the de-  
partmental officers and  
Accountant Generals  
Officers. The recent  
ones should also be  
vigorously pursued.

While making a reference to the Audit  
Report 1968, the Financial Commi-  
ssioner and the Secretary to the Go-  
vernment of Assam, Finance Depart-  
ment requested all the Secretaries and  
Heads of Departments to work out  
the number of Audit objections office-  
wise concerning them and then fix  
up a programme with the Accountant  
General, Assam etc for the visit of the  
peripatetic Team for clearing the audit  
objections. The matter was pursued  
with the Deputy Commissioners and  
Sub-Divisional Officers and the Co-  
missioner. Finance Department also  
issued necessary circulars for early  
settlement of Audit objections. But  
subsequently decision was taken that  
it would not be possible to arrange  
for the visit of the Peripatetic Team.  
The Deputy Commissioners and the  
Subdivisional Officers have been re-  
quested to workout the total number  
of all the outstanding audit objec-  
tions and then fix up programme  
with the Accountant General for  
settlement. The matter is vigorously  
pursued by Government and the  
Commissioner.

(Vide Letter No. ABP. 177/70/197,  
dated 14th September, 1972).

The progress made  
in settling the  
old outstanding  
cases be intimated  
to the Committee

STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT  
ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE  
PUBLIC ACCOUNTS COMMITTEE IN THEIR 16TH REPORT ON THE AUDIT  
REPORT 1969, FINANCE ACCOUNTS, 1967-68 AND APPROPRIATION  
ACCOUNTS, 1967-68.

FOREST DEPARTMENT

Sl. No.	Para & Page of P.A.C. Report.	Para & Page of the Audit Report.	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

No Comment.

When asked whether the Secretary would supply year-wise analysis of outstandings under the suspense the Secretary informed the he would check it up. The Committee now recommends that the Departments should supply the year-wise analysis of outstandings under the suspense within three months of this presentation of this report in the House.

The yearwise analysis of the outstanding under the suspense are annexed as Annexure VII at page 106. All the concerning D.F.O.'s have been asked to maintain a Register for watch over the expenditure under suspense Accounts. The question of preparing prima account is under examination and in this connection letter No. FA. 105/PA/70 dated 11th November, 1974 vide Annexure VIII at page 107 of the Report from the Chief Conservator of Forests, Assam to Accountant General's address may kindly be referred to. There has been a steady increase in Forest Reserves as can be seen from the following figures. Under Development Scheme of consolidation of Forest

11. Paras 7-1 to 7-33 at pages 41-47 of the 16th Report of P.A.C.

Again it was Accountant General expected that the Deptt. will prepare a pro-forma because the Government should not suffer loss. The Secy. said that it was a Commercial operation. The Committee now recommends that the Deptt. would carry out a study on suspense accounts and prepare a pro-forma.

Further, the Committee wanted to know the steps taken or to be taken by the Deptt. to make survey and make use of this unclassified forest. (Total unclassified forest in 1969-70 was 24.4 thousand sq. Kms. as against total forest area of 41.2 thousand Sq. Kms. The Chief Conservator of Forests, however, informed that they had already got a development scheme. The Committee now recommends that the

the following works such as (i) Survey and Demarcation of new forests areas suitable for taking over as Reserved Forests (ii) Resurveying of the boundaries of the existing Reserves and putting boundary Pillars, where necessary has been taken up. Targets achieved under the above scheme during the last 3 years are as follows :—

1973-74 1974-75 1975-76  
 -----  
 1685Ht. 990Ht. 5312Ht.

(i) Areas finally declared as new Reserve Forests.

(ii) Survey and demarcation of existing Reserved Forests. 456Km. 600Km. 900Km.

(iii) Survey etc. of proposed reserved forests including unclassified State Forests. 885Km. 260Km. 340Km.

(iv) Fixing of boundary pillars. 907No. 400No. 980Nos.

Vide letter No. FRM. 67/78/23, dated 7th July, 1978.

Serial No.	Para and Page of the P.A.C. Report	Paras and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			<p>Deptt. should submit a detailed report on this development scheme undertaken by them for information of the Committee and for better appreciation of the survey and how best the Deptt. propose to make use of this unclassified forest. The report should reach the Committee within six months of the presentation of this report to the House.</p>		
12.	<p>Paras 7-34 at pages 7-36 of the 16th Report of P.A.C.</p>	<p>Para 21 at page 34 of the Audit Report, 1969.</p>	<p>Whatever the departmental explanation is the fact remains that the building was constructed at mathanguri contrary to the advice of the Planning Officer</p>	Noted.	No Comment.
				<p>(Vide letter No. FRM. 67/78/23, dated 7th July, 1978.)</p>	



at a place subject to erosion because that was actually damaged by erosion. The department should be more careful in future and take a serious note of this loss as a lesson for their future guidance not to commit such error in judgement any more.

13 Paras 7.51 to 7.59 at pages 50-52 of the 16th Report of P.A.C.

Paragraph 47 at Pages 50-51 of the Audit Report 1969.

The Committee recommends that in these matters our experienced executive should apply their mind. The Committee is, however, not at all happy to find Government incurring colossal loss in this case also.

No comment.

Noted for future guidance.  
(Vide letter No. FRM. 67/78/23, dated 7th July 1978).

14 Para 7.73 to 7.74 at page 55 of the 16th Report of P. A. C.

Grant; No.53 at page 93 of the Appropriation Account 1967-68.

The Committee observed that only the final saving of Rs. 81,871 have been surrendered and no fictitious amount should have been surrendered. It indicates lack of proper budgetary

No comment.

Noted.  
(Vide letter No. FRM. 67/78/23, dated 7th July 1978).

Serial No.	Paras and page of the PAC Report	Paras and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4) control on the part of the department. The Committee, therefore recommends that the department should exercise proper control over the budget.	(5)	(6)
15	Para 7.37 to 7.50 at pages 47-50 of 16th Report of P.A.C.	Para 46 at page 48 of the Audit Report, 1969.	It was a settlement by calling for sealed tenders and not a bid in auction. Every tenderer gave his rates once and for all. When that seal is broken and a man is given settlement at the highest bid which was offered by another tenderer then the original notice in reality becomes infructuous.	The concerning file where this matter was dealt in could not be traced now and therefore, it is not possible to indicate action taken, if any, at this stage. Efforts are however being made to trace out the file.	The Committee expresses concern and displeasure for missing of the file and recommends that a departmental enquiry should be instituted to fix the responsibility for the missing of the file and whoever is responsible should be taken into task.
			The Secretary, Forests, however, wanted to justify this settlement and in his bid to do so referred to the recent ruling given by the High		The Committee desired that within three months all the action relating to these paras should be completed.

Court that you cannot settle a mahal or a coupe at any bid other than the bid made by the person concerned. This is the latest position. But the Deptt. feel that preferences to these classes should perhaps be given.

They may go to the extent of amending the rules as they feel that simultaneously they should also protect their revenue, if the party is able to accept at the highest bid. Then, of course, the mahal should be settled by tender cum auction.

But for the present, the Committee is not at all concerned with any amendment of rules by the Government. The High Court ruling is also very recent. This is a case at the time of settlement when there were no rules

(Vide letter No. FRM. 67/78/23, dated 7th July 1978.)

The Department in their letter No. FRM. 67/78/26, dated 29th July 1978, further reports—

In spite of best efforts the file containing the relevant papers could not be traced uptill now. It is suspected that during shifting of the Capital from Shillong to Dispur the file might have been misplaced somewhere. A vigorous search is being undertaken in the Department as well as in the Record Room of the Secretariat at Shillong to trace the same.

Serial No.	Paras and page of PAC Report	Recommendation	Action taken or proposed to be taken by the Government.	Remarks
(1)	(2)	(3)	(5)	(6)
		<p>at that time. That was given on the basis of sale notice.</p> <p>The Committee, therefore, held that Government should have a considered policy with regard to settlement of mahals the real purpose of the constitution should be appreciated. The weaker section of the society should be protected on this point, the Secretary also expressed the Government's determined policy when he informed the Committee that he would like to give preference to weaker section even at the cost of Governments loss of revenue and with regard to suitability of</p>		

a party belonging to Scheduled Castes and Scheduled Tribes.

Secretary stated that sometimes Government uses its discretion.

The Committee, however, held emphatically that if the discretion goes wrong Secretary should not advise use of discretion. In this case the loss came about in around about way, and that too form error of judgement of the department. The Government should have been bold enough to settle these mahals to the Foruth highest bidder at his own bid, if it was at all settled on consideration of being a scheduled castes party. The loss if that way came it would have been understandable and the Committee also would have been in a position to appreciate that the loss came about for settlement giving

Sl. No.	Para and page of the P.A.C. Report	Paras and page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			<p>preference to the Scheduled Caste party. But at that time the Deptt. even did not care to keep any record to indicate the reasons for settlement with this bidder in preference to other higher bidders.</p>		
			<p>Again at the resale stage, the Government committed another error of judgment which the Secretary of the Deptt. also admitted that there was some error. The Secretary, further admitted that the total loss of Government revenue of Rs.2,58,225.00 could have been avoided if the 1st resale was acted upon in which case the difference of the sale</p>		

value could have been realised from the original mahaldar in accordance with the terms of agreement.

The Committee, therefore, held that the Deptt. is fully responsible for their error of judgment and for not avoiding the loss of revenue to the tune of Rs. 2.58 lakhs even when they could have avoided and recommends that an enquiry to this scandal should be held by Government and fix the responsibility on the particular officer/officers responsible for the loss and adequately punished, if considered necessary. The enquiry report together with its findings and nature of punishment awarded should reach the Committee as and when completed. The enquiry should be completed within six months of the presentation of this report to the House.

Sl. No.	Para and Page of the P.A.C. reports	Recommendation	Action taken or proposed to be taken	Remarks
(1)	(2)	(4)	(5)	(6)
16.	Para 7.60 to 7.70 at pages 52-54 of 16th Report.	The Committee held that it is necessary to pinpoint the responsibility. The Secretary also assured the Committee that he will go further into the question and that he has taken note of it.	A further investigation was taken up. As the papers had to be obtained from the Divisions it took some time. The matter is being examined now for a decision. (Vide letter No. FRM. 67/78/23, dated 7th July, 1978).	The Committee recommends that final implementation of the recommendation made in its 16th Report be completed within one month from the date of presentation of this Report before the House.
		The Committee further desired that a report containing details of further investigation by the Secretary, the results of such investigations including fixation of the responsibility, etc. should reach the Committee within three months of the presentation of this Report to the House.	The Department in their letter No. FRM. 67/78/26, dated 29th July, 1978 further reports :—	
			In this case also the relevant file appeared to have been misplaced after shifting of the Capital from Shillong to Dispur. It was however traced in the year 1976 and the case was pursued. The matter will be placed before the Secretary as soon as he joins for further necessary action.	



## REVENUE DEPARTMENT

17. Paras 9.6 to 9.15 at pages 60-63 of the 16th Report of P. A. C. Grant No. 50 at pages 89 and 90 of Appropriation Accounts 1967-68. In view of the explanation and assurances given by the Department concerned that this will not recur in future. The Committee recommends that the excess be regularised. The excess expenditure have been regularised on 14th November, 1977 during the autumn session of 1977-78 by submitting a demand notes No. RGR. 283/76/11, dated 14th November 1977. ( Vide letter No. RGR. 185/78/32, dated 4th August, 1978 )

No Comment

18. Para 9.16 and 9.17 at page 64 of the 16th Report of P. A. C. Grant No. 62 at page 102 Note 2 of the Appropriation Accounts 1967-68. The presumption was not quite necessary when the budget provision can easily be made in the next year for the same purpose. The Deptt. should not commit irregularity of this type in future in anticipation of something being cause that something may never happen and thereby land, the Deptt. in difficulty.

The observation has been noted for future guidance.

No Comment

( Vide letter No. RRA. 2/74/73, dated 4th August, 1978 ).

## ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

19. Paras 4.1 to 4.17 at pages 21-24 of 16th Report of P.A.C

General

Agriculture and Cattle are indispensable and in seperable. Both should be developed side by side. Veterinary Deptt. shall have to play an

Noted.

Necessary steps have been taken for improvement of cattle within the scope and limited financial resources.

No Comment

Sl. No.	Para and page of the P.A.C. Report	Paras and pages of Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
20.	Paras 4-20 and 4-21 at pages 25-26 of 16th Report of P. A. C.	Paragraph 8 at pages 16-17 of the Audit Report.	The Department should submit a report to the Committee informing when these certificate were actually obtained by the Department. This report should reach within 3 months of the presentation of this report to the House.	AF Statement showing the utilisation certificate already furnished to the Accountant General and amounts involved therein is annexed to the report as Annexure IX at page 108	No Comment
			important role. Without improving Cattle, Agriculture cannot be thought of. Realising the importance, the Deptt. will do well to take all possible steps to improve the lot of our cattle.		

21. Paras 4.22 to 4.29 at pages 26-28 of 16th Report of P. A. C. Paragraph 18 at pages 31-32 of the Audit Report, 1969. Unless the plant is utilised to the fullest extent, the loss is inevitable. The plant, therefore, should be utilised to its fullest extent to earn profit. The recommendation of the PAC is noted. As the shilling plant at Nayabunglow is now under the control of the Government of Meghalaya, the questions of its fullest utilisation by this Department does not arise. No Comment
22. Paras 4.30 to 4.40 at pages 28-29 of the 16th Report. Grant No. 33 at pages 46-47 of Appropriation Accounts, 1967-68. The Department should keep in touch with the disbursing officers to obtain the figures of expenditure periodically to know the actual progress of expenditure. There should be a regular periodic review of the progress of expenditure to avoid anomaly in the budget at the end of the year. Noted. The Department is in touch with all the drawing and disbursing officers under control of this Department. In fact the figures of expenditure are obtained as a monthly return of expenditure from all the drawing officers of this Department which are compiled and recorded in the Directorate as a measure of control over expenditure and verification and reconciliation with the figures booked by the Accountant General from time to time. No Comment.

**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATIONS SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR 17TH REPORT ON THE AUDIT REPORT 1970, FINANCE ACCOUNTS 1968-69 & APPROPRIATION ACCOUNTS 1968-69**

**FOREST DEPARTMENT**

Sl. No.	Paras and Page of the P. A. C. Report	Paras and Page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
23	Paras 7.1 to 7-8 at pages 37-38 of 17th Report of P. A. C.	Para 48 at page 51 of the Audit Report, 1970.	The Committee recommends that the Government's interest always should be looked into by the Department first in the matter of settlement of reserve coupes.	Noted. (vide letter No. FRM. 67/78/23, dated 7th July, 1978).	No comment
24	Paras 7.9 to 7.15 at page 39 of 17th Report of P.A.C.	Paras 69 and 70 at pages 72-73 of Audit Report, 1970.	The Committee recommends that the Deptt. should evolve a machinery to conduct a periodical review of the outstanding objections and inspection reports for their early settlement. The Deptt. also should fix target date	The constitution of a separate Cell for the office of the C. C. F. Assam to expedite pending replies of the Audit Paras and objection is under consideration. However the present position of the Audit Objection and Inspection Report is given below :	No comment

583 Nos. of Audit Objection involving amount of Rupees 15,58,483 out of which

for settlement of outstanding objections and report, at least upto certain period and work with determination,

243 Nos. have been settled involving Rs. 2,44,174 leaving a balance 340 Nos. involving Rs. 13,14,310.

There are 192 Nos. of inspection report consisting of 1392 Paras, out of which 4 Nos. of audit notes have been settled and total 185 Nos. of Paras have been dropped by the Accountant General, Assam and the balance 188 Nos. of Inspection Reports containing 1207 are pending (Position upto 31st March, 1977)

(Vide letter No.FRM. 67/78/23, dated 7th July, 1978).

The Department in their letter No. FRM. 67/78/26, dated 29th July 1978 further reports:—

As has been already pointed out in our earlier statement a proposal for creation of an Audit Cell in the office of the Chief Conservator of Forests to conduct periodical review of the outstanding objections etc., was taken up with the Finance Department in their interdepartmental meeting on 18th July 1978 who have suggested some modifications etc. A revised proposal was obtained from Chief Conservator of Forests which is now under consideration of this Department.

Serial No.	Paras and Page of the P.A.C. Report	Paras and Page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
25	Paras 7.16 to 7.23 at pages 39-40 of 17th Report of P. A. C.	Grant No.53 at pages 88-89 of Appropriation Accounts, 1968-69.	It appears that the Department do not maintain any control register to watch the flow of expenditure for which such anomalies crop up.	The Department is maintaining an expenditure. (Vide letter No.FRM.67/78/23, dated 7th July 1978).	No comment.
			The Committee therefore recommends the Deptt. to maintain such register and watch the flow of expenditure with care in future.	The Department in their letter No. FRM.67/78/26, dated 29th July 1978 further reports:—	
			An expenditure Register which is in fact a control Register is being maintained by the Chief Conservator of Forests to watch the flow of expenditure by the various Divisional Officers under him.		
26	Paras 12.43 to 12.46 at Pages 85-86 of 17th Report of P. A. C.	Grant No.2 at pages 12-13 of the the Approp-riation Account 1968-69.	REVENUE The Deptt. should watch the expenditure with more care towards the end of the year so that surrender statement is given correctly and that within the time limit.	The observation has been noted for future guidance. (Vide letter No.RRA.2/74/73, dated 4th August 1978).	No comment.

- 27 Paras 12.47 Grant to 12.48 No.62 at page at page at page 86 of 17th 98 of the Report of Appropriation P. A. C. Accounts 1968-69. The Committee therefore, recommends that there should be stricter budgetary control in future. The observation has been noted for future guidance. (Vide letter No.RRA. 2/74/73, dated 4th August 1978.) No comment
- 28 Paras 12.49 Grant to 12.50 No.66 at Page 100 86 of 17th of the Report of Appropriation P.A.C. Accounts 1968-69. The Deptt. ought to have surrendered the whole amount of Rs.2.46 lakhs and not only Rs.1.84 lakhs. This is an indication of defective budgeting which the Deptt. should avoid in future. The observation has been noted for future guidance. (Vide letter No.RRA.2/74/73, dated 4th August 1978.) No comment
- 29 Paras 12.37 to 12.42 at Page 72- Pages 84- 75 of the 85 of 17th Audit Report, P.A.C. 1970. The Deptt. should take drastic steps for the settlement of the outstanding audit objections and inspections reports upto 1965-66 immediately. Vigorous steps also should be taken to dispose the audit objections and inspection reports for the years from 1966-67 upto 1968-69 remaining unsettled on 30th September, 1969. Due to constant persuasion, the disposal of outstanding Audit objections and Audit notes seems to have improved 10 outstanding Audit objection upto 1968-69 and 13 Nos. of outstanding Audit Notes issued upto 1968-69 involving 23 paras are pending for settlement. The matter is being pursued further for early settlement. (Vide letter No.RRA. 2/74/73, dated 4th August 1978.) No comment

Sl. No.	Paras and Page of the P.A.C. Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)
30	Paras 12. Para 5 (c) 14 to 12. at pages 7-8 at 16 at page 77 of 17th Audit Report of P. A. C. 1970	The Committee, was sorry to observe during detailed discussions with the deptt. that these loans are not issued in time for which the cultivators are burdened with the loan but their purposes for which the loan was wanted are not served. The Committee recommends the Government to issue these loans in future in just time or not issue at all.	The recommendations of the P. A. C. is noted by the Department immediately after the occurrence of natural calamities the victims may apply for loans viz. the rehabilitation loan due to the damages caused by such natural calamities and agricultural loan in the form of cattle loan for the loss of cattle to the D. Cs & S. D. Os. concerned who process such proposal as per provisions laid down in the Assam Rehabilitation loan rule 1957 and the agricultural loan Act, 1884 and necessary sanctions are accorded to the deserving applicants at the earliest opportunity. The delay as caused in according sanction to such loans is unavoidable due to time consuming process of the provisions of the above rules and Acts.	The Committee recommends that the Department should examine the Rules and Act to curtail the time consuming process of the provision of the Rules and Act and to give concrete suggestion to the Government to amend the same so that victims of the natural calamities get the required help in time.
(Vide letter No. RGR. 185/78/32, dated 4th August, 1978)				



The latest position of the reconciliation of balance may be intimated to the Committee.

As regards the acceptance of the balances outstanding (1) Rehabilitation loan to the victims of natural calamities and language riots and communal disturbances and (2) Agricultural loan the matter was taken up with the commissioner of plains division when all the efforts of the Department to get such acceptances of balances at the end of the year by the DCs./SDos. reconciled failed. The Commissioner of plains division deputed F. A. O. of his office to the offices of all D.Cs and S. D. Os. to see that such balances are reconciled with A. G., Assam. The offices of the DCs./S.D.Os. are taking action on this matter of reconciliation of the outstanding with those of A. G., Assam. The final position is yet to emerge.

(Vide letter No. R. G. R. 185/78/32, dated 4th August, 1978)

The necessary utilisation certificate were obtain from D.C/S.D.Os. and furnish to audit from time to time. The A.G., Assam vide letter No. DA. 13/289 Relief/75-76/181 dated 21st December, 1975 and Rep. 1/45 (4) /77/427 dated 7th July, 1978 has intimated that no utilisation certificate is outstanding under the head

No comment.

If it is a lapse on the part of the Deptal Officers namely the D. Cs and S. D. Os who are responsible for acceptance of balances it is also a lapse on the part of the Department who could see that the respective officers do their job dutifully. In this case the department should reconcile the differences if any between the balances as per records of the Accountant General's office with these of deptt. and communicate acceptances early.

The Deptt. will do well to take appropriate steps to obtain the utilisation certificates numbering 65 from the respective DCs/ SDOs concerned and furnish the same to Audit. The Deptt. shall report to

31 Paras 12. Paragra-  
17 to 12. Ph 5(d)  
19 at pages at page 9  
77-78 of of Audit  
17th Roprt. Report,  
of P.A. C. 1970

32 Paras 12. Para 9 at  
23 to 12.25 pages 16  
at page 79 -17 of  
of 17th Audit  
Report of Report  
P. A. C. 1970

Sl.No.	Para and Page of the P.A.C. Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(5)	(6)
33	Paras 12, 26 to 12.28 at pages 79-80 of 17th Report of P.A.C.	Para 21 at pages 32-34 of Audit Report 1970	the committee of steps so taken by them intimating the position within 3 months of the presentation of this report to the House	of account 289 relief on account of natural calamities etc. ( Vide letter No. RGR. 185/78/32, dated 4th August, 1978 )
		The Deptt. should furnish the following to the Committee within 3 months of the presentation of the report to the House:—		The outstanding amount will come to more than 2 crores of Rupees including interest. If the Department thinks that D.Cs. and S. D. Os. are overburdened, other machinery may be evolved for the purpose.
		(i) A detailed district-wise statement showing the amount of principal and interest on account of cattle loan due for recovery as on 31st March, 1976 is annexed at Annexure X.....at page 112.		
		(ii) Actual position in details of outstanding rehabilitation loan and cattle loan pertaining to the office of the S. D. O., Jowai.	(ii) The subdivision of Jowai is no longer within the jurisdiction of the State of Assam. ( Vide letter No. RGR. 185/78/32, dated 4th August, 1978. )	No comment.

## TRANSPORT DEPARTMENT

34 Paras 11.1 General  
to 11.9 at  
pages 64-66  
of 17th  
Report of  
P. A. C.

In spite of rise in the price of parts, fuels and oils, there has been no increase in fares and freight. The Committee recommends that the Department should review this matter for increasing fares and freights.

The Government may give direction to the Corporation that so far as the short distance routes are concerned, except the national highway, the buses should run packed. The Bazar buses should be drastically restricted.

No Comment

Due to rise of prices of Fuel, cost of vehicles, the State Transport Corporation moved the Government of Assam for enhancement of fare and freight in February 1973. The revision of passenger fare has been given effect from 1st April 1975. On the request of the A. S. T. C. the Government have recently constituted a Committee to study the economics of the Mechanised Road Transport Industry in the State of Assam in June, 1977. But the said Committee could meet only once and could not submit its reports within the stipulated time. Hence a new Committee has been constituted vide Notification No. T. M. V. 178/77/28, dated 11th July 1978 (vide Annexure XI at page 115 with the terms of reference as mentioned therein. Government will be examining the matter on receipt of the report of the said Committee.

35 Paras 11.20 Paragra-  
to 11.25 ph 65 at  
at Pages pages 63-  
66-69 of 64 of the  
17th Re- Audit Re-  
port 1970  
P. A. C.

The Committee advise that while in the year 1966-67 the Department earned a net profit of Rs.3,25,075 in the year under review it has shown a net loss of Rs.6,95,401. This is inspite of the interest on capital being

No Comment

The Interest on Capital has correctly been charged at the rate of 4% as per Government order. The reason for loss sustained by the undertaking was mainly due to increase of cost of spares, Lubricants, Cost of chassis etc. Moreover, the undertaking has to run certain services though they are not economic from the point of earning, yet, essential for providing

## TRANSPORT DEPARTMENT

Sl. No.	Paras and Page of the Audit Report of the P.A.C. Report	Recommendation	Action taken or Proposed to be taken by the Government	Remarks	
(1)	(2)	(3)	(4)	(5)	
		<p>calculated at only 4 percent per annum which is far below the usual current rate of interest or even the interest that the Government itself pays for its debts. It is also seen that out of 8 sections, 6 sections incurred an aggregate loss of Rs.14.06 lakhs and only 2 sections, viz., Gauhati Shillong and the Guahati Barpeta Road earned a profit totalling Rs.7.11 lakhs. Now that Meghalaya is going to be full State, the Department will be</p>			
				<p>transportation to the public in interior areas. Such services though unsuitable commercially, yet cannot be curtailed because of Public Utility.</p>	(6)

finding itself in an enviable position if the present state of affairs continue.

From the examination of the Department it emerged that the following are the reasons for the loss incurred:—

(1) The Organisation is in fact not running on commercial or specialised lines. There is no proper cost accounting and study on other points of running and earning performances of individual vehicles on register. Information as to the mileage run by the vehicles, expenditure incurred on the maintenance, repairs and up-keep of such vehicles and earnings money by the vehicles are lacking. If the organisation is to run even on no profit no loss basis, the management must be more realistic and commer-

The Assam State Transport Corporation is calculating cost per kilometer as well as the earning per kilometer as a whole and the same has been incorporated in the Annual accounts of the Corporation. The expenditure on repairs and maintenance of all the vehicles together are exhibited in the annual accounts.

#### Recommendation Noted

There had been a setback in progress of repairs since August 1971, owing to difficulties in bringing spares, Tyres & tubcs because of closure of National Highway in West Bengal and restriction of booking goods by Railways. The repair position at different workshop has been reviewed by the C. A. E. every month. To minimise the wastage, major assemblies are inter transferred among the shutdown vehicles, thus leading to cannibalism, so that, number of shutdown vehicles is brought down and maximum number of vehicles are kept in fleet. Such inter transfer system has been adopted in case of wheels also. All the serviceable tyres fitted to shutdown vehicles have been removed and utilised in running fleet.

Sl. No. of the P.A.C. Report	Para & Page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(4)	(5)	(6)
		<p>cially minded and equipped. There should be a proper assessment which the Committee did not receive.</p>	<p>The Corporation undertook body repairing work through private workshops and orders for repairing 22 buses had been placed with private firms in February, 1972.</p>	
		<p>(2) It is learnt that the vehicles are not put to optimum use. While a number of vehicles remain out of commission awaiting repairs, sometime even for minor repairs or body repairs many vehicles remain idle for month. Others remain idle for lack of tyres and so on. The Committee is of the opinion that the mechanical Department of the organisation and particularly the workshops should be geared up to meet the full need. So long as the gearing up is not completed,</p>	<p>The assesment of spares Jointly prepared by C.A.E. and Controller of Stores indicates the quantity to be procured. According to the estimates, bulk orders are placed with Chassis manufacturers as well as parties under rate contract with Association of State Transport undertaking a centrally constituted body. But during the year the spare position was critical and chassis manufacturers took a long lead time for effecting supplies resulting in scarcity of spares of the organisation. Even after making earnest effort to procure genuine parts, the Central Stores remained under stocked. Because of this contingency, local purchases had to be made under un-avoidable and emergent circumstances. The process of ordering as stated above is being followed now.</p>	

some private workshops may also be taken. The point is that no vehicle which is repairable and usable should remain idle. All vehicles should be brought to running condition whether they are repaired in the organisations or workshops.

The Corporation is moving the different departments for realisation of outstanding dues from time to time.

(Vide letter No. TMV. 362/78/19, dated 12th July, 1978.)

The Committee noted that in the year under review, the Organisation incurred an avoidable extra expenditure of Rs.98,102 due to local purchase of stores. On behalf of the Department it has been urged that the Divisional Engineer and Asstt. Engineers used to purchase the stores locally to meet urgent requirements when Central Stores could not supply their requirements against indents submitted to Central Stores. In order to keep the maxi-

Sl. No. of the P.A.C. Report	Para & Page of the Audit Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
1)	(2)	(4)	(5)	(6)
		<p>imum number of vehicles on road in the interest of the organisation local purchases of spares not in stock when it became unavoidably necessary. That being the position the organisation should give special attention to the proper functioning of the Central Stores. There should be made an item-wise exhaustive physical verification on these parts and spares which have become obsolete and un-usable should be immediately disposed of even a scrap if necessary and these parts or spares which are often needed should be sufficiently in stock. There should be no delay</p>		



in meeting the incidents when sent from the outlying workshops or agencies. These spares and parts which are usually in demand should be kept in stock in every station of the organisation. There should be atleast scope for local purchase though this may not be completely wound up. The organisation should make a point to make purchases not only centrally but from the manufacturers in order to avoid extra charges and more particularly in order to avoid spurious materials. It is also recommended that the organisation make an immediate study of the outstanding book debt with the concerned Departments, like Defence, Home, Supply, Education and Medical so that the points of dispute may be settled quickly and amounts realisable are realised.

Sl. No.	Para and page of the P.A.C. Report	Para and page of the Audit Report	Recommendations	Action taken of proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
36.	Paras 11.26 to 11.27 at pages 71-73 of 17th Report of P. A. C.	Para-graph 66 at pages 64-66 of Audit Report, 1970.	The Committee also noted that there is abnormal delay in carrying out repairs to vehicle sent to workshops. The percentage of inoperative vehicles to the total fleet stood at 28 percent in the year 1967-68, as against Maharashtra's 13 percent, Mysore's 15.9 percent and Kerala's 8.6 percent. A review undertaken by Audit in the middle of 1964 has revealed that there was at that time a total number of 272 vehicles under repair for a period ranging from four months to three years or more. This being brought to the notice of the Department, it was said that in none of the	There were 695 number of vehicles in the fleet as on 10th December 1971. Out of this, 157 vehicles were lying shutdown for major repairs. These 157 included 94 vehicles lying shutdown for major repair of bodies and engine overhauling 21 Nos. vehicles were shutdown for want of tyres and tubes.	No comment
				The percentage of shutdown vehicle was 22.6% as on 10th December 1971.	
				During the year 1972-73, a bay having a floor space of 360 square meter approx : was added to the Central Workshop and machineries had been added. These have resulted in increased production of re-conditioned engines and increased number of repairs to vehicles.	
				For repairing of vehicle at Gauhati, a Divisional Workshop at Gauhati had been set up. There is also proposal to construct a full-fledged workshop at Nowgong.	

workshops adequate facilities are available for expeditious repair to vehicles under repair. All the workshops suffer for want of proper working space, artisans and materials. Since the inception of this Department in 1949, proper attention to Engineering section was not paid and with the increase in the fleet of vehicles the lay-off period of disabled vehicles has also started increasing. The accumulation started visibly increasing from 1956 and proper attention to increase the capacities of workshops was not given. In view of this frank admission of the Department the Committee strongly recommends that the Organisation do give proper attention to the Engineering section and do provide proper working space and

The earning per kilometer is gradually increasing as shown below—

1970-71	Rs.1.3405
1971-72	Rs.1.5117
1972-73	Rs.1.5705
1973-74	Rs.1.7837
1974-75	Rs.1.9515
1975-76	Rs.2.24
1976-77	Rs.2.30

C. A. F. keeps in constant touch with the workshop and maintenance Centre and reviews the position from time to time.

C. A. E. inspects the maintenance Centre at least once a month.

(Vide letter No. TMV. 362/78/19, dated 12th July 1978).

Remarks

Action taken or proposed to be taken by the Government

Recommendation

Sl. No. Paras and Page of the P.A.C. Report

Paras and Page of the Audit Report

(6)

(5)

(4)

(3)

(2)

(1)

adequate number of artisans and proper materials, so that instead of waiting there may be performance.

The Government had started in June, 1970 that as a remedial measure for removing the difficulties and avoiding delay in repair of vehicles in the State Transport workshop, the following steps were being taken by the Deputy Director, Finance and the Chief Executive Officer, Assam Road Transport Corporation, Shillong.

“(i) Undertaking periodic inspection by the Chief Automobile Engineer to assess the

progress of repair of vehicles with a view to minimising the delay in repairs.

(ii) Reviewing the capacity and floor space of workshops by reference to repair work in hand and wherever necessary proposal for increasing the strength of staff".

The Committee would like to have a report within six months from presentation of this report to the House on the following points:—

- (a) What is the present position of the inoperative vehicles? How many vehicles are lying idle; and how long for defective body engine or want of tyres etc? How it compares with the total fleet strength (in items of percentage)?
- (b) Have the workshops, now been provided with adequate facilities for expeditious repairs?

Sl. No.	Paras and Page of the P.A.C. Report	Paras and Pages of the Audit Report	Recommendations	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
37	Paras 11.28 & 11.29 at page 74 of 17th Report of P.A.C.	Grant 74 at page 109 of Appropriation Accounts 1968-69	<p>(c) Has the revenue earned from the vehicles registered any substantial increase after the remedial measures were taken by the Department to avoid delay in repairing of the vehicles and, if so, what is the average rate of earning per day per vehicle of various type ?</p> <p>(d) What is the periodicity of inspection by the Chief Automobile Engineer in respect of vehicles requiring repairs ?</p>	<p>Excess expenditure of Rs. 12261.00 has since been regularised in October and November, 1977 Session of the Assembly.</p> <p>(Vide letter No. TMV. 362/78/19, dated 12th July, 1978)</p>	No comment

## ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

38 Paras 4.1 & 4.2 at pages 26-27 of 17th Report of Audit P. A. C. port, 1970.

The Committee recommends that the Department will do well to submit a Report about the latest position to the Committee also within six months of the presentation of this report to the House.

Steps should be taken to clear the outstanding 25 items involving an amount of Rs. 1,00,405 and the progress made may be intimated to the Committee.

The balance amount of Rs. 1,00,405 involving 25 items could not be disposed of due to non-submission of APRS & DCC bills by the Subordinate Officers in spite of repeated reminders personal contact with the defaulting officers of the Department. However, steps have been taken to obtain the required documents from them. The figures have been shown as per AG's 6th monthly objection list and also on verification in AG's office from time to time.

39 Para 4.6 Sl. 9 of Appendix at page 11 at page 28 of 133 of Appropriation accounts, P. A. C. 1968-69

The Committee finds that Government do not keep watch over the recoveries. They should keep control over the receipts also. The Department should give the details of recoveries to the A.G. as assured by both the Director and the Secretary.

The position of recovery of receipt from 1967-68 to date is furnished at Annexure XII at page 117.

No comment

The fact of doing should be reported to the Committee within three months of presentation of this report to the House.

**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR NINETEENTH (PART I) REPORT ON THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE YEAR 1969-70, FINANCE ACCOUNTS, 1969-70 AND APPROPRIATION ACCOUNTS, 1969-70.**

**EDUCATION DEPARTMENT**

Serial No. Para and Page of the P.A.C. Report	Para and Page of the C.A.G. Report	Recommendations	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)
40 Serial No. 30 at Page 81 of the 19th Report of the PAC.	Para 31 (a)(I) at Pages 53 56 of C.A.G. Report 1969-70	The Committee therefore recommends that the Department should chalk out a principle of distribution and disbursement of the grants-in-aid both recurring and non-recurring and other grants to Schools and Colleges etc., in which all preliminary consultations including Finalisation of the list of grantees should be completed before the sanctions are issued so that the money drawn can be disbursed within the permissible time limit.	The situation that brought about the comments from the Public Accounts Committee (in 1967) on the matter is not changed inspite of utmost effort. However, Government have given special attention to bring over all change in the previous procedures for drawal of grants-in-aid in lump. Efforts have also been made to disburse the grants within the permissible time limit and this Department in the letter No. EBS.68/76/1, dated 1st July, 1976 formulated and implemented a revised procedures in respect of disbursement of grants to the Institutions which are as under (a) to open Bank Accounts (b) Sub-Divisional Committee will decide to whom the grants will be disbursed.	No. Comment
				(6)



The Committee also recommends that the Department should investigate and report to the Committee as to why the recommendations of the Committee in September, 1967, could not be implemented.

2. Non-recurring grants drawn during 1969-70 were disbursed in July and August, 1970.

No Comment

(Vide letter No.ESS.45/72/63, dated 15th November, 1976).

The Department in their letter No.ESS.45/72/73, dated 29th July 1977 further reports:—

No comment

The Committee further recommends that wherever the grants have actually been disbursed to the grantees ascertained and the action taken should be reported to the Committee within three months from the date of presentation of this Report to the House.

Para 31 (a) (i) : The situation that brought about the comments from Public Accounts Committee 1967 on the matter is not changed inspite of utmost effort. The Government have now given special attention to bring over all change in the previous procedure for drawal of grants-in-aid in lump.

Para 31 (a) (ii) Non-recurring grants drawn during 1969-70 were disbursed in July and August 1970.

No comment

Para 31 (a) (iii) : The recommendations noted for future guidance.

No comment

Para 31 (a) (iv) : At that time, the required qualification for appointment of Hindi Teachers in M. E. Schools was Bisharad/Sikha Bisharad/Kavid, etc.

The Committee may be furnished with a Statement showing the amount of refund

Sl. No.	Para and Page of the P. A. C. Report	Para and Page of the C. A. G. Report	Recommendations	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
				<p>On scrutiny of records, it transpires that Inspector of Schools, K. D. C. Gauhati insisted refund from the respective Deputy Inspector of Schools, in cases where no qualified Hindi Teachers were appointed.</p>	<p>from the respective D.I of Schools within a week from the date of presentation of this Report to the House.</p>
				<p>Para (31) (a) (v) &amp; (vi) : The recommendations have been noted for guidance.</p>	<p>No comment</p>
41	Sl. No. 31 at page 81 of the 19th Report of the P. A. C.	Para 31 (b) (i) at page 55 of the C. A. G. Report, 1969-70	The Committee, therefore, recommends that the Government should not enter into any financial transaction without an official confirmation of the deal in writing in future.	Noted for future guidance.	No comment
				(Vide letter No. ESS. 45/72/63, date 15th November, 1976)	
42	Sl. No. 32 at page 81 of the 19th Report of the P. A. C.	Para 31 (b) (iii) at page 55 of the C. A. G. Report, 1969-70	The Committee therefore recommends that the matter should be pursued and settled immediately and the reasons for non-submission of the report to the Committee as	The grant of Rs. 3000 was drawn in July, 1966 and was meant for a School in Mizo District. As no information was received by the Directorate from the Mizo District where situation was abnormal, the amount remained undischursed and was refunded to the Treasury in November, 1968.	No comment

assured should be furnished to the Committee within three months from the date of presentation of this Report to the House.

(Vide letter No. E.S.S. 45/72/73, dated 29th July, 1977)

43 Sl. No. 33 at page 82 of the 19th Report of the P. A. C. Para 31 (c) (i) & (ii) at page 55 of the C. A. G. Report, 1969-70

The Committee is satisfied that the money has been adjusted; but expresses its concern on blocking of capital, which resulted in loss of interest on the amount to the State ex-chequer.

Noted for future guidance.

No comment

(Vide letter No. E.S.S. 45/72/63, dated 15th November, 1976)

The Committee therefore strongly recommends that blocking of capital should be strictly avoided in future.

44 Sl. No. 34 at page 82 of the 19th Report of the P.A.C. Para 31(d) at page 55 of the C. A. G. Report, 1969-70.

The Committee observes that whether the misappropriated money is a Government money or schools money is not the question. The question is that money has been misappropriated is a sufficient

Necessary steps viz., inspection, posting of Internal Auditors in the Inspectorates for prevention of misappropriation and defalcation of School money are being taken and recovery is under process.

It is not a fact that Department has nothing to do in such matters. Tho-

The Committee recommends that steps may be taken to realise the balance amount and intimate the latest position to the Committee.

Sl. No. Para and Page of the P.A.C. Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1) (2)	(4)	(5)	(6)
	<p>ground for taking action against the persons concerned. The Department cannot shirk the responsibility by saying that it is the Managing Committee who is to take action.</p>	<p>ugh the Managing Committee is primarily responsible, Government pursue and take corrective steps where required.</p>	<p>(Vide letter No. ESS.45/72/73, dated 29th July 1977)</p>
	<p>The Committee therefore recommends that the Department should take up the matter with the Managing Committee for taking appropriate action against the persons concerned. The action taken should be intimated to the Committee within three months from the date of presentation of this Report to the House.</p>	<p>The Department in their letter No. ESS. 35/76/Pt.II/6, dated 25th September 1978 intimated further that from the report received from the D. P. I. it is found that an amount of Rs.32,000 was to be recovered for the misappropriation committed in 1966-67. Out of this amount an amount of Rs.19,604 has since been recovered/settled and an amount of Rs.12,396 still remains to be realised. Action has already been taken for realisation of the balance amount from different Schools.</p>	

As regards misappropriation committed in 1967-68. Out of a total amount of Rs. 29,000 an amount of Rs. 791.15 has since been recovered and an amount of Rs. 6,221.31 was written off by the M. C. due to sudden death of the Ex-Secretary. For an amount of Rs. 1,323.40 it is reported that there was no misappropriation case against two Institutions involving Rs. 1,323.40. Hence actual recoverable amount now stands at Rs. 20,665. Action has been taken for realisation of the balance amount from different Schools.

45 Sl. No. 35 Para 31(e) The Committee may be at page 82 at page appraised of the pro- of the 19th 55 of the gress made. Report of Report

P. A. C. of  
C. A. G.  
1969-70.

The receipt of un-disbursed grants in the form of Bank Drafts, Cheques were recorded in the Cash Book as recommended. The utilisation certificates are kept in the Regional Board Office and were duly audited by the Accountant General and Local Accounts Department.

No comment

(Vide letter No. ESS.45/72/73, dated 29th July 1977.

Serial No. Para and page of the P.A.C. Report.	Recommendations	Action taken or proposed to be taken by the Government.	Remarks
(1) 46 Serial No. 31 at page 56 of the Report of the P.A.C.	(4) The Committee recommends that the diversion of grants should be regularised, at the earliest opportunity.	(5) The matter regarding diversion of grant has since been regularised. Originally Rs.28,76,134 was sanctioned for construction, improvement etc. of 576 schools; but on receipt of proposal from the Director of Elementary Education, Assam the amount was allowed to be distributed to 2851 Schools. (vide letter No.ESS.35/76/Pt8. dt. 14.9.78)	(6) The Committee would like to know whether Rs.28,66 lakhs sanctioned by Government for construction of building were fully utilised for the purpose for which the grants were accorded
47 Serial No. 31 at page 82 of the Report of the P.A.C.	The Committee observes that so far Middle English Schools are concerned, it is for the Government to decide the question of discontinuance of grant on the basis of results.	Withdrawal of deficit grants or de-recognition are extreme steps taken only when the Institution falls below the minimum standard besides the decrease in enrolment. This matter is under review. (vide letter No.ESS.45/72/73, dated 29th July 1977)	No comment
48 Serial No. 31 at page 82 of the Report of the P.A.C.	The Committee therefore recommends that the matter should be cleared within three months from the date of presentation of this Report to the House.	The Inspector of Schools Dhubri and Deputy Inspector Kokrajhar reported that (i) non-recurring grants were issued only after getting the U. C. of the previous grant.	No comment

(ii) Before issuing the grants, necessary plans and estimates obtained.

(iii) The grants are always 75% of the estimate or less.

The Deputy Inspector, Nowgong issued Non-recurring Grants to L. P. and M. V. Schools only during 1968-69 and 1969-70.

(i) The estimates for the grants have been obtained and kept in D. Is. office for record.

(ii) Allotments were not always limited to 75% of the estimates as the grants were given as per recommendations.

(iii) U. C. of the grants were kept in the Office of the D. I. and audited by Accountant General and Local Accounts. The Non-recurring grants were issued during the tenure of the State Board of Elementary Education. There were no pre-condition that utilization of previous grants to be obtained and only 75% or less of the estimated amounts to be granted.

(Vide letter No. ESS.45/72/73, dated 29th July 1977).

Sl. No. Paras and page of the P.A.C. Report.	Recommendations.	Action taken or proposed to be taken by the Government.	Remarks.
(2)	(3)	(4)	(6)
49. Sl. No.39 at page 83 of the 19th Report of the PAC.	Para 32 at pages 56-57 of the C.A.G. Report 1969-70  The Committee recommends that the construction of the College be completed immediately after removing all the administrative bottleneck and lack of co-operation.  The Committee further recommends that allotment of funds by the Central and the State Government should not be allowed to handicap the implementation of such scheme and should be taken at the highest level if necessary.	Administrative bottleneck have since been removed. The R. E. C., Silchar, is now under process of establishment. The construction of buildings has been systematically phased out and the first phase of construction is nearing completion with an aim to start the classes in the College during current academic Session. Both Central and State Government have been maintaining and uninterrupted flow of advancing fund to R. E. C. for carrying out construction work. The Principal and other teaching staff are expected to be in position in the College shortly along with other instructional facilities which will enable the College authority to start classes.  The up-to-date contribution of State and Centre are as below :—	No comment
		Central Contribution—Rs. 57.00 lakhs State                    "—Rs. 46.00 " up-to-date Progress Report is also annexed as Annexure XIII at page 118. (Vide letter No. ESS 45/72/73, dated 29th July, 1977).	



No comment

The courses in Diploma Institutions are being diversified according to the need for the same in the State. Already the new courses in Textile Technology, Agricultural Engineering and Automobile Engineering have been started with the approval of the Government of India in the Assam Textile Institute, Dibrugarh Polytechnic, P.O.W.J respectively. Diversification programme in Polytechnics has been given special attention and more progress is expected to be made in coming years.

Replacement of Civil Engineering Draughtsmanship by Architectural assistantship is in process. Industrial Liaison Board set up for more liaison between Industrial and Technical Education with a view to diversification of Technical Education. (Vide letter No. ESS.45/72/73, dated 29th July, 1977).

No comment

The recommendation of the Committee is still under examination with reference to Government of India's target date since given for completion of the scheme by 1980-81. The result will be intimated to the Committee as early as possible. (Vide letter No. ESS.45/72/73, dated 29th July 1977).

The Committee therefore recommends that there should be proper planning and co-ordination to make the schemes a success. Steps should also be taken in right earnest to consult the Government of India and obtain their approval before introducing the new and specialised subjects.

Serial No. 40 at Page 83 of the Report of the P.A.C. Para 33 at page 57 of the C.A.G. Report 1969-70

Sl. No. 41 at page 83 of the Report of the P. A. C. Para 34 at Page 58 of the C. A. G. Report, 1969-70

The Committee recommends that it should be examined whether the works can be entrusted to some university scholars.

Serial No.	Para and Page of the P.A.C. Report	Para and Page of the C.A.G. Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
				<p>The Government of India have since fixed a target date for completion of the scheme on Revision of District Gazetteers by 1979-80 and State Gazetteers by 1980-81. Government of India has also indicated that no central assistance (Printing cost @ Rs.30,000/- per District Gazetteers) beyond the above dates, will be available.</p> <p>In such a time bound circumstances, the desirability of entrusting any University Scholar for the work has been examined and this Department holds the view that it may not be helpful in expeditious completion and will rather retard the progress because it will take a considerable time for the University Scholar to accustom himself with the works.</p> <p>In view of the above, the recommendation of the P.A.C. on aforesaid item may be reconsidered and the existing set-up with the Editor-in-Chief may be allowed to complete</p>	

the works on District Gazetteers. The establishment of the District Gazetteers has also been declared as permanent. (vide letter No. ETM.129/77/12, dated 12th September 1977).

The case is a very old one and the Officers responsible for the unintentional lapses have already retired long ago. The pension of Shri Jagat Barua was also sanctioned. As such, no useful purposes will be served, at this stage, in pursuing the matter.

(Vide letter No ESS. 45/72/53, dated 16th December 1974)

No comment

52 Sl. No. 42  
at page 83  
of the 19th  
Report of  
P.A.C.

Para 35  
at pages  
58-59 of  
C.A.G.  
Report,  
1969-70.

The Committee is not happy with the manner in which the whole matter had been handled by the Department. The Committee therefore desires that the whole matter should be investigated 'Deovo' and report be submitted to the Committee within one month from the date of presentation of the Report to the House.

The Committee further recommends that the responsibility of the Officers should also be fixed specially on this point about the amount of Rs.80 as pay and Rs.40 as D. A. The Committee further desires that the reason should be given why

The Department in their letter No ESS. 45/72/73, dated 29th July 1977 further reports:—

The case was dealt with as per Departmental Rules and Procedure. The case was contested by Government and an appeal was also preferred which were lost in both the Courts of Law and as such fresh investigation was not considered.

Sl. No.	Para and page of the P.A.C. Report	Para and page of the C.A.G. Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			no investigation was made earlier before passing the final order. The Committee is not happy to know that the Department did not prefer an appeal against the judgment of the Session Court.		
53.	Sl. No. of Report of the P.A.C.	Para 98 at page 43 of the 19th Report of the P.A.C.	The Committee therefore take exception to such kind of attitude of the Department and directed the Secretary to take up the matter personally and to see about the present functioning of these Vijayan Mandirs and action taken on the matter	The functioning of the Vijayan Mandirs at Hailakandi and Gauhati were ascertained and it was found that the activities in general were satisfactory except the handicap due to non-availability of electricity. As the A.S.E.B. had no scheme to extend electrical connections in those localities, the Department took up in September, 1972 with Chief Engineer, A.S.E.B. and with his advice both Executive	No Comment

may be reported to the Committee within two months from the date of presentation of this Report to the House.

Engineer P. W. D. at Gauhati and Hailakandi was requested to submit plans and estimates. The Vijyan Mandir Dimoria was provided with a 12 H. P. Diesel generating Set and electricity was provided permanently in October, 1975. In Hailakandi the Vijyan Mandir was managing their Film Shows etc. in collaboration with information and Public Relation and B. D. Os.

The Plan and estimates of Vijyan Mandir Hailakandi for providing electricity and water could not be sanctioned due to non-availability of fund. This has however been followed up again and result will be reported to the Committee at the earliest.

(Vide letter No. ESS. 45/72/73, dated 29th July 1977)

54 Sl. No. 44 Para 100  
at page 84 (vi) and  
of the (vii) at  
19th Report page 94  
of the  
the C. A. G.  
P. A. C. Report,  
1969-70.

The Committee regrets to find that due to delay in implementation of the scheme and wrong planning the Government had to incur an extra-expenditure. The Committee therefore recommends that Department should take all possible care

No comment

The boiler was purchased with a good intention to train up students and use for running the steam engine etc. During the period when it was not used for running the steam engines, the demonstration was given to the students of the accessories construction etc. which are to be taught as per syllabus. The same was used as working model to show how steam is generated and to get

Remarks

Action taken or proposed to be taken by the Government

Recommendation

Sl. No. Para and Para and page of the P.A.C. Report C.A.G. Report

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the same sketched by the students for products of drawing on boilers. The delay is unavoidable mainly due to the development stage of the institution specially re-organisation of buildings, lack of expert hand and delay to procure specially designed pipes etc. as approved by the licensing authority. The boiler has been commissioned in October 1969 and is now under working condition duly connected with the steam engine etc. The log book is being maintained by the Principal.

(Vide letter No. ESS. 35/76/132, dated 11th September 1978).

No comment.

The progress of settlement of old outstanding audit objection are shown in Annexure—XIV at page—120

(Vide letter No. ESS. 45/72/73. dated 29th July 1977)

and caution while making estimation for schemes, in future. Blocking of capital with out implementation amounts to misappropriation of Government money which should be discontinued.

The Committee recommends that all the old outstanding Audit Objections should be settled within six months time.

55 Sl. No. 45 Paras 137-138 at page 84 of the 19th Report of the P. A. C. The Committee recommends that all the old outstanding Audit Objections should be settled within six months time. C. A. G. Report, 1969-70.

56 Sl. No. 46 Para 141 at page 84 of the 19th Report of the P. A. C. 1969-70.

The Committee therefore recommends that the Finance Department be requested to re-examine the whole question so that the same may be amended if necessary to fit in with the present circumstances.

The Committee further recommends that the Department should take up the matter with the Accountant General and furnish the requisite information within six months from the date of presentation of this Report to the House.

The position of outstanding U. C. are as follows :-

Year	No. of certificates	Amount (in lakhs)
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1970-71 and earlier	51	90.74
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1171-72	110	1,16.00
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1972-73	106	9,38.00
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1973-74	108	6,79.95
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(Vide letter No. ESS. 45/72/73, dated 29th July 1977).

The outstanding Inspection Reports may be settle early

57 Sl.No. 47 Grant No. 23 at page 84 of the 19th Report of the P. A. C. 1969-70

The Committee therefore recommends that appropriate steps should be taken to fix responsibility on the basis of the observations made above within three months from the date of presentation of this Report to the House.

The Officer involved was Syed S. S. Huda (the then Deputy D.P.I.) who retired long back prior to the discussion and recommendations of the Public Accounts Committee.

(Vide letter No. ESS.45/72/63, dated 15th November, 1976).

No comment

Sl. No.	Para and page of the P.A. C. Report.	Paras and pages of the C.A.G. Report.	Recommendations.	Action taken or proposed to be taken by the Government.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
				The Department in their letter No. ESS. 45/72/73, dated 29th July, 1977 further reports:—	
				The Officer involved was Syed S. S. Huda (the then D. D. P. I.) who retired long ago prior to recommendations of the Public Accounts Committee. The Department therefore feels that fixing of responsibility at this stage will not be feasible and as such the Committee may kindly consider and drop the para.	
58	Sl. No. 48 at page 85 of the 19th Report of the P. A. C.	Grant No.23 at pages 43-44 of the Appropriation Accounts, 1969-70	The Committee recommends regularisation of the grant.	There is no overall excess against Grant No. 23 and as such it does not come under the purview of Art. 205 of the Constitution of India. The Accountant General, Assam is requested to regularise the grant in July, 1977.	No comment
				(Vide letter No. ESS. 45/72/73, dated 29th July, 1977).	



**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR TWENTY THIRD REPORT ON THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE YEAR 1970-71, FINANCE ACCOUNTS 1970-71 AND APPROPRIATION ACCOUNTS 1970-71**

**JUDICIAL DEPARTMENT**

Sl. No.	Para and Page of the P.A.C. Report	Para and Page of the P.A.C. Report	Recommendation	Action taken or proposed to be taken by the Government	Remark
1	2	3	4	5	6
59.	Paras 15.1 and 15.2 at Page 22— of 23rd Report of P.A.C.	Para 15 (a) pages at page 20 of C. A. G. Report 1970-71	<b>The Committee recommends for regularisation of the Excess expenditure</b>	Necessary explanatory note for the regularisation of Excess expenditure has already been furnished to Finance Department. (on 25th January 1978.	The Judicial Department has since intimated to the Assembly Secretariat in their letter No. JDR. 190/77/190, dated 17th October 1978 which is annexed as Annexure XV at page 122 the latest position. In view of above the Committee did not like to make any Comment.
				Who would take necessary steps to place the matter before the Assembly along with explanatory notes of other Department.	
				This matter was also earlier brought to the notice of the committee vide statement furnished under this Department's letter No. JDR.22/77/4 dated 10th February 1977 showing our readiness to supply all materials as and when called for by Finance, which was done on 2nd December 1977.	

Serial Para and  
No. Page of  
the P.A.C. the C.A.G.  
Report Report

Recommendations

Action taken or proposed to be taken by the  
Government

Remarks

(1) (2) (3)

(4)

(5)

(6)

60. Paras 16.1 Paras 74  
to 16.5 at and 75 at  
Pages 22-- pages 95-  
23 of 23rd 96 of  
Report of C. A. G.  
P.A.C. Report  
1970-71.

The Committee recom-  
mends that the rem-  
aining outstanding  
Audit observations and  
Inspection Reports  
should be settled early.

The position of outstanding Audit ob-  
servations and Inspection Reports was  
sent to the Under Secretary,  
Assam Legislative Assembly under  
this Department's letter No.JDR.223/  
77/5 dated 29th July 1977 where it  
was shown that out of total 678  
Audit observations, 54 Nos. of objec-  
tions involving an amount of  
Rs. 18,867,92 are outstanding. And  
out of total 38 Nos. of Inspection  
Reports with 89 paras, 21 Nos. with  
64 paras are outstanding.

The Judicial Depart-  
ment has since  
intimated to the  
Assembly Secre-  
tariat in their  
letter No. JDR.  
190/77/190, dated  
17th October  
1978 which is  
annexed as An-  
nexure XV at  
page 122 the  
latest position.  
In view of above  
the Committee  
did not like to  
make any com-  
ment.

Out of the outstanding 54 Nos. of  
Audit objection, 28 Nos of objections  
relates to the Deputy Commissioners  
and Subdivisional Officers who are  
under the administrative control of  
the Personnel and Administrative Re-  
forms Department. It has been ob-  
served that no effective steps could  
be taken with the Deputy Commis-  
sioners and Subdivisional Officers  
for settlement of the objections as  
they are not under the adminis-

trative control of this Department. A list of Audit objections in respect of the Deputy Commissioners and Subdivisional Officers has been sent to the Personnel and Administrative Reforms Department for taking steps for settlement of the objections from their end with due intimation to the Accountant General. Of the position of outstanding Inspection Report shown above, the position at present has further improved which is shown below:—

Objection already met : 29 Nos. with 57 paras.

Outstanding till date : 9 Nos. with 32 paras.

Reply already furnished to Accountant General : 4 Nos. with 19 paras.

**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATIONS, SUGGESTIONS OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR TWENTY-THIRD REPORT ON THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE YEAR 1970-71, FINANCE ACCOUNTS, 1970-71 & APPROPRIATION ACCOUNTS, 1970-71**

**EDUCATION DEPARTMENT**

Sl. No.	Paras and Page of the P.A.C. Report	Paras and Page of the C.A.G. Report	Recommendation	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
61	Paras 58.1 to 58.3 at pages 62-63 of 23rd Report of P.A.C.	Paras 12 at pages 15-16 read with Appendix I at page 101 of CAG Report, 1970-71	The Committee recommends that all the outstanding utilisation certificates should be submitted within three months as assured. The Committee also recommends that the Department should keep a watch over the utilisation of grants sanctioned to the various organisations and institutions so that these are spent for the purpose for which the grants were sanctioned.	The Department faced some difficulties in submitting the utilisation certificates to the Accountant General directly.	The Committee desires that the result of the examination of the Finance Department for amendment of the Rules may be intimated within two months from the date of presentation of the Report before the House.
			The utilisation certificates are accepted by the Accountant General, Assam provided provision of Rule 3(iii) of Appendix 15 of Assam Financial Rules is fulfilled, i. e. if the certificates are issued by the Examiner, Local Account's, Assam under Rule 3(i) ibid. Thus the responsibility for submitting the utilisation certificates to Accountant General rests with the Examiner, Local Accounts. The position would improve only if the utilisation		

tion certificates submitted by the D.P.I., or Inspector of Schools or his nominee are accepted by the Accountant General.

The Department have already taken up the matter with Finance Department for their examination of the whole matter and for amendment of the Rules, if necessary.

As regards para 2 of the recommendation of the Public Accounts Committee that the Department should keep a watch over the utilisation of grants, this has been noted for future guidance.

(Vide letter No. ESS. 64/74/149, dated 23rd September 1978).

62 Paras 59.1 to 59.8 at pages 63-64 of 23rd Report of P. A. C.

Para 18 (§) at page 31 of C. A. G. Report, 1970-71.

The Committee is not happy with the explanation furnished by the Government for issue of the express orders as the very proposal grants are taken up by the office of the Direc-

The practice of drawal of grants under express orders have been discontinued.

The Committee's recommendation for utilisation of funds provided in the Budget in a phased manner is noted for future guidance.

The Committee desires to know the concrete action taken to gear up the administration.

Sl. No.	Paras and Page of the P. A. C. Report.	Recommendation	Action taken or Proposed to be taken by the Government	Remarks.
(1)	(2)	(4)	(5)	(6)

tor of Public Instructions very late. As it appears, an assessment of possible saving is made towards the end of the year and the amount is drawn under express orders only to avoid lapse of funds. The Committee therefore recommends that Government should take steps to gear up the administration of the office of the Director of Public Instructions so that funds provided in the Budget are utilised in a phased manner keeping in view the actual necessity and without waiting for the year to come almost to an end.

(Vide letter No. ESS. 64/74/149, dated 23rd September 1978).

63 Paras 60. Para 22  
1 to 60.5 at Page  
at pages 34 of C.  
64-65 of A. G.  
23rd Re-  
port of P.  
1970-71  
A. C.

The Committee recom-  
mends that responsi-  
bility should be fixed  
and the amount realis-  
ed from the person/per-  
sons responsible im-  
mediately on receipt of  
the Reports of the State  
Inquiry Officer and  
the Director of Foren-  
sic Science Labora-  
tory.

64 Paras 61. Para 23  
1 to 61.3 at page  
at page 34 of C.  
65 of 23rd  
Report, A. G.  
P. A. C. 1970-71

The Committee recom-  
mends that further  
development of the  
case be reported to the  
Committee within three  
months from the date  
of presentation of the  
Report to the House.

65 Paras 62. Paras 74  
1 to 62.5 & 75 at  
at page pages 95  
66 of 23rd -97 re-  
Report of ad with  
P. A. C. Appen-  
dix VIII  
& IX at  
pages  
115-119  
of C. A.:  
G. Re-  
port.,  
1970-71

The Committee recom-  
mends that follow up  
action should be taken  
to settle the outstan-  
ding Audit Observa-  
tion and Inspection  
Reports immediately.

The report from State Inquiry Officer  
has not yet been received. All the  
documents in connection with this  
case have been seized by police.  
The D. I. G. P., C. I. D. have been  
requested to arrange production of  
photostatic copies of documents so  
that State Inquiry Officer can submit  
his findings.

(Vide letter No. ESS. 64/74/149, dated  
23rd September 1978).

The appeal filed by the person conce-  
rned in the Court is still pending.

(vide letter No. ESS. 64/74/149, dated  
23rd September 1978).

No comment.

The present position is indicated in  
Annexure XVI at Page 125  
(vide letter No. ESS. 64/74/149, dated  
23rd September 1978).  
The old outstan-  
ding cases which  
are more than  
three years sho-  
uld be settled  
within three mo-  
nths from the  
date of presen-  
tation of the  
Report before  
the House.

Serial No.	Para and page the P.A.C. Report.	Recommendations	Action taken or Proposed to be taken by the Government.	Remarks
(1)	(2)	(3)	(5)	(6)
66	<p>66 Paras 63.1 to 63.10 at pages 66-68 of 23rd Report of P.A.C.</p> <p>Grant at No. 25 at pages 33-43 of Appropriation Accounts, 1970-71</p>	<p>From the statement furnished by the Government it transpired that there is no control at all over the expenditure. The Budget provisions were made without any basis and estimates prepared without basing on the accepted schemes and resources available. These have resulted in huge amount of savings due to non-implementation of schemes and excess expenditure due to want of provision in the Budget.</p> <p>The Committee therefore, recommends that the Department should maintain necessary control Register to watch</p>	<p>As per recommendations of the Committee Control Register is now maintained.</p> <p>Reasons for non-implementation of schemes are of various nature.</p> <p>Some schemes could not be implemented for want of sanction from various levels and for other reasons. Some instances are cited in the statement at Annexure XVII at page 126.</p> <p>Thus the question of fixation of responsibility on anybody does not arise. (Vide letter No. ESS. 64/74/149, dt. 23-9-78)</p>	No comment.



the flow of expenditure so that such thing may not occur in future. Responsibility should be fixed on the officer or officers due to whose negligence the schemes could not be implemented.

67 Paras 64.1 to 64.4 at page 69 of 23rd of the P.A.C. Grant No. 71 at page 129 of Appropriation Accounts, 1970-71

The Committee is not happy as the Government failed to implement the schemes. The responsibility should be fixed on the officer/officers due to whose negligence the schemes could not be finalised.

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

As stated in reply against Sl. No. 66 above, reasons for non-implementation of schemes are of various nature.

No comment.

(a) The scheme for reorganisation of degree course at Jorhat Engineering College could not be finalised during 1970-71 because of depleted admission in those days for which the stores etc. also were not procured. Hence there was saving,

(b) During 1970-71 the report of the Evaluation Committee for continuance of Junior Training School, Sibsagar could not be finalised due to some technical difficulties. Hence there was savings.

Serial No.	Para and page of the P.A.C. report	Recommendations	Action taken or proposed to be taken by the Government	Remarks
(1)	(2)	(4)	(5)	(6)

As regards savings occurring under "B charges on scholarships incurred in other countries-Scholarship", it may be mentioned that scholarships are sanctioned according to requirement received from other Departments. The saving is due to the reason that there was no requirement from other Departments.

(Vide letter No.FSS.64/74/149, dated 23rd September, 1978).

**STATEMENT SHOWING THE ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE GOVERNMENT ON THE VARIOUS RECOMMENDATION, SUGGESTION OR REMARKS MADE BY THE PUBLIC ACCOUNTS COMMITTEE IN THEIR 26TH REPORT ON THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA FOR THE YEAR 1971-72 FINANCE ACCOUNTS 1971-72**

**EXCISE DEPARTMENT**

Sl. No.	Paras and Page of the P.A.C. Report	Paras and Page of the C.A.G. Report	Recommendation	Action taken or proposed to be taken by the Government	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)
68	Paras 8.1 to 3.6 at Pages 54-12 of 26th report of P.A.C.	Para 52 at pages 82-84 readwith Appendix VII at page 102 of CAG Report 1971-72.	The Committee recommends that the Department should clear the outstanding audit observations within a period of three months from the date of presentation of this report to the House.		The Committee may be apprised of the action taken regarding settlement of the Audit objection.
				(1) There were 275 Nos. of outstanding audit objections involving Rs. 6,97,000/- upto the year 1971-72. The objections have been settled up in a phased manner since then and the position now stands at 32 nos. of objection involving Rs. 94,951/-. Action is being taken to settle up the outstanding objections as early as possible.	

(Vide letter No. EX. 117/78/11, dated 1st August 1978.)

Sl. No.	Paras and Page of the P.A.C. Report.	Paras and Page of the C.A.G. Report.	Recommendation	Action taken or proposed to be taken by the Government	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)
69	Paras 4.1 to 4.4 at pages 12-14 of 26th Report of P.A.C.	Para 53 at page 85 of CAG Report, 1971-72.	The Committee notes with regret that some of the outstanding inspection reports have not been settled for the last 31st years (1945-46). The Committee recommends that representatives of the Departments should immediately be sent to audit office and in consultation with the Accountant General the matter be settled without further delay. The action taken should be intimated to the Committee within three months from the date of presentation of the report to the House.	Prior to 1969-70 the name of this Department was not shown in the outstanding Inspection Report. Action has already been intimated to the A. G. Assam to settle up the matter as early as possible. (Vide letter No. EX.117/78/11, dated 1st August 1978).	The action taken should be intimated to the Committee within three months from the date of presentation of the Report to the House.

- (1) (2) 70 Paras 15.1 to 15.3 at page 24 of 26th report of P.A.C.
- (3) Para 15 (a)(3) at page 22 of CAG report, 1971-72.
- (4) It appears that there is lack of control over expenditure. The Committee recommends that Departments should maintain control register of expenditure. Subject to this Committee, the Committee recommends regularisation of the excess expenditure.
- (5) (3) The drawing and disbursement officers of the department have been instructed to maintain control Register of expenditure and no expenditure should be incurred beyond allotted fund under any circumstances.
- (6) No comment.
- Vide* letter No. EX. 117/78/11, dated 1st August 1978.

## ANNEXURE I

(Ref : Sl. No.9 at page 22)

Name of person who mis-appropriated Government money	Amount mis-appropriated	Action Taken
(1)	(2)	(3)
1. (a) Late Giri Kanta Bhattacharjee, Ex-Nazir, Nowgong.	22,495	The cases had been disposed off and the facts had been communicated to the Under Secretary, Legislative Assembly, Assam vide this Departments letter No.ABM.95/67/65 dated 3rd July 1972 at Annexure-II at page 93.
(b) Late Giri Kanta Bhattacharjee, Ex-Nazir, Nowgong & Shri Kunja Mohan Barthakur, Assistant Nazir, Nowgong.	21,095	
(c) Shri Kalikumar Nath, Jarikarak, Late Giri Kanta Bhattacharjee, Ex-Assistant Nazir, Nowgong. Shri Bhogram Das, Ex-Assistant Nazir, Nowgong & Shri Prafulla Kalita, Jarikarak Nowgong.	46,879	
2. Shri Osman Gani I Assistant Bakijai Nazir Gauhati.	Rs. 10,240 (out of the above amount, he deposited Rs.1,323.55	The Deputy Commissioner, Kamrup reported that the enquiry on the Departmental proceedings against Shri Gani I, has been completed but the final order has not yet been passed for non-receip of the decision of the criminal case.
		Bakijai proceedings have been started to recover the mis-appropriated amount of Rs.8,917 and the position has been communicated to the Deputy Secretary, Legislative Assembly, Assam vide this Department letter No. ABP. 177/70/166 dated 20th April, 1972 at Annexure V at page104.

- |  |                          |  |
|--|--------------------------|--|
| <p>(1)<br/>3. Shri B. Wahlang, Assistant, D. C's Office, Shillong.</p> | <p>(2)<br/>Rs. 5,154</p> | <p>(3)<br/>In 1964, the Deputy Commissioner Shillong lodged an ejarah with the Shillong police to the effect that a sum of Rs. 5,154.05P was misappropriated by Shri B. Wahlang Assistant of his Office.</p> |
|--|--------------------------|--|

The police registered a case and took up investigation and submitted charge sheet against Shri B. Wahlang as well as Shri L. N. Das, the then Nazir. The hearing of the case was taken up by the Magistrate who after hearing the parties discharged the accused Shri L. N. Das, the then Nazir but a charge U/S 409 I. P. C. was framed against Shri B. Wahlang only. The departmental proceedings were also drawn up against Shri B. Wahlang. But no departmental proceedings were however, instituted against Shri L. N. Das in view of that fact that the then Deputy Commissioner and the trying Magistrate did not implicate him in this case. As no case was pending against Shri L. N. Das, he was allowed to retire from service on superannuation in August, 1968.

The criminal case against Shri B. Wahlang had been disposed of by the trying Magistrate, Shri B. Wahlang was exonerated from the charge of misappropriation by the Magistrate who has doubted that the amount was not with Shri L. N. Das, the then Nazir.

The Commissioner referred the matter to Government for decision on the following points:—  
(1) If fresh departmental proceedings against Shri B. Wahlang could be drawn up on the same facts for gross negligence leading to loss of Government money

Name of person who mis-appropriated Government money	Amount mis-appropriated	Action Taken
(1)	(2)	(3)
4. Shri Robilal Chetri, Process Server, Shillong and Smti. P. G. Lyngdoh, L. D. Assistant Shillong.	781	and (2) whether Article 15—A of the Pension Manual could be invoked in the case of Shri L. N. Das The Legal Remembrancer was consulted in the matter. It will be seen that no further action can be taken against Shri B. Wahlang and Shri L. N. Das.
5. Shri E. K. Thangkhiew Ex-Assistant of Deputy Commissioners office, Shillong.	1,156	The Deputy Commissioner, Shillong reported that the case had been taken up by Enquiry Officer for investigation and the report with the result will be intimated to this Department. On receipt of the report from the Enquiry Officer. The Deputy Commissioner's reply it awaited.
6. Shri Harekrishna Das, Ex-Sub-Treasurer of Barpeta Sub-Treasury (Now Treasury)	1,441	The person responsible was dismissed from Service and the amount was recovered.
7. Shri Hari Charan Bhuyan, Ex-Nazir, Nalbari.	7,707	The amount was recovered. The information regarding the year of mis-appropriation is being obtained from the S. D. O. Barpeta.
8. Shri Binoy Krishna Das, U. D. Assistant Office of the Assistant Settlement Officer, Rangia.	5,159	Enquiry of the proceedings has been completed and the Enquiry Officer has submitted his report. A second show cause notice had been issued to the incumbent. The final report is awaited.
		Enquiry into the departmental proceedings has been completed and final orders are awaited.

It may be stated that the authorities concerned have been asked for quick disposal of the cases. There are also standing orders of Government to the effect that it is a direct responsibility of the Punishing authorities to ensure that disciplinary proceedings are regularly and invariably to conduct within the prescribed time limit.



## ANNEXURE II

(Ref : Sl. No. 9 at page 22)

## GOVERNMENT OF ASSAM

APPOINTMENT (B) DEPARTMENT : : APPOINTMENT BRANCH

No. ABM. 95/67/65

Dated Shillong, the 3rd July, 1972

From Shri R. M. Goswami,  
Deputy Secretary to the Government of Assam.

To

The Under Secretary,  
Legislative Assembly,  
Assam, Shillong.

Subject :— Statement showing the action taken or proposed to be taken by Government on various recommendations, suggestions or remarks made by the Public Accounts Committee in their 13th Report on the Appropriation Accounts 1963—64 Finance Accounts 1963—64 and Audit Report, 1965.

Reference:—Your letter No. LAPAC. 54/72/17467. dated 17th June, 1972.

Sir,

In continuation of this Department letter No. ABM. 95/67/45, dated 5th June, 1972, I am directed to say that the cases in connection with defalcations as mentioned in the recommendation No.3 (c) had since been disposed of. In this connection a copy of Memo. No. NRA. 71/12546, dated 17th June, 1972 from the Deputy Commissioner, Nowgong together with copies of the statements sent therewith, which will indicate the position, annexed as Annexure III at page 94. A copy of this Department letter No. ABM. 32/66/Part/506, dated 7th June, 1967 as mentioned in the Statement showing the number of suspension cases, etc. submitted by the Deputy Commissioner, Nowgong is also Annexed as Annexure IV at page 100.

Yours faithfully,

Sd/— R. M. Goswami,  
Deputy Secretary to the Government of Assam,  
Appointment (B) Department.

## ANNEXURE III

( Ref: Sl. No. 9 at page 22 ) .

OFFICE OF THE DEPUTY COMMISSIONER : NOWGONG : ASSAM

....

Memo. No. NRA. 71/12546

Dated Nowgong, the 17th June, 1972.

The undermentioned documents are forwarded to the Secretary to the Government, of Assam, Appointment (B) Department, Shillong with reference to this Office W. T. Message conveyed under NRA. 71/70/30, dated 8th June, 1972.

Sd/—

Deputy Commissioner,  
Nowgong, Assam.  
Dated 17th June, 1972.

1. Statement showing the persons against whom criminal case have been started in connection with defalcation of Money in Nazarat Branch, Nowgong.
2. Statement showing the number of suspension case followed by Criminal case instituted for defaulcation of money in Nazarat Office, Nowgong.

**STATEMENT SHOWING THE PERSONS AGAINST WHOM CRIMINAL CASES HAVE BEEN STARTED  
IN CONNECTION WITH DEFAULTATION OF MONEY IN NAZARAT BRANCH, NOWGONG**

Serial No.	Date of institution of criminal case	Case No.	Name of accused Person	Section of case	The result of the case	Amount involved	Result of the allied Departmental Proceedings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	27th December, 1964	GR.2001/64	(1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir.  (2) Sri Boga Ram Bora, Ex-Jarikarak.  (3) Sri Kunja Mohan Bor-thakur, Ex-Assistant Nazir.	U/s 409/477A/ 201/114 I.P.C.	(1) Accused Sri Giri Kanta Bhattacharjee died.  (2) Accused Sri Boga Ram Bora discharged.  (3) Accused Kunja Mohan Barthakur was convicted on 28th March, 1967 but subsequently acquitted by Hon'ble High Court.	Rs.  284-00	
2	do	GR.2002/64	(1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir.  (2) Sri Bhog Ram Das, Assistant Nazir.	U/s 409/120 I. P. C.	(1) Accused Sri Giri Kanta Bhattacharjee, died.  (2) Accused Sri Bhog Ram Das was discharged by Judicial Court.		19,960-00

Result of the allied Departmental Proceedings.

Amount involved

The result of the case

Section of case

Name of accused Person

Case No.

Date of institution of Criminal case

Serial No.

(7) (8)

(6)

(5)

(4)

(3)

(2)

(1)

Rs.

3 GR.2003/64 do (1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir. U/s 409/477A/ 120B I. P. C. (1) Accused Sri Bhatta-charjee died. 8,588.00

(2) Sri Mohendra Singh, Ex-Assistant Nazir. (2) Accused Sri Mohendra Singh was discharged by Judicial Court.

4 GR.2004/64 do (1) Sri Kunja Mohan Bar-thakur, Ex-Nazir. U/s 409/477A/ I. P. C. Both the accused person were discharged in criminal Court. 16,383.95

(2) Sri Prafulla Kalita, Ex-Jarikarak.

5 GR.2005/64 do (1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir. do Accused Sri Giri Kanta Bhattacharjee died. 18,265.06

(2) Sri Ansar Hussain, Ex-Assistant Nazir. The other 3 co-accused were discharged by Judicial Court.

(3) Sri Boga Ram Bora, Ex-Jarikarak.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			(4) Sri Ratneswar Bora, Ex-Jarikarak.			R.s.	
6	do	GR-2006/64	(1) Sri Laheswar Kalita, Ex-Jarikarak.	U/s 409/477A/ Accused 120B I. P. C. Judicial Court.	Accused discharged by Judicial Court.	6,115-09	
7	do	GR-2007/64	(1) Late Giri Kanta Bhat- tacharjee, Ex-Nazir.	U/s 466/409/ I. P. C.	Accused Giri Kanta Bhat- tacharjee died and the other accused dischar- ged by Judicial Court.	7,017-00	
			(2) Sri Kunja Mohan Bor- thakur, Ex-Assista n t Nazir.				
8	do	GR-2008/64	(1) Late Giri Kanta Bhat- tacharjee, Ex-Nazir.	U/s 409/477A/ Police I. P. C.	Police submitted final report as the accused died.	14,079-31	
9	30th December, 1964.	GR-2017/64	(1) Late Giri Kanta Bhat- tacharjee.,	do	Police submitted final report.	2,367,73	
			(2) Sri Boga Ram Bora, Ex-Jarikarak.				
10	do	GR-2023/64	do	U/s 466/409/ I. P. C.	do	2,200-00	

Serial No.	Date of institution of criminal case	Case No.	Name of accused person	Section of case	The result of the case	Amount involved	Result of the allied Departmental Proceedings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	27th February, 1965.	GR.319/65	(1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir. (2) Sri Bhog Ram Das, Ex-Assistant Nazir. (3) Sri Nalini Kanta Borah, Ex-Assistant Nazir.	U/s 120B/466/ 407/I. P. C.	do	Rs. 3,318-00	
12	28th April, 1965	GR.625/65	do	U/s 120B/466/ 409/I. P. C.	do	3,324-50	
13	do	GR.624/64	do	do	do	3,188-00	
14	do	GR.632/65	do	do	do	2,450-50	
15	do	GR.631/65	do	do	do	2,913-00	
16	do.	GR.633/65	(1) Late Giri Kanta Bhat-tacharjee, Ex-Nazir. (2) Sri Kunja Mohan Bar-thakur, Ex-Assistant Nazir.	U/s 409/477A/ I. P. C.	Accused Giri Kanta Bhat-tacharjee died. Accused Kunja Mohan Bartha-kur discharged by Judicial Court.	5,660-00	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
17	16th December, 1965.	GR. 1956/65	Late Giri Kanta Bhatta- charjee, Ex-Nazir.	U/S 120B/466/ 409/ I. P. C.	Accused died and Police submitted final report.	Rs. 17,091.60	
18	18th December, 1965.	GR. 1964/65.	do	do	do	887.84	
19	2nd June, 1965.	GR. 822/65.	(1) Late Giri Kanta Bhattacharjee, Ex-Nazir. (2) Shri Kunja Mohan Barthakur, Ex-Assist. Nazir. (3) Shri Laheswar Kali- ta, Ex-Jarikarak.	U/S 409/477A/ 120B/ I. P. C.	Accused Giri Kanta Bhatta charjee died. Accused Shri Kunja Mohan Barthakur, on was discharged. Accused Laheswar Kalita was acquitted by the Asstt. Session Judge, Nowgong.	11,266.50	
20	7th May, 1965.	GR: 675/65.	Late Giri Kanta Bhatta- charjee, Ex-Nazir.	U/S 409/I.P.C.	Accused died and Police submitted final report.	1,819.37	
21	1st March, 1965.	GR. 339/66.	do	U/S 409/406/ I. P. C.	do	442.82	
22	8th June, 1965.	GR. 878/65.	(1) Late Giri Kanta Bhattacharjee, Ex- Nazir. (2) Shri Boga Ram Bora. Ex-Jarikarak.	U/S409/120B/ I. P. C.	(1) Accused Giri Kanta Bhattacharjee died.  (2) Accused Shri Boga Ram Bora was dis charged.	3,133.32	

Sd/-  
Addl. Deputy Commissioner, Nowgong.  
Dated 17/1

ANNEXURE IV

(Ref. Sl. No. 9 at page 22)

STATEMENT SHOWING THE NUMBER OF SUSPENSION CASES FOLLOWED BY CRIMINAL CASE  
INSTITUTED FOR DEFAULTION OF MONEY IN NAZARAT OFFICE, NOWGONG

Sl. No.	Name of the authority placing the Government servant under suspension.	Name of the Government servant placed under suspension.	Reasons of placing under suspension.	Date of placing under suspension.	Result thereof	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Shri C. R. Krishnamurthi, I.A.S., Deputy Commissioner, Nowgong.	Shri Giri Kanta Bhattacharjee Ex-Nazir (died).	Mis-appropriation of Government money in Nowgong Nazarat.	9th September 1964	All proceedings dropped vide Government letter No.ABM. 32/66/par/506, dated 7th June, 1967.	
2	do	Shri Bhog Ram Das, Ex-Asst. Nazir.	(1) Mis-appropriation (2) Conspiracy. (3) Forgery.	26th December 1964		He is re-instated in service with effect from the date of his joining date. His two increment shall be stopped from the date if become due. He will be paid nothing except what has already been paid during the period of suspension.



(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	Shri C. R. Krishnamurti, I.A.S. Deputy Commissioner, Nowgong.	Shri Nalini Kanta Baruah, Ex-Asstt. Nazir.	Do	27th February, 1965.	Do.	
4	do	Shri Boga Ram Bora, Jarikarak.	(1) Conspiracy. (2) Forgery. (3) Misappropriation. (4) High handedness in other duties. (5) Carelessness.	26th December, 1964.		Re-instated with stoppage of two increment from the date it falls next. He will be paid nothing except what has already been paid during the period of suspension.
5	do	Shri Ratneswar Bora, Jarikarak.	(1) Criminal breach of trust. (2) Forgery & misappropriation of Government money. (3) Lack of responsibility.	do		One increment stopped from the date it falls due next. He is re-instated in service from the date he joins. He will be paid nothing except what has been paid as subsistence allowances during the period of suspension.
6.	Sri C. R. Krishnamurthi, I. A. S., Deputy Commissioner, Nowgong.	Sri Profulla Kalita, Jarikarak.	(1) Criminal breach of trust. (2) Forgery & misappropriation of Government money. (3) Lack of responsibility.	26th December 1964		He is re-instated one increment has been stopped from the date it falls next. He will be paid nothing during the period of suspension except what has already been paid as subsistence allowances.

Serial No.	Name of the authority placing the Government servant under suspension	Name of the Government servant placed under suspension	Reasons of placing under suspension	Date of placing under suspension	Result thereof	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	do	Sri Laheswar Kalita, Jarikarak.	do	do	do	Reinstated with stoppage of one increment it falls due next. He will be paid nothing for period of suspension except what has already been paid.
8.	Sri R. V. Lyngdoh, I. A. S., Deputy Commissioner, Nowgong	Sri Ansar Hussain Asstt. Nazir.	(1) Criminal Breach of trust. (2) Misappropriation of Government money.	7th May 1966	do	One increment with effect from the date it falls next has been stopped. He is reinstated in service from the date of his joining his duties. He would be paid nothing except what has already been paid during the period of suspension.
9.	do	Sri Dathi Kanta Baruah, Revenue Sheristadar.	(1) Lack of supervision. (2) Lack of control over subordinates (3) Gross & wilful negligence of Governmenter duty	29th March 1966	do	He is censured and reinstated in service on 31st August 1970 and he is allowed to go on pension with immediate effect. His period of suspension shall be counted as on duty.

(7)

(6)

(5)

(4)

(3)

(2)

(1)

do

Sri Kunja Mohan  
Borthakur, Ex-Asstt.  
Nazir

(1) Mis-appropriation of money.

(2) Carelessness & gross negligence of Government duty.

(3) High handedness

Dismissed but subsequently he is reinstated following the acquittal by Hon'ble High Court. The matter of the treatment of the period of his dismissal has been referred to Government.

Sd./-  
Additional Deputy Commissioner, Nowgong  
Dated

## ANNEXURE V

(Ref. Sl. No. 9 at page 22)

GOVERNMENT OF ASSAM  
APPOINTMENT (B) DEPTT. :: APPOINTMENT BRANCH

No. ABP. 177/70/166      Dated Shillong, the 20th April, 1972

From

Shri G. Kakoti,  
Under Secretary to the Government of Assam.

To

The Deputy Secretary, Legislative Assembly, Assam,  
Shillong.

Subject—

Mis-appropriation of Government money by  
Shri Osman Gani (1) Assistant Bakijai Nazir,  
Gauhati.

Sir,

In continuation of this Department's letter No. ABP. 177/70/156, dated 8th February, 1972, I am directed to send herewith a copy of letter No. REST. 1—178/68-72/Pt/55, dated 24th February 1972 is annexed as Annexure VI at page 105 on the above subject from the Additional Deputy Commissioner, Kamrup, and to say that it now appears that the actual amount mis-appropriated by Shri Osman Gani (1) Assistant Bakijai Nazir Gauhati is Rs. 8,916 and not Rs. 10,240.

The receipt of this letter may please be acknowledged.

Yours faithfully,

Sd/- G. KAKOTI

Under Secretary to the Government of Assam,  
Appointment (B) Department.

## ANNEXURE VI

(Ref. Sl. No. 9 at page 22)

OFFICE OF THE DEPUTY COMMISSIONER OF KAMRUP  
ASSAM (REVENUE GENERAL ESTT. BRANCH  
GAUHATI.)

No. REST. 1-178/68-72/Pt/55, dated the 24th February, 1972.

To  
The Secretary to the Government of Assam, Appointment  
(B) Department, Shillong.

Sub:- Misappropriation of Government money by Shri Osman  
Gani I Asstt. Bakijai Nazir, Gauhati.

Ref :- Your memo No. ABP. 177/70/156-A, dated 8th February,  
1972.

Sir,

With reference to your memo cited above, I have the honour to inform you that Shri Goni I collected a sum of Rs. 10,239.55 paise Land Revenue and Local rate of different mouzas given to him by the Mouzadars for crediting into the State Bank but he failed to deposit the same. However, he deposited Rs. 1,323.55 paise (on 25th May, 1965 Rs. 323.55 and on 25th June, 1965 Rs. 1,000.00). The balance of Rs. 8,916.00 was found short and misappropriated the same. The actual amount misappropriated was Rs. 8,916.00 excluding precess fee Re. 1/- In this connection a report was submitted to you vide this office letter No. REST. 1-72/65/33 dated 23rd December, 1965 which may kindly be referred to.

Forwarded by :-

Yours faithfully,

Sd/-  
E.A.C., Gauhati

Sd/- P. B. Dutta.  
Addl. Deputy Commissioner, Kamrup,  
Gauhati.

Memo No. REST. 1-178/68/-72/Pt/55A, dated 24th February, 1972.

Copy forwarded to :-

1. The Deputy Secretary, Lagislative Assembly, Assam, Shillong.
  2. The Under Secretary, Finance (A. P. F.) Department, Shillong.
  3. The Commissioner of Plains Division, Assam, Gauhati.
- } for favour of information.

Forwarded by:-  
E. A. C., Gauhati.

Sd/- P. B. Dutta,  
Addl. Deputy Commissioner, Kamrup,  
Gauhati.

**ANNEXURE VII**

(Reference : Vide Sl. No. 11 at page 26)

Years	Suspence Expdr.	Suspence recovery,
1968-69	2,45,99,757	1,95,33,422
1969-70	2,02,19,347	2,34,40,230
1970-71	3,15,65,063	2,39,35,745
1971-72	1,97,42,231	1,89,07,222
1972-73	2,39,13,130	2,59,21,594
1973-74	2,39,98,833	3,09,12,972
1974-75	2,52,81,227	2,79,39,662

## ANNEXURE VIII

(Ref. sl. No. II at page 26)

Copy of the letter No. FA. 105/PA/70, dated Gauhati the 11th Nov. '1974 from the Chief Conservator of Forests, Assam, Gauhati-1 addressed to the Accountant General, etc. Shillong.

**SUB:— Proforma Accounts for certain units.**

Sir,

I have the honour to refer to your letter quoted above and to say that for the Timber Treatment and Seasoning Plant at Makum, proforma accounts has already been prescribed but this Deptt. have no personnel trained in commercial accounting and such accounts could not, as yet be prepared. In this connection, I have already sought for the assistance of an Accounts Officer, conversant with commercial accounting etc. vide F.A. 98 (proforma) TT, dated 30-7-1974.

As regards 'Railway and Tramway' this existing Tramways' at Kachugaon is being demolished partly and a trackline 40 K.M. only will remain open, which however is also under examination and may ultimately be demolished.

Regarding items 3,5,6,7,8. i.e., Fees and upkeep, Zoo, Botanical Gardens, National Park and creation of Wild Life Divn. it is pointed out that these are mainly for recreational and other allied purposes. Though through these some revenue is earned it appears that no useful purpose will be served by prescribing proforma accounts for these items.

For items 9 and 10 i.e. purchase and supply of timbers to Government of India and transaction of units which are initially recorded under "Suspense" heads the feasibility of prescribing proforma accounts may be considered so as to ascertain the actual state of affairs in the shape of profit or loss.

I may, however, emphasise that if proforma accounts is prescribed for any of the items, preliminary guidance to prepare such accounts may also be given for at least so that 1 to 2 years accounts complete with balance sheet can be prepared.

Yours faithfully,

Sd/-A.K. Bhattacharjee,  
For Chief Conservator of Forests,  
Assam, Gauhati-1.

## ANNEXURE IX

( Ref: Sl. No. 20 at page 38 )

Statement showing the amount drawn and utilised by the Block Development Officers concern on A. N. P.

**Programme****1965-66**

	Rs.	
1. Matia	1,350.00	Amount not drawn ( The grants in aid sanctioned to this Anchalick Panchyat could it drawn during the year, 1965-66.
2. Dimoria	1,350.00	—do— ( No communication regarding grants in aid by the office during 31st. 1967 )
3. Dheklajuli	1,350.00	A. P. R. and U/C. sent to A. G. on 1st May, 1971.
4. Salchapar	1,350.00	A. P. R. and U/C. sent to A. G. on 9th July, 1970.
5. Tenjakhat	1,350.00	... ..
6. Demow	1,350.00	A. P. R. and U/C. sent to A. G. on 30th October, 1972.
7. Kathiatoli	1,350.00	... ..
8. Rangia	1,600.00	A. P. R. and U/C. sent to A. G. on 2nd December, 1967.
9. Sidlichirang	1,600.00	A. P. R. and U/C. sent to A. G. on 9th January, 1969.
10. Matia	1,600.00	Not drawn ( The grants in aid sanctioned to the Anchalik Panchayat could not be drawn.
11. Jalah	1,600.00	—do—



12. Udalguri	1,600.00	U/S. sent to A. G. Shillong on 28th October, 1972.
13. Mayong	1,600.00	... ..
14. Dhekiajuli	1,600.00	A. P. R. and U/C. sent to A. G. on 1st May, 1971.
15. Salchapar	1,600.00	A. P. R. and U/C. sent to A. G. on 12th February, 1968.
16. Lakchipur	1,600.00	U/C. sent to A. G. on 12th November, 1968.
17. Narsingpur	1,600.00	U/C. sent to A. G. on 26th July, 1968.
18. Ramkrishna Nagar	1,600.00	U/C. and A. P. R. sent to A. G. on 25th September, 1967.
19. Bihpuria	1,600.00	A. P. R. and U/C. sent to A. G. on 21st June, 1968.
20. Tenjakhata	1,600.00	... ..
21. Nowboicha	1,600.00	.. ...
22. Golaghat South ( Sarupathar )	1,600.00	A. P. R. and U/C. sent to A. G. on 4th February, 1971.
23. Demow	1,600.00	... ..
24. Majuli	1,600.00	.. ...
25. Jorhat	1,600.00	... ..
	<u>          </u>	
	C. O. Rs. 38,250.00	
26. Bhurbandha	1,600.00	A. P. R. and U/C. sent to A. G. on 12th February, 1968.
27. Kathiatoli	1,600.00	Not drawn.
28. Shillong Goushala	2,000.00	A. P. R. and U/C. sent to A. G. on 30th October, 1972.
29. Nazira Goushala	2,000.00	A. P. R. and U/C. sent to A. G. on 30th October, 1972.
	<u>          </u>	
	Total Rs. 45,450.00	

## 1966-67

Rs.

1. Matia	2,858.00	Sent under Government Draft No. F22503, dated 30th March, 1967 on 11th March, 1967.
2. Dimoria	2,857.00	Received in cash by B. D. O. on 5th June, 1967.
3. Dhekiajuli	2,857.00	Sent to A. G. A. P. R. and U/C. sent to A. G. on 1st May, 1971.
4. Salohapara	2,857.00	Sent to A. G. A. P. R. and U/C. sent to A. G. on 9th July, 1970.
5. Tenjakhat	2,857.00	Sent under Government Draft No. F225040, dated 30th March, 1967 on 11th April, 1967.
6. Demow	2,857.00	Sent under Government Draft No. F225041, dated 30th March, 1967 on 11th April, 1967.
7. Kathiatoli	2,857.00	Sent G. D. No. F225037, dated 30th March, 1967 on 11th April, 1967.
8. Dy. Director Jorhat ( Zone )	6,900.00	Sent under Government Draft No. F22500, dated 29th March, 1967 on 17th April, 1967.
9. Dy. Director Silchar ( Zone )	5,000.00	Sent under G/D No. F224898 dated 29th March, 1967 on 17th April, 1967.
10. Dy. Director Gauhati ( Zone )	9,000.00	Received in Cash on 30th March, 1967.
11. Dy. Director ( Vety. ) Shillong.	20,000.00	Sent under Government Draft No. F2249, dated 30th March, 1967 on 17th April, 1967.
12. Rupshi Development Block.	1,19,612.50	Sent to B. D. O. under Government Draft No. F224973, dated 30th March, 1967 on 11th March, 1967.
13. Central Jorhat Development Block.	1,19,612.50	Sent under Government Draft No. F22491, dated 30th March, 1967 ( Only U/C. sent to A. G. on 14th December, 1972).
14. Bhoi Area Development Block.	1,19,612.00	Sent under Government Draft No. F224917, dated 30th March, 1967 on 11th March, 1967.

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Total Rs. 3,10,837.00

1967-68

	Rs.	
1 Dimoria Development Block.	42,375.00	U. C. sent to A. G. on 28th October, 1972.
2 Kokrajhar Block	42,375.00	A. P. R. & U. C. sent to A. G. on 24th October, 1972.
3 Gabharu Development Block.	42,375.00	A. P. R. & U. C. sent to A. G. on 22nd July, 1971.
4 Lahawal Block	42,375.00	A. P. R. & U. C. sent to A. G. on 27th May, 1971.
5 Golaghat North Development Block.	42,375.00	U. C. sent to A. G. Shillong on 14th December, 1972.
6 Sonai Development Block	42,375.00	A. P. R. & U. C. sent to A. G. on 14th December, 1972.
7 Rangrem Block (Garó Hills)	42,375.00	The amount was drawn by the Jt. Director (Hills).
8 Lumbajan Block (Mikir Hills)	42,375.00	The amount was drawn by the Jt. Director (Hills) Shillong (A. P. R. & U. C. sent to A. G. on 22nd July, 1971):
9 Rupsi Development Block.	9,563.00	U. C. sent to A. G. on 14th December, 1972.
10 Central Jorhat	19,125.00	U. C. sent to A. G. on 14th December, 1972.
11 Bhoi Area Development Block.	9,563.00	The amount was drawn by the Jt. Director (Hills) A. H. & Veterinary Department, Shillong.

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Total— 3,77,251.00

1968-69

1 Central Jorhat Block	Rs. 6,250.00	Vet. 157/65/224, dated 31st March, 1969 to be met by reappropriation from savings of the Veterinary plan budget for General plan, 1968-69.
2 Rupsi Development Block	Rs. 6,250.00	

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Total— 12,500.00

GRAND Total— 7,46,038

**ANNEXURE X**

( Reference Vide sl. No. 33 at page 46 )

**ANNUAL RETURN SHOWING THE AMOUNT OF ARREAR AND PROGRESS OF REALISATION OF GOVERNMENT DUES (PRINCIPAL & INTEREST) DURING THE FINANCIAL YEAR 1975-76 POSITION OF OUTSTANDING LOANS & ADVANCES AS ON 31ST MARCH 1976**

**Nature of loan :- Agricultural loan**

DISTRICT/ SUB-DIVISION	Opening balance		New loan sanctioned during the year		Total		Amount realised		Closing balance	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GACHAR				Amount due for recovery						
Hailakandi	165605.79	49640.16	5884.31	19677.64	171490.10	69317.80	456.00	1845.00	171034.10	69133.80
Karimganj	436877.51	167811.38	..	28893.00 Amount due for recovery	436877.51	196704.38	...	..	436877.51	196704.38
Silchar	241962.90	142945.47	52250.00	11346.16	278362.90	147980.10	8728.50	5770.12	285484.40	148520.97
Total	..	..	..	..	..	..	..	..	..	..
DARRANG										
Mangaldai	346247.29	123386.63	..	20774.83	346247.29	144161.45	27816.84	12508.27	318430.45	131653.18
Tezpur	100572.00	87019.65	..	..	100572.00	87015.65	1330.00	996.15	99242.00	86023.50
Total	..	..	..	..	..	..	..	..	..	..

written off 79257.93  
written off 97229.04

DIBRUGARH

Dibrugarh 2186438.71 3046236.00 5860.00 457.64 2192298.71 3046693.65 2950.90 1380.61 2116089.83 248084.00

Tiasukia 60630.94 77738.13 Nil Nil 60630.94 77738.13 1990.90 1380.60 58640.04 76348.53

Total ... .. 63497.95 1015956.88 370061.71 ... .. 232467.50 ... ..

GOALPARA

Dhubri 1015956.88 306564.36 .. 63497.95 1015956.88 370061.71 ... .. 1015956.88 370061.71

Goalpara 238595.00 ... .. 238595.00 .. 6127.50 .. 232467.50 ..

Kokrajhar 132570.00 33142.50 .. .. 132570.00 33142.50 780.00 139.40 131820.00 33003.10

Total .. .. 2695228.24 500965.52 91861.95 3229.00 697.06 1007934.73 91164.89

KAMRUP

Barpeta 1011163.73 91861.95 ... .. 1011163.73 91861.95 3229.00 697.06 1007934.73 91164.89

Gaubhati 2695228.24 500965.52 Nil Nil 2695228.24 500965.52 77032.95 7960.95 2618195.29 493004.57

Nalbari 91860.24 37916.62 8140.00 549.45 91860.24 37916.62 10632.08 106.00 81227.16 37810.62

due for recovery

## REHABILITATION LOANS

DISTRICT SUB-DIVISION	Opening balance		New loan sanctioned during the year		Total		Amount realised		Closing balance	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LAKHIMPUR										
Dhemaji	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
North Lakhimpur	99,000-00	16,301-00	...	..	99,000-00	16,301-00	1,300-00	240-00	97,700-00	16,061-00
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
NOWGONG										
Morigaon	3,30,380-00	16,301-00	..	..	33,080-00	31,153-51	5,914-00	7,841-88	3,24,476-00	23,311-63
Nowgong	35,54,842-54	10,50,482-88	..	..	3,55,482-54	10,50,482-88	10,669-66	777-35	35,44,172-88	10,49,705-53
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
SIBSAGAR										
Golaghat	4,27,195-00	27,497-00	..	..	4,27,195-00	27,497-00	3,004-00	2,403-00	4,24,191-00	25,094-00
Jorhat	9,96,032-88	1,50,650-09	11,625-00	1,444-91	10,07,657-88	1,52,100-00	2,565-00	..	10,05,092-88	1,52,100-00
Sibsagar	21,36,565-50	7,52,892-00	Nil	Nil	21,36,565-50	7,52,892-00	5,180-00	864-09	21,31,385-50	8,85,238-16
<b>Total</b>	..	..	..	..	..	..	..	..	..	..
<b>Grand Total</b>	1,62,67,723-45	65,91,204-85	83,759-31	1,46,640-93	1,63,17,493-46	68,33,983-83	1,69,677-33	43,258-48	1,61,04,18-15	68,33,023-57

Sd/-  
7/12

Finance and Accounts Officer,  
Office of the Commissioner of  
Plains Division, Assam, Gauhati-1.

## ANNEXURE—XI

( Ref. Sl. No. 34 at page 47 )

GOVERNMENT OF ASSAM  
TRANSPORT AND TOURISM DEPARTMENT  
MOTOR VEHICLE BRANCH

—  
NOTIFICATION

DATED DISPUR, THE 11TH JULY, 1978 :

NO. TMV. 178/77/28 :— The Governor of Assam is pleased to constitute a committee with the following members to study the economics of the mechanised road transport industry in the State of Assam.

- |  |     |           |
|--|-----|-----------|
| 1. The Minister, Transport, Assam  | ..  | Chairman. |
| 2. Shri Bireswari Misra, M. L. A.  | ... | Member.   |
| 3. Shri Jiban Bora, M. L. A.   | ... | "         |
| 4. Shri Baliram Das, M. L. A.  | ..  | "         |
| 5. Shri Fakhru'l Islam, M. L. A.   | ..  | "         |
| 6. Shri Bhubaneswar Barman, M. L. A.   | ... | "         |
| 7. Shri Jagat Chandra Patgiri, M. L. A.                                      | ... | "         |
| 8. Shri Shamsul Huda, M. L. A.   | ..  | "         |
| 9. Shri Binoy Kumar Basumatary M. L. A.                                      | ..  | "         |
| 10. Shri Chatragopal Karmakar, M. L. A.                                      | ..  | "         |
| 11. The General Manager,<br>Assam State Transport Corporation,<br>Gauhati-8. | ..  | "         |
| 12. The Financial Commissioner,<br>Government of Assam, or his nominee.      | ..  | "         |
| 13. The Commissioner of Transport,<br>Government of Assam, Gauhati.          | ... | "         |

14. The Director of Economics and Statistics, ...  
Government of Assam. "
15. The Secretary to the Government of Assam, Transport and Tourism Department. Member Secretary.
2. The terms of reference of the committee will be as follows:—
- (a) To examine the present fare structure in the Assam State Transport Corporation for passenger as well as goods traffic.
  - (b) To examine the working expenses of the Assam State Transport Corporation.
  - (c) To examine whether any revision in the present road transport fare structure in the Assam State Transport Corporation is justified and if so, to recommend revision in the said fare structure.
  - (d) To examine the repercussions of a rise in fare in the Assam State Transport Corporation on the fare structure applicable to the road transport industry in the private sector.
  - (e) Any other matter which is germane to the above subject matter of enquiry.
3. The headquarters of the committee shall be at Dispur.
4. The Committee shall submit its report within six months.

Sd/— B. K. PANDIT,  
Deputy Secretary to Government of Assam,  
Transport and Tourism Department.

Memo No. TMV : 170/77/28—A, Dated Dispur, the 11th July, 1978.

Copy to :—

- 1) All members of the Committee.
- 2) The Under Secretary to the Government of Assam, General Administration (P & S) Department. He is requested to direct the Government Press to publish the notification in the extraordinary issue of the Assam Gazette on 12th July, 1978 and supply this Department with 25 (twentyfive) spare copies.

By order etc.,

B. K. PANDIT,  
Deputy Secretary to the Government of Assam,  
Transport and Tourism Department.



## ANNEXURE XII

(Ref: Sl. No.39 at page 59)

Year	Estimated Receipt	Actual Receipt	
(1)	(2)	(3)	
1967-68	12.00	7.79	The Dairy Development Scheme was under the Major head-33. Animal husbandry and the corresponding head of receipt was XXVII. Animal husbandry. The receipt figures for Dairy Development scheme was included under the above receipt head.
1968-69	12.00	5.51	
1969-70	25.00	12.50	
1970-71	20.00	15.49	
1971-72	25.00	14.45	
1972-73	25.50	19.87	
1973-74	38.00	13.20	
1974-75	41.75	39.50	
1975-76	51.00	44.43	
1976-77	44.00	24.49	
1977-78	48.40	32.09	
1978-79	27.00	—	

Note : In fact, the receipt on this account was derived by the Department against the corresponding expenditure as below :—

## Town Milk Supply Scheme

	Expenditure on purchase of Milk		Actual Receipt deposited.
	Rs.		Rs.
1967-68	8,49,317	...	9,74,443
1968-69	7,14,802	..	6,42,754
1969-70	17,69,208	..	13,85,213
1970-71	19,60,864	...	21,90,705
1971-72	21,72,320	...	24,91,858
1972-73	26,40,144	..	32,69,094
1973-74	30,66,721	...	32,30,985
1974-75	32,68,807	...	37,06,134
	1,64,42,183	..	1,78,91,186

### ANNEXURE XIII

( Ref. Sl. No. 49 at page...69.....)

( 15th June 1977 )

#### THE POSITION OF CONSTRUCTION WORKS AND PROGRESS THEREOF

List of works taken up by State P. W. D. and the Board	(1)	(2)	(3)	(4)	(5)
	Estimated cost,	Expenditure upto date	Const. started on	Over all physical progress achieve	
1. Workshop building, R. C. C. . .	22.18	15.67	Feb. 1976	55%	
2. L. T. D. Building, Assam Type . .	12.94	6.41	Dec. 1976	50%	
3. Administrative Building, Assam Type	3.08	2.47	Do.	80%	
4. Staff Quarters ( Assam Type ) . .	15.19	11.50	Do.	85%	
5. Hostel Building (R. C. C.) taken up by the Board.	21.00	14.40	Oct. 1976	70%	

CAMPUS—

(1) Street Electrification ( taken up by Board )—

	2.07	1.58	...
--	------	------	-----

(2) Water Supply (Taken up by P.H.E.) 14,26,500

	3.58	...	...
--	------	-----	-----

1st phase nearing under completion 4 K.M. of 6" main supply line from Silchar Medical College up to the centre of the Regional Engg. College has been completed.

(3) Ring Roads, Internal Road and Campus planning ( taken up by Board )—

	15.64	15.42	..	..
	24.30			
	2.51			
	<hr style="width: 50px; margin: 0 auto;"/>			
	42.45			

(a) Site levelling of some buildings completed.

(b) Internal Roads 12 K.M. under progress and 70% formation level in earth works completed. Ring Road and Hostel Approach Road 6 K.M. completed.

ANNEXURE XIV

(Ref. Sl. No. 55 at Page..74..)

STATEMENT OF OUTSTANDING AUDIT OBJECTIONS ( A. G. ) UPTO 1975-76

Sl. No.	Year	Sanction continge ncy Misc.	A.P. Amount R.S. V.W.	D. C. Amount C. Bill,s	No. of item of over drawn excess drawn etc.	Amount	Advan ces to G/S other reco vered	Amount	No. of item on oth er rea sons	Year wise objec tions	Year wise amount
1	59-60	..	..	..	1	346.43	..	..	..	1	346.43
2	60-61	..	..	..	1	2700.00	..	..	..	1	2700.00
3	61-62	..	..	..	1	10904.00	1	270.00	1	35200.00	46374.00
4	62-63	..	..	..	2	40470.65	1	100.00	..	3	40570.65
5	63-64	..	57	71266.00	..	..	3	210.00	..	61	71488.00
6	64-65	..	54	80048.00	..	..	1	40.00	..	5	80088.00
7	65-66	..	7	287365.00	..	..	11	1130.00	..	20	288523.00
8	66-67	..	1	205555.00	..	..	43	6730.00	..	55	248383.70
9	67-68	..	10	175510.00	..	..	46	4726.33	..	63	186017.17
10	68-69	..	15	250385.00	3	15807.60	89	8281.86	..	112	281847.69
11	69-70	144,185	28	553628.52	1	1540.00	12	1666.86	..	47	607882.46
											421 18,54,221.10

N. B.—Position as on 21st February 1970=Rs. 1,79,30,000 No. of items 5068.

After settlement with A. G. Assam the present Position is Rs. 18,54,221.10 and No. of items.....421 as per above statement.

## EDUCATION (G) DEPARTMENT

As per Audit Report 1969-70 the position of Inspection Report was as under:—

No. of Report	Paras
357	1855

After settlement the position is as below:—

No. of Reports	Paras
324	1083

In the meantime the paras of earlier years have been settled and the position upto 1972-73 (Audit Report) is as under:—

No. of Reports	Paras
176	500

## ANNEXURE XV

(Ref: Sl. No. 59 at page ... 77 )

GOVERNMENT OF ASSAM  
JUDICIAL DEPARTMENT : L. R'S BRANCH

No. JDR. 190/77/190 Dated Dispur, the 17th October 1978

From Shri P. C. Saikia, B. Sc., LL. B.,  
Deputy Secretary to the Government of Assam, Judicial  
Department.

To

The Under Secretary,  
Assam Legislative Assembly,  
Dispur.Subject—Outstanding Audit Observations under 'Administration of  
Justice'—furnishing information so far as Judicial Depart-  
ment is concerned.Reference: Your Memo. No. LAPAC. 45/78/9951, dated 4th Octo-  
ber 1978.

Sir,

Apropos discussion in the meeting of the Public Accounts Committee held on 27th September 1978 which was attended by the Secretary, Judicial Department the Hon'ble Committee is furnished with the following further information:—

1. The nature of the outstanding observations which were recommended to be settled, by the Public Accounts Committee in its 23rd Report—I am directed to furnish below the nature of objections from which it will appear that the objections mainly relates to the non-furnishing of the Sub-Vouchers and Actual Payees Receipts and the detailed Countersigned Contingency bills:—

D. C. C. bills wanting	...	...	39 Nos.
A. P. Rs wanting	...	..	3 Nos.
Subvouchers and A. P. Rs wanting	...		9 Nos.
Objection on irregularities on T. A/Advance T. A.			1 No.
Sanction wanting	--	...	2 Nos.
		Total	<u>54 Nos.</u>

2. Action taken by this Department for settlement of outstanding audit observations on receipt of the list of outstanding audit observation from the Accountant General, Assam, Nagaland, etc. all the Controlling Officers and drawing and disbursing officers who were informed of the objections by the audit were again been served with a list of outstanding audit observations against them and against their subordinate officers vide this Department's letters No. LJJ437/71/3, dated 30th November 1971, LJJ.437/71/60, dated 24th July 1972, LJJ.437/71/70, dated 6th October 1972, LJJ.437/71/126, dated 26th May 1973, LJJ.437/71/195 dated 30th November 1973, LJJ.437/71/200, dated 29th December 1973 LJJ. 437/71/205, dated 16th January 1974, LJJ. 437/71/210, dated 2nd February 1974, LJJ.437/71/214, dated 15th February 1974, LJJ.63/71/18, dated 6th March 1971, LJJ.63/71/80, dated 15th October 1971 LJJ.504/73/6, 9th November, 1973 LJJ. 160/74/56. dated 5th October, 1974, LJJ. 160/74/130, dated 6th November, 1974. LJJ. 160/74/319, dated 19th May, 1975, LJJ. 160/74/385, dated 19th August, 1975, LJJ. 160/74/408, dated 11th November, 1975, LJJ. 160/74/467, dated 19th October, 1976, W.T. No. 16074500, dated 8th December, 1976. JDR. 34/76/24, dated 25th November, 1976, JDR. 34/76/55, dated 27th November, 1976, Telegraphic reminder No. JDR. 3476, dated 24th February, 1977, JDR. 34/76/67, dated 24th February, 1977, JDR. 34/76/165 dated 11th May, 1977 and apart from reminding the Controlling Officers, follow up actions were also taken with the drawing and disbursing officers, against whom the objections relate directly from this Deptt. vide letter No. LJJ. 437/71/8, dated 23rd May, 1972, LJJ. 437/71/59, dated 30th August, 1972, LJJ. 437/71/70, dated 6th October, 1972, Telegram No. 43771215, dated 15th February, 1974, LJJ. 437/71/285, dated 4th April, 1974, LJJ. 437/71/286, dated 4th April, 1974, LJJ. 437/71/287-293, dated 4th April, 1974, LJJ. 63/71/57, dated 14th May, 1971, LJJ. 63/71/100, dated 6th June, 1972, LJJ. 63/71/133, dated 26th August, 1972, LJJ. 124/72/12, dated 17th May, 1972, LJJ. 124/72/25, dated 12th June, 1972, LJJ. 504/73/50, dated 27th March, 1974, LJJ. 504/73/51, dated 18th August, 1974, LJJ. 160/74/257, dated 12th February, 1975, LJJ. 160/74/258, dated 12th February, 1975, LJJ. 160/74/259, dated 12th February, 1975, LJJ. 160/74/426, dated 20th January, 1976, JDR. 34/76/24, dated 10th September, 1977, JDR. 34/76/55-A, dated 30th November, 1976, JDR. 34/76/143, dated 28th April, 1978, JDR. 34/76/190, dated 3rd September, 1977, Telegram No. JDR. 1907754, dated 8th February, 1978, JDR. 1907755, dated 8th February, 1978, JDR. 1907758, dated 8th February, 1978, JDR. 1907760, dated 8th February, 1978. Further, so far as the outstanding objections relating to the amalgamated establishment of Deputy Commissioners and Subdivisional Officers are concerned and who are under the administrative control of the Personnel and A. R. Department and the Commissioner Plains/Hills being the controlling Officers were also approached to take effective steps to settle the outstanding objections apart from reminding the Deputy Commissioners/Subdivisional Officers from our end vide LJJ. 437/71/192, dated 30th October, 1973, LJJ. 437/71/194, dated 1st December, 1973, LJJ. 437/71/199, dated 29th December, 1973, LJJ. 437/71/204, dated 16th January, 1974, LJJ. 160/74/56, dated 5th October, 1974, LJJ. 160/74/178-79, dated 20th December, 1974, LJJ. 160/74/319, dated 19th May, 1975, LJJ. 160/74/348, dated 19th August, 1975, LJJ. 160/74/385, dated 19th August, 1975 and lastly to expedite progress the matter was taken up in D. O. level with the Commissioner of Plains vide No. 34/76/58, dated 2nd February, 1977 fixing 28th February, 1977, for sending materials for settlement of the objections. In our letter

No. JDR. 34/76/23, dated 25th September, 1976 forwarding a list of outstanding audit objections to all concerned it was specifically requested to furnish information regarding the outstanding objection on or before 7th October, 1976, again it was impressed upon to all concerned to clear up the outstanding objections within 15th March, 1977, by sending papers direct to the Accountant General vide W. T. No. JDR. 34/76/56, dated 4th February, 1977 and the Registrar Gauhati High Court was requested to take steps to clear up all the outstanding objections from 1961-62 to 1972-73 vide JDR. 34/76/57, dated 3rd February, 1977. Again a target date was fixed, i. e. 21st November, 1977 and it was cautioned that failure to send materials for settlement of outstanding objections, may result in taking disciplinary action against the person/persons at fault vide No. JDR. 190/77/23, dated 28th October, 1977 and to emphasise utmost importance of the matter, the recommendations of the Public Accounts Committee that all the outstanding observations should be cleared within three months from 15th November, 1977 was communicated to all defaulters and also to the Registrar, Gauhati High Court and 15th February, 1978 was fixed for reporting Compliance vide W. T. No. JDR. 190/77/69, dated 8th February, 1978 and thereafter a reminder was issued to settle the outstanding observations as well as Inspection Reports within 16th September, 1978 pointing out that serious views would be taken against the person/persons at fault for non-compliance of the order vide W. T. No. JDR. 190/77/106, dated 7th September, 1978.

Yours faithfully,

P. C. SAIKIA,

Deputy Secretary to the Government  
of Assam, Judicial Department.

Copy to file No. JDR. 179/78, dated 18th October, 1978.

Sd—

Deputy Secretary to the Government  
of Assam, Judicial Department.



## ANNEXURE XVI

( Ref : Sl. No. 65 at page...83 . )

	Education (General)		Education (Technical)	
	Item No.	Amounts	Item No.	Amount
Outstanding Audit observation upto 1970-71	2943	199.82	289	11.34 lakhs
Disposed of Up-to-date	2887	198.87	284	11.33 ,,
Balance :	56	.95	5	.01 lakhs

	Education (General)		Education (Technical)		Education (Elementary)		Education (N. C. C.)	
	No. of Report/ No. of Paras	No. of Reports/ No. of paras	No. of Reports/ No. of paras	No. of Reports/ No. of paras	No. of report/ No. of paras	No. of report/ No. of paras	No. of report/ No. of paras	
Outstanding Inspection Report upto 1970-71	343	1302	21	101	121	477	105	209
Disposed of up-to-date	148	655	0	2	25	108	24	46
Balance :	195	647	21	99	96	369	81	163*

\*Balance shown is of all Outstanding Paras and Inspection Reports of all years up-to-date.

## ANNEXURE (XVII)

(Ref. and No.66 at page. 84...)

**Reasons for Savings in some important Schemes:**

## (1) II - State Plan Schemes.

A-3 University (2) Government Colleges opening of Post Graduate Classes in Cotton College.

	Final Grant	Expn.	Savings
O—10.15			
R (—) 3.24	6.91	0.65	1.24
		Revised expenditure 4.67.	

Reasons—Savings was due to the Government order for dropping the proposal for opening P. G. Classes in Chemistry, Mathematics and Zoology in Cotton College.

## (2) Sixth Schedule Part (A) areas. Appointment of additional staff in Haflong and Diphu Colleges.

	Final Grant	Expn.	Savings
O—3.00	3.00	0.60	2.40

Reasons—Savings is due to Non-entertainment of additional staff for Government Colleges as anticipated owing to inadequate no. of students on rolls.

## (3) B-3- Secondary-I-Government Secondary Schools.

	Final Grant	Expn.	Savings
O—7.10			
R (—) 4.15	2.95	0.11	1.14
		Revised 1.81	

Reasons—Savings is due to non-entertainment of teaching staff in Government Higher Secondary Schools during 1970-71.

## (4) 6th Schedule (A) Areas—conversion of High School into Higher Secondary Schools.

	Final Grant	Expen.	Savings
0-4.26			
R (-) 1.16	3.10	1.04	2.06

It was decided to convert from High School into Higher Secondary Schools in Mizo District and provincialise some of the High English and Middle English Schools of District concerned. Due to abnormal situation in the District almost all the High and Middle English Schools did not function. Hence the scheme for conversion was kept in abeyance.

- (5) 6th Schedule Part (A) Areas—II State Plan Schemes-B-3. Section (2) Direct grant to Non-Government Secondary Schools.

	Final Grant	Expn.	Savings
O-18.55			
S. 0.50	19.12	15.98	3.14
R. 0.07			

The saving is in Mizo District due to the reason, that deficit and adhoc grant to Middle English and High School were not released to 60 educational institutions as the school did not furnish the functioning certificate from Deputy Commissioner, Aizawl perhaps due to abnormal situation.

- (6) II State Plan Scheme—C 3 (4) Pry-Grant to State Ele-Edn-Board—General.

	Final Grant	Expu.	Savings
O-33.54			
R (-) 1.16	32.38	26.18	6.20

Th saving is due to out in plan ceiling and consequently the schemes like school uniform had to be abandoned.