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COMMITTEE ON PUBLIC ACCOUNTS
(1988-89)

FORTY EIGHTH REPORT
(Eighth Assembly)



सत्यमेव जयते

Report of the Committee on Public Accounts on the
Report of the Comptroller and Auditor General of
India for the years 1974-75 (Civil); 1975-76 (Civil)
1976-77 (Civil); 1978-79 (Civil); 1981-82 (Civil);
pertaining to the Department of
Panchayat & Rural Develop-
ment, Government of
Assam.

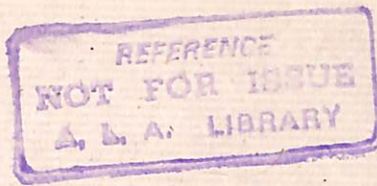
Presented to the House on 7th June, 1989

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
DISPUR : GAUHATI-781006



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COMPOSITION OF THE 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 De
8. Shri Chandra Mohan Patowari
9. Shri Abdul Rob Laskar
10. Shri Ramendra Narayan Kalita
11. Shri Abhijit Sarma

SECRETARIAT .

- | | |
|--------------------------|-----------------|
| 1. Shri S. N. Deka | Secretary |
| 2. Shri S. K. Changmai | Liaison Officer |
| 3. Shri A. R. Chetia | Under Secretary |
| 4. Shri P. Deuri Bharali | Superintendent |

PREFATORY REMARKS

1. Shri A. F. Golam Osmani, Chairman of the Committee on Public Accounts, having been authorised to submit the Report on their behalf, present this Fortyeight Report of the Committee on Public Accounts on the audit paragraphs contained in the Report of the C. A. G. of India (Civil) for the years, 1974-75, 75-76, 76-77, 78-79 and 81-82 pertaining to the panchayat and Rural Development Department of the Government of Assam.

2. The Reports of the C. A. G. of India (Civil) for the years 1974-75, 75-76, 76-77, 78-79 and 81-82 were presented to the House on 7th December, 1976, 31st October, 1977, 21st February, 1979, 22nd March, 1983 and 12th March, 1984 respectively.

3. The Reports of the C. A. G. of India (Civil) for the years as above on Panchayat and Rural Development were considered by the present Committee in their sittings held on 22nd December, 1988.

4. The Committee has considered the Draft report and finalised the same in its sitting held on 27th May, 1989.

5. The Committee places on records their appreciation for the valuable assistance rendered to the Committee by the Accountant General (Audit) Assam Shri S. K. Podder, I. A. and A. S. and others officers and staff. The Committee also expresses their thanks to the Departmental witness of the Panchayat and Rural Development Department for their full co-operation and also to Finance Department for sending representatives to assist the Committee at the time of need.

Dated the 27th May, 1989

(A. F. GOLAM OSMANI)
Chairman,
Public Accounts Committee,
Assam Legislative Assembly.

Chapter—1.

Financial assistance to Mohkuma Parisad.

Audit Paras. 6.5/C.A.G.-74-75 (Civil) ;

” ” 6.5/C.A.G.-75-76 (Civil)

” ” 6.4/C.A.G.-76-77 (Civil)

A—General.

1.1.1. The Audit vide para 6.5/C.A.G-74-75 (Civil) and Para 6.5/C.A.G-75-76 (Civil) has observed :

“The grants received (no loans were received) from Government in 1974-75 by 8 Mahkuma Parisads whose accounts were test checked and the expenditure incurred by them during that year were as follows :—

Name of the mahkuma	Grants received from Government	Total expenditure	Percentage of grants to total expenditure (in lakhs of Rupees)
1. Guwahati	18.31	19.98	92
2. Barpeta	15.62	19.43	80
3. Kokrajhar	14.51	9.71	149
4. Nalbari	13.54	14.06	96
5. Dhubri	10.39	7.52	138
6. Goalpara	9.98	12.21	82
7. Hailakandi	8.99	5.58	161
8. Karimganj	8.93	11.15	80
	<u>100.27</u>	<u>99.64</u>	

The accounts of 11 other Mohkuma Parisads which were substantially financed by the Government during 1974-75 were test checked by Audit between September 1975 and April 1976. Grants received by them and their expenditures were as follows :—

Name of Mohkuma Parishad Grants received from the Government Total Expenditure Percentage of grants to total expenditure

(in lakhs of rupees)

1 Mangaldoi	24.70	25.70	96
2 Nowgong	23.68	28.97	82
3 Tinsukia	15.36	11.12	138
4 Tezpur	13.81	14.39	96
5 Silchar	12.75	12.62	101
6 Jorhat	12.06	12.01	100
7 Sibsagar	11.61	15.35	75
8 Marigaon	9.18	10.97	84
9 Dibrugarh	9.00	11.93	75
10 Golaghat	7.04	3.58	126
11 Dhemaji	6.84	6.58	104
	<u>146.03</u>	<u>155.22</u>	

1.1.2. Similar audit observations were also made by A.G., Assam vide Para 6.4/C.A.G.-76-77 (Civil) which read :

“Out of 20 Mohkuma Parishads in the State, accounts of 17 Mohkuma Parishads for the year 1975-76 were received till October 1977. The accounts of 10 out of 16 M.P. substantially Financed by the Government during 1975-76 were test-

checked by Audit between November 1976 and October 1977. Grants received by these Parishads and their expenditures were as follows :—

Mohkuma Parishad	Grants received from the Government	Total expenditure	Percentage of grant to total expenditure
(in lakhs of rupees)			
1 Dhemaji	12.15	13.98	87
2 Dhubri	20.58	26.17	79
3 Dibrugarh	17.02	15.78	107
4 Gauhati	25.92	25.24	102
5 Golaghat	15.87	16.28	97
6 Jorhat	25.20	10.29	124
7 Karimganj	15.75	17.60	89
8 Nalbari	31.83	25.32	126
9 North Lakhimpur	10.46	13.03	80
10 Tezpur	35.94	42.96	84
	210.73	216.65	

1.2.1. The Department have not offered any specific comment on the foregoing Paras. In absence of comments of the Department, the Public Accounts Committee find it difficult to formulate their observations. The Committee would, however, like to know whether the grants made in surplus of expenditure to the Mohakuma Parishads have been required under Rules.

1.2.2. Audit has further brought out important points noticed during their test check in relation to the Paras under examination which are dealt with in the following paragraphs under this chapter :

B-Outstanding revenue

1.3.1. Section 69 of the Assam Panchayati Raj Act, 1972 provides for levy and collection of taxes, fees and rates by the Mahkuma Parishads as per rules and bye-laws to be framed by them and approved by Government. Two (Barpeta and Nalbari) out of the eight Mahkuma Parishads have not yet (September 1975) framed any bye-laws. Consequently, taxes, fees and rates were not levied and collected by them. Four other Mahkuma Parishads (Gauhati, Goalpara, Hailakandi and Karimganj) framed the bye-laws but Government approval to these was awaited (September 1975). Pending Government approval Goalpara and Karimganj Mahkuma Parishads did not levy and collect any tax or fee during 1974-75. Gauhati and Hailakandi Mahkuma Parishads, however, levied taxes and fees of Rs.0.53 lakh and Rs.0.87 lakh respectively for 1974-75 on the basis of bye-laws framed by them but recovery of the amounts was outstanding. The remaining two Mahkuma Parishads (Dhubri and Kokrajhar) framed bye-laws which were also approved by Government but recoverable taxes and fees amounting to Rs. 0.59 lakh and Rs. 0.30 lakh for the period upto 30th June 1975 in respect of these two Mahkuma Parishads were in arrears at the end of March 1976 and May 1976 respectively. No taxes, fees and rates were levied and collected by four Mahkuma Parishads (Mangaldoi, Tezpur, Silchar and Jorhat) during 1974-75 pending approval of their bye-laws which were approved in 1975-76.

1.3.2. The position of collection of revenues comprising taxes, fees and rates in the remaining 7 Mahkuma Parishads at the end of 1974-75 is shown below:—

Name of Mahkuma parishad	Demand	Collection	Outstanding revenue
	(in lakhs of rupees)		
1 Nowgong	2.17	0.34	1.83
2 Tiasukia	1.20	0.66	0.54
3 Marigaon	0.42	0.07	0.35
4 Sibsagar	2.24	1.92 (up to November 1975)	0.32
5 Golaghat	0.28	0.03	0.25
6 Dhemaji	0.28	0.10	0.18
7 Dibrugarh	0.58	0.47	0.11

1.3.3 Apart from taxes and fees, the mohkuma parishads also-collect revenue by sale of hats (markets). At the end of 1974-75, Rs. 9.75 (Rs. 8.30+Rs. 1.45) lakhs were awaiting realisation from the lessees on account of kist money for settlement of hats in Dhubri (Rupees. 0.95 lakh), Barpeta (Rs. 0.23 lakh), Kokrajhar (Rs. 0.20 lakh) and Goalpara (Rs. 0.07 lakh) Mahkuma Parishads. Mangaldoi (Rs. 7.38 lakhs), Dibrugarh (Rs. 0.46 lakh), Tinsukia (Rs. 0.21 lakh) Tezpur (Rs. 0.18 lakh), Golaghat (Rs. 0.05 lakh) and Marigaon (Rs. 0.02 lakh) mohkuma parishads.

1.3.4 The position of revenue in arrears in respect of the following parishads at the end of 1975-76 is shown below:—

Mohkuma Parishads	Demand	Collection	Outstanding revenue
	(in lakhs of rupees)		
1 Dhemaji	0.60	0.22	0.38
2 Dhubri	8.00	0.68	7.32
3 Dibrugarh	0.90	0.85	0.05
4 Gauhati	0.45	0.10	0.35
5 Golaghat	2.28	0.59	1.69
6 Jorhat	0.54	0.28	0.26
7 Karimganj	0.07	0.05	0.02
8 Nalbari	0.32	0.10	0.22
9 North Lakhimpur	0.43	0.25	0.28
10 Tezpur	1.08	0.06	1.02

1.3.5 At the end of 1975-76, Rs. 2.94 lakhs were awaiting realisation from the lessees on account of kist money for settlement of hats/ghats in Dhemaji (Rs. 0.26 lakh), Dhubri (Rs. 0.62 lakh), Dibrugarh (Rs. 0.16 lakh), Golaghat (Rs.

0.21 lakh), Jorhat (Rs. 0.15 lakhs), Nalbari (Rs. 1.24 lakhs) North Lakhimpur (Rs. 0.07 lakh), and Tezpur (Rs. 0.23 lakh).

1.3.6 In the written memorandum, the Department stated :

(Outstanding revenue)

As the bye-law could not be framed in time due to some of the procedural difficulties, the realisation of taxes etc. could not be levied in time and hence the collection was not upto the mark. Only an amount of Rs. 1,16,439.00 had been realised by Mahkuma Parishad.

As the finalization of bye-laws empowering the Mohkuma Parishads were completed in 1975-76, the collection taxes in earlier years were not possible. However an amount of Rs. 1,25,11,975 have been realised and for the outstanding amounts, necessary Bakijai Proceedings have been instituted. Similarly, in respect of cases mentioned under Para 6,4/C. A.G. 76-77 (Civil) out of the outstanding revenue of Rs. 11.59 lakhs and amount of Rs. 79,995.00 has been recovered and for amount pending realization, Bakijai cases have been instituted.

(Non-realization of kist money)

(a) Dhubri Mahkuma Parishad : Out of Rs. 94,555.00 a sum of Rs. 50,080.75 was exempted by Mahkuma Parishad. Out of the balance amount of Rs. 44,474.25 an amount of Rs. 28,999.00 was collected.

14 Nos. Of Bakijai cases were instituted for realisation of the balance amount of Rs. 15,475.25 and only an amount of Rs. 600.00 has so far been realised.

Regarding remission of Rs. 50,080.75 by the Dhubri Mahkuma Parishad without prior approval of the State Government the matter is under correspondence in between Mahkuma Parishad, Dhubri and the Director, Panchayat & CD.

(b) Barpeta Mahkuma Parishad : Out of Rs. 0.23 lakh, a sum of Rs. 8,104.00 has been realised. Result of the Bakijai proceeding instituted for realisation of the balance amount is still awaited.

(c) Kokrajahar Mahkuma Parishad : Out of Rs. 0.20 lakh, a sum of Rs. 1,946.25 has so far been realised. Result of the Bakijai proceedings drawn up for realisation of the balance amount still awaited.

(d) Goalpara Mahkuma Parishad : Due to late finalization of the bye-laws realization of kist money could not be achieved to the satisfactory level. However, necessary action for realization of the amount of Rs. 0.07 lakh as reported by the Secretary of the Mohkuma Parishad has been initiated.

(e) Mangaldoi : Out of Rs. 7.38 lakhs a sum of Rs. 63 000/- has since been recovered. Bakijai cases have been instituted against the defaulters. Result of which are still awaited.

(f) Dibrugarh : Bakijai cases have since been instituted against the defaulters for realisation of balance amount of Rs. 32,395.60 (Rs. 0.46 lakhs Rs. 13,604.50 realised) Result of Bakijai cases are still awaited.

(g) Tinsukia : An amount of Rs. 19,750.00 out of Rs. 0.21 lakh has been released. Bakijai cases for realisation of the balance amount, have instituted. Result of these cases are till awaited.

(h) Tezpur : Out of Rs. 0.18 lakh a sum of Rs. 1,538.00 has since been realised through Bakijai. The result of the Bakijai cases instituted for realisation of the balance amount is still awaited.

(i) Golaghat : Out of Rs. 5,264.51 an amount of Rs. 3,239.00 was granted remission by the Mahkuma Parishad. Against the balance of Rs. 2,025.51 a sum of Rs. 1,000/- has since realised. Steps for realisation of the balance amount, has been initiated through Bakijai. Result of the Bakijai cases are still awaited.

(j) Morigaon : Necessary steps have been taken for its recovery.

(k) Dhemaji Mahkuma Parishad : As reported by the Secretary, Dhemji Mahkuma Parishad an amount of Rs. 0.13 lakh have since been realised and for realisation of the balance amount, steps have been taken by instituting Bakijai cases.

(l) Dhubri Mahkuma Parishad : Out of Rs. 61,925.00 an amount of Rs. 951/- was collected. The decision of the Government on the appeal petition of the lessees for remission of Rs. 29,424.00 is yet to be arrived at. Result of the Bakijai cases for realisation of the balance of Rs. 31,551.65 is still awaited

(m) Dibrugrah Mahkuma Parishad : The entire amount of Rs. 0.16 lakh, has since been realised through Bakijai cases.

(n) As reported by the Secretary, Golaghat Mahkuma Parishad an amount of Rs. 0.01 lakhs has since been realised and an amount of Rs. 3,239.00 was granted remission to the lessees. For realisation of balance, effective steps have been taken by the Mahkuma Parishad.

(o) Nalbari Mahkuma Parishad : Out of Rs. 1.24 lakhs, an amount of Rs. 27,630.00 has already been realised and for the balance of Rs. 96,370.00, Bakijai cases have been instituted and amount of Rs. 59,875.00 has so far been realised leaving a balance of Rs. 36,495.00

(p) JORHAT MAHAKUMA PARISHAD : Out of Rs. 0.15 lakh, an amount of Rs. 1,575.00 has since been realised and for realisation of the balance amount, Bakijai cases have been instituted.

(q) & (r) As regards, North Lakhimpur and Tezpur Mahkuma Parishad, the Bakijai cases have been instituted against the defaulters by the Mahkuma Parishad.

1.3.7. The audit Sub—Para mentioned various deficiencies, e.g. non-finalization of bye-laws, non-realization of in the initials of the establishment of the Mahkuma Parishads. In this connection it may be relevant to quote the Proceedings of the meeting held on 22nd December, 1988 relating to this Para :

Dr. Kalita—Para 6.5 mentions various deficiencies e.g. non-finalisation of bye-laws, non-utilization of grants, non-maintenance of cash book in accordance with the provisions in the rules, etc. in the initial years of the establishment of the Mahkuma Parishad.

Now that the Parishad have been functioning for the last several years. What procedure for the last several years is followed by the Department to monitor the functioning of each Parishad to see—

- (a) that they are working in accordance with the rules,
- (b) that the grants are properly utilised for the purpose these are given,
- (c) the revenues are duly assessed, realised are taken into account promptly and,
- (d) that the Parishad has been rendering the service expected of them,

DIRECTOR, PANCHAYAT—We have three sets of Rules for the implementation of Panchayat Act. Amongst them Financial Rules is most important. It concerns utilization of grants, expenditure and collection of Revenues. These have been followed. There are 31 Mahkuma Parishads. Director alone cannot supervise all of them. Therefore Govt. was kind enough to authorise some more officers for this. But the Mahkuma Parishad, it is an autonomous body. They have autonomy of their own and within that frame work we have doing whatever possible.

Regarding by laws 1972 Act. allowed two tier system to work and all the objections relate mostly to that period.

In the meantime new bye-laws have been framed between 1974-75.

It has been approved by the Government and at present there is no difficulty.

Dr. Kalita :— After going through the audit report what improvement you have made in respect of collection, realisation of arrears and utilisation of fund, etc. so also the enhancement of revenues by M/Ps,

DIRECTOR :— After passing of the new Act we have been taking steps for the revision of the rules so that we can step up enhancement of revenues.

SECRETARY, Panchayat :— Director has pointed out the basis of all these things. Actually after all these shortcomings having come to light regarding collection of revenue and taxes, Government did make a review. In this review we looked into various aspects like extent of supervision, the degree to which supervision has been undertaken, the difficulties of the supervising machinery as well as development machinery and the functioning of the whole system as such. Mr. Chairman, Sir, you will be pleased to know that Government realised that there are shortcomings in the functioning of G. P. and M/Parishad system, the very purpose for which it was created was for serving the people in the rural areas to find out an alternative for taking the message of development to the nook and corner of the State and to find out a machinery through which development works in the rural areas of the State could be carried out. So it was found that 2-tier system was not conducive for this. Because, implementation machinery in the rural areas still continues to be the Development Block and the Block got neglected when the Block level Panchayat was abolished. So, the Government has brought in an amendment to the original Act introducing 3-tier systems in the Panchayat Act. The 3-tier system will be Gaon Panchayat Anchalik Panchayat and the Mahakuma Parishad. The Anchalik Panchayat will be the most important and functional. It will supervise the implementation of development schemes in the rural areas within the frame work of a Block. Mahakuma Parishad will be over the A. P. and it will act as a co-ordinating body. Therefore, with the new setup coming into force things will improve. Whatever

ground we have lost in the development of rural areas that will be made good. We feel that the supervising machinery needs strengthening. Therefore, we have made several proposals to the Government. We will have to create more posts at the supervisory level so that the affairs could be further monitored. Mahkuma Parishad is an autonomous body in nature. Therefore, Government could go only to a certain extent and beyond that it will continue to be an autonomous organisation.

CHAIRMAN :— The periods under review are of long time back. Then there was an Act which was passed in 1972 which brought-forward the 2-tier system of Panchayati Raj. But you abandoned that by another Act in 1986. What led you to abandon that Act of 1972? What led you to think that the Act of 1972 was not conceive for the purpose for which it was made? Whether did your department make any assessment in that regard? If so, whether you are in a position to supply to us that assessment report?

SECRETARY, P & D :— When the Rural Development department was created, the need of the change of the implementing machinery was felt.

Mr. CHAIRMAN :— We will not go into this verbal discussion. We want to know whether the Government in the Panchayat department made any assessment about the functioning of the Panchayats for the period prior to the introduction of the Panchayati Raj Act, 1986. Whether they made any study and assessment of the working of the Panchayati Raj Act, 1972?

SECRETARY, P & D :— If I remember correctly there was a high level Committee appointed by the Government and they had gone into the various aspects of the working of the Panchayats and then they made certain recommendations and their recommendations were accepted.

Mr. CHAIRMAN—Please furnish to us the recommendations of that high-level Committee. We will examine the report of that Committee. After seeing the financial deficiency, organisational deficiency and the projections of the department we will be able to find out the actual state of affairs prevailing in those periods.

OBSERVATIONS & RECOMMENDATIONS

1.3.8.—The Committee would like to know if the case of remission of an amount of Rs. 50,080.75 without prior approval of the Government made by the Dhubri M. P. has been approved by the Department and by now, been regularised and if so, the decision may be intimated along with the grounds on which the post facto regularisation was made. The Committee would further like to know what steps were taken to put an end to this type of unauthorised excess expenditure.

1.3.9. The Committee is happy to place on record that the Department has taken steps to realise the outstanding dues by instituting Bakijai proceedings against the defaulters in a large nos of cases. A report about the latest position as to this realisation of the outstanding dues (kist money) in pursuance of the Bakijai cases may be furnished to the Committee within 3 months of the presentation of the Rreport.

1.3.10. The Committee would further like to be apprised about the report of the High Level Enquiring Committee Constituted by the Government to evaluate the working of the Panchayats under the Act of 1972, and the recommendation to make therein.

~~CONFIDENTIAL~~

C—Non Utilization of grants.

Under the Assam Panchayati (Financial) Rules, 1974, conditional grants sanctioned to the Mahkuma Parishads must be spent within the financial year of the sanction on the objects for which these are sanctioned and the amounts remaining unspent after the close of the year should be refunded to the Government.

Of the grants sanctioned by the Government during 1974-75 for specific purposes, Rs. 17.11 lakhs were neither spent by the Mahkuma Parishads nor refunded to the Government as shown below:-

Name of Mahkuma Parishad	Amount (in lakhs of rupees)
Hailakandi	4.68
Gauhati	4.41
Barpeta	3.32
Goalpara	1.85
Karimganj	0.98
Nalbari	0.93
Kokrajhar	0.82
Dhubri	0.12
Total Rs. 17.11	

The assistance received by the Mahkuma Parishads from the Government in the form of grants during 1974-75 and 1975-76 and the relevant expenditure till the date of audit are given below:

Mahkuma Parishad	Year of receipt	Amount of grant (in lakhs of rupees)	Purpose	Expenditure (in lakhs of rupees)
Dhemaji	1975-76	0.90	Applied nutrition programme	0.34
	do	0.72	Gaon Panchayat building	0.30
	do	1.25	Minimum needs programme	0.87

Dhubri	1975-76	0.45	Applied nutrition programme	0.31
	do	1.05	Community development programme	0.91
	do	0.42	Construction/repair of Gaon Panchayat office building	0.67
Dibrugarh	1975-76	0.90	Community development grant	0.26
	do	1.16	Minimum needs programme	..
	do	0.45	Applied nutrition programme	...
	do	0.63	Special nutrition programme	0.07
Gauhati	1974-75	1.00	Construction of the Parishad building	...
	do	2.37	Tribal development grant	1.73
	1975-76	0.30	Applied nutrition programme	0.04
	do	2.55	Minimum needs programme	1.59
	do	1.50	Community development grant	0.91
Golaghat	1975-76	0.75	Community development programme	0.68
	do	0.28	Special nutrition programme	0.22
Karimganj	1974-75	0.07	Well construction programme	...
	do	0.75	Community development grant	0.04
	do	0.15	Applied nutrition programme	0.01
	do	0.60	Construction of office building of the Parishad	...
	do	0.18	Construction of Gaon Panchayat office building	..
	1975-76	0.81	do	0.10
	do	0.69	Minimum needs programme	0.55

Nalbari	1974-75	3.07	Community development grants for normalised block for the year 1973-74	0.73
	do	0.45	Applied nutrition programme during 1974-75	0.29
	1975-76	1.03	Construction of gaon Panchayat office building	0.98
	do	1.05	Community development programme during 1975-76	...
North Lakhimpur	1975-76	0.72	Gaon Panchayat office building	..
	do	0.45	Applied nutrition programme	0.22
	do	0.60	Community development programme	0.16
	do	1.15	Minimum needs programme	0.71
Tezpur	1975-76	1.36	Minimum needs programme	1.25

The Department vide their written memorandum in respect of Para.6.5/C.A.G-74-75 (Civil) has stated that the amount of Rs.17.11 lakhas as shown against the M.Ps have since been utilised and certificates thereof have also been furnished to A.G. Assam. The Department have also furnished their replies in respect of the remaining cases as:

(a)DHEMAJI: The entire amount of grant has since been utilised by the M.P. and the utilization certificates were sent to the A.G., Assam vide No.CPA.35/Recon/-76/92 dated 2nd April 1977, CPA/35/76/Recon/138 dated 9th June 1977, CPA. 35/Recon/76/92 dated 2nd April 1977, CPA.35/Recon/76/79 dated 21st January 1977.

(b)DHUBRI: The grants in question as reported by the Mahkuma Parishad were received in the month of March/76 and for which the grants could not utilise during the financial year. The balance amount has however been utilised for the purpose for which these were sanctioned in subsequent year.

Regarding pre-submission of utilisation certificates, the Secretary of the Mahkuma Parishad reported that the applied Nutrition Programme being a continuous programme for a period of 5 years and grant received at the fact end of the financial year, could not be utilised immediately. If the amount had to be surrendered, as per rule, the whole programme would have frustrated with severe public criticism and also would do no good to the area for the development of which the amount was earmarked.

The amount has since been utilised by the Mahkuma Parishad and the utilisation certificates have since been sent to the Accountant General, vide Nos. CPA.35/Recon/76/138 dated 9th June 1977; [No.CPA.35.Recon/76138, dated 9th June 1977.]

(c) DIBRUGARH : The balance amount against the grants for D.C.S.N.P., M.N.P. and A.N.P. had since been utilised during 1976-77 by the Mahkuma Parishad and the utilisation certificates thereof were also sent to the Accountant General vide Nos. CPA.35/Recon/76/88-89, dated 31st October 1977. No.CPA.35/Recon/76/79, dated 9th June 1977.

(d) All the grants received by the Gauhati and Goalaghat Mahkuma Parishads have since been utilised by the concerning Mahkuma Parishads and the U/Cs were sent to the Accountant General vide Nos. C.P.A.35/Recon 76/79 dated 21st January 1977, No.C.P.A.10/81⁴/Recon/2, dated 25th July 1981, CPA.35/Recon/76/138 dated 9th June 1977 CPA.35/Recon/76/83 dated 2nd April 1977, CPA.35/Recon/76/133 dated 9th June 1977.

(e) KARIMGANJ : Out of Rs.17,200/- and not Rs. 21,000/- as pointed out, being the grant for well construction programme for 1974-75 an amount of Rs.14,200/- has since been utilised leaving a balance of Rs.3,000/- which was refunded subsequently. U/Cs were since been sent to the Accountant General, vide letter No.CPA.35/Recon/76/67-69 dated 26th March 1977.

The entire amount for construction of G.P. officer building for 1974-75 and 1975-76 have been utilised. U/Cs. were sent to the Accountant General vide Nos. CPA, 35/Recon/76/79 dated 21st January 1977 and No. CPA. 35/Recon/76/89 dated 9th June 1977,

Out of Rs.15,000/- on applied Nutrition Programme for 1974-75 Rs.14,990/- has since been utilised, balance amount of Rs.1,000/- since refunded. U/Cs. were sent to the Accountant General vide No.CPA. 35/Recon/76/138, dated 9th June 1977.

The entire amount of Rs.60,000/- for construction of Mahkuma Parishad office building for 1974-75 has since been utilised, U/Cs. were sent to the Accountant General vide No:CPA. 35/Recon/76/167-69, dated 26th March 1977.

The entire amount of Rs,75,000/- for C.D. programme for 1974-75, has since been utilised.

Necessary utilisation certificates since received from the Mahkuma Parishad have already been sent to the Accountant General vide No. CPA.35/Recon/76/83, dated 2nd April 1977 and No. CPA. 35/Recon/76/67-69 dated 26th March 1977.

(f) Nalhari :—All the grants except that of Rs. 5,506.15 against C. D. grant, have already been utilised. The utilisation Certificates received from the Mahkuma Parishad concerned have been sent to the Accountant General vide letter No. CPA. 35/Recon/76/83 dated 2nd April 1977, No. CPA. 35/Recon/76/79 dated 9th June 1977, No. CPA. 35/Recon/76/83 dated 2nd April 1977.

Rs. 5,506.15 for C. D. grant has since been refunded to Government.

(g) North Lakhimpur :—The entire amount of Rs. 0.72 lakhs for construction of G. P. office building has since been utilised.

Out of Rs. 0.45 lakhs for applied Nutrition programme, Rs. 35,000.00 has duly been utilised. The balance amount of Rs. 10,000.00 since refunded.

Out of Rs. 60,000.00 being the C. D. grant, a sum of Rs. 59,403.83 has duly been utilised. The balance of Rs. 596.22 was subsequently refunded.

Against the grant for Minimum Needs programme of Rs. 1.15 lakhs, an amount of Rs. 1,02,143.26 have duly been utilised. The unspent balance of Rs. 12,856.74 has since been refunded.

The utilisation certificate since received from the Mahkuma Parishad concerned have already been sent to the Accountant General vide No. CPA. 35/Recon/76/138 dated 9th June 1977.

(h) Tezpur :—The entire amount of Rs. 1.36 lakhs for M. N. P. has since been utilised in subsequent year due to late receipt of grant. The utilisation Certificates in question have already been sent to the Accountant General.

OBSERVATIONS & RECOMMENDATIONS

1.4.4 It appears that the grants received from the Government by the M.Ps were required to be utilised within the financial year in which the same was received, as per Rules in force. It is evident from the audit paras that the amounts involved were not utilised at appropriate time for which Accountant General had to raised objections.

1.4.5 The Committee is constained to note that had the Department been able to initiate appropriate action through effective monitoring, they could have got the grants utilised in the year of the sanction and avert the audit objections. The Committee would therefore like to know about the action taken by the Department for non-recurrence of such lapses within 3 months of the presentation of Report.

D—Alleged mis-appropriation

1.5.1 (2) Alleged misappropriation :—According to the report of the Secretary, Marigaon Mohkuma Parishad to the Director of Panchayat and Community Development in November 1975, an employee who was entrusted with collection of taxes deposited only Rs. 2,804 with the Parishad. The amount actually collected by the employe through 23 receipt books issued to him during March 1975

and April 1975 could not, however, be assessed as the counter-foils of the receipt book were not returned by him. A Committee of two Executive Councillors of the Mohkuma Parishad was appointed by the parishad to enquire into the matter in November 1975; results of enquiry are awaited (March 1977).

1.5.2 The Department, in their written reply state that as reported, the Enquiry Committee duly constituted with two Executive Councillor to find out the actual position in regard to suspected misappropriation of money out/of collector of Taxes etc. by the U. D, Asstt. could not indicate detailed information about the actual collection etc. The Secretary, Mahkuma Parishad, however, reported that the amount involved was recovered from the incumbent and duly counted for.

OBSERVATIONS & RECOMMENDATIONS

1.5.3 The Committee regrets to note that the reply of the Department is not at all satisfactory as it could not give any clue as to (i) amount misappropriated, (ii) Whether the counterfoils of 23 Receipt-books issued to the Asstt. for collection of taxes etc. have been recovered, (iii) whether the amount realised conform with the records of counterfoild, (iv) what action was taken against the guilty Asstt, and (v) whether any controlling Officer was taken for lack of effective supervision action against the supervision control on their part. The Committee would like to have a detailed report on this case within 3 months from it presentation.

E—OTHER TOPICS

1.6.1(a) Loss : (i) in the Barpeta M. P., the highest bid received in response to tenders invited (August, 1974) for settlement of 12 hats (markets) for 9 months during 74-75 were not considered for which there was no reasons on records, and the hats were settled (September, 1975) by negotiation with other tenderers whose bids were lower. This resulted in a loss of revenue of Rs.0.12 lakh.

(ii) Under the Karimganj M. P., the highest bids received in response to tender invited for settlement of 5 bazars (75-76) were not considered without reasons on records and the bazars were settled (Oct., 75) with individuals who were not tenderers. This resulted in a loss of Rs. 0.24 lakhs.

(iii) In the Nalbari M. P., the reasons for rejection of the highest tenders in respect of 3 cases of sale of bazars were not on record and the bazars were settled with the 3rd highest and 5th highest tenderers. This resulted in a loss of Rs. 0.29 lakhs.

(iv) The M. Ps., of Dhemaji, Dhubri, Guwahati & Tezpur settled few hats below the adequate price, without tendering for the second time. The difference between the 'adequate price (price settled during the previous year) and the amount at which hats were settled in the year 75-76 was Rs. 0.59 lakh.

(b) Expenditure on collection of Taxes: (i) In the Morigaon M. P., Rs. 0.26 lakhs were spent on pay & allowances of 5 Tax Collectors and Tax Supervisors during 74-75 as against the actual collection of taxes of Rs. 0.07 lakhs during the year.

(ii) In the Nalbari M. P., only Rs. 0.10 lakhs were collected against the demand of Rs. 0.32 lakhs in 75-76 on account of taxes. Expenditure on pay & allowances of the Collection Staff amounted to Rs. 0.18 lakhs. Taxes were imposed from July, 75 whereas the Collection staff were employed from August-September, 1974.

(iii) In the Karimganj M. P., 4 persons were employed during 75-76 for tax collection and Rs. 0.16 lakhs were spent on their pay & allowances. They collected Rs. 0.05 lakh during that year.

(c) Expenditure on conveyance, P. O. L. in Karimganj M. P. Rs. 0.72 lakhs were spent on P. O. L. (Rs. 0.55) and hire charges of conveyance (Rs. 0.17) during 74-75 as against the approved provision of Rs. 0.33 lakh. The excess expenditure was met by diversion of funds from other heads of development in contravention of Rules.

(d) The Mohkuma Parishads had also involved in committing various financial irregularities, e. g. drawal of an amount of Rs. 5.23 lakh in advance of requirement by the Guwahati M. P., non-utilization, of loan of Rs. 1.00 lakh by the Nalbari M. P., etc. The Cash-book which is the central record of accounts are not maintained properly leaving doubts on its accuracy.

As regards loss, the Department have stated that either the highest bidder had to be rejected for defective tender-papers or such settlement as objected in audit was made by a resolution of the Parishad. Regarding cost of collection of taxes, the Department maintained that Tax collecting staff could not be successful in the purpose either for natural calamities or delay in assessment of taxes for which the expenditure on their pay & allowances exceeded the amount of tax collected by them. In respect of the case of Nalbari it is stated that the services of 2 tax Supervisor and 4 tax Collector employed from the defunct Anchalik Panchayat were utilised for assessment of taxes. In Karimganj M. P., the collection of taxes was not to the desired extent and hence the number of Tax-Collectors was reduced to one. Regarding non-utilization of loan, by the Nalbari M. P., it stated that the Parishad proposed to utilised the entire amount in a manner not strictly in conformity to the original sanction which was not approved by Government. The amount was refunded by Treasury challans dated 15th February, 1977 and 1st June, 1979. As regards drawal of the amount of Rs. 5.23 lakhs in advance of requirement is concerned, it is stated that the amount had to be drawn for utilization of the grant available for the Guwahati M. P., within the financial year.

OBSERVATIONS & RECOMMENDATIONS

1.6.5 The Committee is unhappy to note that the Mohkuma Parishads in the financial years, had not shown proper regard to the financial norms while transacting their business.

1.6.6 The Committee does not like going deep in the matter as no useful purpose would serve now as the transactions relate to decades past. The Committee in the premises would like to know about the steps since then taken by the Department to prevent recurrence of financial irregularities, streamlining of financial administration and maintenance of accounts as per financial Rules and to that effect submit a report comprising departmental orders, circulars instructions issued, within three months of the presentation of this Report.

1.6.7. The Committee would also like to know whether the provisions relating to Assam Local Fund (Accounts and Audit) Act, 1930 and Rules framed thereunder were observed in scrutinizing the accounts relating to the financial transactions made in connection with the programme under discussion. The Director of Audit (Local Fund) Assam under the Finance Department may submit a report to the Committee in this respect within 3 months from the date of presentation of this Report to the House.

CHAPTER—II

Pilot Intensive Rural Employment Project

Audit Para. 3. 3/C. A. G—76-77 (Civil).

2.1. The Pilot Intensive Rural Employment Project was a three year project formulated in 1972-73 by the Government of India for being undertaken in 15 selected blocks of 15 States with the stipulation that by the third year of the project, employment would be offered to all able bodied men and women within the age group of 15-59 residing in the selected block and who had registered themselves for manual work. The Paschim Nalbari Development Block in Assam was one of the 15 blocks selected for the purpose.

2.2. The objectives of the project were (i) to study (the dimension of rural employment and under-employment, ii) to take up projects in selected compact areas which would provide not only intensive employment on a progressively expanding scale to all who offer their services for wage but would also create durable assets generating new job opportunities of continuing nature, and (iii) to impart new skills to at least some of the workers employed on the projects and to assist them in finding continuous employment in secondary and tertiary sectors in rural and urban areas.

2.3. Each work under this project was to provide employemey for 50 persons for a minimum period of 15 weeks and maximum of 40 weeks continuously. Wage rate was to be Rs. 4 each per day, or such lower sum fixed as the minimum wage, etc., in the block. The maximum cost of each work was to be Rs. 0.30 lakh and the minimum Rs. 0.10 lakh. Types of works envisaged were as under :—

(a) Those directly associated with agricultural production, e. g., minor irrigation, soil conservation, afforestation, farm forestry, reclamation and development of land, drainage, embankment, water conservation and groundwater recharging.

(b) Works relating to the general development of the areas, e. g., rural buildings, rural water supply, housing for weaker sections and community and school buildings.

2.4. The project was to be implemented through the State Governments. The District Collector was to be in overall charge of the project and the Block Development Officer of the selected block was to be the Project Officer.

2.5. The project was started in the block on 25th December 1972. The block had an area of 232 square kilometres and was divided into seven Gaon Panchayats with a population of 1,22,748 (as per 1971 census).

2.6. The project was to be fully financed by Government of India. The expenditure anticipated by the Government of India was Rs. 10 lakhs for the first year, Rs. 15.79 lakhs during the Second year and Rs. 20.57 lakhs during the Third year. The funds actually released by the Government of India and the expenditure incurred by the State Government were as under:—

Year	Funds released by the Government of India	Expenditure
	(in lakhs of rupees)	
1972-73	10.00	4.31
1973-74	12.00	10.07
1974-75	11.74	7.36
1975-76	10.03	17.27
	4.77	39.01

The unspent balance of Rs. 4.76 lakhs had not been adjusted (December 1977).

2.7. The Department has not furnished their comments regarding adjusted of the unspent balance of Rs. 4.76 lakhs in the subsequent year(s). The Committee would, therefore like to know whether the unspent balance was subsequently

adjusted or refunded to Government of India. If the amount was refunded, the reasons for non-utilization of this huge sum may be specified.

2.8. The basic survey conducted in June—July 1972 had indicated that the number of unemployed agricultural labourers and marginal farmers in the age group of 15-59 in this block was 10,175 of which 9,034 were males and 1,141 females.

2.9. As against the total number of 10,175 unemployed workers in the block, persons who had registered for manual work and were actually employed under this scheme were as follows :—

Period	Number registered	Number employed
November 1972 to October 1973	3,824	2,060
November 1973 to October 1974	5,660	2,520
November 1974 to October 1975	5,361	3,219
November 1975 to March 1976	..	4,377

Not a single female unemployed participated in the Project.

2.10. The workers undertaken and their cost were as under :

Serial number	Work	Number	Expenditure (in lakhs of rupees)
1	Roads	33	24.71
2	Tanks for pisciculture	15	3.57
3	Embankments	3	3.27
4	Bunds/Channels	8	5.77
5	Others	3	0.57
		<u>62</u>	<u>37.89</u>

2.11 The audit observations made in their test check (August-77) were quoted :

(a) According to the guidelines, the labour and material components were to be in the ratio of 70:30 on an average. In 2 cases the materials constituted over 70 per cent of total cost, in 8 cases they accounted for between 50 and 70 per cent, in 19 cases between 40 and 50 per cent, in 12 cases between 30 and 40 per cent and only in 21 cases they were below 30 per cent.

(b) According to the guidelines, the cost of a work was to be between Rs.0.10 lakh and Rs.0.30 lakh so that there was proper supervision, distribution of works cost wise was as under :—

Above Rs.2 lakhs	Above Rs.1 lakh But below Rs.2 lakhs	Above Rs.0.30 lakhs But below Rs.1 lakh	Between Rs.0.10 lakhs and Rs. 0.30 lakhs	Below Rs. 0.10 lakhs
2	8	33	17	2

(c) The number of labourers employed on different works far exceeded the norm (50 labourers per work) fixed by the Government of India as shown below :—

Work	Number of labourers employed daily	Period
1 Embankment of Buradia River	990	March 1975
2 do	924	April 1975
3 Patwarichupa to Uzanmara Road	718	March 1976
4 Kharjara to Godira Road	563	June 1974
5 Borl Charabori Road	374	February 1974
6 Jagra Tilana Road	503	February 1973
7 Balizar Kakaya Road	622	February 1973

(d) The Government of India directed (July 1975) that no new works should be taken up during the extended period (November 1975 to March 1976). But new works (cost : Rs. 11.31 lakhs) were taken up during this period.

(e) In the estimates of the roads (Kutch), embankments and bunds, there was provision for consolidation of earthwork but no such consolidation work was done to bring it to a safe stage. Collars had not been used between pipes for joining purposes. The Director, Rural Manpower, Department of Community Development and Co-operation, Ministry of Agriculture had observed (May 1972) in his tour note that "No serious thought has been given to the important aspect of maintenance of the projects" and suggested, inter alia, that roads constructed under the scheme should be taken over by the State Public Works Department for maintenance. Under orders of the Government (January 1977), the assets created under the project were transferred to the Mohkuma Parishad by the Block Development officer, Paschim Nalbari Block. The Mohkuma Parishad, in turn, handed over the assets to the Gaon Panchayats (June 1977) under whose jurisdiction the areas of the assets fell. There was no inspection before taking over/handing over of assets.

(f) Rupees 2.18 lakhs were spent during 1974-75 on flood damage repairs to the roads. No report indicating the roads' extent of damage caused by floods was produced during audit.

(g) A scrutiny of measurement books indicated that measurement earthwork by a Sub-Engineer in one day ranged from 15,899 cubic metres (cu. ms.) to 45,293 cu.ms. (which was much beyond the capacity of a single person).

(h) According to the guidelines, the works were to be implemented according to the existing rules and procedure of the State Government. It was noticed that—

(i) no check-measurement was undertaken by the Assistant Engineer in-charge,

(ii) no technical sanction was accorded by the appropriate authority for any work, and

(iii) there was no completion certificate in respect of any completed work.

(i) Rupees 0,55 lakh were spent on renovation/ further excavation of 5 private tanks (2 belonging to temples (Rs. 0.18 lakh) and 3 to private schools (Rs. 0.37 lakh).

(k) Two works, viz, Electrification of Office building of Paschim Nalbari Development Block, Chamata (cost : Rs. 0.05 lakh) and Miscellaneous works in Block Head-quarter, (cost : Rs. 0.36 lakh) were not of the type to be taken up under the scheme.

(1) One of the objectives of the project was to impart new skills to workers employed, No records were produced to show that any training was imparted to the labourers which would help them find employment in secondary and tertiary sectors in rural and urban areas, or whether and to what extent they were so employed (August 1977).

2.12 Other important Points noticed during their test check by the A.G. one :

(a) The guidelines envisaged 'output related daily wage to be fixed after due consideration of nature of the work. The daily wage was fixed by the Project Officer at Rs. 4 with the stipulation to execute 2.28 cu.ms. of earthwork per day. Computed with reference to the rate fixed, an extra expenditure of Rs. 2.77 lakhs was incurred for the earthwork executed, as indicated below :—

Serial number	Nature of work	Total quantity of earthwork (in lakhs of cubic metres)	Amount paid (in lakh of rupees)
1.	Roads/Embankments	10.14	18.25
2.	Tanks	1.34	2.67
3.	Bunds/Channels	1.89	5.30
		<u>13.37</u>	<u>26.22</u>
	Amount admissible (Rs. 4 2.28 cu.ms. of earth per day)		(—)23.45
			<u>2.77</u>

(b) Lakhapur Pisciculture Tank :—According to the estimate, the above tank was to be completed within 2 months by employing 924 labourers at a cost of Rs.2 lakhs. It was expected to produce 4,608 kilograms of fish yielding Rs.0.32 lakh annually from the fourth year after its completion. The excavation of the tank was started in December, 1972 and abandoned during 1973-74 after execution of 0.49 lakh cu.ms. of earthwork (total for the entire work estimated at 0.88 lakh cu.ms) at a cost of Rs. 1.14 lakhs on account of some unspecified 'technical difficulties'. The auction of the tank for 1974-75 and 1976-77 yielded only Rs. 0.02 lakh and Rs. 0.01 lakh respectively. It was not auctioned for 1975-76 and 1977-78 (upto September, 1977).

(c) Makaldova Pisciculture Tank:—According to the estimate, the above tank was to be completed within 2 months at a cost of Rs. 1.05 lakhs by employing 462 labourers. It was expected to Yield Rs. 0.14 lakh annually from 2,016 kilograms of fish from the fourth year after its completion. The excavation was started in December, 1972 and finally abandoned in May, 1973 after execution of Rs. 0.16 lakh cu.ms. of earthwork at a cost of Rs. 0.43 lakh because of some unspecified 'technical difficulties'. There had been no sale proceeds from the tank (September, 1977).

(d) Dahudi Pisciculture Tank :—This tank was completed on 31st March, 1976 at a cost of Rs. 0.51 lakh. The auction of this tank along with another tank in 1976-77 fetched Rs. 140 only.

(e) Kodalis and Tukris :—According to the norms fixed by the Project Officer, a team of 6 labourers was to be given 2 Kodalis and 3 cane Tukris. The quantity issued, not returned by the labourers and quantity damaged, as furnished by Block Development Officer, are given below :—

Year	Quantity issued	Quantity returned Kodallis	Quantity not returned	Quantity as damaged
1972-73	1,000	700	160	142
1973-74	1,700	982	407	311
1974-75	1,982	685	747	550
1975-76	1,985	428	1,557	...
Total	6,667	2,795	2,871	1,001

Year	Quantity issued	Quantity returned	Quantity not returned	Quantity shown as damaged
	(Cane tukris)			
1972-73	2,500	700	300	1,500
1973-74	3,700	1,500	600	1,600
1974-75	3,750	1,112	1,438	1,200
1975-76	5,100	2,006	3,104	...
Total	15,050	5,318	5,442	4,300

2.13. No action had been taken by the Block Development Officer to retrieve 2,871 kodalis (cost : Rs.0,31 lakh) and 5,442 cane tukris (cost : Rs. 0,19 lakh). The physical verification (August, 1977) by the Block Development Officer indicated a shortage of 428 kodalis (cost : Rs. 0.12 lakh) and 2,006 cane tukris (cost : Rs. 0.07 lakh). No responsibility had been fixed for the shortages.

Only 300 damaged cane tukris out of 4,300 were found in stock during physical verification conducted in August, 1977. No survey report was prepared to dispose of damaged kodalis and tukris.

(f) Rupees 0.17 lakh were paid (February 1973) to 218 labourers for the work 'Bori Charabari Road' as recorded in the relevant measurement book. In the muster roll for the month of April, 1973, another sum of Rs. 0.10 lakh was shown to have been paid to 250 labourers for the same work and the same measurements for which Rs. 0.17 lakh were paid earlier. The discrepancy had not been reconciled (February, 1978).

(g) After inviting tenders a supply order was placed (April 1973) by the Block Development Officer on a Gauhati firm for supply of 67 quintals of barbed wire. Rupees 0.22 lakh, being 90 per cent of the value, were paid as advance (April 1973) to the firm on production of

supply documents which, were subsequently found to be false. A bakijai case was instituted against the firm by the sub-divisional Officer, Nalbari. Rupees 0.10 lakh only had been realised (February 1978).

(h) Check-measurement of the work 'Piplibari Kaihali Road' done by the Sub-Divisional Officer, Public Works Department, Nalbari (July 1974) disclosed that only 7,1725 cu. ms. earthwork value Rs. 13 lakh was done during 1973-74 whereas total expenditure on earthwork on this Road during 1973-74 was shown as Rs. 9.26 lakh by the Block Development Officer. The matter was stated to be under investigation by the Anti Corruption Branch (August 1977).

2. 14 The departmental reply reads :

(a) Schemes were undertaken on the strength of resolution passed by the Co-ordination Committee duly appointed by the Government which included, the provision of construction of bridge and culverts' fencing etc. materials like timber, hume pipes fencing wire and posts were made essential components of the scheme itself which could not be avoided. The reason was mainly due to the fact that the selected area was fed by different streams rivers and others outlets and no scheme could be materialised till these were arrested by providing bridges and culverts.

(b) As explained above, schemes were selected on the basis of recommendation of the co-ordination Committee which was outlined after detailed study and proper surveying of the area for execution of the scheme. Proper supervision was ensured by employing an Asstt. Engineer and 5 Nos. of Subordinate Engineer besides engaging of requisite Nos. of Supervisors against different schemes.

(e) Working season in this region is suitable only between November to May Just after/Moreover, during the month of harvesting, viz November and December local labourers are not available. Thus practically working season is limited to four months only. The, excess labourers available during the period had to be engaged for speedy execution on expiry of rainy season and setting in of rains and early completion of the works.

(d) Period was extended with the concurrence of the Finance Department in order to complete implementation of schemes in the entire selected area. Besides some of the roads/embankments damaged by flood and their improvement considered to be unavoidable by the Co-ordination Committee, had to be taken up.

(e) All earth works were done departmentally by the labourers engaged through Muster-Roll which included breaking of clods equally making compaction leaving no further scope for consolidation. Besides, turfing was grown up when rain set in. Thus no special precaution was considered necessary to prevent erosion. Further, collars had also been utilised where necessary.

The schemes under Pilot Project were continued for more than a year and properly maintained. Subsequently, it was handed over to the Mahkuma Parishad who is transferred the projects to local Goan Panchayat for maintenance apparently on the basis of records.

(f) There was unprecedented flood during the year 1974 in the area and the report in this connection was made to the sub-divisional officer (civil) by the Block Development Officer, Pashim Nalbari, Development Block. In order to restore the damage it was passed in the meeting of the Co-Ordination Committee held on 30th September 1975 to execute Flood Damaged repair work to the extent of Rs. 2,17, 650/—

(g) As reported by the Sub-divisional Planning Officer, Nalbari the measurement of earth work was taken by the Sub-Engineer in three different dates on 21/3, 23/3 and 29/3 as recorded in the M.B.No. 21.

(g) (i) The measurement of earth work was checked by the Assistant Engineer entrusted with PIREP scheme which was recorded in the field book maintained by the concerning Sub-Engineer and the amount payable to the labourers as per measurement shown as wages in the M. Roll was countersigned by the Assistant Engineer. This was however not recorded in the M.B. maintained by the Sub-Engineer for the purpose through oversight.

(ii) It appears that schemes were technically approved by the P.W.D. (R & B), Agriculture and Irrigation Department.

(iii) As the M.B. was recorded after completion of the works the required certificate was substituted as such due to lack of procedural knowledge.

(f) After due consideration of local needs, the Co-ordination Committee passed a Resolution No. 3 dated 30th September 1975 undertake the works of renovation/further excavation of 5 Tanks. Although the tanks were attached to institutions like Mandir and School but actually utilised as public property. Besides, these were causing hygienic hazards remaining water logged without any repairs. It was decided to utilise them converting into fishery as remunerative assets and handed over to the Gaon Panchayats through Mahkuma Parishads. Sale proceeds had been distributed on fifty/fifty basis between the Gaon Panchayats and institution.

(k) The works of Electrification was taken up on the strength of resolution adopted in the meeting of Co-ordination Committee held on 14th July 1973 and the estimate thereof was sanctioned by Government considering urgent completion of the scheme and prompt payment to the local labourers engaged for the purpose. The staff had to work till night in order to cope with the volume of work.

2.15 Miscellaneous works mainly included the work like improvement of approach road etc. Fishery tanks excavated/renovated for implementation of schemes were situated within the block area and difficulty was confronted to remove the surplus earth obtained by such excavation. Hence these were utilised properly in the block compound resulting its improvement, instead of throwing in a distant place which could require more expenditure in the shape of extra load besides wastage of earth.

(l) No specific provision was made in the estimates in this respect. The schemes were primarily based on excavation earth work, carriage, filling and fixing of hume pipe culverts filling and fixing timbers in construction of bridges etc. The labourers of the region were not fully accustomed with nature of skill required for those work,

and it was stipulated that employment of local labourers in this work could bring change in their habits and fined employment in later dated in similar works done regularly by other Department.

OTHER INTERESTING POINTS :

2.16 (a) The payment of wages to the daily wage earners was made as per approved schedule of rate @ Rs.1.80, Rs.2.00 and Rs.2.80 per cubic metres depending on different nature of works viz, execution of road, fishery tank and road cum bund respectively. As however, the norms of rate at Rs.4 per labour per day for execution of 2.28 cubic metre on an average for all types of works and included in the scheme had no proper basis and strict relation with the approved scheduled rate, the actual payment as per works done could not match with the norms thus made in the scheme which caused the unavoidable expenditure observed by Audit.

(b) **Lakhopur Pisciculture Tank** :—It was provided in the estimate to complete the tank within 2 months at a cost of Rs. 2.00 lakhs, but it was suspended after execution of work for an amount of Rs.1.14 lakhs on the basis of resolution of the Coordination Committee. All schemes were formulated for employment of local people with the object of creating remunerative assets, After excavation of more than 50% of the work, labourers employed refused to excavate further due to extra ordinary hardness of the soil. When all attempts failed the Committee, finding it difficult to proceed further, decided to abandon the works of tank so far excavated which could serve the purpose partly. The yeild was not to the extent estimated non excavation of the tank as specified originally,

(c) **Makaldova Pisciculture tank** :—When the excavation of the tank was in progress it was sub-merged by the flood water, After expiry of flood, it was observed that the whole tank had to be renovated entailing huge amount and hence it was decided by the Co-ordination Committee to abandon the work,

(d) **Dahudi Pisciculture tank** :— The work has been completed as per plan and estimate and have yielded more revenue in subsequent years. In addition to what has been stated above, the sale proceeds of the following tanks are furnished below which were realised regularly by the khetri Dharmapur Gaon Panchayat and Mahkuma Parishad, Nalbari :—

1. Lakhapur Tank : Rs.11,364.00 (1974-75 to 1982-83)
2. Makoldova Tank : Rs,6,947.00 do
3. Dahudi Tank : Rs. 561.00 do

Due to the repeated floods the tanks were badly affected annually for which the sale proceeds as shown above are not satisfactory.

(e) **Kodalics and Tukries** : With a view to find out the actual position of tools and plants a survey was made. But the case being old and articles like Tukries etc. being short lasting article, it was infact difficult to trace out the entire stock. The following Kodelies and Tukries were however, found damaged on a survey made on this behalf.

1. Kodali—311 Nos,
2. Tukri—1600 Nos.

(f) The matter relating to excess payment of Rs- 0.10 lakhs against "Bori—Cherabari Road" was taken up by Anti-Corruption Branch. As the relevant records were seized by the Anti-Corruption Branch, the B.D.O., Pachin Nalbari has not been able to furnish the actual position in regard to double measurement of the work. Steps have been taken to collect the same as stated by the S,D.P.O. from Anti Corruption Branch.

(g) Result of the Bakijai Cases insituted against the party is stil awaited.

(h) The matter is under disposal of the Anti-Corruption Branch Steps have been taken to collect the report as stated by the B.D.O

OBSERVATIONS AND RECOMMENDATIONS

2.17 After going through the audit objections as stated in Para 3.3/C.A.G-76-77 (Civil) and departmental replies furnished to the P.A.C. vide Para 2.13 & 2.14 of this Chapter, the Committee finds that the replies are not comprehensive enough to the points raised.

2.18. The Pilot Intensive Rural Employment Project taken up in Paschim Nalbari Development Block, was a fully centrally financed project. The Government of India provided Rs. 43.77 lakhs for the project of which Rs. 39.01 lakhs was spent upto December 1977 leaving an unspent balance of Rs. 4.76 lakhs. The aim was to generate employment by taking up works within the project area. Against total number of 10175 employed persons in the block the number employed varied from 2060 to 4,377. In the execution of works the material cost was to be kept within 30% of the total cost. But this was exceeded and generally the value of labour content was much less comparatively.

(a) What was done with the unspent balance of Rs. 4.76 lakhs? (Sub-Para 6)

(b) Why the material cost was excessive than the prescribed norm? (Sub-Para 10) (a)

(c) The tanks mentioned in Sub-Para II (b). II (c), were abandoned half finished. What are the reasons therefore?

(d) Under whose managements are all the tanks now? Who is deriving income from the sale proceed of fish in these tanks?

(e) What arrangement was made for the maintenance of the assets created under the project? Any consolidated records of these assets are being maintained?

(f) How were the implements (like kodalis) purchased for the project, were disposed of after the project period was over?

(g) Were the cases mentioned in sub-para (f), (g) & (h) investigated and action taken? What the findings and action taken in these cases?

2.19 In view of the facts mentioned in the preceding Para, the Committee would like to request the Department to submit a report meeting all the points raised and action taken thereof within three months from the date of presentation of this Report to the House.

2.20 To make proper appraisal of the topic under scrutiny, the records and reports as called for by the P.A.C. in its meeting dated 22nd December 1988 were not made available. In this connection the relevant proceedings are quoted :

CHAIRMAN—This is regarding Pilot intensive Rural Employment Project at page 41 of the C.A.G's Report for the year 1976-77. In your memorandum you have do no comment.

DIRECTOR PANCHAYAT—I understand sir. We have got the detail. Because of various reasons and the very limited working season, there was delay in implementation of the scheme. The period was extended with the concurrence of the Finance Department, and the money was utilised for implementation of scheme within the extended time. This is mentioned in our Department memorandum before the P.A.C. at Page 13 Para 10 (d).

SHRI S. CONDPAN—Why the material cost was excess of the prescribed limit?

DIRECTOR—Actually there has been a norm in this respect, but this could not be strictly adhered to because of transportation of the material to interior places. Cost of material added with transportation cost at Nalbari is one, but it shall be a little higher when the materials are transported to further interior places beyond Nalbari. That is the position.

CHAIRMAN—Are you speaking from your records?

DIRECTOR, PANCHAYAT—Yes. Sir, I am speaking with reference to the records with me.

Shri S. CONDPAN—Regarding the tanks mentioned in audit sub para II (b) and II (c), they were abandoned half finished. What are the reasons therefor ?

DIRECTOR, PANCHAYAT—I suppose you want to know the position with regard to the Lakhapur pisciculture Tank and the Makaldova Pisciculture Tank. These tanks were to be abandoned half finished. In the first case the labourers employed refused to excavate further due to extra ordinary hardness of the soil after certain depth and all attempts at persuasion by the Committee failed. In the case of Makaldova Tank when the excavation was in progress it was submerged by flood water and after the flood water had receded it was found that the whole tank had to be renovated afresh at a huge cost and hence had to be abandoned. Actually there was a Tadarak Committee which went into the circumstances confronted with the execution of the tank excavation work and when it was convinced of the situation, further excavation of the tanks was abandoned.

Shri S. CONDPAN—Under whose management are all these tanks now and who is deriving income from the sale proceeds ?

DIRECTOR—Initially these tanks were attached to the public institutions like schools and mandirs, but because hygenic hazards arising out of water logging, these were converted into fisheries as remunerative assets and handed over the Gaon Panchayats. The sale proceeds had been distributed on fifty, fifty basis between the Gaon Panchayats and the institutions.

Shri S. CONDPAN—What arrangement was made for the maintenance of the assets created under the projects? Any consolidated records of these assets are being maintained ?

DIRECTOR—The havey to be maintained by the beneficiaries. We are not maintaining them. We have no fund for that purpose.

Shri S. CONDPAN—How were the implements purchased for the projects disposed of after the projects were either completed or abandoned ?

DIRECTOR—Actually, the tukries were made of bamboos and they did not last long, but some Kodalis have not been accounted for while some have been recovered. Actually 311 numbers were found.

Shri S. CONDPAN—Were the cases mentioned in sub-Paras (f), (g) and (h) investigated and action taken? What were the findings and what action was taken in these cases?

DIRECTOR, PANCHAYAT—The position of the cases have been mentioned in the Department memorandum at page 17. As regards the Bakijai cases, we do not know the progress. As regards, Bori Cherabari Road project and other cases, it is sub-judice because they are lying with the Anti-Corruption Branch and they have taken the records by seizure. It is not sub-judice as such. The cases are under investigation by the A.C.B. and they have seized all relevant records with regard to these projects.

CHAIRMAN—When actually the Paschim Nalbari Project case was referred to the A.C.B.?

DIRECTOR—That was in August 1977.

CHAIRMAN—What is the latest position with regard to the investigation by the A.C.B.?

DIRECTOR, PANCHAYAT—We have made a number of correspondences with the A.C.B. but we have not yet received the reply from them informing the latest position.

CHAIRMAN—Please submit a report giving details of the case, against whom the charges of corruption lie, the subject matter involved and the present position. This is so far as the Department is concerned. Also another report may be called from the A.C.B. about the latest position of the cases. Let all these papers be made available to the P.A.C. at the earliest. When the Committee visits the Paschim Nalbari Development Project these papers may be referred to at the time of local inspection.

Shri Sheikh Abdul Hamid—“Rs.0.17 lakh were paid to 218 labourers for the work ‘Bori charabori Road’ as recorded in the relevant measurement book. In the muster roll for the month of April 1973 another sum

of Rs.0.10 lakh was shown to have been paid to 250 labourers for the same work and the same measurement for which Rs.0.17 lakh were paid earlier, The discrepancy had not been reconciled. What action has been taken by your Deptt.

Director:—This is a case of misappropriation. For the same works two payments cannot be made. It has been referred to Anti-Corruption Branch for investigation and report. After receiving a report from ACB we will be able to tell the position. What happens is this, When a case is registered with the ACB they take away all our rec rds And when the records are not available we cannot do much.

Mr. Chairmen:—We find another cases where your Department is involed with ACB. You please call for a report from them about the latest position of this case also. We will from our end write to them separately. You also communicate with them to know the present position. Now whether in this type of cases any departmental proceeding is initiated.

Director, Panchayat:—When the cases are taken up by A.C.B. no Departmental proceeding is initiales.

Mr. Chairman:—I fell Secretary should have a discussion with the Legal Remembrancer on this. So far as Discipline & Appeals proceeding of the Govt. is concerned It is independent of any other proceeding whether oriminal or quasi-criminal. It is exercised in the domestic jurisdiction of the Department. After knowing the outcome of the criminal proceeding you will initiate a proceeding, it would be hazardous. It is a case of embezzlement. It you agree you should initiate departmental proceeding against the officer. Whether the officers were placed under suspension at the relevant p riod. There is a prima facie case. What departmental action you have taken in the meantime?

Secretary:—I agree with the Chairman, We will look into this and adopt a procedure.

2.21 In the light of the facts as revealed, the Committee request the Department to submit a report about the position of the 2 A.C.B. cases involed in the audit para along with the findings of the Bureau and action taken in

persuance there of, within 3 months of presentation of this Report. The Committee would also like to know whether any departmental proceedings were initiated against the persons at fault.

2.22 The A.C.B cases relate to transaction that took place in 1976-77. It is not clear to the Committee when or whether proceedings started at the A.C.B. level were finalised. More than a decade has passed, it would be of some interest to see what follow-up actions were taken after the cases were referred to the A.C.B. The Committee therefore request the Govt, in Home Department to submit the diaries of these two A.C.B. cases.

2.23.1 The Pilot Intensive Rural Employment Project was introduced (i) to study the dimension of rural employment and under-employment, (ii) to take up projects in selected compact areas which would provide not only intensive employment on a progressively expanding scale to all who offer their services for wage but would also create durable assets generating new job opportunities of continuing nature, and (iii) to impart new skill to atleast some of the workers employed on projects and to assist them in finding continuous employment in secondary and tertiary sector in rural and urban areas.

2.23.2. The Committee would like to request the Department to submit a Report about the extent to which the objectives mentioned in the preceding para were achieved viz, (a) outcome of the study of dimension of rural employment and under employment in relation to the project taken in the Pachim Nalbari Dev. Block during the period under reference and (b) the extent to which durable assets were created.

CHAPTER—III

APPLIED NUTRITION PROGRAMME.

Audit Para. 3.18/ C.A.G.—75-76 (Civil)

„ „ 3,12/C.A.G.—81-82 (Civil)

A—General

3.1. As pointed out by Audit, the Applied Nutrition Programme (ANP) sponsored by Government of India was introduced in the State in 1965-66 in 2 Community Development Blocks. By March, 1976, A.N.P. was in operation in 49 out of 130 C.D. Blocks in the state.

3.2. The objectives of the programme were to tackle the problem of malnutrition amongst the masses through the introduction of less expensive but nutritional choices in food, increase in consumption of protective foods and improvement in the nutritional status of individuals, particularly mothers and children in rural areas. This was intended to be achieved through (i) education and training in improved methods of production and preservation of balanced food, (ii) mobilising individuals and institutions in the rural areas for increasing productions of foods rich in proteins, vitamins and minerals and (iii) developing village resources through community efforts.

3.3. The programme comprised the following activities:—

- (i) Establishment of (horticultural) community gardens, school gardens, kitchen gardens,
- (ii) Establishment of poultry units,
- (iii) Development of fisheries,
- (iv) Training of officials and non-officials,
- (v) Payment of grant to social organisations.

3.4 In each ANP block, the programme was to continue for a period of 5 years called the operational period. During the operational period, the expenditure per (Rs. 0.81 lakhs with effect from 1974-75). The Government of India was to bear Rs. 0.34 lakh (Rs. 0.30 lakh with effect from 1974-75) and the State Government was to provide the rest.

3.5.1 During the post operational period the Government of India was to bear Rs. 0.15 lakh for completing the continuing activities. The United Nations International Children's Emergency Fund, World Health Organisation and Food and Agriculture Organisation were to supply free of cost items like barbed wire for fencing the garden, pumping sets, teaching aide, audio-visuals, etc. and also to bear the cost of stipend to trainees rewards to the youth organisations and cost of production of literature. According to the departmental records, the number of blocks under ANP 1969-70 and requirements/actual release of funds as under—

Year	Number of new block(s) taken up	Number of blocks (including new blocks) where programme in operation	Funds to be provided		Funds actually provided		Expenditure
			Government of India	State Government	Government of India	State Government	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(in lakhs of rupees)							
1969-70	4	22	8.84	13.26	9.07	5.05	12.82
1970-71	1	26	8.50	12.75	8.16	7.97	12.91
1971-72	5	27	7.82	11.73	7.69	9.85	11.19
1972-73	4	32	7.48	11.22	6.12	7.96	7.87
1973-74	5	36	6.46	9.69	5.73	8.31	6.48
1974-75	3	41	5.40	9.18	9.36	6.37	9.85
1975-76	5	44	6.60	11.22	6.75	6.32	7.06
Total—			51.10	79.05	52.88	51.83	68.1

3.5.2. The Audit has further pointed-out in their subsequent Para—3:12/C.A.G. 81-82 that the assistance from Central Government for implementation of this programme was on a sliding scale ranging from Rs. 64,000 to Rs. 15,000 per annum per block, depending on whether the block was new or had completed the operational period beyond five years. In accordance with the decision of the National Development Council in 1978 on the transfer of Centrally Sponsored Schemes to be State Sector, this programme was left to be managed by the States completely and funds already provided for this programme by Central Government were also transferred to the States, with effect from 1979-80. Accordingly there was no assistance for this programme from the Central Government from that year onwards. The State Government reduced the scope of the programme without taking up any new block and during 1979-80, 1980-81 and 1981-82 the programme was in operation only in 26, 21 and 16 blocks respectively as against the 70 Blocks in which the programme was in force on 31st March, 1979.

3.5.3. The total assistance received for the programme from various sources during the period from April 1965 to March 1982 was as below -

Details (1)	Amount in Lakh of Rupees (2)
(i) From Central Government (upto 31st March 1979, includes Rs. 52.83 lakhs received upto 1975-76).	90.97
(ii) From State Government (upto 31st March 1982, includes Rs. 51.83 lakhs received upto 1975-76).	110.21
(iii) Assistance from UNICEF in the form of cash assistance and reimbursement for material procured on its behalf.	10.27
Total	211.45

3.6.1 Important points as noticed in their test audit by A. G. Assam during June, 1976 to September, 1976 of the working of the programme in twelve Blocks viz, Baitamari, Boko-Bongaon, Borkhetri, Chapor-Chalkoocha, Demoria, Golukganj, Hajo, Jatinga Valley, Kokrajhar, Manikpur, Mandia Pub-Nalbari are reported. Again, during the Accounting year 1981-82, the account and other relevant records of 13 Blocks in which the programme was implemented and which conspicted the operational period of 5 years before March, 1981 were test checked by Audit during April, 1981 to December 1981. It was pointed out that there were no activities under this programme in 12 out of 13 selected Blocks. Topic were elucidation of the programme in the light of the audit objections raised is made hereby:

B. HORTICULTURE ACTIVITIES

3.6.2. The main purpose of the horticulture programme was to grow fruits and vegetables of high nutritive value and improved varieties in kitchen school and community gardens by employing improved tools, seeds, fertilisers, pumps, sprayers, etc. The school and community gardens were to be maintained by Anchalik Panchayats and Block Development Committees and cultivated through voluntary village labour, Mahila Mandals and yuvak Mandals. The programme envisaged raising of 180 gardens in each selected block during the operational period as shown below :

Number of garden	Number to be raised	Area to be covered by each garden
(1)	(2)	(3)
Kitchen gardens in Private houses	150	0.25 acre
School gardens	20	0.50 to 1 acre
Community gardens	10	3 acres
Total	180	

3.6.3 The financial outlay envisaged for establishment of these gardens was Rs. 0.43 lakhs (Rs. 0.39 lakhs with effect from 1974-75), per ANP block per annum. UNICEF had agreed (February 1962) to supply pumpsets, barbed wire, garden tool sets, fertilisers, seed packets, etc. of a total value of Rs. 88,000 for each block for the entire period. In the case of the community gardens, 50 per cent of the output was to be supplied to the Mahila Mandals/schools for contribution towards educational feedings and meal demonstrations. The rest of proceeds were to be utilised in maintenance and development of community gardens. The output of the school gardens was to be utilised for feeding the school children.

3.6.4 In the thirteen blocks, selected for review, 1510 kitchen gardens, 182 school gardens (Area 131½ acres) and 53 community gardens (Area 93 acres) were established at a cost of Rs. 12.07 lakhs as against the targets of 1950, 260 and 130 respectively. Out of them 95 school gardens and 30 community gardens, i.e. more than half the numbers set up were closed within 1 to 4 years.

No records were made available to audit to indicate whether the community and school gardens were productive and their harvest was used in the manner the scheme envisaged.

3.6.5 Various material and equipment valued at Rs. 2.01 lakhs obtained for horticulture development remained idle in 18 blocks audited for periods ranging from 2 to 13 years. Most of these material and equipment were received by blocks after expiry of operational period. Records of the blocks did not reveal any action taken by the blocks for their transfer to other ongoing blocks. Stock registers were not properly maintained by Mayang block and as such actual position could not be assessed. No reasons for these omissions were intimated to audit.

3.6.6 The programme envisaged organisation of 20 Mahila and 10 Yuva Mandals in each block to act as main functionaries in the implementation programme by taking part in the production activities of the programme and educating the people in the block towards the end of acceptance of the programme by the rural people. The Mahila Mandals were also to organise the demonstration of feeding programme.

3.6.7. As against the target of 260 Mahila Mandals and 130 Yuva Mandals in the 13 blocks covered by audit, only 102 Mahila Mandals and 98 Yuva Mandals were organised. The estimated expenditure per Mandal was Rs. 666 but the actual worked out to Rs. 734. The Mahila Mandals received Rs. 70,000 as assistance from UNICEF, as against of Rs. 91,000 due. The Yuva Mandals received Rs. 25,000 compared to Rs. 32,000 expected as assistance from UNICEF. The reasons for variations between expected and actual assistance from UNICEF were not on record.

3.6.8. The average number of feeding programmes per year in the 13 blocks selected ranged from 11 to 369. The records relating to feeding programmes were not maintained properly and in some blocks no such records were at all kept. It appeared that the participation of Pre-School children and nursing pregnant women in these feeding programmes was negligible in all the blocks.

3.6.9. One of the conditions of the assistance to Mahila Mandals was to organise demonstrations for improving knowledge of women and school children about methods for hygienic preparation of foods, by utilising the produce from the horticultural activities of the programme. There was no evidence that such demonstrations were organised although pressure cookers were supplied to each block for this purpose. In these circumstances, the prime object of the programme to raise the nutritional status of rural people through increased consumption of vegetables and food of animal origin, had remained largely unfulfilled.

3.6.10. The programme envisaged continuous monitoring and evaluation of its implementation, but there was no follow up monitoring and evaluation after 1976 of the working of the various activities taken up under the programme (June 1982).

3.6.11. In each ANP Block at least 10 community gardens, 20 school gardens and 150 Kitchen gardens were proposed to be set up. The financial outlay envisaged for establishment of horticultural gardens was Rs. 0.43 lakh (Rs. 0.39 lakh with effect from 1974-75) per ANP Block per year. Assistance like improved tools, irrigation facilities seeds fertilizers pumps and sprayers was to be provided free of cost by the Government. In the case of the community gardens, 50 per cent of the output was to be supplied to

the Mahila Mandals/schools for contribution towards educational feedings and meal demonstrations. The rest of the output could be sold in local market and the proceeds were to be utilised in maintenance and development of the community gardens. The output of the school gardens was to be utilised for feeding the school children. In eight ANP Blocks (Boitamari, Boko Bongaon, Demoria, Golokganj, Kokrajhar, Mandia, Manikpur and Pub-Nalbari) 46 community gardens and 154 school gardens were established as against the target of 80 and 160 respectively. According to the records of the Block Development Officers, 32 out of 46 community gardens and 93 out of 154 school gardens were either closed or were in deplorable condition. There was practically no yield from these gardens.

3.6.12. In the Mandia and Pub-Nalbari ANP Blocks, on vegetable/fruits were produced for supplementary feeding although expenditure of Rs.0.74 lakh (1971-72 to September 1976) and Rs.0.47 lakh (1969-70 to 1973-74) respectively was incurred. The department attributed this to floods which frequented the low lying areas in which gardens were established.

3.6.13. In the Jatinga Valley ANP Blocks, Rs.1.05 lakhs were spent in horticultural activities from 1970-71 to 1974-75. No records were available (December 1976) regarding the area cultivated in different gardens, number of fruit trees planted/vegetables grown and their distribution,

3.6.14. Plants and grafts worth Rs. 0.25 lakh were purchase by the Kokrajhar ANP Block from the local market on 25th June 1973. No record in support of the distribution of the plants and grafts was available (December 1976). In the same block, 33,000 kilograms of potato seed costing Rs.0.16 lakh had been purchased during October 1969 to October 1972. Three hundred and fifty kilograms of seed were issued to the Block officials for their personal use. The rest were issued to community/school gardens against which only 350 kilograms of potato crop was shown to have been produced. Thirty two pumpsets received from the United Nations International Children's Emergency Fund were with the block since 1968-69. Except for one pumpset which was shown as having been issued free of cost to a functionary of the Mohkuma Parishad, all other pumpsets remained unutilised.

3.6.15. The Boko Bongaon and Kokrajhar ANP Block spent Rs.0.12 lakh and Rs.0.02 lakh respectively on labour charges in the community gardens and school gardens instead of utilising the services of voluntary labour/school boys.

3.6.16. In December 1974, the implementation of ANP was reviewed in the State level seminar and it was observed by the participants of the seminar that 'Due to long distance of local points for supply of inputs in some of the Blocks, the Programme failed. Due to provision of temporary fencing (instead of regular fencing), school gardens and community gardens had ceased to function. In some places the sites were selected without looking into the source of water and in some places the pumps supplied for irrigation remained unutilised. In some cases pumps had never been supplied. No serious thought has been given to provide uniform facilities of seeds, fertilizers, implements and irrigation'.

3.7.1. In the Written Memorandum, the Department stated :

Under the programme, horticultural facilities are provided to Mahila Mandals, Yubak Mandals and School. After establishment of the gardens the garden holders were responsible to maintain them. But it was difficult to have the expected result despite efforts made by the block agencies due to inherent negligence and poor financial position of the organisation. Moreover, the supplies made by UNICEF were received late. No financial assistance was admissible after the operational period when in fact assistance was necessary to maintain the established gardens. As a result most of the gardens had to be closed down due to poor financial condition of the garden holders.

Kitchen gardening is encouraged only to augment vegetable production and its consumption. But this type of gardens could not be established to match with schematic target as many of the individuals were not found to be keen for such works. As the fruit bearing plants normally take years together to come to a production state, it was obviously not feasible to make the fruits available within a short-duration. However, food products like banana, pineapple, guava and papaya were collected and distributed for free feeding under the programme.

The stock accounts of Mayung Dev, Block had since been regularised. All the UNICEF supplied equipment stated to be lying in Block godown had since been distributed and properly utilised.

3.7.2. As per Master Plan of Operation for Applied Nutrition Programme, each programme block is to be organised 10 Mahila Mandals and 5 Yuvak Mandals for the purpose of the programme and not 20 and 10 as reported. The UNICEF is committed to provide financial assistance @ Rs.700.00 per Mahila Mandal Rs.500.00 per Yuvak Mandal. The total amount for both the organizations @ 10 units for Mahila Mandals and 5 unit for Yuvak Mandals comes to Rs.9,500.00 only per Block for a period of 5 years. Hence for 13 Blocks, the total financial involvement comes to Rs.1,23,500.00 only.

3.7.3. The prime agency for successful implementation of the programme is the voluntary organizations, i.e. the Mahila Mandals and the Yuvak Mandals. Before their involvement in the programme implementation, they are properly and adequately trained specially for child and mother care, preparation and consumption of nutritious food. All these trained members are voluntarily engaged for conducting food demonstration to other fellow members under the guidance and supervision of the block extension staff. Normally such records are maintained by Mahila Mandals involved. This being the vital objective of the programme, maximum effort was made to achieve the objective which created an impact in the minds of the rural people.

3.7.4. Most of the horticultural gardens set-up as demonstration units did not thrive in the long run mainly due to non-erection of permanent fencing for want of fund. Although, at the initial stage, local people agreed to provide voluntary labour to maintain the gardens out of their own resources as was conditioned in the ancillary Master Plan of Operation, they ultimately did not stand by their promises. This caused a deplorable condition of some of the gardens. It was not altogether correct that there was no vegetable production for supplementary feeding centre though the production was not up to the mark of expectation to cater the need of the feeding centres. Regarding production of fruits, the plants and grafts were supplied and it generally takes 3 to 4 years time to bear fruits. The gardens were established in low-lying areas. The selection of sites were made by

espective earstwhile Anchalik Panchayats. The areas were badly effected by flood and water-logging during the rainy reasons. Thus most of the plants and grafts could not hrive-up to the expection.

3.7.5 In Jatinga Valley Dev. Block, 1062 acres (appx.) of land was cultivated where 12,780 nos. of fruit trees are planted. The vegitable grown (34.5 Qlts) were distributed amongst the valnerable groups. In Kokrajhar Development Block, 40, 450 nos. of plants and grafts were distributed to 13 nos. of A.N.P. gardens. An amount of Rs.1,000/- was collected by issuing 350 k.g of potato seeds from the beneficiaries and deposited to Anchalik Panchyat's fund on 1971-72. The pumpsets were utilised in the A.N.P. gardens as and when required. Pumpset issued to one Executive Member has since been taken back. Due to the non-availability of the services of the voluntary labour/school boys, the Blocks had to engage casual labourers for working in the community gardens.

3.7.6 The observation made in the State Level Seminar were given due weightage and feasible correctives were applied and significant improvement noticed in course of time.

C—Poultry Development

3.8.1 Under this programme under A.N.P., an amount of Rs. 11.53 lakhs was incurred between April, 69 and March, 81 covering both individual poultry and villagt poultry units. During the operational period, 80 individual and 10 village paultry units to be established in each A.N.P. Block. The financial outlay envisaged for poultry unit was Rs.0.24 lakhs per A.N.P. Block per year. Each individual unit was to be provided with 20 birds and a village unit with 100 birds. Each individual unit was to be given assistance of Rs.200/- and village unit Rs.750/- for construction of Poultry houses. The State Government was also to provide balanced poultry feed (100 p.c during first year, 75 p.c. during second year and 25 p.c. during third year). Incubators, brooders, etc., obtained from UNICEF free of cost were also to be given to the units free. The value of the initial assistance provided by the Government was to be repaid by the operators in the form of eggs (50 p.c. of production) for feeding schools children and in meal demonstrations till the value of assistance was fully repaid.

3.8.2. Audit noticed (June-September, 1976) that in 10 selected Blocks (Baitamari, Boko Bongaon, Chapar Salko-ocha, Demoria, Golokganj, Jatinga valley, Kokrajhar, Mondia Manikpur and Pub-Nalbari), out of 360 poultry units, 213 had already closed-down within a period of 2-3 years. According to a Government Evaluation Study which examined the functioning of the programme the closure of the poultry units had been mainly due to withdrawal of free supply of poultry feed, non-availability of feed within the reach of poultry breeders, low production of eggs, non-replacement of birds in the units and lack of interest on the part of the breeders.

3.8.3. Assistance of 0.14 lakh for the Jatinga valley A.N.P Block was given for construction of poultry houses to 43 individual poultry units and 4 village units. Later it was informed that those units never functioned as they were not supplied with poultry birds. No action was taken to recover the amount till December 1976.

3.8.4 A sum of Rs. 0.45 lakh was advanced to the Project Officers, Khanapara & Silchar in 71-72 & 72-74 for supply of poultry birds and feed to the Block. But no birds were supplied.

3.8.5. The prescribed norms of issue of birds was 9 females and 1 male. As against this, in the Kokrajhar A.N.P. Block, 80 female and 20 male birds were issued to each of the 15 units. In the Mondia A.N.P. Block, the block unit poultry started with 68 female and 42 male birds in March, 1974. Maintenance of male birds in excess of the prescribed norms would result in considerable avoidable expenditure.

3.8.6. In the Jatinga valley, Mondia and Pub-Nalbari A.N.P. Blocks, assistance to poultry units amounted to Rs. 0.30 lakhs, Rs. 0.25 lakhs and Rs. 0.38 lakhs respectively upto March, 1976, while the total number of eggs supplied by these units till their closure was only 885, 1594, and 3987 respectively.

3.8.7. In the Boko Bongaon A.N.P. Block, 51,104 eggs were produced by nine village units from September, 1969 to February, 1971 out of which only 13,580 instead of 25,552 were supplied for feeding.

3.8.8. A brooder house was constructed in the Pub-Nalbari A.N.P. Block in the year, 1972-73 at a cost of Rs.0.06 lakh. As no chick was produced after construction of the brooder house, it was being utilised as an agricultural go-down since 1974-75.

3.8.9. 432 individual poultry units were set-up in 13 Blocks against the target of 1040 with assistance in the form of birds, balanced poultry feed and cash. Out of 432 individual units, 234 units were set-up during the operational period of 5 years and the balance 198 units were set-up thereafter. Of these, 277 were closed within 1 to 4 years and the remaining 155 units survived with a small number of birds. The closure was started by the B.D.Os. No follow-up action was taken to ensure the proper functioning of these units and to recover the value of initial assistance. No records of production of eggs and supply of the agreed quantity of feeding centres were available in six Blocks and the records of other seven Blocks showed negligible supply to the feeding centres.

3.8.10. Every block covered by the programme was required to establish through private breeders, 20 village poultry units. These were to serve as a breeder to other small units in the village so that local birds could be upgraded. As against the target of 260, only 66 units were established in 13 blocks. Of those established, only 34 units were set-up within the operational period. With the closure of 47 units within a period of 1 to 4 years, the basic objective of improving local birds was not achieved.

3.8.11. Out of funds sanctioned for poultry development scheme in June 78, North Karimganj A.N.P. Block diverted Rs. 0.82 lakh in March, 79, for the purchase of goats, equipments, medicine, construction of shed etc. 310 goats were distributed to 62 beneficiaries on the condition that half the production of milk should be supplied free of cost to children, except and nursing mothers out of 310 goats, 263 died upto August, 81, due to various disease like pox and no milk was supplied by any of the beneficiaries even when the goats were yielding milk.

3.8.12 Each hen supplied to beneficiaries under this programme was expected to lay 200 eggs per year. But the actual production of eggs, as per information was far short of this norms, with the shortfall varying from 87 p.c. in Kapili block to 99 p.c. in Badarpur block. Details of production of eggs in respect of 36 villages units and 282 individual units, in six blocks were not available for computing the cost per egg. Thus the initial advantage of improved hens was lost due to faulty implementation of the programme. Five incubators were received during 1979 from Government of India at a cost of Rs. 0.05 lakh for village poultry scheme out of which four could not be utilised due to lack of trained personal and defect in the incubators.

3.9.1 Against all those observations/objections made in test audit in the foregoing paras the Department, vide their written memorandum, have expressed various constraints in achieving the target. The Department have stated that the target for establishment of poultry units in different blocks of the state could not be achieved to the extent as envisaged due to lack of proper motivation, poor economic condition, unfavourable climatic condition in many areas defective conventional system of rearing which resulted in a low production with heavy mortality leading to closure of many units to avoid recurring loss. Non-availability of feed within easy reach had also contributed towards failure of poultry rearing in the block areas.

3.9.2 Generally, economically poor people are selected as beneficiaries under the programme who are required to maintain their units without financial help. In most cases the beneficiaries failed to maintain the units out of their own resources and as a result their units get closed gradually. For supply of ingredients, poultry birds etc. the A.H. & Vety. Deptt. was responsible and hence failure on account of these factors would be contributory upon both the Department.

3.9.3 The brooder house at Pub-Nalbari A.N.P. Block was constructed for growing chicks by means of incubator for meeting local demands of high breed varieties of poultry. The brooder house was also intended to serve as

a transit camp for chicks for supply to different poultry units after due medical and atmospheric treatment. As such, the house was not in fact utilised as a full time agricultural godown since 1974-75. This was also utilised for keeping birds and their food from time to time although the brooder house could not exclusively been utilised for hatching and rearing chicks for want of incubator which was due to be received from A.H. & Vety. Department.

D-Fishary Development

3.10.1 The programme envisaged development of pisciculture as an important production activities in the selected tanks, ponds and reservoirs in 20 village units covering about 2 acres of water area in each village in each A.N.P. Blocks, with annual outlay @ Rs.0.14 lakh per block. The state Government was to provide fingerlings and fishing equipments to be supplied by UNICEF free of cost to the Gram Panchayats and individual tank owners. In return, they are to provide free of cost fish over/fixd a/period for use in the feeding schools and meal demonstrations.

3.10.2 Against the financial outlay envisaged for development of Fisheries at Rs. 0.14 lakh per A.N.P. Block per year, no target were laid-down, and no agreement was executed with the gaon Panchayats/tank owners. No fish was supplied for supplementary feeding by six blocks viz., Boitamari, Golakganj, Kokrajhar, Mondia, Manikpur and Pub-Nalberi, as pointed out in test audit, although a total amount of Rs. 0.56 lakh was spent from 1966.

3.10.3. The audit has also pointed-out that an amount of Rs. 1.93 lakhs were spent against an allotment of Rs. 3.86 lakhs between April, 1976 and March, 1981 in 13 blocks on pisciculture covering a water spread area of 85 acres as against the target of 520 acres. In the private tanks so developed, 3.79 lakhs fish-seed were stocked for raising fingerlings. As against the expected catch of 2.55 lakhs kg. of fish, only 0.02 lakh k.g. of fish were caught. As a condition of such stocking of fish-seed, in the tanks of beneficiaries, they were to give fee half of their production for free feeding to children/pregnent and lactating mothers. In four blocks such supply of fish was only 620 kg.

The low production of fish in Golokganj and mayong blocks was attributed to floods during 1973-74 and 80-81 respectively. Fishery equipment (oxygen cylinder, nylon twinnets, synthetic netting etc. valued at Rs. 0.68 lakh) supplied between February, 1972 and January, 1981 by UNICEF free of cost were lying idle in the Directorate of Fisheries and three Superintendent of Fisheries (Goalpara, Sibsagar and Cachar) for the period ranging from 2 to 11 years. Besides, information about utilization of 2162.5 kg. of nylon twine valued at Rs. 0.80 lakh received between November, 1968 and June, 1977 and distributed to seven Superintendent of Fisheries was not made available in audit. Similarly, fishery equipments received in the Directorate of Fisheries valued at Rs. 0.75 lakh had not been entered into the stock register and no evidence of sending the same to the blocks could be shown to audit (June, 81).

3.10.4. The Department in their written memorandum have stated that the programme of Fishery Development was more or less under dwel control of Fishery Department and Panchayat Department. As a matter of fact, the Fishery Department was more concerned about qualities of seed and other technical aspects related to the scheme including fingerlings. The programme as originally envisaged could not, however, go ahead due to inability of Fishery Department to supply fish-seed in time and repeated floods affecting the individual tanks/ponds. As regards supply of equipments, the Department stated that whatever materials supplied by the Fishery Department to the B.D.Os were accounted for and also utilised for the purpos for which these were given. Although the programme aimed at ecotional aids to children, the programme suffered set-back as such 5650 kg. of fish in addition to 620 kg. could not be supplied for various blocks for free feeding. Except the B.D.O, Baitamari who could not produce the relevant records, the report submitted by other B.D.Os viz., Pub-Nalbari, Gulokganj, Mondia, Kokrajhar and Manikpur submitted reports and their position stand as under:

(a) Pub-Nalbari: During the operational period 452.4 kg. of fish had been produced, out of which 78.6 kg. had been distributed for local feeding programme.

(b) Golakganj: No fishing equipment was supplied. In this block total no of 19,700 fingerlings were supplied for 14 renovated tanks. Most of the tanks were submerged in flood water and a result only 35 kg. of fish were used from 2 nos. of fishery tanks for feeding programme.

(c) Mondia: Though the fishery scheme was started during three year 1971-72 with share of Rs. 4,000/-, it had to be abandoned as the area is flood affected.

(d) Kokrajhar: Although a sum of Rs.10,200/- only was distributed to 23 nos. of pisciculturists the scheme did not yield expected result due to non-contribution of the 50% share by the beneficiaries for the feeding programme as required.

(e) Manikpur: Due to non-receipt of fingerlings from Fishery Department, the programme failed and the tank excavated with the merge aid of Rs. 3,400/- remained unused for the purpose.

E—MONEY

3.11.1. Particulars of the requirement of funds as per approved pattern for implementation of the programme in 13 blocks, amounts released and actual expenditure during 1968-69 to 1980-81 are given below:

	Amount (in lakhs of rupees)
Grants due	70.10
Grants actually released	46.09
Actual expenditure	30.89
Unspent balance, no part of which was surrendered	15.20

The unspent balance of Rs. 15-20 lakrs out of funds drawn during 1977-78 to 1980-81 was lying (December, 1981) in the personal ledger account of Director of Panchayat and Community Development (Rs. 1.86 lakhs), Mohkuma Parishad/District Council (Rs. 9.091 lakhs) and nine block offices (Rs. 4.25 lakhs.)

3.11.2. It was also observed that Rs. 8.71 lakhs had been drawn from the treasuries during 1979-80 and 1980-81 by the Director of Panchayat and Community Development towards assistance for 18 other blocks (11 of which were in post-operation stage during 1977-78 to 1981-82) and kept in his personal ledger account instead of disbursement. The Department stated (June, 1982) that the release of the undisbursed amounts totalling Rs. 23.91 lakhs as above had been withheld pending receipt of utilisation certificates in respect of earlier instalment of grants.

3.11.3. The Department have stated that the total amount of unspent balance of Rs. 23.91 lakhs (i.e. Rs. 15.20 +Rs. 8.71 lakhs) relating to the year 1977-78 to 1980-81 could not be released in time due to non-receipt of the utilisation certificates of the previous years grants from the concerned Mohkuma Parishads. During the year 1982 the entire amount of unspent balance of Rs. 23.91 lakhs had been released to the concerning Morkuma Parishads on receipt of utilisation certificates of previous year grants.

3.11.4. Utilisation certificates of the grants were also sent to the A.G. vide D.P. & C.D's No. CPA.44/Recon/80/10 dated 19.2.83, NO. CPA. 10/81/Recon/5dt. 5.1.84, NO. CPA. 10/81/Recon/6dt. 27.2.84, NO. CPA.8/87/Recon/46dt. 5.5.88 & NO. CPA. 8/87/Recon/22-38 dated 12.1.88.

MISCELLANIOUS CASE

3.12.1. Assistance to social organisation :— The financial outlay envisaged assistance to social organisations of Rs. 4,000 per ANP Block per year. In every ANP Block, Mahila Mandals and Yubak Mandals were eligible for assistance of Rs. 700 and Rs. 500 respectively, which was to be used for one or more of the following activities, viz. vegetable and fruit gardening, fishery, food and fruit preservation, poultry rearing, soap making, decorticating of edible oil seeds and paddy dehusking. A grant of Rs. 1.14 lakhs was paid between 1966-67 and 1976-77 to 120 Mahila Mandals and 60 Yubak Mandals in the 12 ANP Blocks selected for test check. There was nothing on record to indicate whether the grant paid to them was utilised for the specified activities.

3.12.2. Other points of interest : — The ANP envisaged co-ordinated efforts by the various departments. The staff of the Public Health and Medical Departments was to undertake health check-ups and immunisation, diagnose cases of malnutrition among village children, provide treatment for malnourished children, etc. Except for a few cases of immunisation in two blocks (Chapar Salkoocha and Mandia), no health check-ups and immunisation were conducted in the other 10 ANP Blocks subjected to test check.

Although all the ANP Blocks in the State received weighing machines in 1973-74 for recording weight of children from time to time, the machines were not used (December, 1976.)

The State Nutrition Officer was to impart training to block officials on the nutritional aspects of ANP. NO training in this regard had been given in the blocks test checked.

Our of 10 radio sets received in the Pub-Nalbari ANP Block in October, 1974, 5 sets were issued to the Mahila Mandals while the other 5 were issued to the block staff (October, 1974.)

Large quantities of articles (value not known) supplied by United Nations International Children's Emergency Fund were not issued and were lying in stock for 1 to 8 years in 5 Blocks, as under : —

Name of block	Articles	Lying in stock since
Beko Bangaon	10 rolls barbed wire	July 1970
Demaria	80 kitchen garden tools	March 1969
Golokganj	11 rolls goat-proof fencing	June 1968
Kokrajar	1 Oil engine	August 1968
	5 clipper sprayers	July 1972
Mandia	1 sewing machine	January 1973
	2 sewing machines	March 1974

The matter was referred to the Government in October, 1976 ; reply is awaited (March, 1977.)

3.13: The Department have replied that :— The associate organisations, such as Mahila Mandals and Yubak Mandals are the real implementing agencies under applied Nutrition Programme. 10 Mahila Mandals and 5 Yubak Mandals are selected for the purpose and these organisations are assisted both financially and materially so as to make them economically sound for carrying out nutritional as well as Welfare Activities. Proper training is also imparted to the members of those organisations. The various units provided to those organisations are well organised and decently maintained. The involvement of the members of the organisation into ANP activities have made assets for the purpose.

OTHER POINTS OF INTEREST :

3.14. (a) Health Check-up etc. : This concerned the public Health and Medical Department.

(b) Utilisation of weighting Machines: The weight of children and utilisation of the machine there on is a part of Health Check-up by the Health Department and hence, Panchayat Department had hardly any scope for their utilisation independently.

(c) Training: Initially the training programme suffered a set back but with the appointment of Lady Nutrition Officers, the training was imparted from time to time depending on necessity.

(d) Radio Sets: 5 Nos. of sets issue to the Block staff were taken back and issued to remaining 5 Nos. of Mahila Mandals subsequently.

(e) Articles of the UNICEF: The un-utilised articles have since been utilised by the Block concerned.

Observations

3.15.1. The programme was implemented during 1965-82 at a total cost of Rs.211.45 lakhs; of this, the Central assistance received upto March 1979 was Rs.90.97 lakhs and that from UNICEF in the form of cash or materials, amounted to Rs.10.27 lakhs.

3.15.2. Rupees 23.91 lakhs drawn between April 1968 and March 1981 remained unspent in various personal ledger accounts of departmental officers pending disbursement on receipt of utilisation certificate in respect of grants given earlier.

3.15.3. In the 13 blocks selected for audit, against the targets of 1040 units for individual poultry units and 260 for village units, 432 and 66 units respectively were actually set up, the expenditure incurred being Rs.11.53 lakhs. Many of the units had been closed down and those surviving had only small number of 200 eggs per year.

3.15.4. Fund were diverted for purchase of 310 goats distributed among 62 beneficiaries with the condition that half the milk production would be supplied by them for free feeding to children, expectant and nursing mothers. Most of the goats were stated to have died and no milk was supplied by any of the beneficiaries.

3.15.5. Against the allotment of Rs.3.86 lakhs and target of 520 acres of water spread area for fisheries development, the amount actually spent was Rs.1.98 lakhs and area covered was 85 acres. The yield of fish was less than one per cent of the anticipated harvest.

3.15.6. Fishery equipments (value Rs.068 lakh) were lying idle for periods ranging from 2 to 11 years. Equipments, valued at Rs. 0.75 lakh were not accounted for

while information about utilisation of equipment worth Rs. 0.80 lakh supplied 7 Superintendents of Fisheries by the Director of Fisheries was not available (July 1982).

3.15.7 There were shortfalls in the targets set for developing kitchen, school and community gardens. Rs. 12.07 lakhs were spent on the 13 blocks on these but 95 gardens out of 182 and 30 community gardens out of 53 had been closed down within 4 years. No records were kept to show utilisation of their produce for feeding school children and for meal demonstration.

3.15.8 Similar shortfalls were noticed in organising Mahila Mandals and yuva Mandals which were envisaged as main functionaries in the implementation of the programme and educating people about it. No demonstrations of methods for hygienic preparation of foods from the produce of horticultural activities of the programme, were organised by the Mandals.

3.16.1. The Committee going through the data and relevant facts as compiled in connection with the various activities undertaken in pursuance of the Applied Nutrition programmes finds difficulty to assess the success or otherwise of the programme initiated with the high objective to eradicate the problem of malnutrition among the rural masses by creating revenues for availability of nutritious food in rural areas. As shown in the foregoing paragraphs of this Report, the Departmental replies to the pertinent points were found to be scanty. Due to non availability of the relevant papers, records, the replies in most cases were in the nature of general observations. However an attempt could be made to make an overall assessment of the outcome of the programme and the lessons learnt from its results. The programme being in the nature of a Pilot Project, much could have been learnt and applied to subsequent projects taken up in connection with NREP, RLEGP and other schemes relating to the rural development activities at the instance of the Planning Commission of India. What lessons were learnt and applied subsequently so far the mechanism for implementation of the rural projects is concerned could have been assessed. The

audit matters refer to the transactions done decades past. Assessment of factual aspects of these may not be of much relevance now but the Committee feels that in all fairness the dead ought to have been buried with due rituals.

3.16.2. In the premises, the Committee request the Department of Panchayat and Community Development to draw up an Assessment Report of this programce in all aspects and submit to the Committee.

CHAPTER - IV

Cases of grants for specific purposes.

Audit para 6.12/C.A.G. 74-75 (Civil)

Audit para 6.5/C.A.G. 78-79 (Civil)

Audit para 6.4/C.A.G. 81-82 (Civil)

4.1.1. The cases of grants sanctioned by Government for specific purposes to the Mahkuma Parishads and their non-utilisation late utilisation as pointed out in audit in their test check vide para 6.12/C.A.G. 74-75 (Civil) ;

(i) In August 1974, the Government sanctioned grants totalling Rs. 14.50 lakhs for the construction of office buildings for 20 mahkuma parishads on the condition that the plans and estimates for the construction of the buildings, duly approved by the Executive Engineer, would be furnished by the parishads to the Director Panchayats and Community Development, before the amount was disbursed to them. The unspent amount was to be refunded to the Government at the close of the financial year. The amount was drawn by the Director in December, 1974 and Rs. 14.30 lakhs were disbursed by him to the mahkuma parishads between January and March, 1975 without obtaining detailed plans and estimates except from Dhubri, Dhemaji, Golaghat and Nowgong Mahkuma Parishads. The balance was refunded into the treasury on the 31st March, 1975. The Government stated in March 1976 that information about utilisation of grants was received from only 4, out of 20 mahkuma Parishads. Similarly, Rs. 4 lakhs were sanctioned (February 1975) by the Government to 20 Mahkuma Parishads for the construction/repairs of gaon panchayat buildings on the condition that the parishads should submit to the Director, Panchayats and Community Development, the plans and estimate for the work duly approved by the competent authority before the amount was disbursed to them. The amount was drawn by the Director in March, 1975. Of Rs. 4 lakhs drawn, Rs. 2.11 lakhs were disbursed to Mahkuma Parishads upto

March 1976 and the balance remained undisbursed due to non-receipt of detailed plans and estimates from the Mahkuma Parishads.

(ii) On 28th March 1974 Government sanctioned Rs. 1.71 lakhs for rendering financial assistance to mahila mandals/yuba mandals in 18 applied untrition programme block (10 mahila mandals at Rs. 700 each and 5 yuba mandals at Rs. 500 each in a block) for development of economic activities as well as sustaining interest and initiative of these organisations in the programme. The expenditure was reimburseable by the UNICEF. The Director, Panchayates and Community Development, drew the entire amount on the 31st March 1974 and distributed the same (29th August 1975) to the Deputy Commissioners/Sub-divisional Officers within whose jurisdiction the selected applied nutrition programme blocks were located. Information about the disbursement of grants by the Deputy Commissioners/Sub-divisional Officers to the mahila mandals/yuba mandals and utilisation of the grants by the latter organisations is awaited from the department (March 1976). Rs. 1.59 lakhs were reimbursed by the UNICEF through bank drafts between May and December 1974. Neither the bank drafts had been encashed nor the amount had been accounted for (August 1975). The Government stated in March 1976 that the amount has since then been accounted for.

(iii) Another sum of Rs. 0.21 lakh drawn in March 1975 by the Director, Panchayats and Community Development, for grants to mahila mandals for economic activities during 1974-75 was also lying undisbursed (March 1976) reportedly to non-finalisation of the list of graded mahila mandals. The Government stated (March 1976) that the list of mahila mandals was under preparatio..

4.1.2. The written memorandum of the Department reads:

(i) Sanction to the payment of grants-in-aid of Rs. 14.50 lakhs was covered by the Government letter No. PDA. 184/74/2 dated 14th August 1974 for construction of 20 M.P. buildings on the condition that the plan & estimates for the construction of the buildings duly approved by Executive Engineer, would be furnished to the Director of Panchayat before the amount was disbursed to them. The amount was drawn on 20th December, 1974 and

credited to the P.L. Account of the Director of Panchaya. The amount was disbursed during the period from 20th January, 1975 to 30th March, 1975 after obtaining the required plans and estimates duly approved by the Executive Engineer.

It therefore, appears that the money was properly disbursed by the Director, Panchayat & CD.

In this connection, it may be mentioned here that out of Rs. 14.50 lakhs a sum of Rs. 14.30 lakhs were disbursed to the Mahkuma Parishads concerned as above and the balance amount of Rs. 0.20 lakh was refunded to the Treasury on 31st March, 1975. Necessary Utilisation Certificates of the released amount have since been sent to the Accountant General.

As regards Rs. 4.00 lakhs sanctioned vide Government letter No. PDA. 184/75/108 dated 26th February, 1975. for construction/repair of Gaon Panchayat buildings (Actual sanctioned amount Rs. 3,99,994.53), it may be stated that a sum of Rs. 3,99,752.27 was released to Mahkuma Parishads concerned on the basis of plan & estimates duly approved by the competent technical authority & the balance amount of Rs. 242.26 was refunded vide Chalan No. 1 dated 31st March, 1978.

The Utilisation Certificates against the released amount have since been sent to the Account General.

(ii) Rs. 1.71 lakhs sanctioned in March, 1974 for rederding financial assistance to Mahila Mandals/Yuba Mandals in 18 A.N.P. Blocks was drawn on 31st March, 1974 and distributed to the Deputy Commissioner/Sub-Divisional Officer concerned. Subsequently, the said amount was re-distributed to Mahila Mandals/Yuba Mandals by D.C's and S.D.O.'s concerned.

Utilisation of grants from the organisations have since been received and sent to the Accountant General.

The entire amount of Rs. 1.71 lakhs was re-imbursed by the UNICEF.

(iii) The entire amount of Rs. 0.21 lakh drawn in March, 1975 for grant to Mahila Mandal for economic activities, was disbursed subsequently.

The delay was due to non-finalisation of list of grantee Mahila Mandals.

OBSERVATIONS & RECOMMENDATIONS

4.1.3. Under the normal Rules, the grants are required to be utilised inter alia in the same financial year and for the purpose for which it was sanctioned. From the replies of the Department, which are also not specific, it is evident that the grants could not be utilised within the specified period in all the cases. It is also not clear whether the objects for which the grants were sanctioned have been achieved fully. In this connection, for appraisal of the matter, the proceedings of the meeting dated 22nd December 1988 on this para is quoted ;

Shri S. Condpan—On this, whether the whole amount was spent and disbursed for the construction of the office building and whether it was completed as per the approved plans and estimates ?

Director, P&CD—Yes.

Shri S. Condpan—Was the whole amount of Rs. 4 lakhs disbursed and utilised ?

Director, P&CD—Yes. We have furnished the utilisation certificate and also the balance had been refunded.

Shri S. Condpan—As the department received the utilisation certificates, did they actually verify whether the amount of Rs. 1.71 lakhs and Rs. 6.21 lakhs as mentioned in sl. para' 2 & 3 was actually utilised ?

Director, P&CD—This was actually disbursed to the D.C. concerned. We had our field officers who reported about the utilisation from time to time and furnished the utilisation certificates.

Accountant General (Audit)—Whether the utilisation certificates had been given saying that the money had been utilised within the relevant financial year as stipulated or thereafter ?

Director, P&CD—In all cases, one cannot utilise the whole amount within the financial year ; there may be spill-over sometimes and in some cases there may be delay for various reasons such as non-availability of materials, shortage of staff etc. But this money was spent for the purpose for which it was sanctioned.

Accountant General (Audit)—We have come across the reason caused by the sanction of the required money which is given at the fag end of the year, and for this, the responsibility lies with the Government. If the money could be sanctioned in time, they could have executed the work and spent the money within the financial year.

Director, P&CD—Actually it is in a vicious circle. We cannot release the money some time in time. After the receipt of the utilisation certificates, we release the money. But delay in getting the utilisation certificates sometimes causes the delay in the matter of sanction of the money. Now we want to break this vicious circle one for all.

Mr. Chairman—You want to break it ?

Director, P&CD—Yes.

Mr. Chairman—In relation to all these things that it was not utilised in time, please submit a report to us showing in which year it was utilised so that we can understand that vicious circle.

4.1.4 The Committee is constrained to note that the report showing the years in which the grants were utilised, has not been received till pre-paration of this Report. The Committee, feels that the report as called for may be furnished by the Department immediately.

4.2.1. Besides, out of another sum of Rs. 95.61 lakhs drawn by the Directorate of P & C.D. between March, 1980 and March, 1982 for various purpose, a sum of Rs. 91.61 lakhs was disbursed till March, 1983 and the balance retained in personnel Ledger Accounts (P.L.A).

4.2.2. The Department stated (March 1983) that the amount of Rs. 12.34 lakhs relating to Construction of

rural link road under a Centrally Sponsored Scheme could not be utilised even within the extended period allowed by the Government of India upto June 1981 due to prevailing abnormal situation in the State and the matter was under correspondence with the Government of India for further extension of time. Rupees 4 lakhs relating to construction of office building and staff quarter at Panchayati Raj Training Centre, Arunachal drawn in December 1980 could not be utilised until March 1983 due to delay in selection of executing agency and preparation of detailed estimates. Further developments and reasons for drawal of money for in advance of requirements were awaited (March 1983),

4.2.3. The Department, in their written replies stated that an amount of Rs.31,54,543.00 was sanctioned during the year 1977-78 for implementation Rural Link Road schemes at the end of the financial year. During the extended period up to 31st March, 1979, a total amount of Rs.16,46,859.00 had been released to 10 Mahakuma Parishads as mentioned in the Audit Report. The Government of India there after extended the time for utilising the balance amount upto 30 June, 1981. During this period a further amount of Rs.1,38,367.00 was released to the Mahakuma Parishads of (1) Silchar, (2) Dhemaji and (3) Nagaon, leaving a balance of Rs.12,33,566.00. The Government of India again extended the period of time upto 3rd June, 1983 to utilise only an amount of Rs.7,45,664.00 against the balance amount of Rs.12,33,566.00 with the instruction to refund the net balance of (Rs.12,33,566.00—Rs.7,45,664.00) Rs.4,87,902.00. Accordingly the amount of Rs.7,45,664.00 have been released to Mahakuma Parishads concerned including Karimganj Markuma Parishad (Rs.1.29 lakhs) and Silchar Markuma Parishad (Rs.0.71 lakh).

4.3.1. The Audit, vide para 6.5/C.A. G—78-79(Civil) has pointed out that on 31st March, 1978, the Government placed at the disposal of the Director of Panchayat & C.D., Assam a sum of Rs. 31.55 lakhs under the centrally sponsored scheme "Rural Infrastructure Development Construction of Rural Roads" for disbursement as grant to 15 Mohkuma Parisads which were to execute the works by March, 1978. Initially, half the amount sanctioned against each projects was to released and the balance 50 P.C. was

to be released on receipt of satisfactory progress reports, on the work done. The Mohkuma Parishads were required to submit detailed accounts with paid vouchers to the Director of Pancrayat and Community Development for scrutiny and onward transmission to the Accountant General.

The amount was drawn by the department in March, 1978 and placed in its personal Ledger Account from which Rs.16.47 lakhs were released to 10 Mahkuma Parishads between June, 1987 and March 1979 on the basis of the projects submitted by them.

A test check (April, 1979), inter alia, disclosed the following:—

(i) no portion of the amounts sanctioned for Dibrugarh Mahkuma Parishad (Rs.1.31 lakhs), Karimganj. Mahkuma Parishad (Rs.1.29 lakhs), Mangaldoi Markuma Parishad (Rs.2.84 lakhs) and Silchar Mahkuma Parishad (Rs. 0.71 lakh) had been released, due to non-receipt of demand (Rs.2.60 lakh), want of Government decision regarding extension of time beyond 31st March, 1979 Rs. 0.71 lakh) and non-receipt of progress report on the work done other than earthwork (Rs.2.84 lakhs); and

(ii) rupees 1.36 lakhs sanctioned in favour of Marigaon Mahkuma Parisrad had been refunded after lapse of a year in March, 1979 as the Mahkuma Parishad had declined to execute the work.

In September 1979, the department stated that apart from the instructions given at the time of issuing release orders for grants to submit accounts with supporting vouchers, the Parishads were asked again in January 1979 to do the needful. However, none of the Mahkuma Parisads to whom grants had been released had submitted accounts and vouchers.

No evaluation of the work done by tre Mahkuma Parishads under the scheme was made by the Government. Efforts, if any, made by the Government to promote the scheme among the Parishads were also not stated.

4.3.2. The Audit, in their subsequent test check has pointed out, vide para 6.4/C.A.G-81-82 (Civil), that out of the undisbursed amount of Rs. 15.08 lakhs as involved in the foregoing para a sum amounting to Rs. 12.34 lakhs remained unutilised till March, 1983. But subsequently after obtaining the views from Goalpara, Dibrugarh and Mangaldoi Mahkuma Parishad, the matter was further taken up with the Government of India for extension of time for utilisation of the balance amount of Rs. 4,87,902.00 instead of refunding the same as a special case to which Government of India agreed to. Accordingly an amount of Rs. 4,17,453.00 was utilised during the extended period upto 31st March, 1985 leaving an ultimate balance of Rs. 70,449.00 which was refunded vide Chalan No. 37, dated 30th March, 1985.

All the Mahkuma Parishads to who grants were released had submitted the accounts with paid vouchers and the paid vouchers were also sent to A.G.

4.3.3. Regarding the un-utilised amount of Rs. 12.34 lakhs vide foregoing para 4.3.2. the Department intimated that the amount relating to the implementation of centrally sponsored scheme "Construction of Rural Link Road" has been reduced to Rs. 4.88 lakhs within the extended period upto 3rd June, 1983 allowed by the Government of India. The matter was however again taken up with the Government of India for further extension of time for utilisation of the balance amount instead of refunding the same as a special case. Accordingly an amount of Rs. 4,17,453/- was utilised during the extended period upto 31st March, 1985 leaving a balance of Rs. 70,449/- since refunded vide Chalan No. 37 dated 30th March, 1985.

(ii) The amounts in all cases were already on the basis of sanction and Central allocation available for the purposes with the expectation that the works would be executed without undue delay. As however, the situation in the entire State became abnormal during the time the works as earlier anticipated could not be started and in cases the execution already started could not progress satisfactorily.

As regards the construction of office building and Hostel building at P.R.T.C., Arunachal, the amount of Rs. 4.00 lakhs had to be retained in the P.L. Account of D.P. under the circumstances that the detailed estimates could not be prepared in time mainly due to the rate fluctuations. However, the construction of the buildings are in progress and a sum of Rs. 55.000 has already been utilised. The balance amount of Rs. 3.45 lakhs is being utilised soon.

4.3.4. The Committee is not happy in the manner in which the Department acted in utilising the grants. For proper appraisal, the proceedings of the meeting of 22nd. December.1988 on the matter is quoted :

Shri Sheikh Abdul Hamid—What is the present position of the grants which remained unspent after drawal ?

Director of Panchayats—We have utilised some amounts but not the entire one. We have taken steps for utilising

Shri Abdul Rob Laskar—Why drawal was made when it was not intended for immediate disbursement ?

Director of Panchayats— Money could not be utilised in the extended period and so we had to refund the money.

Chairman— This might meet A.G.'S objection, but not ours. The money cannot and should not go back; it must utilised for the benefit of the people. Would you be not in a position to give a note why the money was refunded so that we can make a study ?

Director of Panchayats—Yes, I will give.

Chairman—Your reply may be it was a trouble some period. Any way, I would like to have a report.

So we conclude Panchayat & R.D. now. This Department will be examined for 1982-83 and 1983-84. Your reply may be sent early.

Secretary, R. D.—We will do it Sir.

Chairman—Now we call the Education Department.

4.3.5. The Committee, therefore, recommends that the Department would be more particular in proper utilisation of the grants made to the local bodies in future through effective monitoring. In regard to the paras in this chapter, the Department will furnish a report within 3 months from the date of presentation of this Report before the House.

SUMMARY OF OBSERVATIONS/RECOMENDATIONS

- | Sl. No. | Para | Observations/Recomendations |
|---------|---------|--|
| 1. | 1.2.1. | The Department have not offered any comments on the foregoing paras. In absence of comments of the Department, the Public Accounts Committee finds it difficult to formulate its observations. The Committee would, however, like to know whether the grants made in surplus of expenditure to the Mohkuma Parisads have been refunded as required under Rules. |
| 2. | 1.3.8. | The Committee would like to know if the of remission case of an amount of Rs-50,080.75 without prior approval of the Government made by the Dhubri M.P. has been approved and by now been regularised and if so, the decision may be intimated along with the grounds on which the post-facto regularization was made. The Committee would further like to know what steps were taken to put an end to this type of unauthorised excess expenditure. |
| 3. | 1.3.9. | The Committee is happy to place on record that the Department have taken steps to realise the outstanding dues, by instituting Bakijai Proceedings against the defaulcations in a large numbers of cases. A report about the latest position as to the realization of the outstanding dues (Kistmoney) in pursuance of the Bakijai cases may be furnished to the Committee within three months from presentation of the Report. |
| 4. | 1.3.10. | The Committee would further like to be apprised about the report of the High Level Enquiry Committee constituted by Government to evaluate the |

working of the Panchayats under the Act of 1972, and the recommendations made therein.

5. 1.4.4. It appears that the grants received from the Government by the M.Ps were required to be utilised within the financial year in which the same was received, as per Rules in force. It is evident from the audit para that the amount involved were not utilised at appropriate time for which Accountant General, Assam had to raise objections.

6. 1.4.6. The Committee is constrained to note that had the Department been able to initiate appropriate action through appropriate monitoring, they could have got the grants utilised in the year of sanction and avert the audit objections. The Committee, would, therefore, like to know about the action taken by the Department for non-recurrence of such lapses within three months of the presentation of this Report.

7. 1.5.3. The Committee regrets to note that the reply of the Department is not at all satisfactory as it could not give any clue as to (i) amount misappropriated, (ii) whether the counterfoils of 23 Receipt-Books issued to the Assistant for collection of taxes have been recovered, (iii) whether the amount realised conform with the records of counterfoils, (iv) what action was taken against the guilty Asstt and (v) whether any action against the supervisory and Controlling Officer was taken for lack of effective supervision & control on their part. The Committee would like to have a detailed report on the case within 3 months from its presentation.

8. 1.6.5. The Committee is unhappy to note that the M.Ps. in the Financial years had not shown properly in regard to the financial norms while transacting their business.
9. 1.6.6. The Committee does not like going deep in the matter as no useful purpose would serve now as the transaction relate to decades past. The Committee in the premises would like to know about the steps since then taken by the Department to prevent recurrence of financial irregularities, streamlining of financial administration and maintenance of accounts as per financial Rules and to that effect submit a report comprising departmental orders, circulars instructions issued, within three months of the presentation of this Report.
10. 1.6.7. The Committet would also like to know whether the provisions relating to Assam Local Fund (Accounts & Audit) Act, 1930 and Rules framed thereunder were observed in scrutinizing the accounts relating to the financial transactions made in connection with the programme under discussion. The Director of Audit (Local Fund) Assam under the Finaace Department may submit a report to the Committee in this respect within 3 months from the date of presentation of this Report to the House.
11. 2.21. In the light of the facts as revealed, the Committee requests the Department to submit a report about the position of 2 A.C.B. cases involved in the Chapter along with the findings of the Bureau and action taken in pursuance thereof, within 3 months of presentation of this Report. The Committee would also like to know whether any departmental proceedings were initiated against the persons at fault.

relates to transaction

12. 2.22. The A.C.B. case relates to transaction that took place in 1976-77. It is not clear to the Committee when or whether proceeding started at the A.C.B. level were finalised. More than a decade has passed, it would be of some interest to see what follow-up actions were taken after the cases were referred to the A.C.B. The Committee, therefore, request the Government in Home Department to submit the diaries of these two A.C.B. cases.
13. 2.23.1 The Pilot Intensive Rural Employment Project was introduced (i) to study the dimation of rural employment and under-employment, (ii) to take-up projects in selected compect areas which could provide not only intensive employment on a progressively expanding scale to all who offer their services for wage but would also create durable assets generating new job opportunity of continuing nature, and (iii) to impart new skill to atleast some of the workers employed on projects and to assist them in finding continuous employment in secondary and tertiary sector in rural & urban areas.
14. 2.23.2 The Committee would like to request the Department to submit a report about the extent to which the objectives mentioned in the preceeding paras were achieved viz., (a) outcome of the study of dimation of rural employment or under-employment in relation to the projects taken in the Pachim Nalbari Dev. Block during the period under reference and (b) the extent to which durable assets were created.

15. 3.16.1.

The Committee going through the data and relevant facts as compiled in connection with the various activities undertaken in pursuance of the Applied Nutrition programmes finds difficulty to assess the success or otherwise of the progress initiated with the high objective to eradicate the problem of malnutritions among the rural masses by creating revenues for availability of nutritious food in rural areas. As shown in the foregoing paras of this Report, the Departmental replies to the pertinent points were found to be scanty. Due to Nonavailability of the relevant papers, records, the replies in most cases were in the nature of general observations. However an attempt could be made to make an overall assessment of the outcome of the programmes and the lessons learnt from its results. The programme being in the nature of a Pilot Project, much could have been learnt and applied to subsequent projects taken up in connection with NREP, RLEGP and other schemes relating to the rural development activities at the instance of the Planning Commission of India. What lessons were learnt and applied subsequently so far the mechanism for implementation of the rural projects is concerned could have been assessed. The audit matters refer to the transactions done decades past. Assessment of factual aspects of these may not be of much relevance now but the Committee feels that in all fairness the dead ought to have been buried with due rituals.

16. 3.16.2.

In the premises, the Committee request the Department of Panchayat and Community Development to draw up an Assessment Report of the

progress in all aspects and submit to the Committee.

17. 4.3.4.

The Committee is not happy in the manner in which the Department acted in utilising the grants.

18. 4.3.5.

The Committee, therefore, recommends that the Department would be more particular in proper utilisation of the grants made to the local bodies in future through effective monitoring. In regard to the paras. in this chapter, the Department will furnish a report within 3 months from the date of presentation of this Report before the House.