

REFERENCE  
NOT FOR ISSUE  
A. A. LIBRARY

PAC—66

**PUBLIC ACCOUNTS COMMITTEE  
( 1991-93 )**



**SIXTY-SIXTH REPORT**

( NINTH ASSEMBLY )

REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS  
ON THE ACTION TAKEN OR PROPOSED TO BE TAKEN  
BY GOVERNMENT ON VARIOUS RECOM-  
MENDATIONS, SUGGESTIONS OR REMARKS  
MADE BY THE COMMITTEE CONTAINED  
IN THEIR 56th REPORT ON THE  
FOREST DEPARTMENT, GOVERN-  
MENT OF ASSAM.

Presented to the House on 24th December, 1992.

ASSAM LEGISLATIVE ASSEMBLY  
DISPUR, GUWAHATI—6

DEFERRED  
NOT FOR ISSUE  
W. & A. MORLEY

### TABLE OF CONTENTS

	Pages
1. Composition of the Committee .. ..	ii
2. Prefatory remarks .. ..	iii
3. Reports .. ..	1-11
4. Annexure .. ..	12-18

**COMPOSITION OF THE COMMITTEE  
( 1991-93 )**

**CHAIRMAN :**

1. Shri Sasha Kamal Handique.

**MEMBERS :**

2. Shri Upendra Nath Sanatan.
3. Shri Rameswar Dhanowar.
4. Shri Alauddin Sarkar.
5. Shri Zoi Nath Sarma.
6. Shri Nurjamal Sarkar.
7. Shri Debendra Nath Baruah.
8. Shri Lakshmi Prasad Borgohain.
9. Shri Kosheswar Baruah.
10. Shri Kali Ranjan Deb.
11. Shri Derhagra Mochahary.

**SECRETARIAT :**

1. Shri D. Talukdar, Secretary.
2. Shri A. R. Chetia, Under Secretary.
3. Shri Subimal Kr. Das, Committee Officer.

## PREFATORY REMARKS

1. I Shri Sasha Kamal Handique, Chairman of the Committee on Public Accounts, having been authorised to submit the report on their behalf present this Sixty-Sixth Report of the Committee on Public Accounts on the action taken or proposed to be taken by Government on their 56th Report on Forest Department, Government of Assam.

2. The written Memorandum on the action taken or proposed to be taken by the Government was considered by the outgoing Committee (Annexure-I) under the Chairmanship of Shri A. F. Golam Osmani, Bar-at-Law in their meeting held on 12th November 1990. The Committee could not submit the Report owing to expiry of their term. The present Committee perused all relevant records and prepared the Report.

3. The Committee has considered the draft report and adopted the same in its sitting held on 9th December, 1992.

4. The Committee on Public Accounts, Assam Legislative Assembly places on records their appreciation to the stainous work done by the outgoing Committee in obtaining various records information, clarification etc. The Committee wishes to express their thanks to the representatives of the Government in the Forest Department for their kind co-operation in furnishing the relevant information/clarifications to the Committee.

DISPUR :  
The 9th December 1992.

S. K. HANDIQUE  
Chairman,  
Public Accounts Committee.

SIXTY-SIXTH REPORT OF THE PUBLIC ACCOUNTS  
COMMITTEE, ASSAM LEGISLATIVE ASSEMBLY  
ON THE ACTION TAKEN OR PROPOSED TO  
BE TAKEN BY GOVERNMENT ON THEIR  
FIFTY-SIXTH REPORT

**The Report**

RECOMMENDATION IN FIFTY-SIXTH REPORT

1. 1. Keeping in view of above stated fact the Committee strongly recommends that Department should be more active in making objectives of forecast of forest receipts having regard to conservation, ecological balance and regeneration of forest resources and should also strive to improve the extent of collection of forest revenue and produce outstanding arrears.

REPLY OF THE DEPARTMENT

1. 2. The C/F, D. F. O's have been directed to take necessary measures towards all round improvement of collection of outstanding revenue and to reduce the quantum of the arrear. To watch over the progress of realisation of arrear forest revenue quarterly progress reports are collected from the collecting offices. As per the position as on 31st March, 1990 the amount of outstanding forest revenue is Rs. 2.94 crores out of which again an amount of Rs. 1.17 crores, Bakijai cases are instituted which are in progress resulting in a realisation of Rs. 1.72 lakh up-to-date. All the Divisional Officers are instructed to pursue the Bakijai cases constantly keeping personnel contact with the District authority (Annexure-II).

OBSERVATION/RECOMMENDATION

1. 3. The Committee expects that the sincerity that have been assured will naturally reflect in their functioning in future, and will be evident when the Department is taken up subsequently on pending items of the CAG's Reports.

## RECOMMENDATION IN FIFTY-SIXTH REPORT

2.1. The Committee therefore strongly recommends that in future the Department should settle the mahals after disposing the appeals/review petitions, if any taking least possible time. To curbe the frequent tendency of filling unjustified appeals causing loss of valuable working periods, amendment of the existing Rules if necessary, be made by the department by prescribing deposit of appropriate amount of security along with appeal petition which will be forfeited if appeals/review petitions rejects/fails. The action taken in this regard may be intimated to the Committee within three months from the date of placing the report to the House.

## REPLY OF THE DEPARTMENT

2.2.1. The directive issued by the Committee to avoid loss of time in disposing the appeal/ review petitions in settlement of Mahals is noted for future guidance. The attention of the D.F.O./C.F. have been drawn to the matter for minimising the time in processing of sale of Mahal by calling and acceptance of tender. They are also asked to notify materials for sale well in advance of operation period to avoid loss of working period. To curbe the frequent unjustified appeals attending the regular sale of Mahals a provision has been made in the draft rule of Assam sale of Forest produce coups, mahals and lots 1985 to deposit an amount of 2% value of the accepted tendered amount of the sale subject to minimum of Rs. 1,000/-

2.2.2. In course of oral deposition the Departmental witness stated the sum and substance of what is being proposed, as under—

We have said that an appeal shall lie within 15 (fifteen) days from the date of issue of the order of settlement of the tender by the Divisional Forest Officer. The appellant shall have to deposit an amount representing 2 percent value of the accepted tendered amount appealed against subject to a minimum of Rs. 1000/- as appeal deposit in the form of a Call Deposit or Bank Draft or Treasury Challan duly pledged to the authority receiving

the tenders. The deposit will be released to the appellant if his appeal is upheld by the appellant authority. If the appeal petition is rejected or withdrawn subsequently the Appeal deposit shall be forfeited. The amount of appeal deposit shall be reduced by 59 percent in case of Scheduled Castes, Scheduled Tribes and Appellants belonging to the recognised Other Backward Classes of the State. The authority receiving the tender shall stay the operation of the order of acceptance. On receipt of the appeal petition together with the Appeal Deposit the authority receiving the tender shall stay the order of acceptance of the tender pending disposal of the appeal and forward the appeal petition alongwith the original tender and other connected documents to the appellate authority through the authority against whose decision appeal has been preferred. The appellate authority shall dispose off the appeal petition within 60 days from the date of submitting the petition. No petition shall lie against the order of the appellate authority. No extension of the working period shall be admissible. In case of Mahals, when delay in acceptance of tender or in communication of orders of the acceptance occurs by 1 month or more beyond the date from which the working period of the Mahal is to commence the Divisional Forest Officer will proportionately reduce the bid value of the Mahal keeping in view the actual working period during which the Mahal will be worked. The auction sale shall be conducted by the Divisional Forest Officer or by an Officer authorised by him not below the rank of Assistant Conservator of Forests. In this circumstances, beyond control the Government extraordinary power to do good will have to come in.

#### OBSERVATION/RECOMMENDATION

2.3. The Committee would like to know whether the proposal to amend the Rules providing deposit of an amount of 2% of value of the accepted tender, subject to a minimum of Rs. 1000/- only has, by now, been finalised and if so, a copy of the amendment may be furnished.

#### RECOMMENDATION IN FIFTY SIXTH REPORT

3.1. The Committee therefore strongly recommends that it should be ensured that irregularity in the matter of extension is not repeated in future except in excep-

tional circumstances as provided in the existing rules. The Committee also desires that when extension is granted under exceptional circumstances the reasons in support of it should specifically be mentioned by the Government in the relevant orders.

### REPLY OF THE DEPARTMENT

3.2. The recommendation of P. A. C. is accepted for strict compliance for recording the exceptional circumstances and reasons for granting extensions specifically in the extensions order granted under the statutory provision of the existing rule. In the draft settlement Rule under revision the provision of settlement of Mahal/Coups by direct negotiation under special circumstances has been deleted.

### OBSERVATION/RECOMMENDATION

3.3. The Committee has no comment to offer, in view of the action proposed to be taken by Government to implement the recommendation.

### RECOMMENDATION IN FIFTY-SIXTH REPORT

4.1. It appears to the Committee that due to non-settlement of highest tender that loss caused to the Government revenue to the tune of Rs. 3,65,879 lakhs in the above mentioned instant cases, from the oral evidence tendered by the departmental officers and from the written replies furnished by the Government the Committee is not satisfied and suspected some serious irregularities in the whole affairs in regard to non-acceptance of highest tender. Committee recommends that thorough enquiry should be made for committing such irregularities causing loss to the Government revenue by violating the prescribed procedure. The action taken in this regard may be communicated to the Committee within three months from the date of presentation of this report to the House.

### REPLY OF THE DEPARTMENT

4.2. All the cases mention in the report have been examined and it is found that the highest tender could not be accepted due the following specific reasons.

- (i) For default of outstanding dues.



- (ii) For mischivous tender with exorbitent rate.
- (iii) For want of required document along with tenders.
- (iv) For more number of mahal settled with the tenderer as prescribed in the Rule.

However the cases for which are not covered by the above reasons to be investigated and reported to the P.A.C. within one month.

#### OBSERVATION/RECOMMENDATION

4. 3. The Committee expresses their satisfaction for the action proposed to be taken and desires that a report of their investigation, as assumed, may be furnished.

#### RECOMMENDATION IN FIFTY-SIXTH REPORT

5. 1. As regards para 6.9 the Committee recommends that if the clause 7 (4) of Assam sale and forest produce coupe and Mahals Rules 1977 is not legally inforceable it may be suitably modified and may strictly be followed. Action taken should be intimated to the Committee.

#### REPLY OF THE DEPARTMENT

5. 2. The provisions under Rule 7 (4) for realisation of differential value has been deleted in the Draft Rule of Assam Sale of Forest Produce, Coups Mahals and Lots, 1985 as it is not legally enforceable.

#### OBSERVATION/RECOMMENDATION

5. 3. The Committee has no comment to offer in view of the action taken by Government.

#### OBSERVATION/RECOMMENDATION IN FIFTY-SIXTH-REPORT

6. 1. 1. The Committee observes that no detailed information about the number of logs of different pices lying un-disposed for long years could not be furnished as asked for till the drafting of this report and reserved

observation to this important point. The Committee is also not happy in the way the Secretary, Forest furnished his replies to the August body. In future he should be well equipt in his subject in furnishing the necessary information as and when he happen to appear before the Legislatures Committee. As regards 112 lots of seized timber sold by auction instead of tender system the Committee noted that had the Government applied their constructive mind in well ahead of time the loss of Government revenue to the tune of Rs. 2.93 lakhs could have been avoided.

6. 1. 2. Therefore, the Committee recommends that in future department should apply their constructive mind before seized lots are disposed and Government revenue may not be lost from the sources. The Committee also strongly recommends that the lost exceeding value Rs. 1000/- should in future be disposed off by the tender system instead of auction. The action taken in this regard may communicated to the Committee within 3 months from the date of placing the report before the House.

#### REPLY OF THE DEPARTMENT

6 2. 1. The observations of the PAC has been noted, detail informations about the number of logs of different pieces lying undisposed off for long year have been called for from all the divisions and the matter is under process. The results will be intimated to PAC very soon. As regards 112 lots of seized timbers sold by auction it is observed that the prompt sale by auction was inevitable to avoid further loss by theft as the lost were lying in scattered conditions at some remote areas. Further as the timbers were of different specifications and sizes calling of tender was not considered beneficial.

6. 2. 2. The recommendations are noted. All C. F/ D. F. O's. have been advised to apply their constructive mind in matter of disposal off seized lots with a view to avoid any loss of Government Revenue. Due to price escalation the amount of Rs. 1000/- recommended by PAC should be Rs. 5000/- and in the draft settlement Rules such a provision has been kept.

## OBSERVATION / RECOMMENDATION

6. 3. The Committee desires to know the information about the number of logs of different pieces lying undisposed off for long years.

## RECOMMENDATION IN FIFTY-SIXTH REPORT

7. 1. If the Department could not strictly observed the existing procedure to avoid loss of Government revenue as expressed by Secretary Forest, he should come forward with necessary appropriate proposal to amend the existing rule to suit the need/interest of the Government. Action taken in this connection may be communicated to the Committee.

## REPLY OF THE DEPARTMENT

7. 2. As recommended by the Public Accounts Committee amendments have been appropriately proposed in the draft settlement Rules.

## OBSERVATION / RECOMMENDATION

7. 3. The Committee would like to have a copy of the amended Rule.

## OBSERVATION IN FIFTY-SIX REPORT

8. 1. The reasons furnished by the department for the delay in communicating the acceptances of the offer to the concerned successful tenderer are not satisfactory to the Committee. The Committee therefore, observed that such delay should not take place in future and accordingly the Committee directed the department to see that the communication should be made to successful tenderers within 3 days time positively from the date of receipt instruction/approval of Conservator of Forests.

## REPLY OF THE DEPARTMENT

8. 2. Noted for guidance that no delay in the settlement process including communication to the successful tenderers should take place. A direction is also being issued to all concerned that the successful tenderers be informed within three days as recommended by the PAC.

## OBSERVATION / RECOMMENDATION

8. 3. The Committee would like to know if the direction to all concerned have, by now, been issued and if so, a copy of the same may be furnished for information of the Committee.

## RECOMMENDATION IN FIFTY-SIXTH REPORT

9. 1. The Committee, therefore recommends that the matter may be enquired into in details with reference to number of seized timber missing, reason for missing, effective steps taken to locate the missing trees and responsibility fixed for loss of Government revenue.

## REPLY OF THE DEPARTMENT

9. 2. The Recommendation is noted and the matter is under investigation by the Conservator of Forests, Central Assam Circle.

## OBSERVATION/RECOMMENDATION

9. 3. The Committee expects a specific reply on the recommendation as to the enquiry in details with reference to number of seized timbers missing, reason for missing, effective steps taken to locate the missing trees and responsibility fixed for loss of Government revenue. The Committee would also like to have a copy of the findings of investigations made by the Conservator of Forests, Central Assam Circle.

## RECOMMENDATION IN FIFTY-SIXTH REPORT

10. 1. Outstanding dues nearly 17 lakhs out of Rs.23.21 lakhs could not yet been recovered as 5 (Five) parties have gone to High Court for stay orders and the Hon'ble Court issued stay orders. "Also a part recovery in Bakijai proceedings of Rs. 4,823.58 is outstanding. The matters are being pursued by the Chief Conservator of Forests alone. Further it is also appeared to the Committee that no timely serious steps to contest the cases were taken for pretty long years. Department should have taken prompt action to expedite the hearing of the cases by constituting special cell to expedite the long outstanding cases. This indicate the collousness of the Department.

Therefore, the Committee recommends that a special cell to deal exclusively with the High Court cases may be constituted immediately instead of doing the said job by the Chief Conservator of Forests and steps taken may be communicated to the Committee within 3 months from the date of presentation of the Report of the Committee along with the present position of the High Court cases mentioned above.

#### REPLY OF THE DEPARTMENT

10.2. As recommended by the Committee a special legal cell has been constituted in the office of the Principal Chief Conservator of Forests and the matter is now duly processed. One month time is sought for to furnish the present position of High Court Cases.

#### OBSERVATION/RECOMMENDATION

10.3. The Committee interest to know the present position of the High Court cases within one month time.

#### RECOMMENDATION IN FIFTY-SIXTH REPORT

11.1. The Committee recommends that the department should make it a point to follow the existing provisions of extension of contract very strictly and see that avoidable financial loss to the Government due to irregular extension does not occur in future.

#### REPLY OF THE DEPARTMENT

11.2. Noted for future guidance.

#### OBSERVATION/RECOMMENDATION

11.3. The earlier recommendation being advisory in nature, which has been noted by the department, the Committee has no comments to offer.

#### RECOMMENDATION IN FIFTY-SIXTH REPORT

12.1. The Committee recommends that the Bakijai cases should be pursued vigorously to realise R. 2.99 lakhs being the principal and interest from the defaulting party.

The Department is also advised to explore the possibility of engaging pleader on behalf of the Government within the existing rules and procedure.

### REPLY OF THE DEPARTMENT

12.2. Noted proposal has been under examination of Government to engage separate Forest Advocates. Bakijai cases are now-a-days vigorously pursued to ensure better realisation of dues.

### OBSERVATION/RECOMMENDATION

12.3. The Committee would be interest to know the out-come of the proposal for engaging separate Forcst Advocates to pursue Bakijai proceedings.

### RECOMMENDATION IN FIFTY-SIXTH REPORT

13.1. As per the instruction of Government of India the Rhiro horns and elephant tusks to be given to the Educational institution for scientific research purposes. In coures of examination of the departmental withness, the Committee wanted to know number of educational institution to whom the Rhino horns and Elephant tusks were, given for research purposes. The Forest authorities could not furnish such instances of supply of rhino horns and elephant tusks to the educational institution.

The Committee therefore, recommends that an wide publicity in this connection be made through various news agencies and the fo, st authorities concerned dealing with the forest product like rhino horns and elephant tusks etc. take necessary care to preserve them in good shape and safe custoday and if necessary with the help of Deputy Commissioner of t e district concerned. Since the forest product like that of Rhino horns and elephant tusks etc. have nowadays become most valuable forest wealth of the State resources. The steps taken for wide publicity to supply rhino horns and elephant tusks etc. to the educational institution for scientific research and preserve it in safe custody with proper guard may be intimated to the Committee within a resonable period of time.

**REPLY OF THE DEPARTMENT**

13.2. Noted for guidance, instructions are being issued to all concerned to present Rhino horns to the Institution having facilities for research and scientific studies and also having infrastructure for security of this commodity from pilferage.

**OBSERVATION/RECOMMENDATION**

13.3. The Committee has no offer in view of the action proposed to be taken by the Department.

## ANNEXURE—I

## COMPOSITION OF THE OUT GOING COMMITTEE

( 1988-91 )

## CHAIRMAN :

1. Shri A. F. Golam Osmani,

## MEMBERS :

2. Shri Kamala Kalita,
3. Shri Pradip Hazarika,
4. Shri Joy Prakash Tewari,
5. Shri Silvius Condpan,
6. Shri Sheikh Abdul Hamid,
7. Shri Ramendra Dey,
8. Shri Chandra Mohan Patowary,
9. Shri Abdul Rob Laskar,
10. Shri Abhijit Sarma.



## ANNEXURE-II

GOVERNMENT OF ASSAM  
OFFICE OF THE CHIEF CONSERVATOR OF FORESTS,  
ASSAM, REHABARI.

Letter No. PS. 4243. Dated Guwahati, the 17th June, 1987

To

The Secretary to the Government of Assam,  
Forest Department, Dispur, Guwahati—6.

Sub : SUSPENSION OF THE FORESTER-I UNDER  
HALTUGAON DIVISION, KOKRAJHAR.

Sir,

With reference to the above I am to inform you that Shri Sarada Prasad Paul, Forester—I and Shri Nihar Ranjan Deb, Forester—I were placed under suspension while serving as attached to Kokrajhar Timber Depot. Subsequently they were reinstated without prejudice to the proceedings by the Conservator of Forests, Western Assam Circle, Kokrajhar and were posted at places other than the Kokrajhar Timber Depot. Presently Shri Nihar Ranjan Deb, Forester—I is serving as attached to Gaurang Range under Haltugaon Division and Shri Sarada Prasad Paul, Forester—I was transferred to Aie-Valley Division, Bongai-gaon as Beat Officer Morabhur where he was again placed under suspension for different charges about a year back and has not yet been reinstated.

These facts may kindly be placed before the Public Accounts Committee desired by the Hon'ble Members.

The proceedings against both of them are in progress.

Yours faithfully,

Sd/ D. P. NEOG,

Chief Conservator of Forests,  
Assam, Guwahati—8.

Memo No. PS. 4243/A, Dated Guwahati, the 17th June, 1987.

Copy to:—

The Deputy Secretary to the Government of Assam,  
Legislative Assembly for favour of information of the  
Hon'ble Members of the Committee.

Sd/-

CHIEF CONSERVATOR OF FORESTS  
ASSAM : GUWAHATI—8.

## ANNEXURE—III

PAC Matter

URGENT

GOVERNMENT OF ASSAM  
 OFFICE OF THE PRINCIPAL CHIEF CONSERVATOR  
 OF FORESTS : ASSAM, REHABARI : GUWAHATI—8

No. FA. 12/PAC/56th Report/Recommendation dated  
 31st October, 1990.

To

All Divisional Forest Officers.

Sub :— Recommendation of Public Accounts Committee in the 56th Report. Departmental action there on.

While forwarding the recommendation of P. A. C. in their 56th Report under the para 1.10 relating to the forecast of revenue to be earned and realisation of arrear revenue. I am to draw your attention to the fact that the Department has an outstanding of revenue to be realised at an amount of Rs. 2.94 arrear upto the 31st March, 1990 and despite repeated instructions from this office for raising the extent of arrear realisation the position is not at all satisfactory.

Now in this situation, I suggest you to follow my instructions vigorously in this regard.

1. Entrust the Head Asstt. to look after the Bakijai proceeding in the office of D. C. regularly and Your personal initiation by attending the Bakijai Officer is also suggested.

2. Furnish quarterly progress report of realisation of arrear revenue alongwith the position of Bakijai cases.

3. A target is fixed at P. C. of total arrear revenue in each division annually for realisation.

As the recommendation of Hon'ble P. A. C. is obligatory and it contribute towards the benefit of the Deptt., the Government in general, it should be followed by you scrupulously with your strenous action by exploring some feasible ways for realisation old outstanding dues from the private parties.

Now I would like to ask you to come up with the present position of realisation of arrear revenue as suggested here above to be discussed and reviewed in your meeting with undersigned on the positively, so that I may intimate to the Hon'ble P.A.C. some progress in my evidence on the next meeting to be held on the 12th November, 1990.

Receipt of the latter should be acknowledged.

Forwaed d by—

Conservator of Forests (HQ)  
Assam, Guwahati-8.

Sd/-- D. P. NEOG,  
Principal,  
Chief Conservator of Forests  
Assam, Guwahati-8.

Memo. No. FA./12/PAC/56th Report/Recommendation/A  
dated 31st October 1990.

Copy forwarded to the Conservator of Forests, (all) with a copy of the recommendation as mentioned above for personal supervision of the affair and for intimating to the undersigned the actions as suggested.

Forwarded by—

Conservator of Forests (HQ)  
Assam : Guwahati-8

Principal,  
Chief Conservator of Forests,  
Assam, Guwahati-8.

## ANNEXURE—IV

P. A. C.  
URGENTGOVERNMENT OF ASSAM  
OFFICE OF THE PRINCIPAL CHIEF CONSERVATOR  
OF FORESTS, ASSAM, REHABARI  
GUWAHATI—8No. FA. 12/PAC/56th Report/Recommendation, Dated 31st  
October, 1990.

To

All Divisional Forest Officers.

Sub.—Recommendation of P. A. C. in 56th Report action  
thereon.

Enclosed, please find herewith a recommendation of Hon'ble Public Accounts Committee in Para 2.1.6. of their 56th Report regarding delay in settlement of Mahals and take action accordingly by disposing the appeal petition promptly and by furnishing the required information/documents to the appellate authority urgently. The mischievous and baseless appeals should be discouraged at your level.

Further you are instructed to notify the Sale of Mahals/ Coups well ahead of the working period so that it can be settled before its commencement.

P. A. C. matters should be attended urgently.

Principal  
Chief Conservator of Forests,  
Assam, Guwahati—8.

**Memo No.FA. 12/PAC/56th Report Recommendation/A  
dated 31st October, 1990.**

**Copy forwarded to the Conservator of Forests, ( all )  
for favour of necessary action. A copy of the recommenda-  
tion on Para 2.1.6 is forwarded herewith for personal  
and action.**

**Principal  
Chief Conservator of Forests,  
Assam, Guwahati-8.**

**AG (Mini) Press PAC. 211/92 dt. 22-12-92.**