



सत्यमेव जयते

PUBLIC ACCOUNTS COMMITTEE (1969-70)

NINTH REPORT

(FOURTH ASSEMBLY)

**Report of the Public Accounts Committee on the Audit
Report, 1967, Appropriation Accounts, 1965-66
and Finance Accounts, 1965-66 of the Govern-
ment of Assam relating to Co-operation
Supply, Forest, Animal Husbandry
and Veterinary and Industries
(Sericulture and Weaving)
Departments**

Presented to the Assembly on 31.3.69

ASSEMBLY SECRETARIAT ASSAM

SHILLONG

March, 1969

CONTENTS

	Page
1. Composition of the Public Accounts Committee, 1968-69.	i
2. Introduction	ii
3. Co-operation Department—	
(i) Paragraph 10 at page 20 of the Audit Report, 1967 (Non-submission of utilisation certificates).	1—2
(ii) Comments and Recommendation	3
(iii) Finance Accounts (Serial Nos. 24 to 36 at pages 38-45).	3—4
(iv) Comments and Recommendation	4
4. Supply Department—	
(i) Paragraph 78(a) at page 68 of the Audit Report, 1967.	4
(ii) Comments and Recommendation	4
(iii) Paragraph 78(b) at page 68 of the Audit Report, 1967.	5
(iv) Paragraph 78(b)(ii) at page 68 of the Audit Report, 1967.	5
(v) Recommendation	5
5. Forest Department—	
(i) Paragraph 2(b) at page 3 of the Audit Report, 1967—Arrear of Revenue.	5
(ii) Recommendation	5
(iii) Paragraph 62 at page 59 of the Audit Report, 1967—Loss of revenue due to delay in acceptance of tenders.	6
(iv) Recommendation	6
(v) Paragraph 63 at page 60 of the Audit Report, 1967	6—8
(vi) Findings and Recommendations	8

6. Animal Husbandry and Veterinary Department—	
(i) Paragraph 10 at page 20 of the Audit Report, 1967 read with Appendix I at page 66.	8
(ii) Recommendation	8
(iii) Paragraph 17 at page 34 of the Audit Report, 1967	9
(iv) Comments and Recommendations	9
7. Industries Department (Sericulture and Weaving)—	
(i) Paragraph 10 at page 20 read with Appendix I at page 64 of the Audit Report, 1967.	9
(ii) Comments and Recommendation	9—10
(iii) Paragraph 11 at page 21 of the Audit Report, 1967	10
(iv) Comment	10
8. Summary of recommendations	11—14
9. Appendices	15—16

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
1968-69

Chairman :

1. Shri Gaurisankar Bhattacharyya.

Members :

2. Shri Pushpadhar Chaliha.
3. Shri Tilok Gogoi.
4. Shri Malia Tanti.
5. Shri Dulal Chandra Barua.
6. Shri Azizur Rahman Choudhury.
7. Shri Zahirul Islam.

Secretariat :

1. Shri U. Tahbildar, Secretary.
2. Shri P. D. Barua, Under-Secretary.
3. Shri N. Deuri Bora, Committee Officer.

**Report of the Public Accounts Committee on the Audit Report, 1967,
Appropriation Accounts, 1965-66 and Finance Accounts, 1965-66
of the Government of Assam Relating to Co-operation, Supply,
Forest, Animal Husbandry and Veterinary and Industries
(Sericulture and Weaving) Departments**

INTRODUCTION

1. The Chairman of the Public Accounts Committee do present on behalf of the Committee, its Ninth Report on the Appropriation Accounts, 1965-66, Audit Report, 1967 and Finance Accounts, 1965-66 of the Government of Assam in so far as they relate to the Departments of Co-operation, Supply, Forest, Animal Husbandry and Veterinary and Industries (Sericulture and Weaving).

2. The Accounts and Report were laid on the Table of the House on the 23rd October, 1967. The Committee examined them at its sittings held on 13th August, 1968 ; 25th October, 1968 ; 18th and 19th November, 1968 ; 7th December, 1968 ; 13th February, 1969 and 14th March, 1969.

3. A list of Officers examined and time taken for examination has been appended to this Report as Appendices 'A' and 'B'.

4. The Committee considered and finalised its Report at its sitting held on 14th March, 1969.

5. A statement showing the summary of the main conclusions/recommendations together with the comments of the Committee is given in Part II of the Report.

6. The Committee places on record its appreciation of the assistance rendered to it in the examination of the report and accounts by the Accountant General, Assam and Nagaland and his staff. The Committee also expresses its thanks to the Officers of the Departments concerned for the co-operation extended by them in giving information to the Committee during the course of evidence.

SHILLONG:
The 14th March, 1969.

GAURISANKAR BHATTACHARYYA
Chairman,
Public Accounts Committee.

CO-OPERATION DEPARTMENT

Paragraph 10 at page 20 of the Audit Report, 1967 Non-submission of utilisation certificates

The financial rules of Government require that certificates of proper utilisation of grants paid to non-Government bodies and institutions should be furnished by the sanctioning authorities to the Accountant General within a reasonable time. The delays in furnishing these certificates persist in spite of the fact that the Public Accounts Committee has repeatedly commented upon the unsatisfactory position. In March, 1966, the Committee recommended that all outstanding items upto 1962-63 should be cleared before the end of 1966 and action taken and progress made in this regard should be intimated to the Committee through the Accountant General as also appropriate action taken against any Officer who is found still defaulting in discharge of his responsibility in this regard. No report has been received from Government.

The Audit Paragraph brings out that in the following cases utilisation certificates in respect of grants-in-aid paid upto 1965-66 were awaited by Audit as on 1st November, 1966. (These do not include cases of wanting utilisation certificates in respect of loans):—

Year in which the grants-in-aid was paid	Utilisation certificates not furnished	
	No. of certificates	Amount (in lakhs of rupees)
1961-62 and earlier years ...	... 39	20.07
1962-63 ... ..	... 34	5.45
1963-64 ... ..	... 46	13.33
1964-65 ... ..	... 32	14.18
1965-66 ... ..	... 94	26.25
Total	245	79.28

Position as per Audit Report, 1966

163

57.90

The Committee wanted to know the reasons for delay in furnishing utilisation certificates and if the delay was due to fault of grantees, whether any action was taken against them for non-submission of utilisation certificates. The Departmental witness informed the Committee that Government assistance in various forms was given to different Co-operative Societies on the strength of sanctioning letters. Some of these sanctioning letters did not enlist the names of the beneficiary societies. Discretion was given to field Officers in selecting societies and for giving financial assistance and their lists were supplied to the Government in due course. The Committee has noticed that in the period from 1961-62 to 1965-66, in as many as 195 cases involving Rs.42.55 lakhs, utilisation certificates have not been furnished. The position as per Audit Report, 1966 was that default in the number of certificates stood at 163 involving an amount of Rs.57.90 lakhs. Thus it is clear that the disease is both chronic and acute. The Committee has, even in the past, requested Government to be more alert in the remedy, if not for prevention. The Committee, in course of examination, requested the Department on 13th August, 1968 to furnish the full list of Societies financed by Government in the period from 1961-66 with dates of issue of the amount, dates by which they ought to have supplied the utilisation certificates, the names of the defaulting societies and the reasons for non-furnishing of utilisation certificates. The Departmental witness stated that the principal reason of the malady was non-maintenance of accounts by the Co-operative Societies. It is regretted that even by the 18th November, 1968, the Department found itself not in a position to help the Committee with the full information called for, though some information has of course been furnished. From the above scanty information it has revealed that grants-in-aid were given to the Central Co-operative Banks of Goalpara, Kamrup, Dibrugarh, Jorhat, Cachar, Nowgong and Tezpur for maintenance of supervisory staff. But these Central Banks themselves have not submitted utilisation certificates to the Government as required under the rules. Again Managerial subsidies were granted to Central Land Mortgage Bank, Gauhati, Assam Co-operative Marketing Society, Gauhati, Bordoloni Gohain Primary Marketing Society, Dhemaji Primary Marketing Society, East Mikir Hills Primary Marketing Society, Kaki Primary Marketing Society, Gohpur P. M. Society Raid and Mawkriah P. M. Society (Shillong), Wakhken P. M. Society, Shillong Co-operative Marketing Society, Pachim Sibsagar Co-operative Marketing Society, Chapor (Goalpara) Co-operative Marketing Society, Langhing Dakmoka (Mikir Hills) Co-operative Marketing Society, Naoboisa (N. L.) Co-operative Marketing Society, Mawriang (Khasi and Jaintia Hills) Co-operative Marketing Society, Simalguri (Sibsagar) Marketing Society, Mawksiar (Khasi and Jaintia Hills) Co-operative Society, Diphu Co-operative Cotton Gining Mill, Howraghat Tarabasa Marketing Society. These Societies have not supplied the utilisation certificates with regard to managerial assistance received by them. Out of these at least 2 societies, viz. Dokmoka and Bordoloni Gohain Primary Marketing Societies were granted subsidies again in another capacity but none of these Societies has furnished the required certificate.

In 1965 as many as 51 Farming Societies were given managerial assistance but none of these Societies has furnished utilisation certificates. In the same year, 42 service Societies were given grants-in-aid, these Societies also did not furnish the utilisation certificates. Outright grants were given to 54 credit societies for creation of bad-debt reserve. These Societies also have not submitted their utilisation certificates.

COMMENTS AND RECOMMENDATION

The above leads to a genuine doubt as to whether all these Societies are really living and functioning ones and/or as to whether they have utilised the assistance purposefully. The Committee observes that if the Co-operative movement is to grow on healthy line, the spurious and bogus ones are to be weeded out and the genuine ones are to be nourished. This is possible only if the Department had a clear view of the existence and functioning of the Societies and if they exercised full financial control over them. It should be the endeavour of the Department to see that the peoples' money is not just spent as advance but purposefully utilised. The Committee therefore feels that there is much scope for improvement in this connection. The Government also should take appropriate action against the delinquent Officers who while performing the duty of disbursing the grants do not at the same time perform the corresponding duty of following up these grants and seeing whether they are purposefully utilised and reporting the same to Government.

The Committee also notes that there is a statutory obligation for annually auditing the Co-operative Societies and for occasional inspection of the Societies relating to their functioning. Had there been a regular Audit, and effective inspection there could not have appeared large number of outstanding utilisation certificates. In the absence of the regular data, the Committee is not aware of the unspent amount but the Committee is convinced that the unspent amount will be a huge one which can be surmised from the fact that the total grants-in-aid stands in the year 1965-66 at Rs.18,58,140.

FINANCE ACCOUNTS

Serial Nos. 24 to 36 at Pages 38—45

The Finance Accounts reveals that in these Societies, the Government have invested large sums of money. It is therefore desirable that working of these societies is properly supervised so that Government can get fair return in capital. Although requested by Audit, financial results of the societies in these cases were not intimated to Audit.

The Committee wanted to know the financial result of the Societies during 1965-66 and the action taken towards better functioning of these societies. The Secretary while presenting a overall position of the Societies that earned profits informed the Committee that out of the credit societies and banks 38 societies earned profits during 1964-65. Out of 64 consumers societies, 33 earned profit in 1965-66 and out of 55, 42 societies earned profit. Out of 125 Farming Societies, 28 earned profit in 1964-65 and 95 earned profits in 1965-66.

The Committee then wanted to know the present position about the liquidation proceedings of the Nowgong Jute Bailing Society. The Departmental witness stated in reply that the proceedings had not been finalised and the Government interest in the Society had been recovered.

COMMENTS AND RECOMMENDATION

The Committee regrets to observe that the general picture of the working pattern of the Societies could not be furnished to the Committee in absence of the financial results. It is surprising that the Accountant General had to complain that in spite of repeated requests the financial position was not intimated to the Audit.

The Committee therefore recommends that the Department would be more responsive to the requests of Accountant General if and when called for and even without asking, the financial position of these Societies should be intimated to Audit from time to time particularly when public money is involved.

SUPPLY DEPARTMENT

Paragraph 78 (a) at Page 68 of the Audit Report, 1967

On 31st March, 1966, there were three Government Commercial Undertakings in the State, viz., the Grain Storage Scheme, Consumer's Goods Scheme and the State Transport Organisation. The proforma accounts (*i. e.*, the Trading and Profit and Loss account and the Balance Sheet and the Stock Account) of the Grain Storage Scheme and Consumer's Goods Scheme for the year 1965-66 have not been prepared (December, 1966).

The Committee wanted to know the reasons of delay in preparation of proforma accounts of the Grain Storage Scheme and Consumer's Goods Scheme for 1965-66. The Departmental witness stated in reply that accounts from the local Officers were not always received in time even after issue of reminders.

COMMENTS AND RECOMMENDATION

The Committee observes that if timely action is not taken the delay defeats the very purpose of the proforma accounts. The Committee recommends that under any circumstances the preparation of the proforma accounts should not be delayed beyond six months from the date of completion of the year.

Paragraph 78(b) at Page 68 of the Audit Report, 1967

The audit paragraph brings out losses under the scheme of buffer stock of essential commodities as follows:—

1963-64	..	...	Rs 87,516
1964-65	...	... ..	Rs.62,735

Paragraph 78(b) (II) at Page 68 of the Audit Report, 1967

The audit paragraph brought out that pulses, mustard oil and salt worth of Rs.27.74 lakhs were procured by Deputy Director of Supply during January, 1965 to February, 1966. Sales from this stock were worth Rs.4.16 lakhs upto August, 1966.

The evidence tendered before the Committee revealed that the scheme is not well thought out scheme which ultimately resulted in complete failure entailing huge loss to Government. The Departmental lapses and complacency in execution of the scheme also contributed to this loss.

RECOMMENDATION

The Committee therefore recommends that in future the Government should be careful not to launch any scheme which is inapplicable, and is not well thought out to avoid such loss.

FOREST DEPARTMENT**Paragraph 2(b) at Page 3 of the Audit Report, 1967—Arrear of Revenue**

The Audit Paragraph brought out that at the end of 31st March, 1964 an amount of Rs.0.39 crores was lying outstanding on account of arrears in collection of Forest Revenue.

The Committee wanted to know as to whether the Department had arranged for any special machinery for collection of the arrear. The Departmental representative stated in reply that cases of arrears had been put under Bakijai proceedings and the local Accountants and two internal Auditors were sent to each division to clear up the cases.

RECOMMENDATION

The Committees recommends that effective steps should be taken by the Department to realise the arrears of Revenue and it should be examined whether there is enough ground for fixation of responsibility on the officers for whose lapse the arrears could not be realised. Report about action taken should be intimated to the Committee within three months from the date of submission of this Report to the House.

Paragraph 62 at page 59 of the Audit Report, 1967—Loss of Revenue due to delay in acceptance of tenders

The Audit Paragraph brought out that due to belated acceptance of a tender, Government had to incur loss of revenue to the extent of Rs.17,495. The acceptance of highest bid (of Rs.31,500 received on 24th October, 1963) for Timber Coupe III in Mizo Hills District was communicated by the Department to the contractor on 7th January, 1964 but he (the Contractor) declined to accept the offer on the ground that there had been delay of $1\frac{1}{4}$ months in communicating the acceptance to him. The coupe was then put to resale (on 22nd April, 1964) and settled with another contractor for Rs.14,005 (on 2nd July, 1964) for operation during July, 1964 to May, 1965. In August, 1967, Government intimated to Audit that the highest bidder (bid of Rs.31,500) had been asked by the Deputy Commissioner in-charge Forests, Mizo District to make good the loss of Rs.17,495 but the contractor filed an appeal. The matter was stated to be sub-judice. In December, 1967, Government further intimated to audit that highest tender was opened by the Deputy Commissioner in-charge, Forests on 24th October, 1963 and was sent to contractor on 23rd November, 1963. The Government further stated to Audit that "as regards the delay in settlement by about $1\frac{1}{4}$ months and the consequent delay that might have occurred in starting operation of coupes it may be mentioned that this is not the only instance of this kind".

The committee wanted to know as to why the officer who was responsible for the delay was not asked to explain and why should there be delay in communicating the acceptance. The Committee further wanted to know as to why should the finalisation of tenders be delayed. The Departmental witness while explaining the delay stated that knowing fully well that delay might occur, the Department inserted a clause in the notice that if the Department could not make the settlement on due date, the Department should give extension. All these were done because of the communication difficulty in Mizo Hills. In spite of that the contractor on a flimsy ground refused to take the coupe.

RECOMMENDATION

The Committee after hearing the Departmental witness, observes that decentralisation of financial and other powers will go a long way in solving such kind of difficulty. The working season should also start from November. The Committee therefore recommends that Government should examine the above observation for finding out solution of the present difficulty.

Paragraph 63 at Page 60 of the Audit Report, 1967

Facts of the Case—In the Digboi Forest Division stone quarries were settled between December, 1959 and October, 1960 with intending contractors for extraction of specified quantities within the currency of the Agreement on payment of fixed royalty per 100 cft. of stone collected on fixed monopoly fee on each rupee of royalty.

The penalty clause included in the Agreement entered into with the contractors provided in the event of their failure to extract a specified quantity within the stipulated period, they were liable to pay a full royalty together with the monopoly fee at the rate agreed upon on the quantity of stones collected short the amount being realisable as arrears of land revenue.

The Dilli Stone Quarry No. 3 of Jaipur Range was settled with a particular contractor for a period from 1st October, 1959 to 30th September 1962. The rate of monopoly fee to be paid was Rs. 3.75 per rupee of royalty for a minimum stipulated quantity of 18 lakhs cft. of stones, the value of which comes to Rs.3,42,000 to be collected from the lessee. An Agreement was entered into with the lessee. According to the clause 3 of the Agreement, the lessee was bound to collect and remove 6 lakhs cft. of stones annually and in the event of failure to extract he was bound to pay the royalty and the monopoly fee not only for the quantity collected but also for the quantity collected short by him. In other words, under the Agreement, he clearly, categorically and unequivocally agreed to pay the stipulated royalty and monopoly fee atleast 18 lakhs cft. of stones in 3 years.

In the first year, the lessee collected 4,49,000 cft. of stones which felt short of the stipulated quota of 6 lakhs cft. of that year. On his representation, the Government *vide* their letter No. 500-513/59/36, dated 24th July, 1961 granted permission to the contractor to make good the short-fall equally in the next year but did not grant any remission nor, as it appears, any remission was prayed for. In the second year, the lessee collected only 4,18,200 cft. Thus by the end of the second year, there was a short collection of 6,30,800 cft. The lessee then applied for further extension for collection on the ground of high flood and erosion in the mahal area. There was no ground shown that the collection was less because the demand for such materials in the market was less. The D. F. O. who forwarded the mahaldar's application observed that floods and erosions in the Dilli River as represented by the mahaldar were of common and usual natural phenomena, and that to be a successful mahaldar, the lessee ought to organise collection with such speed and rapidity as to take the opportunity in between the flood periods. The D. F. O. recommended the appeal of the lessee for collection of the short-fall of the first and second year in the third year and ordered for furnishing an additional security of Rs. 11,985 for 6,30,800 cft. collected short. He did not recommend any remission.

The lessee submitted an extension petition on 8th May, 1962. By the end of the third year, the total collection was only 8,45,700 cft. as against the stipulated quota of 18 lakhs cft. While in the second year, his collection was 4,18,200 cft. in the third year, his collection dropped to only 2,66,500 cft.

On expiry of the period of lease the D. F. O. concerned took steps to realise the dues. The contractor moved Government to remit the dues and an order staying realisation was passed by Government on 21st October, 1963 pending further enquiry and disposal of the petition. The Committee was subsequently informed that the stay orders were vacated and the C. C. F. was directed by Government on 4th November, 1968 to take steps to realise the dues.

So far as the D. F. O. is concerned, he did his part alright. It is here in Shillong that considerable delay took place in disposal of the petition claiming remission and in the matter of disposing of the stay orders.

FINDINGS AND RECOMMENDATIONS

The Committee would like to draw the attention of the Government to seriously consider whether forest produce should be exploited to the maximum advantage of Government and whether the stipulated dues are collected correctly and promptly so that the revenue so collected may be profitably utilised for the development of the State. When Agreements are entered into, these Agreements should have the usual sanctity not only from the side of the Government but from the side of other parties also. Before inserting any stringent penalty clause, Government should consider whether such stringency is called for. But after such a clause is put in, it should not be lightly considered because if these clauses are taken in a light-hearted manner, the authority and effectiveness of the Government and public confidence in Government transactions become shaken.

In the opinion of the Committee, once a decision is taken, it should be implemented. In this particular case, the Committee is not convinced as to why the Government did not realise the dues recoverable from the contractor as per terms of the Agreement. In this connection, the Committee would like to suggest that every revenue collecting department should have an appropriate and effective machinery to ensure that time-schedules in collection of revenues and contractual dues are strictly adhered to and made effective. Delay in these matters ultimately tells very heavily on collections.

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

Paragraph 10 at Page 20 of the Audit Report, 1967—read with Appendix I at Page 66

RECOMMENDATION

The Committee observes, that so long as the acceptance was not received from the Accountant General and so long as outstanding items were not settled with the Accountant General, they would be taken as unsettled. The Committee recommends that it would be better if some one is sent to the Accountant General's Office and settle all the outstanding items as soon as possible and report to the Committee from time to time through the Accountant General, Assam.

Paragraph 17 at Page 34 of the Audit Report, 1967

In this Audit paragraph the Committee has noticed that a total provision of Rs. 41,000 was made under the sub-head 'Breeding operation'. This was obtained as Departmental expenditure on execution of the scheme. But this entire amount was subsequently re-appropriated for payment of grants to the Anchalik Panchayat.

COMMENTS AND RECOMMENDATIONS

The Committee observes that the legislature at the time of voting the money believed that the amount would be spent for the purpose it intended. When the money was voted, the Legislature was made to believe that the Department had taken the responsibility of spending it. But ultimately, the Department instead of spending it had given the money to someone else. So there was a basic change in the character of the grant. The Committee draws the attention of Paragraph 55 of the Assam Budget Manual which is as follows: "Expenditure on a new service means an expenditure out of the consolidated fund under a prescribed major head of account not included in the Appropriation Act authorising expenditure for the current financial year."

The Committee, therefore, recommends that the Department should note the above financial rules for its future guidance.

INDUSTRIES DEPARTMENT

(SERICULTURE AND WEAVING)

Paragraph 10 at page 20 read with Appendix I at Page 64 of the Audit Report, 1967.

The Audit Paragraph brought to light the number of utilisation certificates wanting in respect of grants paid to non-Government bodies and Institutions. Appendix I at page 64 of the Report gives the year-wise details of the wanting certificates.

COMMENTS AND RECOMMENDATIONS

The Secretary, Industries, in his evidence, referred to letter No. KB(Exp)—A—237/64/45, dated 7th November, 1965 whereby the Accountant General was requested to release the next year's grant because the utilisation certificates were enclosed along with that letter. Though the Department did

not challenge draft paragraph at the appropriate time, when this certificate was alleged to be still outstanding yet it appears that on a proper check-up in the Office of the Accountant General, probably the matter may be cleared.

It is, therefore, recommended that the Department should check it up in the Accountant General's Office and have the matter settled or reconciled. The Committee has also noted that the utilisation certificate for 1964-65 pertaining to the Khadi and Village Industries Board was furnished directly to the Accountant General as early as in November, 1965 yet when in the early part of 1967, it was indicated in the draft paragraph that the certificate was still wanting the Accountant General was not informed that it was not really wanting. The Department should take special care to clarify their position to the Accountant General in time.

Paragraph 11 at Page 21 of the Audit Report 1967

The Audit Paragraph brought out the amount of grants and loans received by the Khadi and Village Industries Board during and to the end of 1965-66. Under Section 25 of Assam Khadi and Village Industries Board Act, 1965 the Accounts of the Board as certified by the Accountant General are required to be submitted to the Government annually for presentation before the State Legislatures. The Government decided that the Board should prepare the accounts from 1965-66 onwards. But the accounts were not prepared till December, 1968. The Annual accounts for 1965-66 were, however, prepared and submitted to Audit in January, 1969.

COMMENT

The Departmental evidence reveals that the reason as to why the Khadi and Village Industries Board could not furnish its annual accounts for the year 1965-66 upto the end of 1968 is that the balance sheet could not be prepared in time because in order to prepare the accurate accounts of 1965-66 necessitated the bringing into form into previous years' accounts. Further more the finalisation of loans, etc., to direct centres of the Board, confirmation of loan balance and verification of statement of assets of the Board took time in being taken up. This was the reason for the delay which the Committee considers to be accepted.

SUMMARY OF RECOMMENDATIONS

Sl. No.	Reference	Recommendation
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CO-OPERATION DEPARTMENT

- | | | |
|----|---|---|
| 1. | Paragraph 10 at page 20 of the Audit Report, 1967 | The Committee, therefore feels that there is much scope for improvement in this connection. The Government also should take appropriate action against the delinquent officers who while performing the duty of disbursing the grants do not at the same time perform the corresponding duty of following up these grants and seeing whether they are purposefully utilised and reporting the same to Government. |
|----|---|---|

The Committee also notes that there is a statutory obligation for annually auditing the Co-operative Societies and for occasional inspection of the Societies relating to their functioning. Had there been a regular Audit, and effective inspection these could not have appeared large number of outstanding utilisation certificates. In the absence of the regular data, the Committee is not aware of the unspent amount but the Committee is convinced that the unspent amount will be a huge one which can be surmised from the fact that the total grants-in-aid stands in the year 1965-66 at Rs.18,58,140.

- | | | |
|----|--|---|
| 2. | Serial No. 24 to 36 at pages 38-45 of Finance Accounts, 1965-66. | The Committee, therefore recommends that the Department would be more responsive to the requests of Accountant General if and when called for and even without asking, the financial position of these Societies should be intimated to Audit from time to time particularly when public money is involved. |
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Serial No.	Reference	Recommendation
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SUPPLY DEPARTMENT

3. Paragraph 78 (a) at Page 68 of the Audit Report, 1967. The Committee recommends that under any circumstances the preparation of the proforma accounts should not be delayed beyond six months from the date of completion of the year.
4. Paragraph 78(b) (II) at page 68 of the Audit Report, 1967. The Committee therefore recommends that in future the Government should be careful not to launch any scheme which is inapplicable, and is not well thoughtout to avoid such loss.

FOREST DEPARTMENT

5. Paragraph 2(b) at page 3 of the Audit Report, 1967. The Committee recommends that effective steps should be taken by the Department to realise the arrears of Revenue and it should be examined whether there is enough ground for fixation of responsibility on the Officers for whose lapse the arrears could not be realised. Report about action taken should be intimated to the Committee within three months from the date of submission of this Report to the House.
6. Paragraph 62 at page 59 of the Audit Report, 1967. The Committee therefore recommends that Government should examine the above observation for finding out solution of the present difficulty.
7. Paragraph 63 at page 60 of the Audit Report, 1967. In this connection, the Committee would like to suggest that every revenue collecting department should have an appropriate and effective machinery to ensure that time-schedules in collection of revenues

Serial No.	Reference	Recommendation
(1)	(2)	(3)
		and contractual dues are strictly adhered to and made effective. Delay in these matters ultimately tells very heavily on collections.

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

8. Paragraph 10 at page 20 of the Audit Report, 1967. The Committee recommends that it would be better if someone is sent to the Accountant General's Office and settle all the outstanding items as soon as possible and report to the Committee from time to time through the Accountant General, Assam.
9. Paragraph 17 at Page 34 of the Audit Report, 1967. The Committee therefore recommends that the Department should note that the above financial rules for its future guidance.

INDUSTRIES DEPARTMENT (SERICULTURE AND WEAVING)

10. Paragraph 10 at Page 20 read with Appendix I at Page 64 of the Audit Report, 1967. It is therefore recommended that the Department should check it up in the Accountant General's Office and have the matter settled or reconciled. The Committee has also noted that the utilisation certificate for 1964-65 pertaining to the Khadi and village Industries Board was furnished directly to the Accountant General as early as in November, 1965 yet when in the early part of 1967, it was indicated in the draft paragraph that the certificate was still wanting, the accountant General was not informed that it was not really wanting. The Department should take special care to clarify their position to the Accountant General in time.

Serial No.	Reference	Recommendation
(1)	(2)	(3)
11.	Paragraph 11 at Page 21 of the Audit Report, 1967	The Departmental evidence reveals that the reason as to why the Khadi and Village Industries Board could not furnish its annual accounts for the year 1965-66 upto the end of 1968 is that the balance sheet could not be prepared in time because in order to prepare the accurate accounts of 1965-66 necessitated the bringing into form into previous years' accounts. Further more the finalisation of loans, etc., to direct centres of the Board, confirmation of loan balances and verification of statement of assests of the Board took time in being taken up. This was the reason for the delay which the Committee considers to be accepted.

APPENDIX 'A'

LIST OF OFFICERS WHO WERE EXAMINED BY THE PUBLIC ACCOUNTS COMMITTEE

Serial No.	Designation of officers	Date of examination
1	Secretary to the Government of Assam, Co-operation Department.	13th August, 1968.
2	Joint Registrar, Co-operative Department	Do.
3	Secretary to the Government of Assam, Supply Department.	Do.
4	Director of Supply Department ...	Do.
5	Joint Director of Supply Department ...	Do.
6	Secretary to the Government of Assam, Forest Department.	25th October, 1968.
7	Chief Conservator of Forest	Do.
8	Secretary to the Government of Assam, Co-operative Department.	18th and 19th November, 1968.
9	Secretary to the Government of Assam, Supply Department.	7th December, 1968.
10	Joint Secretary to the Government of Assam, Supply Department.	Do.
11	Deputy Director of Supply Department ...	Do.
12	Joint Secretary to the Government of Assam, Animal Husbandry and Veterinary Department.	13th February, 1969.
13	Director Animal Husbandry and Veterinary Department.	Do.
14	Secretary to the Government of Assam, of Industries (Sericulture and Weaving) Department.	14th March, 1969.
15	Director of Sericulture and Weaving	Do.

APPENDIX 'B'

TIME DEVOTED TO EACH DAY'S MEETING

Date	Time of meeting	Total time
1	2	3
13th August, 1968	... From 10-30 a.m. to 1-30 p.m.	} 5 hours 30 minutes
Do	... From 2-30 p.m. to 5 p.m. ...	
25th October, 1968	... From 10-30 a.m. to 1 p.m. ...	2 hours 30 minutes
18th November, 1968	... From 11 a.m. to 1-30 p.m.	2 hours 30 minutes
19th November, 1968	... From 10-30 a.m. to 1-30 p.m.	3 hours
7th December, 1968	.. From 11 a.m. to 1 p.m. ...	2 hours
13th February, 1969	... From 11 a.m. to 1 p.m. ...	2 hours
14th March, 1969	... From 2 p.m. to 5 p.m. ...	3 hours
Total— ...		20 hours 30 minutes