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**PUBLIC ACCOUNTS COMMITTEE**  
(1988-90)

**FORTYSIXTH REPORT**

**REPORT OF THE COMMITTEE ON PUBLIC  
ACCOUNTS ON THE REPORTS OF THE  
COMPTROLLER AND AUDITOR GENERAL  
OF INDIA FOR THE YEARS  
1981-82, 1982-83, 1983-84 AND  
1984-85 (REVENUE RECEIPTS)  
ON THE LAND REVENUE,  
PERTAINING TO THE  
REVENUE DEPARTMENT,  
GOVERNMENT OF ASSAM**



PRESENTED TO THE HOUSE ON **4 MAY 1989**

**ASSAM LEGISLATIVE ASSEMBLY  
DISPUR : GUWAHATI-781006**

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(ii)

**COMPOSITION OF THE COMMITTEE  
(1988-91)**

**CHAIRMAN :**

1. Shri A. F. Golam Osmani

**MEMBERS :**

2. Shri Kamala Kalita.
3. „ Pradip Hazarika.
4. „ Joy Prakash Tewari.
5. „ Silvius Condpan.
6. „ Sheikh Abdul Hamid.
7. „ Ramendra De.
8. „ Chandra Mohan Patowari.
9. „ Abdul Rob Laskar.
10. „ Ramendra Narayan Kalita.
11. „ Abhijit Sarma.

**SECRETARIAT :**

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

## PREFATORY REMARKS

I, Shri A. F. Golam Osmani, Chairman of the Committee on Public Accounts, having been authorised to submit the Report on their behalf, present this Fortysixth Report of the Committee on Public Accounts on the audit paragraphs contained in Chapter 3 of the Report of the C.A.G. of India (Revenue Receipts) for the year, 1981-82, Chapter 4 of the Report of the C.A.G. of India (Revenue Receipts) for the year, 1982-83, Chapter V of the Report of the C.A.G. of India (Revenue Receipts) for the year 1983-84 and Chapter 5-A of the Report of the C.A.G. of India (Revenue Receipts) for the year 1984-85 on Land Revenue pertaining to the Revenue Department of the Government of Assam.

2. The Report of the C.A.G. of India (Revenue Receipts) for the years 1981-82, 1982-83, 1983-84 and 1984-85 were presented to the House on 12th March, 1984, 3rd September, 1984, 18th July, 1985 and 10th December, 1986 respectively.

3. The Reports of the C.A.G. of India (Revenue Receipts) for the years 1981-82 and 1983-84 on Land Revenue were considered by the outgoing Committee of the Eighth Assembly headed by Shri A. M. Choudhury, M.L.A. in their sittings held on 24th October 1986, 12th June 1987, 9th March 1988 and 27th July 1988. The remaining Chapters of the Reports of the C.A.G. of India (R/R) for 1982-83 and 1984-85 were considered by the present Committee in their meeting held on 24th August 1988. Both the Committee on Public Accounts, while considering the Reports of C.A.G. of India had scrutinised para-wise Written Memorandum of the Department and examined the departmental witnesses. The outgoing Committee could not submit the Report to the House owing to expiry of their terms of office. The present Committee perused all the relevant records and prepared the Report including the portions examined by the outgoing Committee covering four years from 1981-82 to 1984-85.

4. The Committee has considered the Draft Report and finalised the same in its sitting held on 7-4-89.

5. The Committee places on records their appreciation to the strenuous work done by the outgoing Committee in obtaining various records information, clarification pertaining to the Chapters considered by them and for the valuable guidance or assistance rendered to the Committee by Shri S.K. Podder, I.A. & A S Accountant General (Audit), Assam and other officers and staff of his office. The Committee also expresses their thanks to the witnesses of the Revenue Dept concerned for their full cooperation and also to the Finance Department for sending representatives to assist the Committee at the time of hearing.

Dated Dispur,  
The 12th April, 1989

A. F. GOLAM OSMANI,  
Chairman,  
Public Accounts Committee.

## INTRODUCTORY

To collect a portion of the wealth of the subjects is considered to be one of the prerogatives of the sovereign since the inception of the Political communities. The enduring characteristics of the Maryya, Pathan and Mugal Empires rested on their elaborate revenue system. In the North Eastern India, the revenue system operative in the Ahom Kingdom was comprehensive enough to reach even the remotest corner of hilly villages. It is interesting to remember that Ahom King Gadadhar Singha initiated the first settlement survey of Ahom Kingdom.

The advent of the modern revenue system in India, had its beginning with the innovations made by the East India Company incorporating basic pattern obtaining in the earlier Empires. The System which started with Warren Hasting and Marques of Cornwallis still continues through the nature of rights and system of tenures undergone drastic changes.

In the early years of the Company rule much of the present day Assam was outside the revenue system that come into being with the introduction of the Settlement Regulations from 1789 onwards. As the substantial part of Assam was out of the orbit of the permanent Settlement, 1773, it had its first comprehensive land laws with the enactment of Assam Land and Revenue Regulation in 1886. Since then structural arrangement of revenue administration of Assam has remained basically same.

The Public Accounts Committee (1988-91) in course of its examination of the Reports Comptroller and Auditor General of India, has come to observe that the Revenue System of Assam though continues to remain in same form as it was in the days of the Company, its administrative contents have undergone a sea of changes.

Originally, there was only one Department called Revenue Department for administration of matters relating to revenue and other allied subjects. It was constituted with the branches:—

- |                              |                                      |
|------------------------------|--------------------------------------|
| (a) General Revenue          | (e) Fishery,                         |
| (b) Forest,                  | (f) Excise & Registration,           |
| (c) Court of Ward's Estates, | (g) Mines and Minerals,              |
| (d) Debt Conciliation Board, | (h) Administration of Wakf Property. |

The Forest Branch was separated from the Revenue Department in 1937. The Revenue Department was divided into two branches in 1949, viz., Revenue (General) and Revenue (Settlement). It is interesting to note that till 1950, there was only one Secretary for Finance and Revenue Departments. In 1950, a separate post of Secretary was created for Revenue and Forest Departments. The two Branches of Revenue were re-organised in, 1956 into 4(four) branches, viz.,

- (1) Revenue (Land Revenue ),
- (2) Revenue ( General ),
- (3) Revenue ( Settlement ) and
- (4) Revenue ( Reforms ).

The main functions of the four Branches of the Department are :—

1. Settlement Branch :—
  - (i) Formulation of Land Settlement Policy.
  - (ii) Resettlement operations.
  - (iii) Demarcation of Indo-Pak Boundary (Now Indo-Bungla).
  - (iv) Survey and Demarcation of Inter-State boundary.
  - (v) Survey and Demarcation of Inter-District boundary.
  - (vi) Survey and Settlement training and examination.
  - (vii) Issue of restricted maps.
  - (viii) Transfer of Sarkari Lands under Land Transfer Rule to the Central Government.
  - (ix) Assessment of betterment levy under the Assam Assessment of Betterment Fee and Mooring Tax (Dibrugarh) Act, 1953 and the Assam Embankment and Drainage Act, 1953, etc.

2. General Branch—(i) Relief for natural calamities.

(ii) Control of Assam Famine Relief Fund.

(iii) Administrative matter relating to Evacuee Property.

(iv) Residuary work in connection with disturbances etc.

3. Land Revenue Branch:—(i) Matters relating to collection of Land Revenue and Local Rates including their remission.

(ii) Matters relating to establishments of Mauzadars, Mirashdars, Sarbarahkars and Gaonburas.

(iii) Appeals relating to dismissal of Gaonburas.

(iv) Creation of Circles, Sub-Circles Mandals lots, Mauzas' and Gaonburas' lots.

(v) Matters relating to tea stalls in District Court compounds.

(vi) Matters relating to A. C. S. II Officer placed at the disposal of Revenue Department.

(vii) Conferment of revenue powers on officers.

(viii) Construction of court buildings, circle offices and other offices under Revenue Department.

(ix) Service matters relating to the Land Records staff.

(x) Exercise of powers and functions of Government under the provisions of the different Acts and Rules concerning Requisition and Acquisition of land.

(xi) Matters relating to various Revenue Regulations, Acts and Rules.

4. Reforms Branch:—Subjects relating to acquisition of zamindari, fixation of ceiling on land holdings, Gramdan, Tenancy Acts, Urban Areas Rent Control Act, management of Court of Wards' Estates, lands belonging to religious charitable institutions of public nature, etc.

The earlier organizational set-up to meet the principal function of Revenue Department in the matters of collection of revenue is being eroded away. The performance of the Department in this respect may be assessed from the following chart :—

Year	amount collected (in crores of Rupees)	increase (+) decrease (—) based on previous year's collection.
1980-81.	2.89	.. ..
1981-82.	3.94	(+) 1.05
1982-83.	3.33	(—) 0.51
1983-84.	4.27	(+) 0.94
1984-85.	4.23	(—) 0.04
1985-86.	4.22	(—) 0.01
1986-87.	4.64	(+) 0.42

It compared with other tax collecting department like Sales Tax, Agricultural Income Tax, etc. the growth rate in revenue collection presents a dismal picture :—

(amounts in crores of rupees)

Year	Sale Tax	Agricultural Income Tax.
1981-82	63.69	14.64
1982-83	75.44	8.00
1983-84	93.89	11.29
1984-85	117.93	36.28
1985-86	128.42	65.19
1986-87	147.45	62.00



The reasons for failure of the Department to operate at the optimum level of efficiency is manifold. If the present day functioning is analysed, objectively, it will be found that substantial portion of the departmental activities are diverted towards matters not relating to collection of revenue and allied subjects. At the District level, the officers entrusted with collection of revenue, are required to discharge the executive function apartaining to the District Administration. Since from the Imperial days, District Administration is having two functional aspects, viz. the Collectorate and the Magistracy. Because of the present day necessity arising out of present day political complexities and compulsion for development, the Magistracy aspect of the District Administration has over-shadowed its Revenue counter-part. Most of the officers at the District level from Deputy Commissioner to Sub-Deputy Collector are deployed in meeting situation arising out of civil commotions and natural calamities like flood, riots etc. As such day have little time at their disposal to discharge their revenue functions.

There are many reasons for present level of low collection of land revenue. Firstly, there is inordinate delay in concluding mutation proceedings. Field level mutation is practically not completed within statutory period. Non-updating of land records naturally reflects on the quantum of revenue liable for collection. Secendly, lake of trained officers to man the Department is another hindrancer. The facilities for Survey & Settlement training is not proportionate to the requirement. Moreover, the present practice of pouring in Revenue officers at a time has created a bottleneck in training facilities. There are many revenue circles in the State which are managed by S. D. Cs having no power of mutation. To rectify the present position, the Government has to take appropriate action in the matters relating to the recruitment of Revenue Officers of all catagories and facilities for their training.

The Committee, therefore, feels that it is high time to examine and assess the functioning of the Revenue Department for removing their constraints through the personal management agencies like Administrative Reforms Department.

## CHAPTER—I

## General

## A. Analysis of Land Revenue Receipts.

Ref. Comptroller & Auditor General of India (Revenue Receipts). 1981-82, 1982-83, 1983-84, and 1984-85.

An analysis of tax revenue receipts raised by the State from lands for the years 1981-82, 1982-83, 1983-84 and 1984-85. as reported by Audit is given below:—

Year	Amount in crores	+ increase — decrease with ref. to preceding Year.
1980-81	2.89	
1981-82	3.94	(+) 1.05
1982-83	3.33	(—) 0.61
1983-84	4.27	(+) 0.94
1984-85	4.23	(—) 0.04

From the above table it is seen that trend of land revenue receipts remained flexible. Had there been proper survey of land, it would have helped in raising the quantum of land revenue receipts of the State to contribute to the growth of economy and stability of this vital resources.

## B. Cost of Collection

1. 1. 2. The Committee has also considered the question of cost of collection of land revenue. The percentage of expenditure on collection of land revenue receipts on the gross collection are given below year-wise:

Year	Gross collection	Expenditure on collection	Percentage of expdr. on gross collection.
	(in crores of Rupees)		
1981-82	3.94	0.59	15
1982-83	3.33	0.77	23
1983-84	4.27	0.89	21
1984-85	4.23	0.95	22

Incidentally, it worth-mentioning that the cost of collection of land revenue (along with State Excise) remaining all-along than any other head of major receipts of tax and non-tax revenue,

### C.--Variation between Actuals and Estimates

1.2.1. As reported by Audit, the variation between budget estimates and actuals under the head Land Revenue during the years 1981-82 to 1984-85 are as under :

Years	Budget Estimates (in crores)	Actuals (in crores)	Variation Excess (+) Shortfall (-)	Percentage of variation
1981-82	1.88	3.94	(+)2.06	110
1982-83	2.97	3.33	(+)0.36	12
1983-84	2.97	4.27	(+)1.30	44
1984-85	3.50	4.23	(+)0.73	21

1.2.2. It will be evident from the above table that the variation between the estimates and actuals ranges from 12% to 110%. During all the years actual collections are more than the estimates. Even the approximate estimation of collection is illusory as it falls for short of the actuals. In such a situation, it is difficult to workout the Actual growth rate of land Revenue collection in relation to overall agrarian pattern of the state.

1.2.3. The Committee could not comprehend as to why such inflated estimation was made in the annual financial statements. Such wide variation fails to give actual State of affairs. Naturally, when the question of overall budgetting of the state financing comes up, such unrealistic assessment must necessarily give an illusory budgetory proposition.

## CHAPTER--II

### Retention of Revenue Collection

2.1.1. In accordance with the provisions of the Assam Land Revenue Regulations, 1886, no mauzadar shall retain cash in hand exceeding Rs. 5,000 (Rs. 2,000 prior to May 1982) and subject to this limit, the mauzadar should remit into the treasury at least once in a month, the land revenue, local rates and other revenues collected by him. The mauzadars are also required to submit a weekly return of collections to the Deputy Commissioner or the Sub-Divisional Officers are required to conduct periodical inspections of the accounts of the mauzas and to report the cash in hand with the mauzadars on the date of the inspection. The Deputy Commissioners and Sub-Divisional Officers send quarterly reports to the Commissioners of the Division, including *inter-alia* the arrears in collection and cash in hand with the mauzadars on the date of the inspection.

2.1.2. It revealed during audit that despite of having specific provision, the numbers of cases of retention of heavy revenue collection quite big. The test audit of the offices of the Deputy Commissioners, Sub-Divisional Officers circles and Mauzadars during 81-82, 82-83, 83-84 and 84-85 points-out such cases as under :--

Years	No. of cases	Amount (in lakhs of rupees)
81-82	2	1.62
82-83	5	5.58
83-84	5	2.53
84-85	74	68.01
	<hr/> 86	<hr/> 77.74

Some of the important cases as mentioned in test audit in the Reports of the C.A.G. of India (Revenue Receipts) for 1981-82 to 1984-85 along with the written replies and oral deposition by the Revenue Department are mentioned in the following paragraphs.

[Audit para 3.2 of the Report of the C.A.G. of India (Revenue Receipt) for the year 1981-82].

1981-82

Audit para,  
3.2

It was revealed during audit (August 1980 to January 1981) that ten Mauzas in four Districts namely, Darrang, Nagaon, Sibsagar and Kamrup, Mauzadars retained revenue collection in excess beyond the permissible limit of Rs.2000.00 ranging from two eleven years without remitting the amounts varying from Rs. 9,797.00 to Rs. 1,38,942.00 into the treasuries during the period from 1969-70 to 1980-81. Such irregular retention, in all, totalled at Rs.5,90,657 only. It was also stated that (i) no clarification were given to audit as to how such large retention failed to get detected during the prescribed inspections by the D. Cs, & S. D. Os. and (ii) no reply to the audit objection was received till May 1983 though all these cases were reported to Government between February 1982 and September 1982.

[Audit para 4. 2 of the Report of the C. A. G. of India (Revenue Receipt) for 1982-83].

1982-83

Audit para,  
412.

In the course of the audit between August 1980 and July 1982 of accounts of 7 mauzas in three districts (Kamrup, Nowgong and Sibsagar) it was noticed that considerable amounts of revenue collections had been retained by the mauzadars. The amounts not remitted ranged from Rs.18,582.00 to Rs.1,50,032.00 as on the date of audit. These amounts had been kept in hand over long periods between 1958-59 and 1981-82. The total revenue so retained in hand as on the date of audit amounted to Rs. 4,69,212.00 against the maximum permissible limit of Rs. 14,000.00 for seven mauzadars.

The matter was reported to Government between October 1981 and November 1982, their reply is awaited (December 1983).

**Audit Para 5.3 of the Report of the  
C. A. G. of India for 1983-84 (R.R.)**

1983-84

Audit para,  
5.3.

In 28 mauzas in 6 districts (Barpeta, Dibrugarh, Jorhat, Kamrup, Lakhimpur and Nowgong), revenue collections in excess of the prescribed limit of Rs. 2,000.00 were retained by the mauzadars for five eight years without remitting them into the treasuries during the period from 1975-76 to 1982-83.

The amounts retained ranged between Rs. 6,775 and Rs. 1,72,968 and, in all, amounted to Rs. 15,32,795, against the maximum permissible limit of Rs. 56,000.

**Audit para 5.2 of the Report of the C.A.G.  
of India for 1984-85 (R.R.)**

1984-85

Audit para.  
5.2.

(i) In seven mauzas (in district of Nowgong, Sibsagar and Kamrup), revenue collection in excess of the prescribed limits were unauthorisedly retained by the mauzadars for three to ten years during the period from 1974-75 to 1983-84. The amounts retained by the mauzadars ranged between Rs 32,052 and Rs. 1,55,680 and, in all, amounted to Rs. 5,46,823, against the maximum permissible limit of Rs. 35,000 in respect of all the seven mauzadars.

(ii) The mauzadar, Tengakhat mauza misappropriated Rs. 2,57,210 by short remittance of collections into the treasury during the period from 1960-61 to 1976-77. The mauzadar was suspended from service in October, 1976. On a Bakijai Case being instituted against the mauzadar in October, 1979, an amount of Rs. 1,051 was realised by sale of his movable property.

On being pointed out in audit (March 1982), the Deputy Commissioner stated (March 1984) that the Mauza accounts were being re-examined by a Circle Officer from 1959-60 onwards with a view to determining further amounts of misappropriation, if any. The Deputy Commissioner also stated that the cases started against the mauzadar for recovery of the remaining amount due from him had been stayed by the High Court, on an appeal filed by the mouzadar. Court's judgement is awaited (February 1986).

The cases were reported to the Department between July, 1984 and August, 1985 and Government between February, 1983 and August, 1985, their replies are awaited (February 1986).

2.2.1. In the written memorandum submitted to the Committee, the Revenue Department have furnished particulars of the Mauzas showing the amount defaultated and the departmental action taken thereon. The cases are quoted below:—

#### Cases under para 3.2/81-82 (R.R.):

(i) Jalukbari Mauza.

The Mauzadar had since been dismissed due to misappropriation of Government money by retaining heavy cash in hand and negligence of Government duty. Bakijai Case No. 11/82 (L.R) for Rs. 1,47,102.95 p had been instituted for realisation of defaultated amount from the Mauzadar. Moreover, a criminal proceedings had been drawn up against him under panbazar P. S. Case No. 168/85/U/S 409 L. P. C. The above proceedings had been stayed due to an appeal preferred by the Mouzadar before the Assam Administrative Tribunal.

(ii) Dakhin Sarubangsar Mauza.

The Mouzadar had since expired and the Mauza collection had been taken over by the S.D. C., Palasbari. Bakijai proceedings was being instituted for recovery of the defaultated amount.

(iii) Chyani Mauza.

Retention of cash in hand had since been reduced to permissible limit of Rs. 5,000—

- (iv) Pub-  
bāngsar  
Mauza. The Mouzadar was dismissed due to retention of heavy cash balance and subsequent reinstated. The Bakijai Case No. 23/82 (L.R) was under process with the S. D. C., Rangia.
- (v) Kolong-  
pur Mauza. The Mouzadar Kolongpur Mauza has satisfied the entire demands for the revenue year 1385 B.S. to 1387 B.S. (1978-79 to 1980-81 and 1981-82) and has made all the relevant Mauza records upto date.
- (vi) Borsola  
Mauza. The Mouzadar Borsola Mauza has deposited the entire cash in hand in question for the revenue year 1385 B.S. and 1386 B.S. He has also deposited collected revenue for the year 1387 B.S. and also Dainik Amdani Registers has been made upto date after audit.
- (vii) Bor-  
bhagia  
Mouza. The amount shown as cash in hand with the Mouzadar was the accrued commission due to the Mouzadar and the same was adjusted in the meantime. Hence there is no cash in hand with the Mouzadar.
- (viii) Jumuna-  
mukh  
Mauza. The Mauzadar has already been satisfied the demand upto 1388 B.S. and hence there is no cash in hand in excess of norms.

The Department, however, failed to furnish detailed report in respect of Bokakhat & Rangamati Mauzas under erstwhile Sibsagar District and Lawkhowa Mauza under Nowgong District till preparation of this Report.

#### Cases under para 4.2 of 82-83 (R.R.) :

- (1) Dhakuakh-  
ana Mauza. The entire amount has been deposited in cash between 22nd March 1984 to 31st March 1986 into Treasury,
- (2). Halong-  
par Mauza  
Rs.10,269.27. The Mauzadar, Holongpar Mauza has deposited the entire cash balance in hand in between 6th July 1983 to 26th September 1983 into treasury. The Mauzadar has satisfied the demand for the period of audit.



(3). Lanka Mauza  
Rs. 1,00,150/-  
73.

The audit report on the same Mauza has been received vide A.G's No. RAW(A) 17-124/82-83/456, dated 24th January 1983 covering the period from 1st February 1981 to 30th June 1982. However-particulars of the Mauzadar's accounts for the period under objection has also been verified as reported by D.C., Nagaon. D.C, Nagang also reported that the Mauzadar has deposited an amount of Rs.1,16,314.79 against defaulted amount in between 30th December 1982 to 14th February 1986 and Rs.61,670.00 adjusted as commission earned by the Mauzadar. Mauzadar has fully satisfied the demand for the period of audit. i.e.. upto 30th June 1982.

(4). SDO (LR) Barpeta A/NRAW (A) 17-70 82-83/408 date 29.3-83 Rs.23000,00.

The matter was referred to D.C. Barpeta but the report has not yet been received.

(5). Mayong Mauza  
Rs.1,00,815/-

The Mauzadar, Mayong Mauza has deposited an amount of Rs.56,509.63 in between 17th December 1981 to 8th October 1986 and balance amount of Rs.50,427.10 has been adjusted against commission due to the Mauzadar for Rs.78,833.35 period from 1370 BS. The defaulted amount relates to the period 1376 BS to 1387 BS

(6). Khumtai Mauza  
Rs.18,582.00

The Mauzadar, Khumtai Mauza has deposited the entire cash balance in hand into treasury in between 2nd July 1982 to 6th April 1985 in nine instalments,

(7). Jania Mauza  
Rs.20,182.00

The entire amount has been adjusted against commission payable to the Mauzadar, Jania Mauza for the year 1365 to 1388 BS.

(8). Beltola Mauza  
Rs. 1,57,412.64

The Mauzadar of the relevant period has expired. D. C, Kamrup in course of the inspection of the mauzas has detected excess cash in hand by the Mauzadar who succeeded the Mauza. The Mauzadar was dismissed on 11th March 1982 for defaultation of Govt. money. Accordingly a D. P. case was instituted against the Mauzadar alongwith the Bakijai Case No. 20/82 (LR) for realisation of the defaulted amount. However, in

course of Departmental enquiry the Govt. after making due enquiry passed an order on 2nd February 1984. D.C., Kamrup reinstated the Mauzadar vide his order dated 25th July 1984 and directed the Mauzadar to deposit an amount of Rs. 5,859.18. The Mauzadar has deposited the same amount in cash. Further an amount of Rs. 1,13,893.93 has been adjusted as commission due to the Mauzadar small for realisation of the balance amount of Rs. 37,659.48 a Bakijai Case No. 20/82 (LR) is still pending for final disposal and the delay is reported to be for procedural reasons and some legal complications cropping up due to sudden demise of the Mauzadar, Kr. J. N. Deb.

(9). Bangaon Mauza  
Rs. 41,311/- As per inspection report dated 8th December 1983 the cash in hand with the Mauzadar is within permissible limit.

(10) Panduri Mauza  
Rs. 76,417/- The Mauzadar, Panduri Mauza as per inspection report S. D. C. (Rangia) dated 28th February 1981 has deposited the entire cash balance in hand and the Departmental proceedings against the Mauzadar has been dropped.

(11). Natundebar Mauza  
Rs. 47,873/- As per inspection report dated 30th March 1984 of the Mauza the Mauzadar, has reduced the cash balance in hand of Rs. 3110.75 which is within permissible limit.

(12). Madhyam Barkhetri Mauza  
Rs. 94,689.29 The Mauzadar, Madhyam Barkhetri Mauza was placed under suspension and dismissed for misappropriation of Govt. money. Subsequently Govt. have reinstated the Mauzadar by an order dated 5th August 1986 in an appeal preferred by the Mauzadar, on examination of the records it appears that an amount of Rs. 50,863.30 has been deposited Rs. 7,892.30 has been adjusted as commission payable to the Mauzadar. An amount of Rs 35,933.69 have been estimated as cash in hand. Govt. directed the Mauzadar to deposit the amount in three instalments. The Mauzadar has deposited an amount of Rs. 5,000/- on 4th September 1986 as 1st instalment.

D. C., Nalbari reported that a notice has been issued on 26th March 1987 for the balance amount. Now Mauzadar has applied for adjustment of commission due to him. As per varification as reported by D. C. (N), Mauzadar is entitled to Rs.25,253.62 as commission. After exclusion of the 1st instalment and the commission antitled, Mauzedar is to pay Rs.5,680.07. Action is being taken to realise the balance.

(13) Pachim  
Borkhetri  
Mauza

The Mauzadar, Pachim Barkbetri Mauza, has deposited an amount of Rs.11,468.00 out of the defaulted amount and an amount of Rs.7,586.07 is also entitled as commission to the Mauzadar. Subsequently the Mauzadar was placed under suspesion and later dismissed from the Mauzadarship. In the mean time the mauzadar expired in 1983. D. C. Nalbari has issued notice to put to sale the security property of the late mauzadar. But Government have in the meantime stayed the sale of security property on an appeal filed byson of late Mauzadar. The appeal is under process.

#### Cases under para 5.3 of 1983-84 (R.R.):

(14) Lahing  
Mauza  
Rs.10,510.

The Mauzadar of Lahing Mauza has deposited the excess cash balance in hand as follows—

(1)	16/5/83	...	...	...	Rs.5000.
(2)	23/12/83	...	...	..	Rs.1000.
(3)	5/10/83	...	...	..	Rs-1350.
(4)	5/10/83	..	...	..	Rs.2352.
Total				...	Rs.9702

for the balance amount of Rs,827,04 notice served to the Mauzadar to deposit the amount.

(15) Hezari  
Mauza  
Rs.43,890.

The Mauzadar of Hezri mauza has deposited an amount of Rs.36,560.04 in between 14th July 1982 to 3rd June 1985 Rs.4680.40 have been adjusted against commission due to Mauzadar.

The mauzadar was suspended on 24th August 1984 and a departmental proceedings has been drawn up and action is being taken up to start Bakijai proceedings for realisation of the balance amount of Rs.3749.56.

(16) Salmara  
Mauza  
Rs.69,849

The Mauzadar of Salmara Mauza has deposited an amount of Rs.41,561 in between 20th February 1984 to 11th June 1984 in cash. An amount of Rs.12,651.71 has been adjusted as commission due to the Mauzadar. Moreover, a Bakijai case was also started and a Police Case has also registered to realise the balance amount of Rs.15,636.12. The Mauzadar was also suspended on 11th January 1986 and suspension order has been stayed, by Government.

(17) Titabar  
Mauza  
Rs.14,1983

The Mauzadar has deposited the entire cash balance in hand in between 2nd July 1982 to 30th September 1982.

(18) Dhemaji  
Mauza  
Rs.67,153

The Mauzadar, Shri Gautam Borgohain of Dhemaji has deposited an amount of Rs. 32,600 in cash in between 12th July 1982 to 27th June 1985 and the balance amount has been adjusted against commission earned by the Mauzadar. The Mauzadar has satisfied the demand for the period of audit.

(19) Bordoloni  
Mauza  
Rs. 97,930

The Mauzadar has deposited an amount of Rs. 76,106 in between 8th December 1982 to 12th March 1985. Bakijai case has been started for realisation of the balance amount of Rs. 21,824.00.

(20) Town  
Mauza  
Rs.31,333

The Mauzadar of Town Mauza has deposited the entire amount in between 19th April 1983 to 6th January 1984.

(21) Singia  
Potani  
Mauza  
Rs.59,636

The Mauzadar of Singiapotoni Mauza has deposited an amount of Rs. 58,742.10 in between 15th January 1981 to 6th February, 1984. Out of the total defaulted amount, the mauzadar has no excess cash balance in hand after adjustment of commission due to Mauzadar.

(22) Juria  
Mauza  
Rs.30,187.00

The Mauzadar of Juria Mauza has deposited Rs. 9,348.21 in between 29th June 1982 to 29th October 1985 and the balance has been adjusted against commission earned by the mauzadar.

23. Nij Sahar Mauza Rs.10,487 The Mauzadar Nij Sahar Mauza has deposited the entire cash balance in hand in between 16th June 1982 to 24th December 1982.
24. Kanduli Mauza Rs.44,203 An amount of Rs.25,150 has deposited in cash by the Mauzadar, Shri Suren Bora of Kanduli Mauza in between 1st April 1981 to 21st June 1982. The balance amount has been adjusted against commission earned by the Mauzadar. Demand for the period of audit has since been fully satisfied.
25. Pubthoria Mauza Rs.76,424.93 The Mauzadar Shri Symal Bora of Pubthoria Mauza has deposited an amount of Rs.46,987.39 in between 16th September 1983 to 22nd April 1986 and the balance has been adjusted against commission earned by the Mauzadar as reported by the D. C., Nagaon. Demand for the period of audit has been fully satisfied.
26. Rangagora Mauza Rs.53,237.68 The Mauzadar Smti. Surgeswari Hazarika of Rangagora Mauza has deposited an amount of Rs.43,720.92 in between 13th September 1982 to 12th February 1985 and the balance amount has been adjusted against commission earned by the Mauzadar. The Mauzadar has satisfied the demand for the period of audit.
27. Jagial Mauza Rs.72,482.23 as per audit The Mauzadar of Jagial Mauza has deposited an amount of Rs.16,830.35 in cash in between 1st July 1982 to 18th June 1985 and Rs.33,693.28 has been adjusted against commission due to the Mauzadar. A Bakijai case has been started for realisation of balance cash in hand of Rs.22,318.60.
28. Dwarsolona Mauza Rs.63,026.30 The Mauzadar of Dwarsolona Mauza has deposited Rs.13,525.99 in between 29th November 1982 to 19th November 1984 and Rs.12,539.00 has been adjusted against commission earned by the Mauzadar. The Mauzadar has been placed under suspension and further action has been taken for realisation of the balance amount of Rs.36,961.33.
29. Mikirbheta Mauza Rs.61,925.74 The Mauzadar, Mikirbheta Mauza deposited an amount of Rs.28,200.00 in, between 2nd September 1982 to 10th November 1986 and Rs.17,761.50 has been adjusted against commission earned by the

Mauzadar Rs. 12,349.87 yet to be adjusted against commission due to Mauzadar. As such balance amount to be realised should be Rs.3614.37. A Bakijai case started against the Mauzadar for realisation of the balance amount of Rs.3614.37.

30. Bokoni Mauza  
Rs. 1,14,733.10 The Mauzadar, Bokoni Mauza has deposited an amount of Rs. 73,700 in cash between 27th August 1980 to 30th April 1982 and the balance amount has been adjusted against the commission earned by the Mauzadar between 27th November 1981 to 29th March 1982.
31. Bhuragaon Mauza  
Rs. 101156 The Mauzadar, Bhuragaon Mauza has deposited an amount of Rs.56376 in between 9th August 1982 to 30th March 1985 and the balance amount of Rs. 45,700 - has been adjusted against out of the commission of Rs.65,562.50 earned by the Mauzadar during the period 1383 BS to 1388 BS.
32. Buridihing Mauza  
Rs. 76,480.95 An amount of Rs.47,147.48 has been realised from the mauzadar Shri Manik Shyam Gohain of Buridihing mauza in between 27th July 1982 to 24th July 1983 and the balance amount of Rs.29,333.52 has been adjusted against the commission Bill of Rs.63,337.50 due to Mauzadar.
33. Tinsukia Mauza  
Rs. 70,417.70 The Mauzadar has deposited an amount of Rs.50,000/- between 13th September 1982 to 21st September 1982 Laid Sale Case No-7/82-83 has been instituted against the Mauzadar and a Bakijai Case No.5/82 has also been instituted against the Mauzadar for realisation of the balance amount of Rs.20,418.00 The Mauzadar has been placed under suspension.
34. Makum Mauza  
Rs. 1,72,968.32 The Mauzadar, Makum Mauza has deposited Rs.1,58,000/- in between 2nd July 1984 to 29th January 1986. The balance of Rs.14,968.34 is adjusted against commission bills already received from the Mauzadar.
35. Ramcharani Mauza  
Rs. 8,551.00 A. D. P. Case No. 7/84 has been instituted against of the Mauzadar, Ramcharani mauza for realisation the defaulted amount. After enquiry it was reported that the Mauzadar has kept Rs.2804.63

and which is within permissible limit. Accordingly the D.P. case has been finalised and dropped on 11th July 1985.

36, Baghbar  
Mauza  
Rs.19,875

The Mauzadar was dismissed on 25th February 1982 for defaultation of Government money. Notice has been issued to the dismissed Mauzadar to clear the amount by adjustment against commission due to him. But due to non-submission of bill claiming commission due to Mauzadar (by him) it was not been possible to adjust the defaulted amount.

37, Chenga  
Mauza  
Rs. 6,775

The Mauzadar, Chenga was dismissed by an order dated 16th January 1982 for defaulted of Government money, Defaultation amount has since been adjusted against commission due to the mauzadar from 9th November 1983 to 10th November 1983.

38. Bhabani-  
pur Mauza  
Rs.29,284

The defaulted amount has been adjusted against the Commission earned by the Mauzadar, Bhabanipur mauza.

39. Betbari-  
Mauza  
Rs.22,916

The entire defaulted amount has been deposited adjusting against the commission bill of the Mauzadar Betbari Mauza between 18th May 1983 to 30th October 1984.

40. Ghilaz-  
ari Mauza  
Rs.16,341

The amount has been adjusted against commission earned by the mauzadar on 30th March 1983.

#### Cases under para 5.2. of 1984-1985 (R.R):

41. Pakhi-  
maria  
Mauza  
Rs.1,22,639

Deputy Commissioner, Nagaon vide his letter No.NRT.4/86/154, dated 25th September 1987 has reported that the Mauzadar, Pakhimaria mouza has deposited an amount of Rs.67,302.53 in between 2nd May 1984 to 26th November 1986 and Rs.36,094.32 has been adjusted against the commission of Rs.56,284.32 due to Mauzadar for the period of 1383 B.S. to 1390 B.S. The balance amount of Rs.19,233.15 will be adjusted against commission of Rs.20,190.00 due to Mauzadar.

42, Kachomari Mauza  
Rs.35,534

The Deputy commissioner, Nagaon reported vide his letter No.NRT.4/86/154, dated 25th September 1987 that the entire default amount has been adjusted against the commission of Rs.40,610/- due to the Mouzadar, Kachamari mouza for the period from 1387 B.S. to 1389 B.S.

43, Silpukhuri Mauza  
Rs.1,55,680

The Deputy Commissioner, Nagaon vide his letter No.NRT.4/86/180, dated 29th February 1988 reported that the Mouzadar, Silpukhuri mouza deposited an amount of Rs.87,775.85 in between 17th September 1984 to 7th July 1987. A Bakijai case is under process for realisation of the balance amount of Rs.67,904.11 Further an amount of Rs.43,724.14 is to be adjusted against commission due to the Mouzadar.

44. Dhing Mauza  
Rs.60,986

The Deputy Commissioner, Nagaon reported vide letter No.NRT.4/86/184, dated 25th September 1987 that the Mouzadar, Dhing mouza has deposited an amount of Rs.2,137, and Rs.60,510.17 has been adjusted against commission due to the Mouzadar

45. Doomdar Mauza  
Rs.60,986

The Deputy Commissioner, Sibsagar vide his letter No.SRPA.3/86/63, dated 12th January 1987 reported that commission of Rs.75,143. Since 1976-77 is pending to the Mouzadar. After adjustment of commission bill no excess amount is to be realised.

46. Singiapotani Mouza  
Rs.32,052/-

The Deputy Commissioner, Nagaon vide his No. NRT.4/86/154. dated 25th September 1987 reported that an amount of Rs.13,112.83 has been deposited in cash by the Mouzadar and the balance Rs.18,938.17 has been adjusted against Rs.32,062.86 as commission due to the Mouzadar for the period of 1388 B.S. to 1390 B.S.

47. Pub-Baska Mouza  
Rs.77,383/-

The Deputy Commissioner Nalbari vide his letter No.NLR.2/66/88/4, dated 18th August 1988 reported that the cash in hand has since been realised from the Mouzadar, Pub-Baska mouza.



48. Tenga-  
khat Mouza  
Rs.2,57  
210/-

The Deputy Commissioner, Dibrugarh has reported vide his letter No. DRC.26/86/51, dated 19th September 1987 that the recovery proceeding instituted against the suspended Mouzadar of Tengakhat Mouza is pending with Hon. High Court, Gauhati in Civil Rule No. 760/83. Further progress in the matter not yet received.

During the course of evidence the Committee wanted to know as to why heavy amount of cash in hand retained by the Mouzadars could not be pointed out during periodical inspections by the administrative officers and on how many occasions such large retention of cash in hand failed to get detected during the period of prescribed inspections of the Mouzas by the Deputy Commissioners and Sub divisional officers, the Departmental witness could not advance any grounds on the matter. To a further query by the Committee as to the exact reason of committing irregularities by the Mouzadars by Keeping heavy cash balance in hand without remitting to the Treasuries as required under the rules and the action taken or proposed to be taken against the defaulting Mouzadars, the Departmental witness during the course of evidence, informed the Committee that in almost all cases, action upon the defaulting Mauzadars were taken and upon the departmental action a seizable No.of cases of recovery could be given effect to.

The Committee enquired about the prevailing Rules of adjustment of Commission payable to Mauzadars from out of the collection made by them, the witness stated "there is no rule although there is no rule most of the cases are done like that". The witness admitted that the practice is not proper, and stated before the Committee that a force is acting behind it. Narrating his experience; before the committee, he submitted; "recently there was a case involving a person who came with an Advocate and reported that so much of commission he was to get. Then through the Advocate he get a stay order. But his claim was totally false".

## OBSERVATIONS & RECOMMENDATIONS

The Committee is happy to note that a seizable number of cases of irregular retention of revenue collection in hand by the Mauzadars have been reduced to permissible limit on being pointed out in audit. The Committee while appreciating the sincere efforts of the concerned officials of the Revenue Department as well as the District & Sub-divisional and circle would like to know the position of retention of revenue collection within permissible limit for the subsequent three years in respect of all those Mauzas involved in this chapter. The Public Accounts Committee feels that there should have been a Monitoring Cell attached with each collectorate to Supervise & assess the monitory aspects of Mauzadari Collection as well as enforcement of periodic inspections fixed under the existing Rules.

The Committee is 'also constrained to note that a large No. of cases of retention of heavy cash balance in the nature of misappropriation is yet pilling for years together and felt distressed for not taking appropriate remedial measures to arrest the causes of such irregular retention beyond permissible limit.

The Committee, therefore, recommends that Mauza Accounts of the entire State should be made up to date and no Mauzadar should be allowed to retain revenue collection in cash in hand beyond the permissible limit. The Committee further recommends that responsibility should be fixed on the officers who are entrusted to inspect the Mauza account timely to avoid irregular retention and risk of misappropriation of the Government money by the Mauzadars.

The Committee also reiterates its earlier recommendation contained in the 35th Report of the Public Accounts Committee. Action taken in this regards should be intimated to the Committee within three months from the date of presentation of this report.

## CHAPTER—III

### Non-accountal of Land Revenue and Local Rates

3.1.1. The executive instructions No. 167 A of the Assam Land Revenue Manual lay down that collections on account of land revenue and local rates are to be credited daily in order of receipt in the Dainik Amdani Register and the total of daily collection as well as daily progressive totals of collections for the year struck. The daily totals of Dainik Amdani is thereafter taken in the cash book. A balance in the cash book is struck at end of each day, if there is any transaction with details of cash balance.

3.1.2. The C. A. G. of India, vide their Reports for 1981-82, 1983-84 & 1984-85 (Revenue Receipts) has brought out that non-accountal of revenue collection and local rates by the Mauzadars has caused loss to Government to the extent as shown below:

Relevant Audit para.	Year of report	Amount involved
(1)	(2)	(3)
Para 3.3	1981-82	Rs. 1.98 lakh
Para 5.5	1983-84	Rs. 28,576
Para 5.3	1984-85	Rs. 2,66,845

The relevant Audit paras reads as under:—

1981-82 (i) Mauzadar of Kollongpur Mauza (Audit collected land revenue and local rates amounting para 3.3) to Rs.1,42,665 pertaining to the revenue year 1385-B.S. to 1387 B.S. (1978-79 to 1980-81), out of this only Rs. 18,446 were accounted for in the Dainik Amdani Register and the cash-book and the balance of Rs. 1,24,220 was left unaccounted-for.

(ii) Mauzadar of Barsala Mauza collected revenue and local rates of Rs. 64,027 only pertaining to the revenue year 1385-BS and 1386-BS but these were neither accounted for in the Dainik Amdani Register nor in the cash-book. It was also seen that no cash-book for the year 1387-B.S. was opened till date of audit (Nov. 1981).

(iii) The record of Laokhowa Mauza revealed that the amount of Rs. 9,866 representing collection of land revenue and local rates during October to December, 1981, as assessed from counterfoil receipt book, was neither accounted for in the Dainik Amdani Register nor in the cash-book.

Thus, in all, an amount of Rs. 1.98 lakhs out of the collection was not accounted for.

The cases were referred to Government in May, 1982, June, 1982 and September, 1982, their reply is awaited (May, 1983).

1983-84  
(Para 5.5) On the dismissal of the Mauzadar of Ulubari Mauza for irregularities alleged to have been committed by him, the Sub-Deputy Collector, Gauhati Circle took-over the charge of Ulubari Mauza in March, 1982. But the irregularities continued to persist in as much as, out of the revenue collection amounting to Rs. 5,65,989 only made during the period from May, 1982 to November 1982, collection amounting to Rs. 5,37,413 only were deposited into Treasury, leaving a balance of Rs. 28,576 only which was not remitted into the Treasury or otherwise accounted for till February, 1984.

The Case was reported to Government in July, 1984; their reply awaited (February, 1985).

1984-85  
(Para 5.3) In four Districts (Dibrugarh, Nowgong, Barpeta and North-Lakhimpur) collection amounting to Rs. 2,59,430 only made by seven Mauzadars between September, 1982 and June, 1984 found to have not been accounted for in the Dainik Amdani Register or the Cash-book. Collection

amounting to Rs. 7,415 only made by two other Mauzadars in Nowgong Districts, during the period from October, 1981 to April, 1984 though accounted for in the Dainik Amdani Register, were found to have not been noted in the Cash-book of the Mauzas.

The non-accountal of revenue collection were reported to the Department and Government between July 1984 and March, 1985 and their replies were awaited (February, 1986).

3.2.1.

The Committee, when wanted to know on para 3.3. of the Report of the Comptroller and Auditor General of India, for 81-82 as to whether unaccounted amount of Government revenue had subsequently been accounted for and remitted into the treasuries by the Mauzadars and what action had been taken against defaulting Mauzadars for committing such irregularities, the Departmental witness, stated that the entire amount of the Kollongpur and Borsola Mauzas have been deposited. As regards Lowkhowa Mouza of the Nagaon District the unaccounted amount of Rs. 9,866.00 only had also been accounted for and entered into the Dainik Amdani Register and Cash Book and reduced the amount of cash in hand from Rs. 73,994.56 only to Rs. 32,317.60 only. The demand upto 1382 B.S. had been satisfied and the Mauzadar had also been instructed to deposit the entire balance amount within 30th November 1986.

3.2.2.

The latest position of the cases as enumerated in para 5.5. & para 5.3. of the Report of the C.A.G. of India, (R.R) for 1983-84 and 1984-85 respectively as shown vide departmental replies furnished to the Committee, stands, as under—

1. Ulubari.  
Mouza  
Rs. 28,576-

After dismissal of the Mouzadar, Ulubari Mauza, the Mauza was managed by S.D.C. I/C Gauhati. On varification of the Mauza accounts the actual discrepancy between collection and deposit of revenue during the period from May 1982 to November 1982. Comes to Rs. 26,239.18 only and not Rs. 28,576.00 as pointed out by the audit. Action has been taken to realised the defaultated amount

of Rs. 26,239.18 from the defaulcating officers. Government have also directed Deputy Commissioner (Kāmrup) to take necessary action to realise the defaulcated amount immediately.

2. Larua  
Mouza-  
Rs. 11,255

The non-accountal of land Revenue amounting to Rs. 11,255 of Larua Mouza has since been entered in the dainik Amdani Register and Cash Book.

3. Moncotta  
Mouza  
Rs. 2584

The non-accountal of revenue collection amounting to Rs. 2584/- of Māncotta Mouza has already been recorded in the Dainik Amdani Register as well as Cash Book as reported by Deputy Commissioner, Dibrugarh vide his letter dated 17th June 1986.

4. Burideh-  
ing Mauza  
Rs. 2,06,  
753.50

The non-accountal of revenue and local rates amounting to Rs. 2,06,753.50 has been accounted for wholly by the mouzadar, Buridehing mouza and entered in Dainik Amdani Register and Cash Book.

5. Betbari  
Mouza  
Rs. 6,162-

The records of the Betbari mouza has been verified and found that the Mouzadar used the C.E.R. book No. 17414 as referred in the A. G's audit note with effect from 4th April 1984 for collection of revenue for the year 1383 B.S. to 1390 B.S. (Regular) and collected Rs. 23,26.26 in total. The amount is also entered in Dainik Amdani Register and Cash Book to regularise the same.

But the mouza accounts records do not tally with the amount of Rs. 6212 and the period of collection from 30th December 1983. noted in the audit noted.

6. Ranga-  
gora  
Mauza  
Rs. 10,172.00

The Mauzadar Rangagora, Dwarsalona Pakhi-  
maria and Kachomari Mauza has duly accounted  
the amount in the Dainik Amdani Register and cash  
book.

7. Dwara-  
salona  
Mouza Rs.  
20,899.00

8. Pakhi-  
maria  
Mauza  
Rs. 2,570.00

9. Kacha-  
mari Mauza  
Rs. 4,845.00

10. Mach-  
khōwa  
Mauza  
Rs.1,604

The S.D.O. Dhemaji reported that the Mauzadar has since accounted the entire amount in Amdani Register and cash book.

3.2.3. The Departmental witness, at the time of oral deposition, could not adduced satisfactory replies when questioned as to how revenue collection could remain unaccounted for and why such irregularities were not settled during the period of inspections of the Mauza accounts. Of the two aspects of the issue viz, (i) violation of the accounting procedure introduced through Dainik Amdani Register vis-a-vis cash book, which is required to be maintained at the lowest level and (ii) the system of periodic inspections of the Mauza accounts by the responsible officers, look of which is the root cause of all these irregularities, the former could be set right as soon as such financial irregularities are pointed out in audit, by contemplating drastic action against the defaulting persons, and in the cash at later, which depend upon the efficiency of the officers also, proper initiative from the Government for smooth functioning of the system with provision of monitoring, could be used as an effective step to stop such temporary mis-appropriation to the minimum extent.

### OBSERVATIONS & RECOMMENDATIONS

3.3.1. The Committee is constrained to note that the Government has not pursued the cases of recovering the amount on account of non-accountal of land revenue and local rates illegally retained by the Mauzadars in utter disregards and violation of the existing rules and government directions. The Committee has also failed to understand as to why the periodic inspection has been carried on for the proper maintenance of Dainik Amdani Registers and cash books of different Mauzadars.

3.3.2. The Committee therefore recommends that the Government should issue strict directions to all District Revenue officers to carry out the timebound inspection of the Mauza accounts for ensuring the deposit of land revenue and local rates collected by the Mauzadars. The Committee also reiterates its earlier recommendations made in its 35th Report. The monitoring cell as recommended in its forgoing Chapter can also be entrusted with the task in this purpose in the light of the observation made.

## CHAPTER IV

### **Non-conversion of lands under Annual Pattas into Periodic and non-realisation of premia**

4.1.1.

In pursuance of a resolution on land settlement policy, adopted in 1968, Government issued (March 1968) instructions to the Deputy Commissioners and the Sub-divisional Officers for conversion of annual pattas (in respect of lands) into periodic ones. Pursuant to another resolution on land settlement policy, adopted in 1972, Government issued further instructions *vide* No.RSS.223/72/Pt.1/1, dated 21st July, 1972 (Annexure III of 44th Report) to the effect that all existing annual pattas in rural areas and in areas falling outside the periphery of two miles of the municipalities, town committees and revenue towns would automatically be converted into periodic ones on realisation of appropriate premia. The rate of premia for conversion was fixed at Rs. 5 per bigha. It was enjoined in the Government instructions that if there was any failure in payment of the premia, it shall be realised as arrears of land revenue.

4.1.2.

During the course of test audit of the offices of the Deputy Commissioners, Sub-Divisional Officers, Circles and Mauzas, it revealed that the loss sustained by Government for non-conversion of land from annual to periodic during 1981-82 was Rs. 6.21 lakhs. During the subsequent years for 1982-83, 1983-84 and 1984-85, such losses accumulated at Rs. 14.76 lakhs, Rs. 11.91 lakhs and Rs. 345.99 lakhs respectively. The specific audit paras as found place in the Reports of the C.A.G. of India during the years in question are quoted below :—

1981-82

para 3.4

It was seen in audit (April, 1980 to December, 1981) of the records of ten Mauzas in three districts (Kamrup, Nowgong and Sibsagar) that 22,347 bighas of land continued to remain under annual pattas and no action was taken to convert these pattas into periodic ones. This resulted in non-realisation of



premia amounting to Rs. 1.11 lakhs apart from avoidable administrative work in handling annual pattas instead of periodic ones.

The cases were reported to Government between March 1981 and September, 1982, their reply is awaited (May, 1983).

1982-83

para 5.2

It was seen in the audit (between August, 1980 and March, 1982) of records of 5 Mauzas (1 Mauza in Kamrup district, 2 Mauzas in Sibsagar district and 2 mauzas in Darrang district) and 7 Circles (3 Circles under Deputy Commissioner, Cachar, Silchar, ; 3 Circles under Sub-Divisional Officer, Karimganj and 1 Circle under Sub-Divisional Officer, Hailakandi) that 1,26,704 Bighas of land continued to remain under annual pattas since March, 1968 and no action had been taken to realise the appropriate premia prescribed for conversion which amounted to Rs. 6.34 lakhs.

The cases were reported to Government between September, 1981 and February, 1983 ; their reply is awaited (December, 1983).

1983-84

para 4.3

In 15 Mauzas in 6 districts (Barpeta, Dibrugarh, Darrang, Sonitpur, Jorhat and Kamrup), 5,67,192 Bighas of land continued to remain under annual patta and no action was taken to convert these pattas into periodic ones. The omission resulted in non-realisation of premia amounting to Rs. 28.36 lakhs during the period from March, 1978 to May, 1982.

The cases were reported to Government between February, 1983, and August, 1983 ; their reply is awaited (February, 1985).

4.2.1.

The Department, in their written memorandum which are found almost similar in each year, contended that though land policy resolution of 1972 provides automatic conversion of A. P. land into periodic ones in rural areas falling outside the periphery of two miles of Municipalities, Town Committees and Revenue towns, there are difficulties, practical and statutory for automatic con-

version. There are A.P. lands which are not under the occupation of the owners. There are A. P. lands under disputed possession too. If such lands are allowed to be converted there will be litigation resulting in harassment to the pattadars. Therefore in such cases conversion cannot be allowed in respect of such A. P. lands for violation of the Annual lease conditions.

Regarding legal provisions Rule 23 of the Settlement Rules of the Assam Land and Revenue Regulation, 1886 with explanation there-under may also be referred to in this regard. As per provision of the said rule no new periodic lease shall be issued within one chain after 35 feet from the slope of a public Road. Further, the Government have issued an executive instruction not to allow conversion of A. P. land within 141 fts from the centre of the P. W. D. Road. So, A. P. land falling within this distance cannot be allowed for conversion.

Besides, Rule 105 of the Assam Land Record Manual has laid down certain conditions for allowing conversion of A. P. land into periodic. According to the provision of the said Rule, land must be well demarcated and should be brought under permanent crops or occupied for the permanent residential purposes by the Annual pattadars.

Besides, there is Ceiling Limit of holdings of periodic patta lands in towns. As per existing ceiling, maximum of 3 bighas of land can be converted into periodic in town and in the radius of 2 miles from Town boundary. So, the Annual patta land in excess of this fixed limit cannot be converted as per Rule in force in Towns. In the city of Guwahati, there is also a ceiling limit for conversion of A. P. land up to  $1\frac{1}{2}$  bighas only per family in the Urban Agglomeration area in view of the provision of the Urban Land (Ceiling & Regulation) Act, 1976. So the excess A. P. land beyond the limit of  $1\frac{1}{2}$  bighas per family in the Urban Agglomeration area of Guwahati City cannot be considered for conversion into periodic pattas.

In view of the above difficulties all the A. P. land cannot be converted into periodic pattas. The D. C's concerned have been requested to allow conversion of A.P. lands into periodic pattas, wherever the condition laid down by Rules and instruction are fulfilled.

4.2.2.

The Department, while tendering oral evidence before the Committee, further advanced that as per Government Policy, Deputy Commissioner and Sub-Divisional Officer are not authorised to settle any lands. They are required to take approval of the land Advisory Committee for settling such land and forward proposal to Government for approval.

4.2.3.

When the Committee wanted to know as to why the D. C's and S.D.O.s' were not authorised to settle lands and why the D. C's and S. D. C's were required to take the approval of the Land Settlement Advisory Committee, the Departmental representatives stated that it was done by a policy decision of the Government.

4.3.1.

The Committee, in this connection, would like to recapitulate the observation in its 44th Report presented to the House on 18th November, 1988. "after the hearing the Commissioner, Revenue, the Public Accounts Committee observes that the fact notwithstanding that there is not much difference between the land revenue collected on account of annual pattas and amount collected from periodic pattas, so far quantum of Revenue is concerned, the Committee in their 35th Report recommended for immediate conversion. In their wisdom, the legislators also recommended such conversion which was given effect to in various land policies of the Government of Assam from time to time. Persons holding A. P. land for psychological reasons too want such conversion. So this is not question solely relating to financial consideration. In this connection, the Public Accounts Committee would like to draw the attention of all concerned to the land policy statement announced in 1972 and 1978.

4.2.3. In this connection, the Committee feels that proceedings on para 5.2 of the Report of the Comptroller and Auditor General of India (R.R) for 83-84 and para 4.5 of the Report of the Comptroller & Auditor General of India for 82-83 vide Public Accounts Committee hearings dated 9th March 1988 and 24th August 1988 would be interesting and accordingly quoted :

**Para 5.2—1983-84 Non-realisation of premia due to non-conversion of annual patta lands into periodic ones.**

**Mr. Chairman**— In your reply said that there are difficulties both practical and statutory for automatic conversion of A.P. land and it has also been stated that the Commissioners have been directed to allow conversion wherever possible. Now, out of 5,67,192 bighas how much land did not fulfil the conditions for automatic conversion into periodic patta ?

**Secretary, Revenue**— That figure not readily available with me.

**Mr. Chairman**— Or, whethe authomatic conversion has already been made or, 50 p.c. of the land have been made ? What is your specific answer ?

**Secretary, Revenue**— So far as automatic conversion is concerned there are certain difficulties. We have detailed the difficulties here. Conversion of A.P. land, it is a continuous process. We are having so many classes of land. Then there are some classes of land which are not to be settled or not to be converted and there are also certain instruction issued by Government restricting the Conversion of town land.

**Mr. Chairman**— I understand. But my point is out of this 5,67,192 bighas how much land do fulfil the condition for automatic conversion into periodic land. Whether entire 5,67,192 B are not eligible for conversion.

**Secretary, Revene**— No, Sir. It is not that entire 5,67,192 B are liable to be converted. Certain areas of this which has been settled with persons or which are being settled it will be converted when time comes.

**Mr. Chairman**— Do you think that time has not yet come for conversion of this A.P. land ?

**Secretary, Revenue**—Although time come but then certain conditions are to be fulfilled before A.P. land is ready for conversion. There are legal difficulties also. We are to see whether A.P. land settled with persons has been brought under cultivation. Whether it has been habited or lying fallow.

**Mr. Chairman**—Whether you have checked it up and found out how much land becomes eligible for conversion.

**Secretary, Revenue**—I don't readily have the figures with me. We may have to collect it from the districts.

**Mr. Chairman**—We have deferred this para for months together, you got enough time to meet this para. If it is kept in this way there will not be end of it. The Government should examine the eligibility of this 5,67,192 B of land and find out how much of this land become fit for conversion.

**Secretary, Revenue**—There are certain difficulties in finding out this. We cannot rightway say that only because that A.P. land has since been issued it becomes fit for conversion into periodic ones. Time is to be allowed for development of the land and for habitation of the land because there are certain conditions laid down before the land is converted.

**Shri Ganesh Kutum**—মাননীয় চেম্বারমেন মহোদয়, ইয়ার যত চেটেলমেন্ট অপাৰেচন শেষ হৈছে তাতটো সেইটো সমস্যা নাই। তাত পেৰোডিক পট্টা হোৱাত একো অসুবিধা হোৱা নাই।

**Mr. Chairman**—Whether you have made any assessment about this?

**Secretary, Revenue**—No, Sir. I can not say off hand.

**Mr. Chairman**—you should have made some progress. This matter is pending for a long time. You should try to ascertain the practical position which stands in the way of conversion of this land into periodic ones. We have deferred this para since August last year. In the absence of specific reply on this we are not in a position to prepare our Report. We have finished all the Departments. Only Revenue Department is left out.

**Secretary, Revenue**—This point, most probably, I missed it earlier. Had I known that the figures are necessary I could have collected it. Even now if we get some time the figures can be collected. It refers to a particular point of time only.

**Mr. Chairman**—With your predecessor's reply we had submitted the previous Report. Our committee submitted a Report to the Assembly recommending conversion of A.P. land into periodic ones. The then Secretary said that it could be converted as per law. So, in view of that the earlier Report was placed in the Assembly. Now, whether you will be able to send a reply on this to the Committee. How much time will be required by you?—If you don't try to make any assessment then this para will remain like this. So, you may be given three months' time for this.

**Secretary, Revenue**— I would request the Committee to allow me atleast six months' time.

**Shri Ganesh Kutum** —মাননীয় চেম্বারমেন মহোদয়, ফিল্ডলে আপনালোকে  
‘স্বাক্ষর’ এটা আনিব লাগিব।

**Mr. Chairman**— As head of the Department have you sent any instruction to respective DCs/SDOs/SDCs/Field officers to follow the Government instructions for conversion of A.P. land into periodic ones, which fulfils the conditions for conversion. Or, you have not given any instruction in this regard ?

**Secretary, Revenue**— During my time I have not given any.

**Mr. Chairman**— So, you want more time. May we say that within a week you issue the instructions to your Field Officers for conversion of this land. Can you do so in order that we could atleast mention about the issue of instructions to district administration in our Report.

**Secretary, Revenue**— Yes, I can do it. Even tomorrow I can send this instruction.

**Mr. Chairman**—A copy of the instruction issued should be sent to the Committee for its perusal.

**Para 4.5 82-83 Non-realisation of premia due to non-conversion of Annual patta lands to periodic Pattalands.**

**Chairman** — What is the latest position regarding realisation of premium on account of conversion of annual patta land into periodic patta land ?

**Shri Altaf Hussain Mazumdar** :— It seems that order given by Government for conversion of annual patta land into periodic patta land has not been carried into effect. From the audit point of view also a huge amount of premia has to be realised as a result of conversion.

**Secretary, Revenue**— We have already given our reply. As per 1972 Circular on realisation of an appropriate premium lands in rural areas falling outside the jurisdiction of Municipalities, Town Committees and Revenue Town should have been converted into periodic patta land.

**Shri Mazumdar** — Mr. Commissioner, your reply is something like an essay. What were the particular difficulties in these particular cases We are not concerned about the general difficulties.

**Commissioner, Revenue** — This is a continuous process. There are laid down procedure through which the annual patta lands are to be converted into the periodic patta lands. It is not that it may be automatically converted. Because of this circular the Government had to face some difficulties also and we have seen in many cases. In Nowgong there were annual patta lands in the names of ABC. If the ABC sales his land to somebody else it is not done through registration and as such there are no proper land records.

**Chairman** — Because there is a land policy statement of 1972. You have quoted automatic conversion of land in rural areas. Why the objection has been raised by A.G. ? The policy of the Government is here. As we understand the land system is prevailing in our country.

**Secretary, Revenue** — This is a sort of time. Whatever money is collected outside the account is called Touji-bahi. It is not accounted for at all.

**Chairman** — You say it is illegal. These lands are being used outside the State account. How you can go on realising touji year after year. You should take a

physical notice. So far as the annual patta lands are concerned, the land policy of 1972 says that this status should not remain for an indefinite period. Because the policy says that it should be converted into periodic land. By doing that you get premium plus revenue. So what was the reason for taking a negative attitude which cause financial loss to the Government. You have stated a ground that you have found some difficulties. I do not know whether it is observed in practice. But your Mandals are there to do this job. When a party applies for periodic pattas you should issue a notice as to whether there is any objection for issuing a patta.

**Secretary, Revenue**— We are getting some amounts of revenue from the annual patta lands. But Settlement Rules provides certain procedures. In our view automatic conversion of annual patta land without any enquiry is fraught and danger and it will lead to unnecessary litigation.

**Shri Majumdar**— What is the Government's policy for converting annual patta land to periodic patta land?

**Secretary, Revenue**— The conversion is still going on. My main point is that automatic conversion is dangerous but conversion of annual patta land into periodic patta land is a continuous process.

**Shri Z.N. Sarma**— ১৯৭২ চনৰ চাকুলাৰ মতে অটমোটিক কনভাৰচন হব নাগে। এনেৰেল পট্টা আৰু পিৰিঅ'ডিকেল পট্টাৰ বাবে দৰখাস্ত দিছিল নেকি?

**Secretary, Revenue**— Sir, in this case if you want to hear we would like to have some details. Because there are many Mouzas in Kamrup and Sibsagar District.

**Chairman**— A.G. will please explain the position.

**A.G.**— Sometime in 1983-84 this was reported to the Secretary- cum- Commissioner, Revenue Department through A.G. Normally, we do not go into details. The details can be given right now. But my request to you is that in that in future the actual details are made available in the office audited. It is not a fact that details are are not there. If the Commissioner asked the D.Cs. and S.D.Cs. they will furnish him all the details.



**Shri Majumdar** — If they find more details let them have it. What is the Government policy for conversion of A.P. land into periodic patta land ;

**Secretary, Revenue**— Land policy resolution 1972 vide para '8' provides automatic conversion of A.P. land in rural areas falling out-side the periphery of 2 miles of Municipalities, towns into periodic on realisation of appropriate premium. Though such policy was adopted, there are difficulties, practical and statutory for automatic conversion of A.P. land into periodic.

### **OBSERVATION/RECOMMENDATIONS**

4.2.4. In the lights of the proceedings quoted above, the Committee feels that there is a chronic resistance in the Department so far the implementation of the land policies of 1972 & 1978 on conversion of pattas are concerned. In the face of persistant observations made in various Reports of the Comptroller and Auditor General of India as to the huge financial loss occurring to the state years to year and constant insistance of the Public Accounts Committee in their various Reports for the observation of policy relating to conversion Unfortunatly there is no visible reaction from the Revenue Department till date.

4.3.1. The Public Accounts Committee is of the firm view that nature of the propertors rights in land should not remain in perpetual flux and accordingly recommends the strick implementation of existing provisions of the Land Loss in the light of the Land Policies innunciated from time to time. In the premises, the Department should take appropriate action to get land held by paying Tauji Bahir rent converted to Annual Pattas and the Annual Pattas in their turn to Periodic - Pattas. The Committee further recommends that the Districts of Barpeta, Lakhimpur, Naogaon & Sonitpur be taken-up for implementation of the foregoing observations, so that the sum total effect of the transactions relating to conversions of various categories of tenures in question may be assessed in the light of difficulties, limitations as well as advantage of the policy decision of the State rather than evading it.

## CHAPTER - V

### MISCELLANEOUS

#### **A. Loss of land revenue due to Irregular Remission.**

Audit para 3.5 of the Report of the C. A. G. for 1981-82 (Revenue Receipt).

5.1.1. As per para 126 of the executive instructions of the Assam Land Revenue Manual, land holdings are excluded from the land revenue roll on the basis of reports of mauzadars duly verified by Sub-Deputy Collectors in respect of unoccupied holdings, the settlement holders having died leaving no heirs (faut) or having abandoned leaving no trace of their whereabouts (ferer) or having become bankrupt (jotrahin).

5.1.2. The audit has pointed out that from the records of the Sub-Deputy Collector, Dhubri it was seen that the revenue roll for the year 1978-79 (1385 B. S.) shows an unauthorised remission of Rs.19,267/- from the regular demand of Rs.1,57,241 for which no report of Mauzadar for exclusion of any unoccupied land had been received. This resulted in loss of land revenue, @Rs.19,267 every year since 1978-79 amounting to Rs. 76,076/- during those 4 years upto 1981-82.

5.2.1. The Department have stated in their written Memorandum that the amount of Rs. 19,267/- per annum was exempted from the revenue roll with effect from 1978-79 due to exemption of land revenue in respect of cultivators who possess land below 10 bighas. During oral evidence, the Secretary, Revenue has stated before the Committee that the case as reported in audit is from Kokrajhar District and the remission was granted as per Land Policy Resolution of Government issued in 1978.

#### **OBSERVATION/RECOMMENDATION**

5-3.1. The Committee is happy to note that the Land Policy Resolution of 1978 is given effect to here and there and the instant case is an example thereof. The Committee would like to know the total number of beneficiaries covered under the above case of remission and whether similar benefits were also extended to other Districts.

## B—Encroachment of Govt. Land.

### Para 4.3 CAG/1982-83 (R.R.)

6.1.1. According to the Rules framed under the Assam Land and Revenue Regulation, 1886, a person in unauthorised possession of Government land without any bonafide claim, may be ejected by device of a notice requiring him to vacate the land within 15 days of the date of publication/service of the notice. Any person intentionally disobeying the notice shall be liable to penalty which may extend to two hundred rupees and in case of continued disobedience to a further penalty which may extend to fifty rupees for each day during which such breach continues.

6.1.2. The audit has pointed out that the records of the Land Revenue Branch of the Deputy Commissioner, Kamrup show 25 cases of encroachment registered during 1979-80 and 1980-81. The encroachers could not be ejected despite notices served upon them. No penalties were imposed in these cases for intentional disobedience of notice. The duration of encroachment in these cases ranged from 405 days to 893 days upto 31st January 1982 beyond the notice period of 15 days. The penalty leviable at the prescribed rates would work out to Rs. 6.93 lakhs.

6.2.1. The Department in their written memorandum have stated that per Rule 18 (2) of the Settlement Rules framed under A. L. R. R., 1886, encroachers can be evicted forthwith, but as per Rule 18 (3) of the said Rule encroachers can be evicted after service of 15 days notice. In the instant cases, no penalty was imposed on the encroachers by the D. C. concerned. As such no amount has been realised. The D. C.'s and S. D. O.'s have been instructed to invoke this penal provision from now onwards so that it will have a deterrent effect on encroachers. During eviction operations ripe crops and other materials are also confiscated and sold in auction, and the sale proceeds are deposited to Government Accounts where there is scope for auction sale of crops, etc.

6.2.2. The Departmental witness, while appearing before the Committee for oral evidence, could not reply satisfactorily

when asked for, as to what was the reason for not initiating proceedings against the encroachers and why no penalty was imposed against them. The witness had just impressed that these are the matters relating to the years 1979-80 and at present he is not in a position to state in details.

### **OBSERVATION & RECOMMENDATION**

6.3.1. The Committee could not understand as to why the Departmental witness while coming up for tendering evidence failed to explain the material facts of the case. The Report of the C.A.G. for 1982-83 (R/R) in which the Audit Para is incorporated, was laid before the House on 3.9.84 and the Department was due to submit replies within three months as per norms. Had the Department been particular for disposal of the audit objections they could have collected all the relevant records and prepared for tendering evidence before the Committee. In the premises, the Committee expects that in future, the Department will deal with the matter of P.A.C. with utmost care so that non-availability of information should not serve as a plea.

6.3.1. The Committee recommends that a detail report of the 25 cases of encroachment of Government Land in Kamrup District as reported in the Audit Para may be furnished immediately. The Committee further recommends that the departmental witness while coming up for tendering evidence may come fully prepared with records to reply all the material questions arising out of the issue under examination.

**(C) Loss of premium due to non-settlement of land acquired by Government.**

**Audit para 4.4 CAG/82-83 (R.R.)**

7.1.1. As per Rules framed under the Assam Land and Revenue Regulation, 1886, when a defaulting estate is put up for sale for realisation of arrears of revenue due thereon if there be no bid, the Revenue Officer conducting the sale may purchase the estate on account of the State Government for one rupee. Under Section 71 of the Regulation, the estates are sold free of all encumbrances.

7.1.2. It was noticed in the audit (December 1980) of accounts of Nutan Dehar Mauza under Nalbari Circle that 243 bighas of rural agricultural land were purchased (April 1978) by the State Government for a nominal price of Re.1. The lands thus acquired however remained unsettled as no action was initiated by the revenue authority for disposal thereof. Consequently, the lands continued to be with the previous occupants unauthorisely even after their purchase by Government. As per Government instructions (September 1979), 50 per cent of the market value of agricultural land should be realised when such land under unauthorised occupation is settled in rural areas. Due to non-settlement of acquired land, premium to the extent of Rs. 2.43 lakhs calculated on the basis of 50 per cent of the prevailing market value of land (Rs.2,000 per bigha) in rural areas, could not be demanded and realised (October 1981). The matter was reported to Government in October, 1981; their reply is awaited. (December 1983).

7.2.1. The Department, in their written reply have stated that in the instant cases, the record of rights had not been corrected; and as such the land in question remained as private land which could not be settled/allotted by the Government. However, the records of the sale cases have now been traced out and necessary correction of records have been made later. It may be stated here that no premium is realised on settlement/allotment of agricultural land in the rural areas (except on conversion of A. P. land). Therefore, the question of loss of premium for non-settlement of land does not arise.

7.2.2. At the time of oral deposition, the Commissioner, Revenue has stated that it is the privilege of the Government to settle a piece of land or not, and hence it cannot be said that there is a loss of revenue to the tune of Rs. 2.43 lakhs as mentioned in Audit. The witness, however, could not reply specifically, when asked for, as to whether, any revenue was collected from the person after purchases of the land by Government and the date when the record of the land was corrected.

### **OBSERVATION & RECOMMENDATION**

7.3.1. The Committee feels that the Government, in this case, did not utilise its asset for remunerative purposes. The Government has opinion whereby they acquire

land for public purpose or on default of payment of rent penalty etc. and can also decide the purpose for which it will be used. But, at the same time, the Collector is supposed to see that it is used in gainful way. In the instant case, Government sustained a loss of Rs. 2.43 lakhs for non-settlement of 243 bighes of land. The final picture could not be ascertained as the date of correction of Land Records has not been furnished to the Committee.

7.3.2. The Committee, therefore recommends that the Department would expeditiously re-examined this case in the light of observation made above. Action taken on this may also be intimated to the Committee within 3 months from the date of presentation of this Report.

**D=Omission to re-assess Town Land.**

**Para 5.6: CAG/83-84 (R.R.)**

8.1.1. The audit has pointed out that under the Assam Land Revenue Re-assessment Act, 1936 the State Government may, at any time by notification, signify its intention to declare any specified area, which is not already town land to be town Land. The Act further provides that town Land shall be classified as agricultural land, residential sites and trades sites for the purpose of re-assessment of land revenue.

8.1.2. By a notification issued on 25th January, 1979, Government specified areas under seven villages in Niz-Sahar mauza (Nowgong district), comprising 1,290 bighas, as town Land. The specified areas had not, however, been classified for the purpose of re-assessment of land revenue. Minimum land revenue being charged for similar land in the adjoining town areas was Rs. 5 per bigha. At this rate, total land revenue amounting to Rs. 25,800 would have accrued to Government during the year 1980-81 to 1983-84 against which Rs. 5,160 only had been collected at the ordinary rate of Re. 1 per Bigha. The omission to re-assess town land thus resulted in loss of revenue amounting to about Rs. 20,640. The case was reported to Government in July, 1984 their reply is awaited (February, 1985) by audit.

8.2.1. The written memorandum submitted to the Committee by Revenue Department reads :

“As per provision of Section 3(1) of the Land Revenue Re-assessment Act, 1936, any specified are may be declared as town land. The town Land may classified mainly as agricultural land residential site and trade site.

As it appeared no revenue town had been constituted as mentioned in the Audit para. Proposal for constitution of revenue towns has recently been received from the D.C., Nagaon (Through D.L.R.) for 2310B-4K-16 Ls of Niz Sahar Mouza, 1544B-2K-14Ls of Kachamari Mouza and 105B-OK-5Ls of Pakhimoria Mouza in June 1987. It is under examination and action is being taken to declare the said area as revenue town at a very early date.”

#### OBSERVATIONS

8.3.1. The Committee observes that the A.G., Assam conducted audit in the office of the Deputy Commissioner, Nagaon on the basis of records made available to them. On the basis of such records as made available to them Audit based their objections about omission to reassess town Land.

8.3.2. The Department as per procedure laid-down can meet audit objections at the first instance when 'draft audit Paras' are prepared and made available to the Department. If the Department does not come forward to clarify the position in relation to audit objections raised, the draft audit Paras are made final and forwarded to Government. At this stage, another opportunity is made available to Government to meet the audit objections. If the Government fails to avail this occasion, audit objections find place in the Report of the C.A.G. and presented to the Governor who cause it to be laid before the House under Art. 151 of the Constitution of India. In the instant case the audit objection was intimated to Government in July, 1984 and awaited for replies till February, 1985 and thereafter the objection as a part of the C.A.G.'s Report is laid to the House on 18th July, 1985.

8.3.3. In the instant case the Department has come-up with a version in their replies submitted to P.A.C. which negates the findings of the Audit. Had the Government made available their version now they are advancing, there would not have occurred the Audit Para in the Report of the C.A.G. saving much of time of the A. G. the A.L.A. and The P.A.C.

8.3.4. The Committee rather feels that concerned Department should take particular care to meet the audit objection at the first available opportunity rather than coming up with a version subsequently which could have satisfied the Audit at the first instance. The P.A.C. takes a dim view on this type of departmental efforts to meet an objection. All concerned Departments having similar audit objection may note this observation.

8.3.5. In the context time and again the P.A.C. pointed out to the Departments that the desirability of meeting audit objections before they are made a part of the Report of the C.A.G. of India. The Committee would like to bring to the notice of all concerned offices and the Government about the circular issued by Shri S. D. Pheni, I.A.S. the then Chief Secretary to the Government of Assam as to the strict adherence to the norms laid-down in respect of meeting audit objections incorporated in C.A.G's Reports. (Vide Appendix II)

8.3.6. The P. A. C. has observed that most of the Departments have not developed the habit of meeting audit objections as prescribed laid-down in time. It is also observed that concerned Department come-up with their cases to meet their objection after receipt of the notices of the meeting of P. A. C.

### **E—Mis-appropriation of Revenue Collection**

#### **Para 5.7: CAG/83-84.(R.R.)**

9.1.1. The Audit has pointed out that as per provisions of the Assam Land Revenue Regulation, 1886, no Mauzadar shall at any time retain cash in hand in excess of Rs.2000 and subject to this limit, he should remit into treasury



land revenue, local rates and other revenues collected by him or other revenue officials authorised to collect Government revenues on his behalf.

9.1.2. In seven mauzas ( Beltola, Pub-Borigog, Rampur, Paschim Borigog, Pub-par, Pub-Bongsor and Patidarang) in Kamrup District, the mauzadars retained revenue collections far in excess of the prescribed limit and misappropriated the collections amounting to Rs.6,55,570 during the period from 1957-58 to 1980-81. The mauzadars were dismissed from service between July, 1981 and March 1982. Out of Rs.6,55,570 recoveries amounting to Rs.1,52,428 were sub-sequently made from them through Bakijai and other processes, leaving a balance of Rs.5,03,142, which was still recoverable in August 1984.

9.1.3. Financial irregularities were committed by three other mauzadars (of Ghorbandi, Rahmaria and Bogdung) in Dibrugarh district also. After suspending them from service during April 1975 to April 1977, the charge of these mauzas was entrusted to the Sub-Deputy Collector, Chabua Circle. But the Cashier and Jarikarak under his control also misappropriated revenue collections amounting to Rs.82,810 during the period from 25th October 1977 to 5th September 1979. The misappropriations were facilitated due to laxity of departmental control over collections and remittances made by the mauzadars, cashier and the jarikarak. On the irregularities being pointed out in audit (February 1983), the Deputy Commissioner, Dibrugarh stated (May 1983), that on further verification of the accounts of mauzas and Circle office, actual amount of misappropriation was found to be Rs.80,062. The Deputy Commissioner also stated that action was being taken to realise the misappropriated amount through bakijai process. The cases were reported to Government in May and February 1983; their reply is awaited (February 1985).

9.2.1. The department in a written memorandum submitted to the Committee stated the present position of misappropriation cases as follows:—

Beltola  
Mauza  
Rs. 84,453/

The Mauzadar, Beltola Mauza has deposited an amount of Rs. 5,859.18 in cash on 11th June, 19c8 and Rs. 40,934.34 has been adjusted as Commission

due to the Mauza for the period for 1380 B. S. to 1386 B.S. for realisation of the balance amount of Rs. 37,655.40 a Bakijai case No. 20/82 (LR) is still pending for final disposal and the delay is reported to be for procedural reasons and some legal complications that had cropped up due to sudden death of the Mauzadar.

2. Pub-Borigog Mauza  
Rs. 1,20,996/-

An amount of Rs. 5000/- has been adjusted as Commission due to the Mauzadar for the period of 1381 B.S. and 1386 B.S. The Mauzadar who was once dismissed but subsequently reinstated by Deputy Commissioner (K) on 21st December, 1983 as per instruction of Government on condition that the Mauzadar should clear up the entire cash in hand within 10 months. But Deputy Commissioner (k) now reported that an amount of Rs. 1,15,996/- are yet to be realised from the Mouzadar. A Bakijai Case No. 124/84 (Rangia) has been instituted and the landed property of the Mouzadar has been attached for realisation of the balance amount.

3. Kampur Mouza Rs.  
76,193/-

The Mouzadar was dismissed. A Bakijai case has been instituted against the Mouzadar under Case No. 18/81 (LR), progress of collection could not be made as the matter has been pending before the appellate authority. Mouzadar's Landed property has been attached in the Bakijai Case. Deputy Commissioner (K) has been directed to realise the defaulted amount by disposing the above mentioned Case Immediately.

4. Pachim borigog Mouza Rs.41,  
992/-

An amount of Rs. 11000/- being the commission earned by the Mouzadar has been held up for adjustment. Moreover a Bakijai Case No. 123/84 has also been instituted and landed property of the Mouzadar has been attached for realisation of the balance amount of Rs. 31,952. Deputy Commissioner (k) has been directed to take immediate necessary action for realisation of the balance amount.

5. Pubpar Mouza Rs.  
49,661/-

An amount of Rs. 15,468.70 has been adjusted against Commission due to the Mouzadar Pubpar

Mouza for the period 1380 B. S. to 1382 B. S. A Bakijai Case No. 127/84 (Rangia) has been instituted and landed property of the Mouzadar has been attached for realisation of the balance amount of Rs. 34,192.30. Mouzadar has already been dismissed through Departmental Proceedings Case. Deputy Commissioner (K) has been directed to realise the balance amount by disposing of the above mentioned Bakijas case very early.

6. Pub-bang-  
sor Mouza  
Rs. 84,128

The Mouzadar was dismissed for retention of Rs. 84,128 as cash in hand. The Mouzadar was re-instated by Government. An amount of Rs. 43,000 is yet to be adjusted against the default amount. For realisation of the balance amount of Rs. 41,128 as Bakijai Case No. 6/86 has been instituted and the landed property of the Mouzadar has also been attached in the above Bakijai Case.

7. Pati Dar-  
ang Mouza  
Rs. 43,758

The Mouzadar has been dismissed on 1st March, 1982. A Bakijai case No. 130/84 (Rangia) has been instituted against the Mouzadar for realisation of the defaulted amount. Security of Rs. 6000 in N. S. C. has been retained for adjustment against defaulted amount. Deputy Commissioner (K) has been directed to realise the defaulted amount by disposing the Bakijai case immediately.

8. Bogdung  
Mouza  
Rs. 9,183.18

The entire amount of Rs. 80,061.89 in respect of Bogdung, Gharbandi and Kahmorla had been defaulted by U. D. A. Cum-Cashier of Chabua

9. Gharbandi  
Mouza.  
Rs. 61,446.23

Tahsil Office.

10. Kahmo-  
rila Mouza  
Rs. 9,432.57

The incumbent was suspended on 4th August 1978 for defaultation of the amount and accordingly actions were taken as shown below :

Total Rs.  
80,061.89

(1) A Criminal case has been registered U/S 409 I. P. C. against the U. D. A. Cum-Cashier and under Police investigation.

(2) A departmental proceeding is also drawn up against the incumbent. The Departmental proceeding will be finalised shortly as reported by Deputy Commissioner, Dibrugarh.

(3) Transfer of immovable properties standing in the name of assistant and other members of his family banned. The valuation amount involved against the immovable properties is also being ascertained as reported by Deputy Commissioner Dibrugarh.

9.2.1. In course of oral evidence on 9th September 1988, the Committee wanted to know the latest position of realization of balanced amount in respect of 7 Mauzas under Kamrup District. The Secretary of the Department appearing before the Committee as witness stated that they made reference to the Deputy Commissioner, Kamrup in August 1987 followed by reminders including D. O. letter to intimate the latest position. When enquired as to whether the Department have taken any steps against the S. D. C., Cashier and Jarikarak who were involved in the misappropriation of Rs. 80,062, only in the Sub-Deputy Collector's office at Chabua, the witness has stated that so far as the S. D. C. is concerned there is no report against him. The process server who realised the cash has also been taken to task. The Cashier is under suspension since 4th August 1979 and both departmental proceeding and criminal case are yet pending finalization.

### **OBSERVATIONS & RECOMMENDATION**

9.3.1. The Committee is constrained to note that the latest position of realization of defaulted amounts in respect of 7 Mauzas in the Kamrup District could not be intimated for want of particulars from the D.C. concerned. The Committee is also distressed to note that the departmental proceeding and criminal case instituted against the Cashier cum-Accountant of the office of the S.D.C, Chabua is pending for last 10 years (since 4th August '79).

9.3.2. In most of the defaulting cases it is observed that no follow up actions are pursued. In some cases it is observed that criminal cases were instituted but no departmental proceedings were drawn-up. It appears that there is a

confusion as to the appropriate steps to be taken by the Authority. It is found that the Authority thought it sufficient by bringing criminal cases only whereas a delinquent official under the circumstances of a case may not be found guilty criminally but none the less became liable for punishment for violation of Departmental Rules. The Committee is of opinion that criminal prosecution is no substitution of departmental proceedings or vice-versa. In this connection to demonstrate the confusion that exist in the mind of Authority, the relevant extract from the proceedings of the P.A.C. meeting dated 9th March 1988 is hereby quoted.

**Chairman :** Whether you have taken any steps against the S.D.C. Chabua, the cashier and Jarikarak who were involved in this misappropriation case ?

**Secretary, Revenue :** Sir, so far as S. D. C. Chabua is concerned, we do not have any report against him; but we know that there some action taken against some staff involved. Yes, the process server has been taken to task.

**Chairman :** Why not any higher officer, why only process server ? Does he deal with the cash ?

**Secretary, Revenue :** He realised the cash, though it was not his normal duty, he was engaged for the realisation of the cash in this case. This process server has been therefore charged with the misappropriation of the realised amount.

**Chairman :** You have stated that in Chabua, the Cashier and the Jarikarak misappropriated Rs. 80,062, and the D.C. Dibrugarh stated in May 1983 that actions were being taken to realise the amount. Now the cashiers are supposed to execute some bond and deposit a good amount as security money before they are allowed to handle cash. So Cashier at Chabua was also supposed to do the same ?

**Secretary, Revenue—**Yes, supposed to.

**Chairman —**Do you know whether any security money was deposited by that Cashier, and whether he is still in service and handling cash ?

**Secretary, Revenue**—Sir, I shall have to consult the latest report. (after a pause) yes, the Cashier has been under suspension since 4th August, 1979. He is still under suspension.

**Chairman**—Mere suspension is not punishment, until it is finalised. Proceedings should be drawn against him and the proceedings should be finalised without further delay. Otherwise it is not punishment. Who knows the same cashier might have been employed in some commercial firm while drawing suspension allowance from the Government establishment.

**Secretary, Revenue**—There is a criminal case instituted against the Cashier under the relevant provision of the I. P. C. As the report says, it is under police investigation now.

**Chairman**—What the position of your departmental proceedings?

**Secretary Revenue**—Proceedings have been drawn up.

**Chairman**—It should be finalised. Government should forfeit his security money if necessary. In no case, it should not be allowed to linger any further.

**Secretary. Revenue**—I think the departmental proceedings may not be finalised because of the criminal case instituted against the Cashier is disposed of. I doubt whether it would be possible to dispose of the departmental proceedings until disposal of the criminal case. There might be some legal obstacle.

**Chairman**—No, there is no bar. Even if he is acquitted by any Judicial Court, the department can proceed against him in its own way. There is no bar against the departmental proceedings. Even the Court, for insufficient evidence or for want of evidence, may exonerate him, but that will put no obstacle for the department to proceed against the guilty person and give him departmental punishment if it is deemed fit.”

## SUMMARY OF OBSERVATIONS/RECOMMENDATIONS

- | No. Reference to Para No. | Observations/Recommendations  |
|---------------------------|---|
| 1. 1.1.                   | The Committee therefore feels that it is high time to examine and assess the functioning of the Revenue Department for removing their constraint through personnel management Agency like Administrative Reforms Department.  |
| 2. 1.2.3.                 | The Committee could not comprehend as to why such inflated estimation was made in annual financial statements. Such wide variation fails to give actual State of affairs. Naturally, when the question of overall budgeting of the State financing comes up, such unrealistic assessment must necessarily give an illusory budgetary proposition.   |
| 3. 2.3.1.                 | The Committee is happy to note that a sizeable No. of cases of irregular retention of revenue collection in hand by the Mauzadars have been reduced to permissible limit on being pointed out in audit. The Committee while appreciating the sincere efforts of the concerned officials of the Revenue Department as well as the District & Sub-Divisional and circle would like to know the position of retention of revenue collection within permissible limit for the subsequent three years in respect of all those Mauzas involved in this chapter. The Public Accounts Committee feels that there should have been a Monitoring Cell attached with each collectorate to supervise and assess the monitoring aspects of Mauzadari Collection as well as enforcement of periodic inspections fixed under the existing Rules. |
| 4. 2.3.2.                 | The Committee is also constrained to note that large No. of cases of retention of heavy cash balance in the nature of misappropriation is yet piling for years together and felt distressed for not taking appropriate remedial measures to arrest the causes of such irregular retention beyond permissible limit.   |

5. 2.3.3. The Committee, therefore, recommends that Mauza Accounts of the entire State should be made-up to that and no Mauzadar should be allowed to retain revenue collection in cash in hand beyond the permissible limit. The Committee further recommends that responsibility should be fixed on the officers who are entrusted to inspect the Mauza accounts timely to avoid irregular retention and risk of misappropriation of the Government money by the Mauzadars.

6. 2.3.4. The Committee also reiterates its earlier recommendation contained in the 35th Report of the Public Accounts Committee. Action taken in this regard should be intimated to the Committee within three months from the date of presentation of this report.

7. 3.3.1. The Committee is constrained to note that the Government has not pursued the cases of recovering the amount on account of non-accountal of land revenue and local rates illegally retained by the Mauzadars in utter disregard and violation of the existing rules and Government directions. The Committee has also failed to understand as to why the periodic inspection has not been carried out and for proper maintenance of Dainik Amdanj, Registers and cash books of different Mauzas.

8. 3.3.2. The Committee therefore, recommends that the Government should issue strict directions to all District Revenue Officers to carry out the time-bound inspection of the Mauza accounts for ensuring the deposit of land revenue and local rates collected by the Mauzadars. The Committee also reiterates its earlier recommendations made in 35th Report. The monitoring cell as recommended in its forgoing chapter can also be entrusted with the task in this purpose in the light of the observation made.



9. 4.2.4

In the lights of the proceedings suoted above, the Committee feels that there is a chronic resistance in the Department so far the implementation of the land policies of 1972 & 1978 on conversion of pattas are concerned. In the face of persistant observations made in various Report of the Comptroller and Auditor General of India as to the huge financial loss occurring to the State years to years and constant insistence of the Public Accounts Committee in their various Reports for the observance of policy relating to conversion, unfortunately there is no visible re-action from the Revenue Department till date.

10. 4.3.1

The Public Accounts Committee is of the firm view that nature of the proprieties rights in land should not remain in a flux and accordingly recommends the strict implementation of existing provision of the land laws in the light of the land policies imunciated from time to time. In the premises, the Department should take appropriate action to get land held by paying Tauji Bahir rent converted to Annual Pattas and the Annual Pattas in their turn Sonitpur be taken-up for implementation of the to periodic Pattas. The Committee further recommends that the Districts of Barpeta, Lakhimpur, Nagaon & Sonitpur be takenup for implementation of the foregoing observations.

11. 5.3.1

The Committee is happy to note that the land policy Resolution of 1978 is given effect to here and there and the instant case is an example thereof. The Committee would like to know the total No. of beneficiaries convered under the above case of remission and whether similar benefits were also extended to other Districts.

12. 6.3.1

The Committee could not understand as to why the Departmental witness while coming up for tendering evidence failed to explain the material facts of the case. The Report of the C.A.G. for 82-83 (E B) in which the Audit Para is incorporated, was presented before the House

on 3rd September, 1987 and the Department was due to submit replies within three months as per norms. Had the Department been particular for disposal of the audit objections they could have collected all the relevant records and prepared for tendering evidence before the Committee. In the premises, the Committee expects that in future, the Department will deal with the matter of P.A.C. with utmost care so that non-availability of information should not serve as a plea.

13 6.3.2.

The Committee therefore recommends that a detail report of the 25 cases of encroachment of Government land in Kamrup District as reported in the Audit Para may be furnished immediately. The Committee further recommends that the Departmental witness while coming-up for tendering evidence may come fully prepared with records to reply all the material questions arising out of the issue under examination.

14 7.3.1.

The Committee feels that the Government, in this case, did not utilise its asset for remunerative purposes. The Government has got option whereby they acquire land for public purpose or on default of payment of rent, penalty etc. and can also decide the purpose for which it will be used. But, at a time, the Collector is supposed to see that it is used in gainful way. In the instant case, Government sustained a loss of Rs. 2.43 lakhs for non-settlement of 243 bighas of land. The final picture could not be ascertained as the date of correction of Land Records has not been furnished to the Committee.

15 7.3.2.

The Committee, therefore recommends that the Department would expeditiously re-examine this case in the light of observation made above. Action taken on this may also be intimated to the Committee within 3 months from the date of presentation of this Report.

16 8.3.1. The Committee observes that the A.G. Assam conducted audit in the office of the Deputy Commissioner, Nagaon on the basis of records made available to them. On the basis of such records as made available to them Audit based their objections about omission to re-assess town Land.

17 8.3.2. The Department as per procedure laid-down can meet audit objections at the first instance when 'draft audit Paras' are prepared and made available to the Department. If the Department does not forward to clarify the position in relation to audit objections raised, the draft audit Paras are made final and forwarded to Government. At this stage, another opportunity is made available to Government to meet the audit objections. If the Government fails to avail this occasion, audit objections find place in the Report of the C.A.G. and presented to the Governor who cause it to be laid before the House under Art. 151 of the Constitution of India. In the instant case the audit objection was intimated to Government. In July, 1984 and awaited for replies till February, 1985 thereafter the objection as a part of the C.A.G's Report is laid to the House on 18th July, 1985.

18 8.3.3. In the instant case the Department has come-up with a version in their replies submitted to P.A.C. which negates the finding of the Audit. Had the Government made available their version now they are advancing, there would not have occurred the Audit Para in the Report of the C.A.G. saving much of time of the A.G., and the P.A.C.

19 8.3.4. The Committee rather feels that concerned Department should take particular care to meet the audit objections at the first available opportunity rather than coming up with a version subsequently which could have satisfy the Audit at the first instance. The P.A.C. takes a

dim view on this type of departmental efforts to meet an objection. All concerned Departments having similar audit objection may note this observation.

20 8.3.5.

In the context time and again the P.A.C. pointed out to the Departments that the desirability of meeting audit objections before they are made a part of the Report of the C.A.G. of India. The Committee would like to bring to the notice of all concerned offices and the Government about the circular issued by Shri S.D. Pheni, I.A.S. the then Chief Secretary to the Government of Assam as to the strict adherence to the norms laid-down in respect of meeting audit objections incorporated in C.A.G.'s Reports (vide Appendix H).

21 8.3.6.

The P.A.C. has observed that most of the Department have not developed the habit of meeting audit objections as prescribe laid-down in time. It is also observed that concerned Department come up with their cases to meet there objection after receipt of the notices of the meeting of P.A.C.

22 9.3.1.

The Committee is constrained to note that the latest position of realization of defaultated amounts in respect of 7 Mauzas in the Kamrup District could not be intimated for want of particulars from the D.C. concerned. The Committee is also distressed to note that the departmental proceeding and criminal case instituted against the Cashier cum-Accountant of the office of the S.D.C. Chobua is pending for last 10 years (since 4.8.79).

23 9.3.2.

In most of the defaultative cases it is observed that no follow up actions are persued. In some cases it is observed that criminal cases were instituted but no departmental proceedings were drawn-up. It appears that there is a confusion as to the appropriate steps to be taken by the Authority. It is found that the Authori-

ty thought it sufficient by bringing criminal cases only whereas a delinquent official under the circumstances of a case may not be found guilty criminally but nonetheless became liable for punishment for violation of Departmental Rules. The Committee is of opinion that criminal prosecution is no substitution of departmental proceedings or vice-versa.

**APPENDIX -I**

**COMPOSITION OF THE COMMITTEE (1986-88)  
(1986-88)**

**CHAIRMAN :**

**Shri Abdul Muqtadir Choudhury.**

**MEMBERS :**

- 1. Shri Joy Prakash Tewari**
- 2. Shri Sirajul Haque Choudhury**
- 3. Shri Amrit Lal Basumatari**
- 4. Shri Rashidul Haque**
- 5. Shri Binai Khungur Basumatari**
- 6. Shri Durga Das Boro**
- 7. Shri Gunin Hazarika**
- 8. Shri Ganesh Kutum**
- 9. Shri Padma Nath Koiri**
- 10. Shri Abul Hussain Sarkar**

## APPENDIX—II

Office of the Chief Secretary,  
Govt. of Assam.

No. CS (SDP). 1/8892.  
Dated the 11th August 1988.

To

Special Secretaries/Secretaries of  
all departments.

Sub : ASSEMBLY COMMITTEES

Sir,

I am directed to say that in the inaugural meeting of 4 (four) Assembly Committees on 11th August 1988, it was repeatedly mentioned that many Government departments do not take timely steps to furnish the materials required by the Assembly Committees and to give action-reports on the reports/recommendations of these Committees.

2. These Committees play a very vital role in our system of democracy. Hence, it is essential that all departments ensure that prompt action is taken by them in all matters relating to these Committees. The following points may please be particularly noted in this context :—

- (i) Prompt replies to A. G. at earlier stages e. g. inspection notes, audit objections, draft paras and report of the CAG, help in many matters being settled even before they are taken up by the Committee and thereby saving much time and effort. It is not necessary to wait for summonses of these Committees before taking action on the reports of the CAG.
- (ii) Furnishing information, materials, etc., as required by the Committees timely and making full advance preparations for giving evidence before the Committees, by the Secretaries.

- (iii) Timely appearance by Secretaries to give evidence before the Committees, whenever required.
- (iv) Timely intimation to the Committees about action decisions taken/proposed on the reports/recommendations of the Committees.

3. You are requested to personally review the position urgently and thereafter periodically from these angles.

4. The Finance Department may please take urgent necessary action for bringing up to date the submission of accounts maintained by the Treasuries and the concerned Divisions of the Forest Department and P. W. D.

Yours faithfully,

Sd/—S. D. PHENE,  
Chief Secretary to the Govt. of Assam, Dispur.

Copy to. :—The Secretary, Assam Legislative Assembly,  
Dispur.