



PAC-45

PUBLIC ACCOUNTS COMMITTEE

(1988—90)

FORTY FIFTH REPORT

(EIGHTH ASSEMBLY)

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE
ACTION TAKEN OR PROPOSED TO BE TAKEN BY THE
GOVERNMENT ON THE VARIOUS RECOMMENDA-
TIONS, SUGGESTIONS OR REMARKS MADE IN
THEIR THIRTY NINETH REPORT PERTAINING TO
HOME DEPARTMENT, GOVERNMENT OF
ASSAM WITH REFERENCE TO THE COMP-
TROLLER AND AUDITOR GENERAL
OF INDIA'S REPORT 1974-75
TO 1981-82 (Civil)**

Presented to the House on

ASSAM LEGISLATIVE ASSEMBLY

DISPUR : GUWAHATI—6

CONTENTS

	Pages
1. Composition of the Committee ..	(i)
2. Introduction	(ii)
3. Report	1—37
4. Annexure A	38
5. Annexure B	39
6. Annexure C	40
7. Annexure C (a)	41
8. Annexure D	42—52
9. Annexure E	53
10. Annexure F	54

(i)

COMPOSITION OF THE COMMITTEE
(1988-90)

CHAIRMAN :

1. Shri A.F. Golam Osmani

MEMBERS .

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

SECRETARIAT :

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

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS
ON THE ACTION TAKEN OR PROPOSED TO BE TAKEN
BY THE GOVERNMENT ON VARIOUS RECOMMENDA-
TIONS/SUGGESTIONS/REMARKS CONTAINED IN
THEIR THIRTY NINETH REPORT PERTAINING TO
HOME DEPARTMENT WITH REFERENCE TO C.A.G.
OF INDIA'S REPORTS FOR 1974-75 TO 1981-82 (CIVIL).**

para 1.6 & 1.7 at p-2 of the 39th Report on Audit para 3.10 of Report of the Comptroller and Auditor General of India for 1974-75 (Civil).

RECOMMENDATION OF 39TH REPORT

1.6. The Committee therefore feels that the department should ensure utilisation of the balance of Rs. 15 lakhs by the Assam Government Construction Corporation so that construction of the Police House Complexes soon be completed. The Committee also urges upon the Government to obtain the utilisation of fund from the AGCC in respect of works already completed accounted against the advance money paid to them.

1.7. The Committee therefore recommends that no advances should be given to the contractor/or any agency against any works before approval of design, plan and estimates, and finalisation of clear site for starting of the work of the project. The Committee further recommends that responsibility should be fixed on the person/persons for whose fault huge amount had been paid in advance without any work. An action taken report should be furnished to the Committee within three months from the date of presentation of this report.

ACTION TAKEN BY GOVERNMENT

The utilisation certificate of the advance of Rs. 3.87 crores except Rs. 15 lakhs has since been received from the AGCC.

As for utilisation of the balance amount of Rs. 15 lakhs, A.G.C.C. have informed that the construction of the Police Officers Mess at Ulubari for which the said amount of Rs. 15 lakhs is to be utilised in good progress and its completion in all respects is expected within November, 1988 (Vide Annexure-C).

The recommendation of the Committee contained at Para 1.7 of the 39th Report not to make advances to contractors of any other Agencies against any work before approval of design plan and estimates and finalisation of clean site for starting the work of the project are noted for future guidance.

Since A.G.C.C. is also a Government sponsored organisation and as the advances were made with good intention without any malafide the august body may be pleased to exonerate the Department from fixing responsibility in that regard.

OBSERVATIONS

1.3 The Audit para 3.10 of the Report of the Comptroller and Auditor General of India for 1974-75 (Civil) relates to construction of 33 departmental buildings of Assam Police involving an amount of Rs.3.87 crores. The Comptroller and Auditor General of India in their Report raised objection for irregular advance to the Assam Government Construction Corporation Ltd. It was also found that a sum of Rs. 15.00 lakhs remained unutilised for non-construction of a part of earmarked buildings. Even upto the date of signing the 39th Report on 9th March 1988 the departmental replies at the time of hearing reasons for illegal advanced and technical difficulties to complete construction were advanced which the Committee on closed scrutiny found unsustainable. If the projects taken-up during 1971-72 takes more than 14 years for completion, the whole purpose is frustrated, on at least two grounds, viz, (i) non-completion of the houses in question did not make any improvement in the housing problem of the police personnel and thereby in fact affect in their efficiency, and (ii) non-completion of the projects in time for nearly 1½ decade have virtually affected the projects from the point of view of the cost due to price escalation. If proper estimate is made it will be found that double the sum originally sanctioned was spent due to price escalation.

1.4. The Committee, therefore feels that something must be done to put an end to this type of chronic wastage of State resources due to delay and laches. It is felt

that there should be mandatory provision outlying the period within which departmental construction have to be completed and failing which the officer entrusted to get the construction work done and the contractor whether private or State Government Corporation like A.G.C.C. entrusted to execute the work are equally to be held liable financially unless some unimpeachable defence can be shown. To that effect there should be provision to make the defaulting officer/officers personally liable for lost sustained for not taking appropriate action at time. In those type of cases, departmental proceedings ought to be initiated to ascertain whether there was any direction of duty by the concerned officers of the findings of the departmental proceedings should be clear on the issue involved, so that follow-up actions are pursued.

Recommendation contained in para 2.1, 2.2. and 2.8 of the 39th Report on Audit para 3.12 of the Report of the Comptroller and Auditor General of India for 1974 - 75 (Civil)

2.1. As regards construction of four fire Stations at Naharkatiya, Bongaigaon, Chandmari and Tihu 16 water tenders valuing Rs. 15.66 lakhs were required. In March 1974 an amount of Rs. 7.25 lakhs was paid in advance by the IGP to the firm for supply 16 nos. of chesis as per terms and conditions. But the fire station were no functioning for want of water tenders.

While non-adjusted advance of Rs. 5.44 lakhs with the firm and unspent cash Rs. 6.26 lakhs with IGP remained idle.

2.2. Audit has also revealed that employment of drivers and firemen long before receipt of water tenders resulted in avoidable expenditure of Rs. 2.82 lakhs.

2.8. The Committee also feels that the Department should while tendering evidence before the Committee bring all the relevant records so as to enable formulation of views, the views by the Committee.

2.2. ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT.

The file containing the tender papers/work orders etc. being pretty old, could not be located.

All the 16 fire tenders have been received and actual dates of the receipts are furnished below :

On	5-8-75	--	3 Nos.
On	12-8-75	--	1 No.
On	6-12-75	--	4 Nos.
On	28-1-76	--	4 Nos.
On	2-4-76	--	4 Nos.
			Total - 16 Nos.

The recommendation of the Committee contained at paragraph 2.8 of the 39th Report is noted for future guidance.

OBSERVATION

2.3. It appears from para 2.1 of the 39th Report that relevant papers of purchase of 16 Fire-tenders involving Rs. 15.66 lakhs could not be furnished before the Committee at the time of hearing on 28th and 29th May, 1985, and gave undertaking to the Committee to furnish a detailed report covering relevant points relating to the purchase (P.A.C. headed by Shri Hemen Das, M.L.A., at Annexure-B). The Public Accounts Committee of 1986-88 finalised the Report in their sitting held on 9th March 1988. Even at that time, the required papers relating to the purchase of Fire Tenders could not be made available to the Committee. (P.A.C. headed by Shri A.M. Choudhury, M.L.A. at Annexure-A) At the time of hearing about action taken on the 39th Report by the present Committee on 4th December, 1988 it has been stated by the Department that the files containing the tender papers, works order etc. being pretty old could not be located. The present Committee could not accept the

plea taken by the Department. The relevant transactions covered a period in between 5th August 1975 to 2nd April 1976. The transaction got mentioned in Comptroller and Auditor General of India's Report in 1974-75 in connection with appointment of Drivers without having the vehicles in the stations and other matters. The Report of the Comptroller and Auditor General of India for 1974-75 (Civil) was presented to the House on 7th December 1976 and as per norms Home Department was seized of the matter immediately thereafter and they are required to furnish replies to meet the objection within a period of 3 months of presentation. Now, that transaction continued upto 2nd April 1976, there cannot be any scope to plea that relevant files are even not traceable. When the departmental transaction was disputed it was incumbent upon the Home Department as well as the Directorate of Police to treat the relevant files on a special category. It was expected that all connected papers relating to purchase of 16 Fire Tenders should have been processed so that replies to the Audit could be sustained on the basis of facts available in files. It is not that the matter was raised for the first time on 28th and 29th May, 1985. The matter was already an issue since the presentation of the Report of the Comptroller and Auditor General of India on 7th December, 1976.

It appears that the Department have developed a casual type of attitude towards the audit objection raised in the Reports of the Comptroller and Auditor General of India. In this important case, had the Department adhered to the norms of furnishing replies to audit objections in time, the plea of non-availability of files could not have arisen at all.

2.4. The Public Accounts Committee has reasons to believe that purchase of 16 Fire Tenders involving a sum of Rs. 15.66 lakhs was made in a manner not beyond bonafide questions. In tendering evidence before the Committee, the departmental witness stated — "tnders were received from two different firms giving different rates of offer. We have received all the tenders gradually over a period of time". The statement cannot but to give rise to various implications which could have been assessed and clarified the relevant files were available.

2.5. The Public Accounts Committee fails to understand why and how tenders could be received gradually over a period of time. Mechanical appliances like fire tenders, road-rollers, excavators etc., when purchased departmentally are to be obtained at the rate specified by the Director General of Supplies Disposals, Government of India and from Firms approved thereof.

2.6. The Public Accounts Committee, after a decade has naturally found it difficult to accept the plea of the Department to explain away the audit objection, on the blanket plea of non-availability of relevant files. In any view of the matter the responsibility of non-availability of Files squarely rests on the Department.

2.7. The Public Accounts Committee feels that in such plea of non-availability of connected files would raise a presumption of malafides if on record it is found that the concerned Department did not take timely action to meet objections raised in draft audit paras or within reasonable time from the date of presentation of the Report of Comptroller and Auditor General of India in Assembly which is the 7th December, 1976 in the instant case.

2.8. The Committee, therefore feels that all Concerned Department having similar purchases of equipments are required to note this recommendation.

CONSTRUCTION OF STAFF QUARTERS.

Para 3.10 of the 39th Report of the P.A.C. on Audit Para 3.12 of the Report of the C.A.G. of India for the year 1974-75 (Civil)

3.1. The Committee on Public Accounts, in connection with the discussion relating to the Audit Para 3.12 of the Report of the C.A.G. of India for 74-75 (Civil) deems it necessary to state all the relevant features

of the involved transactions to present a clear picture. The Audit has brought out the following objections :

- (i) No Government sanction for the construction was obtained. The tenders were invited unit-wise which kept the expenditure within the financial powers of Rs.0.20 lakh delegated to the Inspector General of Police in each case.
- (ii) In response to the tender notice only two tenders were received. The tender notice was not widely circulated. The last date of opening the tender was 21st November 1972. It was published in the Assam Gazette in its two issues on the 8th and 15th November 1972 and in two dailies on the 21st and 22nd November 1972.
- (iii) No estimate for the entire work was prepared. The estimates for one reinforced cement concrete unit and one Assam type unit framed by an Assistant Engineer in the office of the Inspector General of Police at the Public Works Department Schedule of Rates for 1971-72 were used as a standard for all blocks irrespective of the work involved.
- (iv) The rates to be quoted by tenderers were to be indicated both in figures as well as in words to avoid any possible manipulation. Both the tenderers quoted their rates only in figures and there were also some overwritings in some cases. The Deputy Inspector General of Police did not also make any written observation to the effect while accepting these tenders.
- (v) The accepted rates for 24 BWG thickness galvanised ridging including supply and fixing was Rs.126 per running metre and for $\frac{1}{2}$ inch hexmesh wire netting in covers with fire first class local wood frame, etc., Rs. 110 per square metre. The estimated rates for these two items were Rs. 16.05 per running metre and Rs. 11.55 per square metre, the percentage variation between the estimated

rates and the accepted rates being 685 and 852 respectively. It was noticed in Audit that the rates of these two items were over-written in the tender of the contractor. These rates were also altered in the other tender received. It was also noticed that the Inspector General of Police invited tenders for construction of another set of quarters at Guwahati in 1973-74. All the twelve tenderers (including the two tenderers for construction of 6 blocks) quoted Rs. 20 per running metre for the first item and Rs. 14 to Rs. 30 per square metre for the second item.

(vi) The agreement with the contractor provided for roofing with galvanised cast iron sheet at Rs. 45 per square metre. The galvanised sheets were to be arranged by the contractor. He was however allowed to the work with aluminium sheets instead of galvanised cast iron sheets on the ground that the latter were not available. The Deputy Inspector General of Police had ordered (June 1973) recovery of the difference of cost on the basis of controlled prices of galvanised cast iron sheets (Rs. 315 per bundle containing 180 square feet) and aluminium sheets (Rs. 302.40 per bundle containing 180 square feet.) Nevertheless, the contractor was paid for this item of work at the original rate.

(vii) The internal electrification work including service connection in 6 blocks was to be done by the contractor at Rs. 9,600 per block. The work of service connection was got done by another agency at Rs. 0.22 lakh but the contractor was paid in full without any reduction in rate for the item of work not done.

3.2. The departmental written memorandum furnished before the Committee for the audit objections as in the proceedings relating to 39th Report read as follows:—

(1) As the expenditure of Rs. 0.20 lakh was incurred within the delegation of financial power of I.G.P.,

Assam, no separate Government sanction were obtained.

(ii) It was the sole intention of this Department to widely circulate the tender notice of the construction work in question. Hence necessary instruction were issued to Government Press and the Editors of two dailies to publish the same well ahead of the last date fixed for the opening of the tender. But they did not publish the same in the proper time due to the reason best known to them.

(iii) As the constructions were done departmentally the estimate also was framed by our departmental Assistant Engineer with due consultation with the P. W. D. and on the basis of the P. W. D. Scheduled of rates as a standard for all Blocks.

(iv) Every possible steps were taken to avoid any manipulation of litigation while accepting the rates quoted by the tenderers. No over writings were noticed at that time while accepting the same. However this had been noted for future guidance.

(v) The payment of 24 B.W.G. thickness galvanised ridging including supply and fixing were made to the contractor as per estimated rate prepared by the Assistant Engineer of this Department and actual work done by the contractor. The sanction was also accorded for the purpose as per estimate. There was no scope to manipulate the rates by over writing etc. as the payment was made on the basis of estimates and sanction as well as actual work done. No extra expenditure was involved for the variation of rates said to have been noticed by the audit. However all concerned had been instructed to avoid such over writing in the tenders in future.

(vi) The agreement was made with the contractor to provide galvanised sheets. As the same was not available in the market he was allowed to use aluminium sheets instead of galvanised sheets. The amount was drawn earlier at the rate of original G. Sheets. But at the time of payment amounting of Rs.12,390.35 being the difference cost of G.C.I. Sheets and aluminium sheets were deducted and remaining amounts was paid to the contractor by Commandant, 5th A.P.Bn., as per order of I.G.P., Assam.

(vii) The internal electrification work was done by the contractor to whom construction of the Blocks were entrusted as per agreement. But it is duty of the Electricity Board to make service connection to the building concerned. A separate estimate were prepared by A.S.E.B. which were accepted by this Department and payment to the A.S.E.B. were also made accordingly. The cost of service connection were included in the original estimate, but the payments for the service connection were made to A.S.E.B. and not to the contractor.

3.3. The observations and recommendation in the 39th Report read as follow:

In January, 1974, the I.G.P. approved the construction of 68 staff quarters at an estimated cost of Rs. 14 lakhs by the Police Department. The Audit has brought out that the approval of construction was given by the Police Department instead of by the P.W.D. Moreover, no measurement book containing measurement of the work done was made available to the audit in December, 1974. The works were due for completion by June, 1974 but no information of completion of the work were received by the audit till March, 1976.

According to the departmental memorandum furnished before the Committee during the time of examination, it was stated that an amount of Rs.18.94 lakhs was drawn by the DIG (S.B) for construction of 30 units of Assam Type and 32 units of RCC quarters, 20 numbers of Assam Types S.I.s quarters which were done departmentally. The amount was drawn in the running bill at the fag end of the financial year 1973-74 and kept in hand till the works were completed. The amount was practically disbursed to the contractor after completion of the work.

In reply to a query as to why no estimates was prepared before, and why the I.G.P. took the authority as regard the engineering work the I.G.P. stated before the Committee during evidence.

"But I.G.P. did this in consultation with P.W.D."

In a further query as regards the limitation in the matter of delegation of financial power and the authority of Executive Engineer, the Commissioner and Secretary, Home stated to the Committee :—

“The department is taking up works upto Rs.50,000.00. The department was to take up the work expeditiously and at cheaper cost and in a record time so it has to take the assistance of available Assistant Engineer.”

The Committee observes that there should not be any violation of the existing financial rules and orders of the Government. The Committee feels that the Assistant Engineer had acted beyond his authority without taking the assistance of the Executive Engineer.

The Committee therefore expresses its serious doubts on the rates of tenders and payment made thereon on actual work or on works as per estimates or estimated rates. The Committee observes that the Department had violated all these norms in complying with the financial rules.

The Committee also expresses its dissatisfaction over the splitting of total works valued Rs. 9.00 lakhs.

RECOMMENDATION OF 39TH REPORT

3.4. The Committee therefore recommends that a thorough probe should be made into all the affairs about over writing in the tenders and splitting of the works of the project just to bring this estimated cost within this limit of financial power of the I.G.P. A report together with action taken thereon should be furnished to the Committee within three months from the date of presentation of this report to the House. Responsibility should also be fixed to the officer/officers found at fault.

ACTION TAKEN BY GOVERNMENT

3.5. The recommendation of the August Committee contained at the paragraph 3.8 of the report that there should not be any violation of the existing financial rules and orders of the Government is noted for future guidance.

As for the alleged manipulations of tenders the concerned dealing Asstt. was placed under suspension and proceedings were drawn up against him on the charges of manipulations of the tenders. An enquiry was also conducted by Shri D.N. Dutta, I.P.S., the then S.S.P., C.I.D. (Since retired). The enquiry could not establish the charges and the dealing Assistant was subsequently exonerated from the charges (a copy of the enquiry report is enclosed). The dealing Assistant concerned has however, been transferred to another organisation. The Department assures the Committee that such things would not occur in future.

OBSERVATIONS

3.6.1. This is a very old case involving an initial transaction of Rs.9.14 lakhs made during 1972 and as such course of action has gone beyond the period of limitation. Knowing fully well that nothing tangible will come up after this exercise. The P.A.C. nonetheless, felt like going through these useless exercises infutility because of the fact that the case has some salient features of wider administrative implications.

3.6.2. The Report of the C.A.G. of India for 1974-75 (civil) was presented to the House on 7th December 1976 and relevant para 3.12 concluded with the remark that the matter was referred to Government in December, 1975 and reply awaited till May, 1976. In fact a satisfactory reply in respect of this para is still not available to the Public Accounts Committee.

3.6.3. The P.A.C would like to point out that the Department could have met the audit objection in-between December, 1975 and May, 1976 but nothing was done. Further as per norms, the Department was required to submit replies within three months from the date of presentation of the Report of C.A.G. which is 7th December 1976. Now, not to speak of 3 months, nothing is found on record to show that any steps were taken till middle of 1977 when a departmental proceeding was started.

3.6.4. The case was initially heard by the P.A.C. of the Seventh Assembly headed by Shri Hemen Das, M.L.A. in their sittings on 28th & 29th May, 1985, i.e., after a lapse of long twelve years. The Committee,

though hard the case, could not deliver its recommendations during their tenure. The next Committee of the Eight Assembly headed by Shri A. M. Choudhury, M.L.A. presented the 39th Report and the present Committee took-up consideration of action taken by Government 23rd December 1988.

3.6.5. The Recommendation made in the 39th Report contained in para 3.11 enjoined upon the Department to conduct a through probe into the affairs of the transaction together with fixation of responsibility to the officer/officers found at fault. At the time of hearing the Department sent a stock reply together with a copy of the departmental proceedings held in connection with subject matter in-between 1977-1981. In the proceeding a minor official was found to be at fault. The Department however, assured the Committee that such things will not occur in future. The present P.A.C. is left with no option but to make its observations on the existing records forming part of the reply given by the Department as no other material is available.

3.6.6. One of the cardinal principles of any social set-up is the preservation of order. Modern states have got elaborate machineries to that end in view in its law enforcing agency in police administration. Since the days of Macaulay considerable exercise has been made how best to secure the preservation of peace. The police administration has since then been given the primary role of maintaining law and order of the realm. To prevent occurrence and recurrence of crimes, investigation of crimes committed and to bring the offenders to book have been regarded as the pivot on which the whole police machinery of the State rests.

3.7. In this Report, relevant audit objections have been cited together with the report of the Department vide para 3.1 to 3.5. In fact, as because, there was a prima facie case of misappropriation, forgery, conspiracy, dereliction of duty etc, of various degree involving the highest hierarchy of the police administration, sufficient to attract all the major provision of economic offences listed in the Indian Penal Code. Even the I.G.P. who ultimately accepted the manipulated tenders on the

basis, of endorsement made by the D.I.G.P. (Shri Medhi) cannot escape constructive liability for the forgery committed by his subordinates. It is of no much importance what was the sum involved, it is the manner by which the whole sordid business was transacted and the attempt to hurry it under the carper by show of a departmental proceedings (vide Annexure-D) should draw the attention of all concerned.

3.8. To assess the magnitude of forgery committed, two categories amongst others can be cited :

- (a) rate of an item quoted by M/S Chandmal Sarawgi & Sons was converted from Rs.20/- to Rs.120/- by affixing the figure ! before the figur 20.
- (b) rate of an item quoted by M/S D.B. Anand was converted from Rs.26.10 to Rs.126.10 by affixing figure ! before the figure of Rs.26.10.

In the tender papers with ulterior motive rates were quoted only in figures and not in words, which is contrary to the Rules and the D.I.G. (Shri Medhi) conveniently over looked this vital aspect which resulted to wrongful loss to the Government and wrongful gain to contractor concerned.

3.9 The only record available before the Committee is the findings of the departmental proceedings concluded on 30th April 1981 by Shri D.N. Dutta, I.P.S., Inquiry Officer appointed for this purpose. Of the charges made, the charge relating to the manipulation of tenders there was a prima facie case against the then D.I.G.P(P), late Shri G.K. Medhi, IPS who considered only 3 tenders though there were more tenderes. In between 22nd November 1972, the date of opening of the tenders and 18th December 1972, the date of endorsement of the tender papers and the comparative statement prepared therefrom the whole process at one point or others involved not only Shri Dinesh Chandra Das, U.D.A. the only person proceeded with, but also Havilder Azad who prepared the comparative statement on the basis of the manipulated figures overwritten in the tender paper, the Finance & Accounts Officer, Shri Bhagawan Ch. Roy

Choudhury whom the Inquiry Officer could not but to indicate for falsehood as evident from the observation made by him as follow :

"The Finance & Accounts Officer, Shri Bhabagan Roy Choudhury stated that at the time of putting-up the files to him on 18th December 1972 these "repeated" over-writings of the figures were not there. He admitted that he scrutinised the tenders all along with the comparative statement. But his statement is naturally not true as because these over-written/manupulated figures were taken into consideration in the comparative statement and naturally on 18th December 1972 these manupulated figures were there in the tenders".

3.10. This is indeed a remarkable case of police investigation. It is of interest to note that as result of malafide acts, there was a clear case of Forgery and Criminal Misappropriation with intent to confer wrongful gain to M/s Rai Sahab Chandmal Sarawgi & Sons and Shri R.N. Choudhury. No attempt was made to involve in any form to ascertain their culpabilities in their transaction. Are we to conclude that such negligence to follow the minimum norms of criminal investigation was allowed to occur because some high police officials were involved in the matter ?

3.11. Notwithstanding the fact that the Inquiry Officer was confined to a narrow perimeter in view of the nature of charges made, he made some pointed observations about the manipulative nature of the transaction as follows.

"The delinquent has been charged for manupulating the rates of Hexagon Wire netting by increasing the rate from 16.80 and Rs.17.00 per Square metre to Rs. 116.80 and Rs. 110/- per Square metre respectively in the tenders submitted by M/s D.B. Anand and M/s Rai Saheb Chandmall Sarawgi & Sons. The same observations as made in respect of charge No. I also apply in respect of this charge.

I would further like to observe that only 2 items i.e., galvanised ridgings and Hexagon Wire netting have been singled out in respect of manipulated figures where quoted rates have become too high in comparison with the estimated rates. But some other manipulated figures which were found to be lower than the estimated rate like R.C.C. work in roof slab-Item No.9-roof work the estimated rate was Rs. 310.00 but the rate quoted by Rai Saheb Chandmall Sarawgi & Sons has been manipulated as Rs. 75/-. Similarly, estimated rate for item No. 6 of ground floor in the tender for ground floor - R.C.C. work (first class brick work) the estimated rate was Rs. 106.22 but the quoted rate has been manipulated into Rs. 42/-. A minute observation of the figures indicates that the tenderer originally quoted Rs. 142/- against this item but the figures 1 was erased. Similarly, in the tender of D.B. Anand for ground floor of R.C.C. work in Item No. 6 (first class brick work) the estimated rate was 106.22 per running C.M. The tenderer originally quoted a higher rate but the figure 3 or 1 was erased and the rates made into 42.01. These manipulations were not taken in to account while framing the charge perhaps because the rates were than the estimated rates and the State has gained by such manipulations. But then manipulations and there cannot be any justification in leaving out these manipulations from the charge. Clause 6 of the Tender Notice further provides that the tenderers should quote the total rates against each item of work together with the grand total, but the tenderers seemed to have quoted only their rates and left out the total. On this ground also the tenders should have been rejected."

3.12. It can be said without hesitation that the Police Department at the higher level being in the habit of disciplining the law breakers developed a notion of utter racklessness with regard to the observance of law by themselves. This can be shown with reference to another observation made by the Inquiry Officer in connection works involving the same Officer (Mr. Medhi) and the then I.G.P. The P.A.C. quote :—

"Further from scrutiny of the File No. S-VI/1067. it appears that the then D.I.P. (P) Shri G.K.Medhi vide is recommendation dated 29th November, 1973 in the

Note-sheet to the I.G.P. suggested that 2 more two-storeyed blocks should be constructed at Kahilipara and works should be given to one Chakradhar Das who was not the tenderer and M/s Rai Saheb Chandmall at the rates approved in 1972. This suggestion of the D.I.G.P. (P) was accepted by the Inspector General of Police vide his endorsement in Page 34 of the Note-sheet. The F.A.O. vide his endorsement in Page 35 of the Note-sheet recommended for acceptance of the above proposal on the grounds of economy and further stated that there would not be any "healthy audit objection". Accordingly the Work Order for construction of 16 more Units in 2 blocks-4 R.C.C. and 4 Assam Type in each block was issued and the work was given to M/s Rai Saheb Chandmall Sarawgi & Sons. The delinquent was on leave at that period. If the original rates quoted by M/s Saheb Chandmall Sarawgi in 1972 which are subject matter of the charge, are too high in respect of certain items, it is therefore not understood why in February, 1974 work was given at the same rates which includes the manipulated rates to M/s Rai Saheb Chandmall Sarawgi and Sons for construction of additional buildings."

In any view of the matter there was a prima facie case for criminal prosecution. That there were than one person involved in this transaction for wrongful gain is evident on the face of the findings made in the departmental proceedings. The Inquiry Officer in his findings on the charge No. i observed: "there are manipulation no doubt but evidence to pinpoint that the delinquent alone did the manipulation could not be found. The file dealt by several persons and the person with whom the tender papers were lying from 22nd November, 1972 to 28th November, 1972 could not be traced. I have, therefore, not found the delinquent guilty of the first charge."

Had there been a criminal proceeding involving all connected persons, the relevant section of law of conspiracy would have taken care of them if pursued in right earnest.

On the one side there was a stifled departmental proceedings involving a lower level employee, and

absence of criminal proceedings on the other hand had sealed the fate of the case.

The Committee is at its wit's end to understand why no criminal investigation was made by deployment of appropriate intelligence agencies for which the Government of Assam in Home Department is spending huge sum every year. The reason of the Home Department on this account may be intimated to the Committee.

3.13. The Assam Police was regarded as one of the best of its counterpart in India since the Imperial days. Its personnel came to occupy highest hierarchy position of the police and para-military forces of the country. One of its cadre had the unique distinction to chair an august body like the Police Commission. That the force is still manned by dutiful conscious officer is evident from the manner in which Shri D.N. Dutta, I.P.S. discharged his duties as the Inquiry Officer in the very limited ambit in which he was asked to act. His unpalatable forth-right observations even when his superiors were involved are remarkable.

3.14. Though many of the persons involved in the case have either left this world or gone on retirement, the Committee feels that as a pointer of rot that has penetrated into the force there should be a high level enquiry whether administrative or judicial. The question of retribution being past, this post-mortem is however necessary for the interest of all, the force as well as the police at large.

IRREGULAR PAYMENT

Para 4.4 of the 39th Report of the public Accounts Committee on Audit Para 3.14 of the Report of the Comptroller and Auditor General of India for 1975-76

RECOMMENDATION OF 39TH REPORT

4.1. (4.4) The Committee therefore observes that the Department should avoid keeping the fund already drawn for a specific work in Unit fund or other deposit without utilization.

ACTION TAKEN BY THE GOVERNMENT

4.2. The recommendation of the August Committee that the Department should avoid keeping the fund already drawn for a specific work in unit fund or other deposit without utilisation is noted for future guidance.

OBSERVATIONS

4.3. In view of the assurance given by the Department, the Committee has no Comment to offer.

ALLEGED LOSS OF CASH

para 5.4 of the 39th Report of the Public Accounts Committee on Audit para 3.15 of the Report of the Comptroller and Auditor General of India for 1975-76 (Civil)

RECOMMENDATION OF 39TH REPORT

5.1. The Committee therefore recommends that the case should be pursued vigorously and the result obtained thereof should be intimated to the Committee immediately. The Committee also observes that the Departmental proceedings should be initiated without delay if not already drawn up and action taken should be intimated to the Committee.

ACTION TAKEN BY THE GOVERNMENT

5.2. The Departmental Appeal Case No.24/78 dated 9/7/78 in the Honourable Guwahati High Court has been dismissed on 26/11/85. An extract of the judgement as received from S.P., Cachar, Silchar vide his Memo No. G/SR/7/76/5280, dated 26/10/88 is furnished herewith. (Annexure—E)

OBSERVATION

5.3. The Committee feels that the Department omitted to draw-up departmental action against delinquent officer to realise the loss of cash. The domestic jurisdiction of the Department in relation to the disciplinary action is independent of criminal case. Even if any proceedings

were drawn-up the same should not have been dropped without any findings. The Department should check-up this aspect of the issue and intimate the Committee within three months from the date of presentation of this Report.

IRREGULAR TRANSACTION

para 6.4 of the 39th Report of the Public Accounts Committee of Audit para 3.10 of the Report of the Comptroller and Auditor General of India for 1975-76 (Civil).

RECOMMENDATION OF 39TH REPORT

6.1.6.4. The Committee is constrained to note that the Department had violated the norms of Financial rules by keeping the cost money in the private account of the S.P. which has highly irregular. The Committee therefore recommends that an enquiry should be conducted to ascertain as to how and why the Government money was kept in the private account of the S.P.

ACTION TAKEN BY THE GOVERNMENT.

6.2. The amount, was kept in a Bank Account by the Superintendent of Police from the view point of safety and security although it is not permissible under the rules to keep such Government money in private Bank Account. The irregularity and the instructions/recommendations of the Committee are noted and it is assured that such irregularity would not be Committed in any case in future.

OBSERVATION

6.3. In the instant case, an officer in the rank of S.P. kept government money in a bank by opening a personnel account. The subsequent findings that there was no malafide donot preclude him from the liability of committing procedural irregularity in financial matters. In view of the assurance given by the Department, the Public Accounts Committee recommend that for future all the Drawing and Disbursing Officers should be given instruction not to deviate from any of the financial procedures.

AVOIDABLE EXPENDITURE

Para 7.4 & 7.5 of the 39th Report of the Public Accounts Committee on audit para 3.17 of the Report of the Comptroller and Auditor General of India for 1975-76 (civil).

RECOMMENDATIONS OBSERVATIONS OF 39TH REPORT

7.1. (7.4) The Committee wanted to know as to whether there were different amounts paid by different districts for same commodity, the departmental witness stated that "It is no longer there. Now tenders are invited as per norms of the Board."

(7.5) The Committee however express its dissatisfaction over the action of the Government and suggests that feasibility of constituting a Central Ration Board for all the Police Districts should be examined and proper publicity for inviting tenders for all the articles required for all police Districts should be given in future. Action taken in this regard should be intimated to the Committee early within three months.

ACTION TAKEN BY GOVERNMENT

7.2. During the Current Financial year the Department have done away with procuring of the ration commodities from private parties/firms and the entire supply in all the Districts and Units of the State has been entrusted to the Staffed, a Government Undertakings and this practice, would be followed in future also if found of working satisfactorily.

OBSERVATION

7.3. In view of the present policy of buying commodities for the police forces from Government agencies like STATED the Public Accounts Committee has no comment to offer.

PURCHASE OF SUB-STANDARD MATERIALS

para 8.5 of the 39th Report of the Public Accounts Committee on Audit para 3.22 of the Report of the Comptroller and Auditor General of India for 1976-77 (Civil).

RECOMMENDATION OF 39TH REPORT

8.1. (8.5) The Committee observes that in the absence of laid down scale for knitting socks and jersies it is difficult to assess the actual consumption. The Committee therefore recommends that actual scale for knitting socks and jersies should be prescribed and the work should be entrusted to co-operative societies or public undertakings in future.

ACTION TAKEN BY GOVERNMENT

8.2. The major portion of knitting works have now been entrusted to Family Welfare Centres of respective Districts. The scales of wool for knitting Jersies and socks are as follows.

For Socks —100 to 110 Gms per pair of Socks.

Jersey —500 gms on overage per jersey.

As regards entrusting the knitting works to the Co-operative Societies or Pulic Undertakings to matter is now under active consideration of the Department

OBSERVATION

8.3. The departmental witness while tendering evidence before the public Accounts Committee informed that the knitting works have now been entrusted to the Family Welfare Centres managed by the wives of the police personnels so that they may raise little more to their family income. The Central Purchase Board look after the quality of the finished-goods. This being a welfare measure, the Public Accounts Committee has no comment to offer except that there should be some check as to the quality of items manufactured by the Family Welfare Centres.

EXTRA EXPENDITURE

Para 9.4 of the 39th Report of the P.A.C. on Audit para 3.23 of the Report of C.A.G. of India for '76-77 (civil)

RECOMMENDATION

9.1. (9.4) Committee cannot but express its anxiety for not taking up promote action in the matter of asking for refund from the firm for unused materials. The Committee feels that the Department should initiate action right now to get appropriate refund from the firm for extra payment made and for unused materials supplied to the firms.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVT.

9.2. Though M/s Steel Worth (P) Ltd. executed erection of radio telecommunication steel mast for the Oil India Ltd. Rs.26,750.00 for each tower with free supply of 100 bags of cement and 800 K.G. of rods for two towers, the firm declined to reduced their rates of Rs. 300,000.00 for each tower for the Police Department, as the Police Department did not have any ready stock of cement and steel to be supplied to the firm and also locations of installation of some of the towers being situated in remote far flung places viz. Jonai, Sadia, Dhemaji, Kathal (Silchar), North Lakhimpur, Diphu and top high hillocks at Abhayapuri, Bhubaneswari (Guwahati), Shillong, Haflong etc. which involved comparatively higher cost of installation to the firm. Accordingly tender agreement was entered into in between the firm and the Department with the rate of Rs. 30,000.00 for each tower and as such the question of excess payment to and recovery from the concerning firm does not arise.

OBSERVATION

9.3. The audit had pointed out that an amount of Rs. 5.40 lakhs was paid to a firm who erected 18 Nos. of towers and the payment involved Rs.0.63 lakh in lieu of cement 1800 (100x18) bags of cement and 14,400(800x18)

K.G. of mild steel. The Audit has further established that the rate so construed on analogy of similar works for Oil India Limited by the Firm was not correct, as a scrutiny of that rate disclosed that the company had issued loobage of cement and 800 K.G. of mild steel rods for 2 towers and not for 1 tower as was agreed to by Department. This involved extra payment of Rs. 31,000/- only to the Firm. It further transpires from the Audit para that the Department requested the Firm to refund Rs. 0.15 lakh being the cost of cement not required for the worked and no refund was asked for by the Department for the cost of mild steel rods.

9.4. The P.A.C. is not inclined to accept the reasons advanced by the Department in their written Memorandum that in view of comparatively higher cost of installation tender agreement was entered into at the rate of Rs.30,000/-only per tower and hence the matter of excess payment and refund does not arise. In fact the Department asked for refund of Rs.15,000/-only in Oct. 75 being cost of the cement not required for works excluding the cost of mild steel rods.

9.5. It is not understood as to why, the Department subsequently come-up with the plea that there was no case of any recovery from the concerned Firm as stated in their memorandum in reply to the 39th Report of the P.A.C. In the premises, the Committee is not satisfied with the departmental explanation submitted.

AVOIDABLE EXPENDITURE

Para 10.4&10.5 of the 39th Report on Audit para 3.1 of the Report of C.A.G of India for '77-78 (civil)

RECOMMENDATION OF 39TH REPORT

10.1 (10.4) The Committee is constrained to note that there was wasteful expenditure due to non-utilization of hired tabulator machines at an exorbitant rent as admitted by the Departmental witness.

10.5. The Committee therefore recommends that responsibility should be fixed on the person/persons on whose fault Government had to incur such a heavy loss.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT

10.2. A copy of the I.G.P (C.I.D)'s report explaining the position is furnished.

"The Report reads as under : " Before the installation of E.D.P. machines, there was no system of maintaining statistical information pertaining to crimes and criminals in a systematic and mechanised manner and were maintained manually. In the context of the modernization of police forces in the country and as per the recommendation of the Central Bureau of Investigation, it was decided in a high level conference of D.I.G.P. of C.I.D in the year 1970-72 to evolve a uniform system of mechanisations/computerization of the Crime records with greater speed. It was suggested that the shortage of information should be done exploiting latest development is modern technology. The Assam Police Commission also endorsed the view that the records must be kept in such a way that the retrieval of the information and speedy dissemination to the field staff is possible. Thus the Government desired to set-up a full-fledged crime record office in the C.I.D. Head Quarters which could serve as the base for modus-operandi bureau in future.

The Computers were found costly. Hence it was decided to go for the Electronic Data Processing (E.D.P.) machines. These machines form a group namely, puncher, verifier, sorter and tabulator machines. The performance of all these machines are interrelated of them, the first two machines namely puncher and verifier were purchased from International Computers Limited Calcutta and with a view to economise expenditure the other two machines namely sorter and tabulator were taken on hire from the same company during 1974 after obtaining necessary Government sanction. A contract in this connection was also signed for and on behalf of the Government of Assam as per rule.

After installation of the machines, codes books and various proforma were evolved and distributed to various districts to ensure flow of information pertaining to serious nature of crimes like Dacoity, Robbery, Burglary and Theft. All the Police Station in the State were given proper briefing forms were supplied for furnishing to the crime record bureau. On receipt of the information furnished by the police station on the prescribed form, the state crime record office codes all the dates and upon the time when audit took place 49,000 cards had been prepared. The ultimate idea was to switchover to computerisation of crime records as soon as the data base gets sufficiently enlarged. In a reply to audit para 'Avoidable Expenditure' the D.I.G., C.I.D. vide letter No. Accts/711/C.I.D., dated 2nd December, 1978 addressed to the Deputy Inspector General of Police (A) had stated that "Retrieval and dissemination of the information to the field officers will take place when all data in respect of crimes are collected and codified. In this process the tabulator is being put-through. It is not a fact that tabulator has been used at all. It has been used for training of police personnel of E.D.P. unit and acquaint them with proper handling of the machine. It is not know how the inspector currently looking after the work of the crime records office could give such a distorted impression to the Audit account the utilisation of the machine".

Tabulation work, in fact not done throughout the whole year but is done at the end of the year generally, when all other works, i.e. purchasing, verifying and sorting of datas are over. To get full use of it therefore, the machines was used for training of the police personnel of it proper use. It was also stated to audit vide this office Memo No. Accts/402/CID, dated, 2nd August, 1988 that the non-gazetted officer who was in S.C.R.O. during the period of audit was an untrained hand and was not in the know of the fact and as a result he could not explain the working of the RCRO in praper perspective. This fact was communicated to the Assistant Inspector General of Police. (A) By the Special Superintendent of Police, C.I.D. vide Memo No. E/V/8-87/873/CID, dated 16th June 1981 while submitting the departmental comment against the audit para for placing before the P.A.C. meeting.

Record further reveals that the format of In-put forms were also revised by the Director of Police Computers New Delhi and therefore arrangement was made to print the New format and police code book. The Crime data from 1974 were then required to be collected and punched for keeping the data on magnetic tape/dises.

It is therefore seen that all these aforesaid factors had put considerable hindrances in proceeding with the use of the machine to our fullest satisfaction. The Government of India had in the meantime taken up programme to set up a computer Centre for all North Eastern State with head quarter at Guwahati and with this aim in view, had accorded necessary financial sanction. Efforts are afoot the works as per the direction of the N.C.R.D. New-Delhi. To understand that it must be realised that the computers are not merely fast machines, but also fast changing. Now programme of work could not perhaps be initiated with the old and obsolete E.D.P. units, because of the decision of the Government of India to instal super Computer at Guwahati which will fulfil all the requirements including the work of sorter and Tabulator.

The Sorter and tabulator machines were therefore returned to the company ultimately to avoid loss to the Government.

OBSERVATIONS.

10.3. The departmental witness, while tendering evidence, before the committee, stated that an earlier Assam Police Commission suggested that crime figure should be computerised and in pursuance of that recommendation, the Electronic Data Processing machines were brought on hire. It was not utilised to the full extent but 49,000 cards have been prepared and partly used for training of police personnel in the crime Branch to acquainted them of proper handling.

10.4. The Committee is obliged to utter a word of caution here that before a plunge is made in new type of experimentation, proper precaution should be taken to see

that tax payer's money is not wasted on technical craze that is now became increasingly evident now-a-days in the name of computerization.

The Committee, therefore feels that extract of the proceedings of the hearing of P.A.C. dated 23rd December, 1988 on para 10 of the 39th Report may be of some relevance for proper assessment of the situation which are as under :

Mr. Chairman : Mr. Sinha, in the instant case perhaps you carried on the police work without taking help from the tabulator. How are you to justify the expenditure ? The Report says that the tabulator had not been put to use since installation in March, 1979. The State Crime Record Office stated in May, 1978 that no tabulation work could be done as no specific work or direction had been given by the higher authority. Another point is that you are paying hire charges on a monthly basis but you are not utilizing the machines.

I.G.P. (Administration) It was used partly for training of police personnel and they are acquainted with the proper handling of the machines.

Secretary, Home : I think, some work was done. It was not fully utilized but 49,000 cards have been prepared. It was not used to the full extent.

Mr. Chairman : May we know the cost of the machine if we buy it from the Manufacturer ? What was the rationable of hiring a machine and paying a sum which totalled, I donot know, how much. This aspect perhaps has not been examined.

I.G.P. (Administration) The Assam Police Commission, earlier one, under the Chairmanship of Shanti Prasad suggested that crime figures should be computerised. In pursuance of that recommendation these things were purchased. Whether it would have been more economical to purchase the machines outright or hire the machines that was not examined.

Mr. Chairman: That is why the audit has said it is avoidable expenditure and the then I.G.P. stated that tabulator machine was used for training of our people but ultimately it could not be used longer though it was retained.

I.G.P. (Administration): It should have been returned earlier.

Mr. Chairman. We also consider it was an avoidable expenditure.

AVOIDABLE EXPENDITURE

Para 11.5 of the 39th Report of P.A.C. on Audit para 3.3 of the Report of C.A.G. of India for '78-79 (civil.)

RECOMMENDATION OF 39TH REPORT

11.1. The Committee expresses its displeasure for not taking any appropriate action and recommends that a thorough enquiry should be instituted and responsibility sustaining avoidable loss to Government money, Action taken in this regard should be intimated to the Committee within three months from the date of presentation of this Report.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT

11.2. It has not been possible to take action with taken in this regards should be intimated to the Committee reference to the clarification sought by the P.A.C. in respect of para 3.3 of the C.A.G.'s Report 78-79, as the papers on the matter pertaining to on old period pertaining to 1972 were unfortunately mislead and could not be traced out inspite of best efforts, the Department having undergone reorganization in the meantime.

Under the circumstances, it is requested that the position stated above may kindly be accepted and the Audit Para dropped.

(quoted from the letter No.HMA.578/83/222 dated 7th July, 1986 at Annexure F which was adduced as reply in the meeting.)

OBSERVATIONS

11.3. The Public Accounts Committee reiterates their views as in the Para 2.7 of this Report, that plea of non-availability of connected files would raise a presumption of malafide if on record it is found that the concerned Department did not take timely action to meet Audit objections within a reasonable time. The Committee further reiterates with the views and recommendation of the former Committee as in the Para 11.1 of this Report.

EXTRA EXPENDITURE.

Para 12.7 of the 39th Report of the P.A.C. on Audit para 3.4 of the Report of the C.A.G. of India for 78-79 (civil)

RECOMMENDATION OF 39TH REPORT

12.1. The Committee, therefore recommends that an inquiry should be instituted to go into deep into the matter and action taken report should be submitted to the Committee within three months from the date of presentation of this Report.

ACTION TAKEN OR PROPOSED TO BE
TAKEN BY GOVERNMENT

12.2. The average monthly price of some of the fresh ration commodities that prevailed at Haflong in the previous year i.e. 1977-78 and the average monthly price of the article during 1978-79 as obtained from the Directorate of Economics and Statistics, Assam were as follows.

Name of goods	Average monthly price that prevailed during 1977-78 per K. G.	Average monthly price of 78-79 per K. G.
1	2	3
1. Potato	Rs. 1.50 to 2.20	Rs. 1.50 to 2.00
2. Onion	Rs. 1.50 to 3.00	Rs. 1.60 to 2.22
3. Dressed meat	Rs. 12.00 to 14.00	Rs. 12.00 to 14.00

Though the lowest rate quoted by Md. Sharif @Rs. 136/- per quintal of onion, Rs. 138/- per quintal of potato, Rs.544/-per 100 K.G. of meat on hoof for 1978-79, compared to the average price of those articles that prevailed in the previous year of 1977-78 appeared not unreasonable, the Department appeared to have taken into account the aspect of encouraging the local entrepreneurs in settling the contract with Shri Rudrajit Laisram at a comparatively higher rate as he was a local tenderer belonging to the scheduled tribes.

OBSERVATION

12.3. In their oral deposition before the Committee, the Departmental witness have stated that the contract for supply of ration commodities in N.C. Hills was given to a local tribal person on preferential treatment. It is not a fact that the rates quoted by one Md. Sharif is 'too low to be accepted' is not correct. The P.A.C., therefore, feels that the lowest tender was refused on grounds that he might not be able to supply things at those rates, is not sustainable.

ALLEGED MISAPPROPRIATION

(Audit Para 3.5 of Report of C. & G.A. of India
1978-79)

RECOMMENDATIONS OF 39TH REPORT

13.1.1. The Committee is constrained to note that the Department has failed to pursue the long pending cases vigorously for their expeditious disposal. Even the persons responsible for double drawal of money in the duplicate bill has not been brought to book and no appropriate action as per existing law was taken against them.

13.1.2. The Committee, therefore, recommends that a thorough probe should be instituted into the whole affairs leading to the alleged misappropriation and double payment of Government money. The Committee, further, recommends to fix responsibility to the person/persons involved into the deal. Action taken on it should be intimated to the Committee within three months from the date of presentation of this report.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT

13.2. Of the 3 (three) suspected accused viz., Shri Tarapada Goswami, the then Head Assistant, Shri Bharat Sarma, the then Acctt., and Shri Dimba Kanta Khonikar, the then A.B.S.I. involved in these cases. A.B.S.I. Shri Khonikar has since died, Shri Goswami, Head Asstt. has since retired and he was discharged for having no sufficient evidence. The case against Shri Bharat Sarma (Since retired) is sub-judiced in the court.

OBSERVATION

13.3. In so far as the elements of crimes involved in these three cases are concerned, the Public Accounts Committee expresses similar views as given in para 3.6 of this Report. The Committee is however, in doubt about the effectiveness of the departmental proceedings drawn up against the suspected accused. It is seen that no measures were taken for recovery of the misappropriated amounts. The Public Accounts Committee therefore, observes that there is a prima facie case for an inquiry through a high level officer of Home Department. The findings of the inquiry may be furnished to the Committee within three months from the date of presentation of this Report with all relevant papers including papers of the departmental proceedings drawn.

DRAWAL OF FUND IN ADVANCE OF REQUIREMENT.

Para 14.4&14.5. of the 39th Report of P.A.C on Audit para 2.7 of the Report of the C.A.G. of India for 1979-80 (Civil).

RECOMMENDATIONS OF 39TH REPORT

14.1. (14.4) The Committee has failed to appreciate the grounds advanced by the witness for drawal of money in advance keeping it in the Bank in the nature of call deposit. Even the Departmental witness admitted during the course of his evidence that the action of drawal of money in advance was highly irregular.

(14.5) The Committee, therefore recommends that all financial rules should be scrupulously be adhered to in the matter of drawal of money in advance and the unutilised money should immediately be returned to the Treasury. Appropriate action should be taken against the officer, 3 officers for making departure from the established Rules.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT

14.2. The circumstances under which a part of the money drawn in advance had to be kept in deposit have clearly been explained in the earlier memorandum to P.A.C. The Departmental witness also while appearing before the P.A.C. admitted the irregularity committed under compelling circumstances. The Department has noted the recommendations of the Committee and assured that the Department would be more cautious in dealing with such matters in future.

OBSERVATION

14.3. In view of the assurance given by the Department the Public Accounts Committee has no comment to offer.

PARTIAL IMPLEMENTATION OF A SCHEME

Para 15.4 of the 39th Report of P.A.C on, Audit para 3. 10 of the Report of the C.A.G. of India for 80-81(Civil)

RECOMMENDATIONS OF 39TH REPORT

15.1. The Committee feels that partial completion or implementation of scheme should not only entail incurring unavoidable expenditure but also forfeit the purpose for which these projects were earmarked. The Committee, therefore, recommends that enquiry should be conducted under what circumstances wasteful expenditure were made for a scheme which remained inoperative. Action taken should be inability on persons found at fault from the date of presentation of this Report.

ACTION TAKEN OR PROPOSED TO BE TAKEN BY GOVERNMENT

15.2. As already intimated in the earlier written memorandum to the P.A.C., the scheme has already been completed and now there has been regular supply to the Police Reserve. The partial implementation of the scheme of the short period was due to financial constraints of the Department for which the Department had to incur some recurring expenditure for an interim period which was under circumstances beyond control.

OBSERVATION

15.3. The Departmental witness, while tendering evidence before the Committee, affirmed, against a query, that the scheme is of successful operation. In view of this, the P.A.C. has no comment to offer.

MISAPPROPRIATION LOSS ETC.

para 16.10, 16.11, 16.12 of the 39th Report of P.A.C on Audit Para 3.16 of the Report of the C.A.G of India for 1980-81 (Civil)

RECOMMENDATIONS OF 39TH REPORT

16.1. (16.10) The Committee is constrained to observe that misappropriation cases have been filing continuously year after year, in the Home Department which is the nodal agency for investigation of all loss of Government money due to misappropriation, defalcation and embezzlement. The Committee also feels that all the misappropriation cases should be dealt with timely and finalise before they go for bad to worse thereby lurching proper action and imposing deterrent penalty according to established law.

(16.11) The Committee, therefore, recommends that all the pending misappropriation and defalcation cases should be finalised without delay fixing responsibility on the person/persons found at fault. Action taken report in this matter should be submitted to the Committee within three months from the date of presentation of this Report.

(16.12) The Committee would also like to have a copy of the Progress Report of the Committee constituted by the Government to review all the pending misappropriation cases of the Home Department within two months from the date of presentation of this Report.

**ACTION TAKEN OR PROPOSED TO BE TAKEN
BY GOVERNMENT**

16.2. The present position of the misappropriation cases of this Department as follows :-

1. Defalcation by S.I., Reba Kt. Tamuli and S.I., Akhay Kr. Sarma of Rangia GRTS
Rs. 244.39.

Government vide letter No. HMA 578/83/218 dated 3rd May 1986 addressed to Accountant General, Assam with copy to Secretary, Assam Legislative Assembly, Dispur has requested A.G. to close the case.

2. Defalcation by Commdt., Home Guard, Maino Kachari and others relating to Home Guard office at Haflong
Rs. 2546.15.

No further action appears necessary after recovery of the amount of Rs. 1274.00 and writing off the balance of Rs. 1272.15 by D.C., N.C. Hills. Accountant General has been asked to drop the matter vide Government letter No. HMA. 578/83/218, dated 3rd May, 1986.

3. Misappropriation of Government money in 4th A.P. Battalion, Kahilipara, Rs.2690.59.

Accountant General has already been requested vide Government letter No.HMA. 578/83/218 Dated 3rd May 1986 to drop the matter.

4. Misappropriation of Government money by Shri Bhakti Das Gupta of Rangia Fire Service Station Rs. 5908.40.

Since the accused is still absconding the case is still Sub Judice.

5. Defalcation by A.S.I., Purna Boruah of Sibsagar DEF (Jorhat) Rs.40,408.02.

The case is still pending for non receipt of certain documents required in the investigation from the A.G. who has already been requested to furnish the same. The documents are stated to have been not traceable in Accountant General's Office.

6. Defalcation by Shri S.K. Choudhury, Havildar, 6th A.P. Bn. Kathal- Rs. 18,846.08.

The matter is under active consideration of Government to write off the amount as the accused died. This has been intimated by Government vide letter No.HMA 578/83/218 dated 3rd May 1986.

7. Defalcation by Shri H.N. Hazarika, Acctt., RTS, Dergaon Rs.-12,743.71.

The case is still sub-judice,

8. Loss of Government money from 10th A.P.Bn. Kahilipara Rs. 27,039.00.

The case is still subjudice.

9. Missing of Government money from strong room of Police Reserve, Magazine Silchar-Rs.20,905.89.

The appeal preferred by the Department in the High Court has been dismissed by the Hon'ble Judge on 26th November 1985. In this connection reply to the recommendation in the Audit para 3.15 of 1975-76 may be referred to.

10. Loss of Government money from State Bank of India, Panbazar relating to DGP's Office Rs.6,107.25.

The case is still under consideration of the Government for writing off the amount as intimated by Government vide letter No.HMA.578/83/218 dated 3rd May 1986.

OBSERVATION.

16. Transactions involved in this para are similar of those in para 13 in purport and nature hence the observation made in para 13.3 will hold good for this para also.

Accordingly, what follow up action on being taken by the Deptt. to bring those cases to a close may be intimated to the Committee within three months from the date of presentation of this Report.

ANNEXURE-A

COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS.

(Ist Committee from 29.1.86 to 28.7.88)

CHAIRMAN

1. Shri Abdul Muqtadir Choudhury.

MEMBERS.

2. Shri joy Prakash Tewari.
3. Shri Sirajul Hoque Choudhury.
4. Shri Amritlal Basumatari.
5. Shri Rashidul Hoque.
6. Shri Binai Khungur Basumatari.
- *7. Shri Durga Das Boro.
- *8. Shri Gunin Hazarika.
- *9. Shri Ganesh Kutum.
- **10. Shri Padma Nath Koiri.
- **11. Shri Abdul Hussain Sarkar.

*Elected to the Committee with effect from 13.8.86.

**Elected to the Committee with effect from 10.4.87.

ANNEXURE-B**COMPOSITION OF THE COMMITTEE ON PUBLIC
ACCOUNTS.
(1983-1985)****CHAIRMAN.**

1. Shri Hemen Das.

MEMBERS.

2. Shri Joy Chandra Bora.
3. Shri Binoy Kumar Basumatary.
4. Dr. Tarini Mohan Barooah.
5. Shri Narad Kumar.
6. Shri Dileswar Tanti.
7. Shri Sisir Ranjan Das.
8. Shri Danes Ali.
9. Shri Siraj Uddin.

ANNEXURE-C**ASSAM GOVERNMENT CONSTRUCTION
CORPORATION LTD.**

Registered Office : **RUPNAGAR, GUWAHATI 781029**

Dated, the 28th May, 1985

CERTIFIED that a sum of Rs.3.87 Crores (Rupees three crores eighty seven lakhs) only received from the Inspector General of Police, Assam in different dates as advance for execution of different Police Housing Projects in Assam and the same has been utilised for execution of different projects leaving a balance of at least Rs.15.00Lakhs (Rupees fifteen lakhs) only subject to finalisation of all the pending bills. After finalisation of the said bills, the balance amount will be utilised for the construction of a Police Officers' Mess Building at Ulubari, Guwahati.

(P. TALUKDAR)

Chief Engineer,

**ASSAM GOVERNMENT CONSTRUCTION
CORPORATION LTD. RUPANAGAR,
GUWAHATI-29.**

ANNEXURE-C (a)

ASSAM GOVERNMENT CONSTRUCTION CORPORATION LTD.

Registered Office : Rupnagar, Guwahati-721029

DO NO AGCC/T/31/72/Pt-VI/32
Dated, the 16th September 1988

From : S. Rahman, Managing Director, AGCC Ltd.

Dear Shri Sinha,

While acknowledging the receipt of your D.O. NO.A/XVI/57/87/39 dated, 9th September 1988, I am to say that the work of Police Mess at Ulubari has since been resumed in the light of discussion the Chief Engineer, AGCC had in your chamber, dated 21th July 1988. The work is presently at a good state of progress and its completion, in all respects, is completed within November, 1988 so as to handover the building by December, 1988.

With regards,

yours sincerely

Sd/- (S. RAHMAN)

Shri J.K. Sinha, I.P.S. Inspector General of
Police, (A) Assam, Ulubari, Guwahati-7.

ANNEXURE-D**Findings**

Departmental Proceedings against Shri Dinen Chandra Das, Upper Division Assistant in the Office of the Inspector General of Police was ordered by the Inspector General on the following charges :

Charge No. 1

The delinquent is charged for manipulation of the tenders with a view to show undue financial benefits to M/S Rai Saheb Chandmall Sarawgi & Sons and M/S D.S. Anand in respect of the rates for galvanised ridging in their tenders for construction of 10 Nos. of S.Is quarter and 3 two-storeyed R.C.C.-cum-Assam Type blocks consisting of 24 Units.

Charge No. 2

He was charged for manipulating the rates of Hexagon Wire netting in the tenders of M/S Rai Saheb Chandmall Sarawgi and Sons and M/S D.B. Anand and the original quoted rates of Rs. 16,80 and Rs. 17.00 per Square meter to 116.80 and Rs. 110.00 per Square metre respectively and thereby caused a huge financial loss to the State in order to Show undue financial benefits to M/S Rai Saheb Chandmall Sarawgi & Sons to whom the work was allotted as per the manipulated rates.

Charge No. 3

In the draft work order recommending the issue of the work order for electrification of the buildings, the delinquent deliberately noted in the Work Order only the electrification to the entire buildings and ground floor and first-floor and omitted the condition of service connection as mentioned in the Tender Notice and also quoted by the tenderers. In view of this defective Work Order, the Contractor only completed the internal wirings to the buildings but did not do the service connection. Because of this [deliberate omission or commission of the delinquent, the Government incurred a loss amounting to Rs.22,110/-.

Charge No. 4

He has supplied official estimate forms containing the original estimated rates to the Contractors who submitted their tenders in these forms though it was specifically mentioned in the Tender Notice that the tender should be in plain papers. By intimating the official estimated rates to the Contractors he had shown undue favour to the Contractors.

The delinquent U.D. Assistant Shri Dinen Chandra Das submitted his explanation to the charge on 14th October, 1977 denying the charges levelled against him.

In course of my enquiry, I have recorded the statements of six prosecution witnesses. The statement of the delinquent U.D. Assistant was also recorded. The delinquent declined to produce any witness in his defence.

Charge No. 1

It is a fact that Shri Dinen Chandra Das while serving as U.D. Assistant in the Office of the Inspector General of Police, Assam, put up a note to the D.I.G.P. (p) dated 26th October 1972 vide Exhibit-'B' in File No.S-VI/1067 suggesting floating of tenders for construction of 10 Nos. of S. Is quarter and 3 two-storycd R.C.C.-cum-Assam Type blocks comprising total 24 Units under the Police Housing Scheme. He also put up a draft Tender Notice. The draft was approved by the then D.I.G.P. (p) Shri B.S.Baber after making some modifications. It is found from Page 2 of the Note-Sheet of the aforesaid File, that the following tenders were received in response to Tender Notice which were put up to the then D.I.G.p. (p) Shri G.K.Medhi by the U.D. Assistant vide his endorsement dated 22nd November 1972 Exhibit-'D'. The tenderers were : (1) M/S Rai Saheb Chandmall Sarawgi & Sons, (2) M/S D.B.Anand & Co. Gauhati and (3) Shri R.N. Choudhury, Ujanbazar, Gauhati. It appears from the signature of Shri G.K.Medhi that the tenders were opened on 22nd November 1972. The whereabouts of the tenders from 22nd November 1972 to 28th November 1972 is however not known. From the endorsement of the Superintendent, Supply Branch (late Nani Gopal Choudhury) and the number of the Docket Register it appears that the tenders were marked in the name of the delinquent U.D. Assistant only on 29th November 1972. The delinquent U.D. Assistant vide his note in page 2,3 and

4 of the Note sheet of the aforesaid File put up the papers along with the tenders and Comparative Statements through the Branch Superintendent and the Finance & Accounts Officer. The File was passed by the Superintendent, Supply Branch vide his signature dated 18th December 1972 and went to the Finance and Accounts Officer. The Finance & Accounts Officer also with his remarks forwarded the File to Shri G.K. Medhi, D.I.G.p. (P) on 18th December 1972 itself. It is abundantly clear from the note of the Finance & Accounts Officer at Page 5 of the aforesaid file Item No.2, that the F.A.O. has thoroughly scrutinised the Comparative Statements, Shri G.K. Medhi vide his endorsement dated 18th November 1972 in page 6 of the Note-Sheet observed that the number of tenders were frightfully low and as such there is hardly any competition. But fresh tenders were not invited as the financial year was coming to a close. Shri Medhi on the basis of lowest rates quoted by different tenders recommended to the Inspector General of Police for acceptance of the following tenders :

- (1) Group - A- Shri R.N.Choudhury,
- (2) Group -B -M/S Rai Saheb Chandmall Sarawgi & Sons,
- (3) Group -B -M/S Rai Saheb Chandmall Sarawgi & Sonss,

for sanitary installation, electrification, Stair-cases etc. Group B- Rai Saheb Chandmall Sarawgi & sons. The Inspector General of Police approved the above suggestion of D.I.G.P. (P) Shri Medhi on 19th December 1972

The charge against the delinquent U.D.Assistant is that he in collusion with Hav. Azad and and Shri Medhi Manipulated the rates of galvanised ridging in that the estimated rate of one running metre of galvanised ridging was Rs. 16.05 M/S Rai Saheb Chadmall Sarawgi & Sons allegedly quoted Rs.20/- per running metre in his tender and M/S D.B.Anand quoted Rs.26.10. But the delinquent at the time of preparation of the Comparative Statements allegedly manipulated these rates and has converted the rate of Rs.20/- as quoted by M/S Rai Saheb Chandmall Sarawgi & Sons to Rs.126/- and the rate of Rs.26.10 as quoted by M/S D.B.Anand to Rs. 126.10.

From perusal of the tenders it is noticed that Shri G.K. Medhi after opening the tenders on 22nd November 1972 has initialled all the corrections and overwritings and put a circle

around all the rates quoted by the tenders. It has also been observed after scrutiny of the tenders that there are some other over-writings in the tenders. In the tender for first floor Assam Type quarters- Item No.I, R.C.C.Post- size 5"x 5", the rate Rs.21.75 per running metre bears over-writings. Similarly, rate of Rs.25/- in respect of R.C.C.Post 4"x 4" also bears over-writings. But these overwritings or manipulation have not been signed by Shri Medhi. Similarly, in the tender of Shri D.B.Anand for ground floor of R.C.C.Post quarter, the rate of Item No. 5 R.C.C. work at Rs.211/- bears over-writings. But it has not been initialled by Shri Medhi. Similarly, rate of Rs.42.01 in respect of Item No.6-brick work, bears manipulation. But it has not been initialled. Item No.10, brick walling Rs.25.75 also similarly bears manipulation.

Shri G.K.Medhi in his statement stated that he opened the 6 (six) tenders which were received on 22nd November 1972 by him and put his initials in each page of the tenders. He further stated that he put his initials in the figures where there were over-writings. According to him over-written figures where he did not put his initials were naturally not there at there at the time of opening the tenders. Shri Medhi further stated that he did not compare the Comparative Statements with the tenders as the same was put up to him after being duly scrutinised by the U.D.Assistant, Branch Superintendent Late Nani Gopal Choudhury and the Finance and Accounts Officer Shri Bhagaban Roy Choudhury. As per Clause 6 of the Notice inviting tenders it was clearly stipulated that the tenderers should quote their rates both in figures and words. But all the tenderers have not quoted their rates in words. As per the Clause of the Tender Notice all these tenders should, therefore, have been rejected outright by Shri Medhi at the time of opening the tenders on 22nd November 1972. This is surely known to him and his plea that this vital requirement has escaped his notice would not help any way. One can safely presume that as the tenders were opened by a D.I.G. and passed on the same to the Branch for putting the Comparative Statements etc., subordinate officers dealing with the papers have naturally thought that the tenders were accepted by the D.I.G.(P). The Finance and Accounts Officer Shri Bhagaban Roy Choudhury stated that at the time of putting up the File to him on 18th December 1972 these "repeated" over-writings of the figures were not there. He admitted that he scrutinised the tenders along with the Comparative Statements. But his statement is naturally not true as

because these over-written/manupulated figures were taken into consideration in the Comparative Statement and naturally on 18th December 1972 these manupulated gures were these in the tenders. The Filepassed through the Branch Superintendent, the Finance and Accounts Officer and the D.I.G. (P). I could not examine the Branch Superintendent as he is dead. But from the notings of the F.A.O. it is very evident that he scrutinised the papers before putting up his suggestion to the D.I.G.P. (P). In his statement also before me he admitted to have scrutinised the figures but tried to riggle out by saying that on the date of putting the File to him on 18th February 1972 these manupulated figures were not there. This cannot be true.

From observrtion made above. It is evident that all the overweitten/manupulated rates were not initialled by Shri Medhi at the time of opening the tenders.

It seemed, every body was in a hurry to get the work done as the financial year was close at hand for which" the concerning officers right from Dealing Assistant to the D.I. G.P. (P) did not thoroughly scrutinise the papers; otherwise the villation of a vital Clause in the Tender notice that figures should be quoted both in figures and words, could not have escaped notice of all concerned. If this requirement was adhered to, there could not have been any scope for manipulation of the figures. As there were lot of unitialled over-writings of the figures as well, the accepting officer i.e. D.I.G. (P) should have rejected all these tenders outright but for reasons best known to him, he accepted these defective tenders for which the subsequent anomalies cropped up. It is also observed that the total rates quoted by the successful tenders were within the estimated amount. In case of such tenders, the Contrators quote low rates in certain item and high rates in some other items as per his calculation and convenience as item-wise rates are not considered. As the total rates were within the estimated rate, there cannot be any objection to the acceptance of high rates for individual item quoted by the Contractors.

From 22nd November 1972 to 28th November 1972 it is not known with whom the the tender paper were lying. No body could throw any light to me in this regard. The paper have come into possession of the delinquent only on 29th

December 1972 as is evident from the endorsement of the Branch Superintendent and the Docket Register, The File was scrutinised by the Branch Superintendent, the F.A.O. and so also the D.I.G.P. (P) they cannot shirk off their responsibility now with regard to the manipulation etc. by putting the entire blame on the Dealing Assistant. Just because the delinquent dealt with the File the blame cannot be apportioned to him alone. It appears the Comparative Statement were prepared by Hav. Azad who naturally had the opportunity to deal with these papers. The delinquent only checked the Comparative Statement with the rates of the Tender Notice and pushed the File up to his Superintendent.

There are manipulation no doubt but evidence to pin point that the delinquent alone did the manipulation could not be found. The File was dealt by several persons and the person with whom the tender papers were lying from 22nd November 1972 to 28th November 1972 could not be traced. I have, therefore, not found the delinquent guilty of the first charge.

Charge No. 2

The delinquent has been charge for manipulating the rates of Hexagon Wire netting by increasing the rate from 16.80 and Rs. 17.00 per Square metre to Rs.116.80 and Rs. 110/- per Square metre respectively in the tenders submitted by M/s D.B. Anand and M/s Rai Sahed Chandmall Sarawgi & Sons. The same observations as made in respect of charge No. 1 also apply in respect of this charge.

I would further like to observe that only 2 items i.e., galvanised ridgings and Hexagon Wire netting have been singled out in respect of manipulated figures where quoted rates have become too high in comparison with the estimated rates. But some other manipulated figures which were found to be lower than the estimated rate like R.C.C. work in roof slab- Item No.9-roof work- the estimated rate was Rs. 310.00 but the rate quoted by Rai Sahed Chandmall Sarawgi & Sons has been manipulated and indicated as Rs. 75/-. Similarly, estimated rate for Item No.6 of ground floor in the tender for ground floor-R.C.C. work (first class brick work) the estimated rate was Rs. 106.22 but the quoted rate has been manipulated into Rs. 42/-. A minute observation of the figures indicates that the tenderer originally quoted Rs. 142/- against this item but the figures I was erased. Similarly, in the tender

of D.B. Anand for ground floor of R.C.C. work in item No. 6 (first class brick work) the estimated rate as 106.22 per running C.M. The tenderer originally quoted a higher rate but, Figure 3 or 1 was erased and the rates made into 42.01. These manipulations were not taken in to account while framing the charge perhaps because the rates were lower than the estimated rates and the State has gained by such manipulations. But then manipulations and there cannot be any justification in leaving out these manipulations from the charge. Clause 6 of the Tender Notice further provides that the tenderers should quote the total rates against each item of work together with the grand total, but the tenderers seemed to have quoted only their rates and left out the total. On this ground also the tenders should have been rejected.

Further from scrutiny of the File No.S-VI/1067, it appears that the then D.I.G. . (P) Shri G.K.Medhi vide is recommendation dated 29th November 1973 in the Note-sheet to the I.G.P. suggested that 2 more two-storeyed blocks should be constructed at Kahilipara and works should be given to one Chakradhar Das who was not the tenderer and M/s Rai Saheb Chandmall at the rates approved in 1972. This suggestion of the D.I.G. . (P) was accepted by the Inspector General of Police vide his endorsement in Page 34 of the Note sheet. The F.A.O. vide his endorsement in Page 35 of the Note-sheet recommended for acceptance of the above proposal on the grounds of economy and further stated that there would not be any "healthy audit objection". Accordingly the Work Order for construction of 16 more Units in 2 blocks-4 R.C.C. and 4 Assam Type in each block was issued and the work was given to M/S Rai Saheb Chandmall Sarawgi & Sons. The delinquent was on leave at that period. If the original rates quoted by M/S Rai Saheb Chandmall in 1972 which are subject matter of the charge, are too high in respect of certain itemes, it is therefore not understood why in February, 1974 work was given at the same rates which includes the manipulated rates to M/S Rai Saheb Chandmall Sarawgi and sons for construction of additional buildings.

Charge No.-3

The delinquent was charged for omitting the words "Service connection in the Work Order issued to M/S Rai Saheb Chandmall Sarawgi & Sons, the approved Contractor for electrification of the Units though it was mentioned in

the Tender Notice the rates of electrification includes service connection. On a scrutiny of the Work Order at Page 12 of File No.S-VI/1067 it is seen that only electrification to "entire buildings" ground and first floor was mentioned and the words "service connection" were not there.

After thorough scrutiny of the tenders submitted by M/s Rai Saheb Chandmall Sarawgi & Sons and M/s D.B. Anand it was found that both the contractors have quoted rates only for 3 Units of the first floor both for electrification and service connection, In respect of the 3rd Unit of the first floor, the tenders have not quoted any rate for service connection though for this Unit also they have quoted the same rate as with the 1st, 2nd and 4th Unit of the first floor. In respect of the 4 ground floor Units, the tenderers have not quoted any rates whatsoever, for electrification and service connection. It is seen that tenders were invited group-wise. In group 'B' rates were invited for 3 blocks of buildings consisting of 4 Assam Type Units in the first floor and R.C.C. 4 Units in the ground floor in each block. It is very apparent that specification enclosed with notice inviting tenders themselves were defective as no rates for one Unit of the Upper floor and 4 Unit of the ground floor in each block for electrification and service connection have been invited. It is therefore, a mystery as to how these tenders for electrification and service connection could be accepted. Even no rates were quoted for the 4 ground floor Units, the approved Contractor did the internal wirings in the 4 ground floor Units also in each block-total 12 Units in the ground floor. Further it has come to notice that there has been genuine mistake in calling for rates for providing service connection in 3 Units of a block, There are 8 Units in a block and there should have been only one service connection for the entire block with provision for separate meters in each Unit. After perusal of the Work Order it transpires that the sanctioned amount for electrification including service connection in the entire building i.e. of 8 Units is Rs.9,960/-and payment to the Contractor was also made accordingly. But the Contractor quoted rates at Rs.2,490/- per Unit of the first floor i.e. for the 3 Units of the first floor and the same rate for electrification only, of one Unit of the first floor. As there were 8 Units in a block, the Contractor should have received much more as he did internal wiring for all the 8 Units in a block. Normally, service connection is provided by the State Electricity Board. When the internal electrification is completed.

an application is made to the State Electricity Board with a test report for service connection. The A.S.E.B. then prepared an estimate for service connection and submit the same to the party for depositing the amount. After that only service connection is provided by the A.S.E.B. It is, therefore, not understood why rates for service connection was also called for. It may so happen that energy was received in bulk from the State Electricity Board and service connection from the point of supply of current by the A.S.E.B. was required to be distributed to each building by providing service connection. In that case also, there cannot be 3 service connections in one block as normally in one building there is only one service connection with provision of separate meters in each Unit of a block. From the above anomalies there is no denying the fact that the notice inviting tenders for electrification and service connection in these blocks were defective.

From the Work Order it transpires that the approved Contractor was asked to do the work at his own quoted rate and a detailed specification of the work together with a map was enclosed with the Work Order. A copy of specification was also forwarded to the Commandant, 5th A. Bn. So, in my opinion, the Commandant, 5th A.P.Bn. and the Assistant Sub-Engineer who were entrusted with the responsibility of supervising the work and make payment after taking necessary measurement cannot absolve their responsibility of ensuring that the work was done as per specification. It has also been observed that the Commandant, 5th A.p.Bn. has submitted a separate proposal for providing service connections to 6 (six) blocks of buildings and not only to 3 blocks now in question, at a total estimated cost of Rs.2,2110/-. This proposal of the Commandant was not dealt with by the delinquent U.D. Assistant. It also transpires that the F.A.O. made an observation at Page 6/7 of the Note-sheet of File No.S-VI/1044 that he wanted to know the cost of internal electrification to these buildings. But the query of the F.A.O. was not met and Shri Medhi, the then D.I.G. (P) accorded sanction to the project vide his order dated 19th December 1974, If as per query of the F.A.O. relevant papers in File No. -S-VI/1067 would have been consulted this proposal could not have been sanctioned, if service connection for 3 blocks have already been sanctioned earlier and payment made. From this proposal also it transpires that provision for only 6 (six) service connections for 6 (six) block of buildings with separate metres for each Unit was made. As such, the original specification

and rates received for provision of service connection to each Unit separately in a block is a mistake.

To sum up the approved Contractors' quoted rates for electrification and service connection to 3 first floor Units and electrification of one first floor Unit only. No rates were quoted either for electrification or service connection to the 4 ground floor Units. Though the Contractor did internal electrification for all the 24 Units, in 3 blocks, he was paid for the 12 first floor Units only. The Work Order was issued on 23 December 1972 and it is learnt that at that time there was no electricity in and around the 5th A.p.Bn. campus for which rates for service connection could not have been called for.

In view of all these anomalies as stated above, omission on the part of the delinquent U.D. Assistant to insert words "service connection" in the Work Order cannot be construed as deliberate and I have not found him guilty of this charge also. This Work Order before issue was also scrutinised by the Superintendent of the Branch and the F.A.O. before putting up to the D.I.G. p.(p) for approval.

Charge No.4

It is seen that the estimates were prepared as per P.W.D. schedule of rates. These P.W.D. schedule of rates are regularly printed and published and there is no secrecy about it. As the tenders were not submitted in plain papers as per requirement of the Tender Notice and submitted in estimated cyclostyled forms allegedly supplied by the delinquent U.D. Assistant to the tenderers, the authority who accepted the tenders should have rejected these tenders. But this was not done. It was also specified in the Tenders Notice that the tenderers should not quote their rates on percentage basis as per P.W.D. schedule of rates. The authority inviting tenders, therefore, presumed that the tenderers already knew the P.W.D. schedule of rates. Therefore, by furnishing the estimated rates as per P.W.D. schedule to the tenderers, the delinquent has not divulged any secrecy nor this can be construed as a favour shown to the tenderers. Even then the action of the delinquent who himself admitted to have supplied these forms to the Contractors was unwarranted and this is surely an act

of indiscretion on his part. This is a minor lapse and the tenderers did not accrue any benefit by receiving the cyclostyled forms for which the delinquent may perhaps be pardoned.

I have not found the delinquent U.D. Assistant guilty of Charge No. 1, 2 and 3. As regards Charge No. 4, the lapse or indiscretion on the part of the delinquent may perhaps be ignored.

Sd/-
(S.N. DUTTA)
Superintendent of Railway Police,
Assam, Pandu.

ANNEXURE - E

OFFICE OF THE SUPERINTENDENT OF POLICE :
CACHAR : : SILCHAR

Memo No. G/SR/7/76/5280 Dated Silchar the 26/10/88
To
The Inspector General of Police, (Amn.)
Assam, Guwahati.

Sub,- ALLEGED LOSS OF CASH
Sir,

With reference to your Telephonic discussion and as desired regarding quarries made in connection with Alleged loss of cash and involvement of Retd. A.B.I. Angow Singh, I am furnishing herewith the following for favour of your perusal and necessary action.

(A) Appeal was lodged in the honourable High Court Guwahati vide Appeal No. 24/78 dated 9/7/78. The judgement of the appeal is as follows :-

“Special Case No. 1/77 vide G.R. 72/76 Government Criminal appeal No. 24/78. The appeal is dismissed before parting with case it may be noted that Mr. K.-P. Sharma learned council appeared and argued the case on behalf of the state of Assam.

Sd/-P.M. Monesena,
Judge Guwahati High Court,
26/11/85.

(B) The A.B.I. Angow Singh has been placed under suspension with effect from 10/1/76 P.M. vide D.O. No. 188 dated 10/1/76 and released from suspension with effect from 30/6/76 vide D.O. No. 3988 dated 1/7/76. He is discharged from the force with effect from 30/6/76 on Supernuation pension.

Constable ABC/140 Narendra Singh was placed under suspension with effect from 17/1/76 vide D.O. No. 344 dated 17/1/76. The Constable already expired and the case returned in F.R.

(C) Does not arise.

Yours faithfully,

Sd/—
Superintendent of Police,
Cachar : : Silchar.

ANNEXURE-F

No.HMA.578/83/222

dated 7.2.86.

To

The Special Officer, Assam Legislative Assembly,
Dispur.

Sub : Proceedings of the P.A.C, information asked for thereon.

Ref.: Your letter No.LAPAC.8/85/5708 dated 21th March, 1986
this Department's letter No.HMA.578/83/209 dated
19th April 1986.

Sir,

I am directed to refer to the correspondance cited above and to say that it has not been possible to take action with reference to the clarification sought by the P.A.C. in respect of para 3.3. of page 27. of the (2A Report 1978-79, as the paper on this matter pertaining to an old period pertaining to 1972 were unfortunately mislaid and could not be traced out inspite of best efforts, the Department having undergone reorganisation in the mean time.

Under the circumstnces, it is requested that the position stated above may kindly be accepted and the Audit Para dropped.

Yours faithfully
Sd/illegible.

Joint s Secretary, Home Department.