

COMMITTEE ON PUBLIC ACCOUNTS
(1986 - 1988)

FORTY FIRST REPORT

(Eighth Assembly)



सत्यमेव जयते

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Report of the Committee on Public Accounts on
the Report of the Comptroller and Auditor
General of India for the years 1974-75
(Civil); 1975-76 (Civil); 1976-77 (civil);
1977-78 (Civil); 1978-79 (Civil); 1979-
80 (Civil); 1980-81 (Civil); 1981-82
(Civil); 1982-83 (Civil) perti-
ning to the Departments of
Veterinary and Animal
Husbandry and Fishery;
Government of Assam.

Presented to the House on 13th May, 1988

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT
DISPUR : : GUWAHATI - 781006.



(i)

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

CHAIRMAN :

Shri Abdul Muqtadir Choudhury.

MEMBERS :

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

SECRETARIAT :

- | | |
|------------------------------|-------------------------|
| 1. Dr. P. N. Hazarika | Secretary. |
| 2. Shri D. Talukdar | Special Officer. |
| 3. Dr.K. N. Baisya | Under Secretary. |

INTRODUCTION

1. I Sri Abdul Muqtadir Choudhury, Chairman of the Committee on Public Accounts, having been authorised to submit the Report on their behalf present this Forty-First Report of the Committee on Public Accounts on the Departments of Animal Husbandry and Veterinary and Fishery, Government of Assam.

2. The Reports of the Comptroller and Auditor General of India for the years since 1974-75 (civil), 1975-76 (Civil), 1976-77 (Civil), 1977-78 (Civil), 1978-79 (Civil), 1979-80 (Civil) 1980-81 (Civil), 1981-82 (Civil) and 1982-83 (Civil) were laid on the table of the House on 7th December 1976, 31st October 1977, 21st February 1979, 29th March 1981, 22nd March 1983, 27th February 1984, 12th March, 1984 and on 17th July, 1985, respectively.

3. The Reports of the Comptroller and Auditor General of India for the years as mentioned above were considered by the outgoing *Committee on Public Accounts of the Seventh Assembly in its sitting held on 28th and 29th May 1985 and the present Committee on 1st December, 1987. The present Committee scrutinised the written parawise memorandum submitted by the Animal Husbandry and Veterinary and Fishery Departments and perused all the relevant records and proceedings for formulating its observations/recommendations. The Committee also took the oral evidence of the departmental witnesses where it felt necessary.

4. The Committee has considered the draft report and adopted the same in its sitting held on 28th April, 1988.

5. The Committee places on records their appreciation of the voluminous works done by the outgoing Committee on Public Accounts in obtaining various records, information and clarifications pertaining to the audit paras contained in the above reports relating to the Animal Husbandry and Veterinary and Fishery Departments. The Committee also wishes to express their thanks to the representative of the Government in the Animal Husbandry and Veterinary and Fishery Departments for their kind co-operation in furnishing the relevant information/clarifications to the Committee.

6. The Committee also places on records their appreciation of the valuable assistance rendered by the Accountant General, Assam and other officers and staff of the office of the Accountant General, Assam.

DISPUR
The 28th April, 1988

Abdul Muqtadir Choudhury
Chairman,
Committee on Public Accounts.

IRREGULAR DRAWAL OF MONEY FOR DEPARTMENTAL CONSTRUCTION

(Audit Para 3.5 Report of C & A.G., 1974-75)

1.1.1. The project officer, Intensive Egg and Poultry production Cum-Marketing Centre, Khanapara drew amount Rs.0.86 lakh in March, 1972. On March 25, 1972, the Project Officer awarded the following works to two contractors with the stipulation that the works should be completed within 90 days.

Name of works	Estimated cost (Rs. in lakh)
1. Construction of dressing plant building and officer's room, etc. at Birubari.	0.42
2: Construction of a cold storage at Birubari.	0.20
3. Construction of a garage.	0.08
4. Construction of a Veterinary Field Assistant's quarter.	0.16
	<hr/>
	Total-0.86

1.1.2. Rs. 0.77 lakh was paid to them in instalments between June 1972 and February, 1974 on the recommendations of the Assistant Engineer. The audit has brought out that neither any bill for payment showing progress of work nor any measurement book containing measurement of work actually done, if any, was produced to the audit (January, 1975). It was also brought out by the audit that the balance of Rs.0.09 lakh was also retained in (April, 1975) by the project officer for payment on completion of works.

1.2. Replying to a query by the Committee regarding the disbursement of the balance amount, the Government witness submitted to the Committee that the amounts were disbursed on 2.5.79 and on 14.5.1979.

1.3. As regards lapse of more than 7 (seven) years (1972-79) for the disbursement of money from the day of drawal the Committee noticed that according to the financial rule "no money could be drawn from the treasury unless it was required for immediate disbursement." The department had not only violated the existing financial rules but also had no control over the financial management. The Committee found that the money drawn on 25.3.1972, was refund on 2.5.79 which was to be refund to the treasury immediately after drawal of it if the same could not be spent in time.

1.4. The Committee was not only dissatisfied with the departmental action but also felt that appropriate action should be taken against the officers immediately for the lapses for violation of the financial rules and for keeping the Government money in most irregular manner without authority.

RECOMMENDATIONS

1.5. The Committee therefore recommends that an inquiry should be instituted to go deep into the matter and responsibility should be fixed on the defaulting officer/officers. The Committee further recommends that the principles of financial rules should strictly be adhered to in the drawal of fund from the treasury for a scheme or a project to be implemented by the Department. Action taken in this regards should be intimated to the Committee within three months from the date of presentation of this report.

INTENSIVE EGG AND POULTRY PRODUCTION CUM-MARKETING CENTRE

(Audit Para 3.4 Report of C & A.G., 1975-76)

2.1.(a) Tezpur Centre :

The audit has brought out that (i) Rs.5.12 lakhs were sanctioned as loan to 54 persons during 1967-68 to 1972-73 in Tezpur Centre for opening new firms and extension of poultry firms of which Rs. 4.91 lakhs were distributed to the interested persons and the balance amount of Rs. 0.21 lakh was spent on purchase of poultry feed equipments etc. for giving loan in kind. (ii) The poultry feed equipment, etc., thus purchased were lying in store (December 1976) since 1972-73.

2.2. When the Committee wanted to know as to why the entire sanctioned amount of loan was not distributed after drawal, the Departmental Secretary informed the Committee that before the loan was distributed an enquiry had to be made into the antecedents of the loanees who submitted applications for granting of loans.

2.3. In reply to another similar query, the Secretary informed the Committee that the poultry fwrd stored in 1972-73 was not distributed but these were distributed later on.

2.4. The audit has brought out that the 54 loanees (10 did not establish any poultry firm till January, 1977 and another 40 discontinued) defaulted to repay Rs.3.77 lakhs of principal amount together with Rs. 2.31 lakhs as interest thereon which due for recovery where as no action was taken to recover the over due amount from sureties.

2.5. As a matter of fact, there continued only 4 (four) firms. The Committee was not satisfied with the performance of the department since no attempt had been made to recover the loan amount from the sureties.

2.6. The departmental witness while replying to the query made by the Committee during the course of oral evidence informed the Committee that out of 54 loanees, bakijai cases had been instituted against 50 loanees.

2.7. When the Committee desired to know the dates of issue of bakijai notices and the list of beneficiaries to whom the loan was sanctioned and money disbursed as a lot of complaints was heard for about the distribution of loan, the departmental witness furnish the criteria for selection of beneficiaries. The Committee also desired to know the existing procedure for selection of beneficiaries but the Departmental Witness could not advance any cohesive reply.

2.8. The Committee observes that due to absence of proper scrutiny, the loan money had been misused and feels that the departmental administrative machinery should be geared up for taking appropriate steps to pursue vigorously the utilization of loan money.

2.9. The audit has also brought out that during 1967-68 to 1975-76 the department issued poultry feed worth of Rs. 3.09 lakhs to 20 loanees on credit, although sale on credit was not permissible. Only Rs. 128 out of loan gives were recovered till December, 1976.

2.10. When the Committee wanted to know the steps taken to realise the loan money the Director, Animal Husbandry and Veterinary while tendering evidence before the Committee stated :

“There is no system of credit. But in certain cases the officer incharge granted credit on the understanding that the money would be paid by the loanees after selling the eggs. Now we have issued bakijai cases against the defaulters.

2.11. To a further query as to the fixing of responsibility on officer responsible for violating the established rule Director informed the Committee :

“One project officer was responsible. We have fixed up responsibility on this officer and taken appropriate action to realise the amount.”

2.12. The Committee directs the Government that the amount in default should be immediately realised from the officers responsible and departmental action as per rule should be taken against him with intimation to the Committee.

2.13. (b) Kokrajhar Centre :

— Rs. 0.81 lakh drawn during 1971-72 to 1974-75 for giving loans to interested persons for starting poultry farms, as revealed in audit remained undisbursed till December, 1976 reportedly for want of eligible applicants.

2.14. During the course of examination the Committee wanted to know as to whether there was any applicant to take the advantage of the loan for starting farm, the Director in reply stated that :

“At that time perhaps there was non interested in taking loan.”

To a further query as to how the money was spent by the department after drawal the Secretary stated that :

“A. G. in his report said that Rs. 0.81 lakh was drawn. The actual amount drawn was Rs. 54,461.50 and that amount could not be utilised. So it was refunded.”

2.15. When the Committee wanted to know about his duty to spend the money after its drawal the Secretary to the Government of Assam Veterinary Department admitted that :

"He should not take unreasonable time to keep the money unspent and he might have kept the money in the office thinking about the betterment of the Public. I agree that it is not the rule."

2.16. When the attention of the Departmental Witness was drawn to the relevant financial rule that :

"No money should be withdrawn from the treasury unless it is required for immediate disbursement, and any unspent balance should be promptly refunded into the treasury", the witness could not reply anymore but had to admit the lapses of the Departmental Officers.

2.17. The Committee therefore recommends that a through probe should be made into the whole gamut and responsibility should be fixed on the persons for their laxity for flouting the financial rules and committing irregularities. Action taken in this regard should be intimated to the Committee within three months from the date of presentation of this report.

2.18. Out of Rs 0.30 lakh drawn in March, 1972, the project Officer spent Rs. 0.25 lakh on purchasing egg candling machine and fertility tester in October 1972, feed mixer and grinder, January 1973 and incubator, in June, 1973 for starting a hatchery. The hatchery had not started functioning till February, 1977 for want of demand for hatching from prospective breeders. The audit has brought out that the balance amount of Rs. 0.05 lakh was retained in hand till February 1977 by the drawing officer. The audit has also brought out that a person was appointed from August 1973 for operating the machines and thereby Rs. 0.12 lakh were spent on his pay and allowances till the end of December, 1976.

2.19 Taking into consideration of the unused machineries and person appointed therefor the Committee during the course of examination enquired as to the necessity of entertaining these personnels, the Departmental Secretary in reply to the above stated :

"This particular scheme most unfortunately has failed." On giving reply to a similar query the Director said : "The machines that were purchased were used in other places. "When the Committee wanted to know as whether the person was at Kokrajhar. The Director replied: that he was not at Kokrajhar

2.20. In view of the evidence tendered by the departmental witnesses the Committee observes that the man and machineries were misused in this instant scheme thereby causing loss with the public money which should never be done in such a faulty manner in future.

2.21. The Committee is most unhappy over the manner in which the scheme was prepared planned and executed only to be a complete failure resulting sheer wastage of public money at the instance of the delinquent officers as admitted by Departmental witness. The Committee therefore recommends that a thorough inquiry should be made to find out the cause of failure of the scheme and responsibility should be fixed on the persons at fault with intimation to the Committee.

IDLE OUTLAY

(3.5 Report of C. & A. G 1975-76 at page 33)

3.1. The audit has brought out that one electric incubator of 600 eggs capacity and one diesel generator, to serve as a stand by to the main supply, were purchased by the firm Manager, Government Pig-cum-Poultry Farm Depot, Diphu in May, 1972 and January 1975, respectively at a cost of Rs. 0.15 lakh. But no chicks could be produced from there due to defects in the incubator. The generator was lying out of order since July 1975. But the audit has revealed that the requirement of chicks was being met from a government farm at Khanapara, 200 K. M. away.

3.2. The Departmental representatives, during the course of examination as to why, the incubator lying idle without use from the date of its purchase, admitted before the Committee that the incubator was ineffective and could not be put to use. Corroborating the statement, the Director veterinary adduced that :

"It cannot be repaired in Assam. We have to purchase it from Bombay or Calcutta. There is a firm in Punjab also. So, it takes time for repairing".

3.3. The Committee has expressed its dissatisfaction for unplanned purchase of the incubator and observed that Government money should not be squandered by haphazard purchase of ineffective machinery making wastage and misuse of public money.

3.4. The Committee desires that the Department should ascertain first the feasibility of using plant and machinery to carry out the projects to avoid loss of public money and to increase the quantum of production in future. Action against the delinquent officer should also be taken for whose fault there was a loss should be taken with intimation to the Committee.

WITHDRAWAL OF FUNDS IN ADVANCE OF REQUIRMENT.

(2.5 Report C. & A. G. 1976-77)

4.1. Rs. 2 lakhs drawn in March, 1976 for purchase of one machine were converted into a deposit-at-call with State Bank of India, Guwahati, in favour of officer-in-charge. The order for the machine was placed with a foreign firm in March, 1977 after observing the formalities like obtaining clearance certificate, release of foreign exchange, issue of import license etc. But the firm expressed its inability in April, 1977 to supply the machine at its original price at November, 1975. The audit has brought out that the amount in question had not refunded into the Treasury till June, 1977.

4.2. During the course of examination, the Committee inquired as to why the amount in question was not refunded to the treasury promptly since the money was not spent immediately.

On given reply to a query of the Committee the Government representatives stated :

“Rs. 2 lakhs were drawn in 1976 and it was kept in the form of deposit at-call. The order of the first machine was placed with the firm after observing some formalities. So it was delayed by that time. In the meantime, they expressed their inability to supply the machine at its original price. So the Government will have to move the Ministry of Finance, Government of India for necessary sanction. So definitely it would take time.”

As regards the demand, the Director also informed the Committee that “the department decided to purchase a diesel engine chasis instead of petrol engine chasis. So money was fallen short to purchase the diesel engine.”

4.3. On the basis of two proforma bills, Rs. 0.23 lakh were drawn in March, 1973 for installation of cold storage equipment in this connection, the supply order for the equipment was placed in November, 1975. When the Committee desired to know the position of cold storage, the Government representative informed the Committee that the equipments in question could not be purchased and the amount of Rs. 0.23 lakh was refunded.

4.4. To a very pertinent question relating to the point raised by the Committee as to why the money was paid to the firm two years in advance, the Departmental witness, replying to query informed the Committee that the money was paid on the basis of two proforma bills.

4.5. As regards the proforma bills the Director also submitted to the Committee :

“A proforma bill is submitted by the suppliers before the actual delivery of the goods and the money is drawn for actual delivery of goods. This is called proforma bills. So there is an understanding.”

4.6. The grounds adduced by the departmental representatives were not acceptable to the Committee as there was no justification to withdraw the money in advance from the treasury which would serve no public purpose. It evidently proved that the money was blocked unnecessarily depriving the same to earn profit by fruitful investment in ancillary activities. The Committee is very constrained to observe that the action of the drawing and disbursing officers were quite damaging and irregular.

4.7. The Committee therefore recommends that a thorough probe should be made to go deep into the whole affairs and to fix responsibility on those who were found at fault. The Committee also recommends that appropriate action should be taken immediately against the guilty officers with intimation to the Committee within three months from the date of presentation of this report to the Assembly.

EXTRA EXPENDITURE :
(Para 3.7 Report of C. & A.G., 1967)

5.1.1. The requirement of maize by Khanapara Feed Mill during 1975-76 was approximate 5,000 quintals, the stock of which at the end of 1974-75 was 2,170 quintals, purchase during 1975-76 were as under-

Month	Quantity (in quints.)	Rate (per qnt.) Rs.	From whom purchase	Remarks
May to July 1975.	2,227	195	Contractor for 1974	The order was placed in March 1975 at the contracted rate for 1974-75.
August, 1975 to March, 1976	2,750	195	- do -	The supply order was placed during 1975-76 was at contracted rate for 1974-75.
November, 1975	503	93	Co-operative Societies.	
- do -	35	92	Govt. farm.	
- do -	27	100	District Agricultural Officer.	
	5,542			

5.1.2. The consumption of maize during 1975-76 aggregated 3,032 quintals and the stock at the end of March, 1976 was 4,680 quintals. In March, 1975 the department had invited tenders for supply of maize during 1975-76 and the purchase Board recommended (July, 1975) the rate of Rs. 159 per quintal for the purchase. The audit has revealed that neither any purchase was made at this rate nor was any contract made with the concerned tenderer and no reason thereof were on record. Further the audit has pointed out that the purchase of 2,750 quintals of maize in 1975-76 at the contracted rate (Rs. 195 per quintal for 1974-75 resulted in an avoidable extra expenditure of Rs. 0.99 lakh compared to the rate of Rs. 159 per quintal recommended for 1975-76 by the purchase Board. According to the audit there was also no immediate need for this purchase in view of the stock (2,170 quintals) at the end of 1974-75 and the supply order of March, 1975 for 2,227 quintals which were sufficient to meet the consumption (3,032

quintals) during 1975-76. In addition the audit pointed out that for loss of storage facilities, the department had to hire a godown for keeping 1979 quintals of maize purchased during for which Rs. 0.14 lakh were paid as the charges during November 1975-76 and April 1977.

5.3. During the course of examination, the Department in a written reply stated before the Committee that during 1975-76 the Co-operative Society, Howly, intended to supply entire quantity of maize required by the department @ Rs. 93.00 per quintal although the purchase Board approved the rate of Rs.159.00 per quintal of maize. But no agreement was made with the approved party. It was also stated subsequently the Co-operative society informed that it was not in a position to cope up with requirement of the Department and would not be in a position to supply the maize. As a result, the department had no alternative but to purchase maize @ Rs.195.00 per quintal in the approved rate of 1974-75.

5.4. To a query as to the reason of purchase @ Rs. 195.00 per quintal as against the available lower market rate of Rs. 93.00 per quintal the departmental witness during the course of evidence informed the Committee :—

“Tender was called. This cooperative Society was not a tenderer. After receiving the tenders it was known to us that Howly cooperative Society came with a proposal that it intended to supply maize @ Rs. 93.00 per quintal. In that case the Director veterinary thought that whether it would be desirable to purchase at the cheaper rate. Ultimately the matter was placed before the L. R. The L. R. opined that since the cooperative Society was not a tenderer it would not be proper to purchase the goods from the society. So, finally the other tender had to be accepted.”

5.5. In another similar query as to whether the goods supplied by the co-operative Societies were sub-standard the Director, Veterinary Department to the Government of Assam replied negatively.

5.6. When the Committee wanted to know as to the prevailing market price of maize at that time, the departmental representatives during the course of oral evidence stated :—

“The tender price was the market price probably, the cooperative Society kept the maize in stock and wanted to clear the stock at Cheaper rate much lower than the market price. In March, 1975 the market price of maize was Rs. 159.00 per quintal.”

5.7. In reply to a subsequent query as to how many quintals of maize were purchased @ Rs. 195.00 per quintal, the departmental representatives informed the Committee that 2,750.00 quintals of maize were purchased.

5.8. The departmental records revealed that the recommended price of the purchase Board was @ Rs. 159.00 per quintal while the department purchased maize at @ Rs. 195.00 per quintal.

5.9. When the Committee wanted to know the reason why the maize was not purchased the recommended rate of Rs. 159.00 per quintal during the period under examination the departmental representatives failed to advance any valid ground but admitted that action taken by the departmental officers in purchasing maize during August, 1975 to March, 1976 was not probably correct.

5.10. In addition to the higher purchase rate, the Committee when wanted to know the actual requirement of the department during that period the Government representatives informed the Committee that 5,542 quintals of maize were purchased against the actual departmental requirement of 5000 quintals.

5.11. The Committee was very much distressed to note the action of the Department that the reasons for purchase of maize at higher rate and in excess of requirement should be ascertained, and action taken in this regards should be intimated to the Committee within three months from the date of presentation of this report.

IRREGULAR TRANSACTION :

(Para 3.8, Report C & A. G., 1976-77, p.55-56).

6.1.1. From the accounts of the District Animal Husbandry and Veterinary Office, Diphu the audit has pointed out (August, 1977) the discrepancies as follows. :—

6.1.2. (i) The District Animal-Husbandry and Vererinary Officer. Diphu opened without any authority, a current account with the Assam Co-operative Apex Bank Limited, Diphu on 8th June, 1973 with undisbursed cash of Rs. o.26 lakh. Between August 1973 and January, 1976, further amount of Rs. 10.13 lakhs was deposited into the bank account on different dates exhibiting the amounts in the cash book as having disbursed to the payees concerned.

6.1.3. (ii) Scruting of the bank pass book further indicated that the full amount of Rs. 10.39 lakhs was withdrawn between June, 1973 and March, 1977 as under :—

6.1.4. (a) Rupees 1.26 lakhs were withdrawn by drawing cheques in favour of the office staff, out of which Rs. 0.28 lakh were also shown to have been disbursed to the office staff, Rs. 0.51 lakh to the payees concerned and no record was produced during audit about disbursement of the balance amount of Rs. 0.47 lakh. Reasons for the disbursement of Rs. 0.28 lakh to the office staff were not on record.

6.1.5. (b) Cheques for Rs. 8.76 lakhs were shown to have been issued to different contractors/suppliers out of which acknowledgements in respect of cheques for Rs. 1.33 lakhs were not produced during audit.

6.1.6 (c) Rupees 0.37 lakh were refunded into the treasury in September, 1975.

6.2. The department in a written reply stated that money in question was kept in safe custody of the concerned officer by opening account in the Assam Co-operative Apex Bank. When the Committee enquired as to whether the departmental officer was allowed to keep the said money in his bank account, the departmental representatives stated before the Committee :

"Perhaps they kept this after discussion with the district Council Authority".

6.3. Since no satisfactory reply could be tendered by the Government witness the Committee was very unhappy and felt that Government money went from Government Treasury to private account violating all departmental norms and procedure and existing financial rules. The Committee has therefore observed that serious irregularities were committed by the officer in keeping the Government money in his personal bank accounts which amounted to misappropriation of Government money.

6.4. The Committee takes a serious note of the affairs and recommends that the case should thoroughly be enquired into with a view to fixing responsibility on the officer at fault and action taken report on the basis of the findings of enquiry should be submitted to the Committee within two months from the date of presentation of this report to the Assembly.

IRREGULAR DWAWAL AND DISBURSEMENT OF MONEY (Audit para 3.9 Report C & A. G. of India, 1976-77, p. 56-57)

7.1.1. The audit has pointed out that in March, 1976 the Karbi Anglong District Council sanctioned Rs. 0.82 lakh and Rs. 0.74 lakh for construction of two Veterinary Aid Centres at Malachi and Rongapara respectively. These works had already been entrusted to two contractors in January 1976 by the District Animal Husbandry and Veterinary Officer, Diphu for the above amounts.

7.1.2. According to the measurement books, construction of the Veterinary Aid Centre at Malachi was completed on 2nd April, 1976. But the contractor executing the work at Malachi had stated in his letter dated 22nd April, 1976 that only 60 per cent of the work had been completed by him till that date and the Assistant Engineer (Hills) had added while forwarding the letter to the District Animal Husbandry and Veterinary Officer that only 40 per cent of the total work was completed by the contractor. Rupees 0.82 lakh were shown in the cash book to have been paid to the contractor on 24th April, 1976. The departmental records indicated that only Rs. 0.33 lakh were paid on 26th April, 1976 and Rs. 0.49 lakh were kept in deposit-at-call. No record was produced during audit (August 1977) showing payment of the balance amount of Rs. 0.19 lakh to the contractor.

7.1.3. According to the measurement books, construction of the Veterinary Aid Centre at Rongagora was completed on 11th October, 1976. But a letter dated 31st January 1977 written by the contractor to the District Animal Husbandry and Veterinary Officer, Diphu indicated that only 90 per cent of the work had been

completed by him upto January, 1977. Rupees 0.74 lakh were shown in the cash book to have been paid to the contractor on 12th October 1976. The departmental records indicated that only Rs. 0.14 lakh were paid on that date and the balance Rs.0.60 lakh kept in deposit-at-call with State Bank of India and actually paid later, between 23rd October 1976 and 9th June, 1977.

7.2. When the Committee enquired the present position of the cash, the departmental representatives could not advance any ground but admitted that the cash was mishandled by the officer and the cash was disbursed on one day entry was shown in the cash book in another day. In addition to the above drawal of money advances were noticed and the Committee was of the view that such unrealistic drawal of advances, would lead to wastage of public money.

7.3. The Committee feels that the drawing and disbursing officers should be cautioned for their lapses for fabricating the records of the cash book.

7.4. The Committee therefore recommends that action should be taken against the officer in default immediately and responsibility should be fixed with the intimation to the Committee within three months.

EGG AND POULTRY MARKETING

(Audit para-3.15, Report C & A. G. of India, 1976-77, p.60-61)

8.1.1. The audit has pointed out that - (i) A programme for marketing of eggs and poultry was taken up in 1970-71 to help private breeders/farmers sell their produce. The marketing was to be done on no-profit no-loss basis. A test-check (May 1977) of the records of the Marketing Officer, Guwahati indicated that the running expenses on marketing operation exceeded the receipts by Rs. 6.67 lakhs during 1974-75 to 1976-77. The receipts during 1974-75 and 1976-77 did not cover even the cost price of eggs and birds purchased under the programme. The details were as under :

Year	Running expenses (excluding interest charges on capital included in and depreciation)	Cost price of eggs and birds included in running expen- ses.	Receipts	Excess of running ex- penses over receipts.
			(in lakh of Rupees)	
1974-75	2.98	1.04	0.82	2.16
1975-76	4.62	2.96	3.57	1.05
1976-77	7.94	5.75	4.48	3.46
	Total-15.54	9.75	8.87	6.67

8.1.2. The reasons for the excess of running expenses over receipts had not been investigated by the department (December 1977).

8.1.3.(ii) Sale of eggs and birds on credit was not permitted. Credit sales for Rs. 0.09 lakh, Rs. 0.22 lakh and Rs. 0.74 lakh during 1974-75, 1975-76 and 1976-77 respectively were, however, made to individual, government officials and agencies. Amount outstanding as on 31st March, 1977 was Rs. 0.41 lakh. Information regarding recovery was awaited (February 1978).

8.1.4.(iii) The breakage/damage of eggs and mortality of poultry birds prescribed by the department were 2 per cent and 3 per cent respectively. The actual breakage/damage of eggs and mortality of birds during 1974-75 to 1976-77 were as under :

	1974-75	1975-76	1976-77
	(figures in percentage)		
Breakage/damage of eggs	0.88	1.20	4.08
Mortality of birds	5.00	0.82	5.00

8.1.5. - The circumstances in which the incidence of breakage/damage of eggs and mortality of birds ran above average in certain years were not on record (December, 1977).

8.1.6.(iv) With a view to meeting demand for eggs and birds during the session of a political party at Guwahati, 3.46 lakh eggs were purchased between 24th October 1976 and 5th December 1976 from private breeders/farmers (including Samabai Samities); of these, 36,293 eggs (about 10 per cent) valuing Rs. 14,500 were shown to have been damaged/rotten. Poultry birds (life weight 1,595 kilograms) were also purchased from private breeders/farmers during the same period, out of which birds weighting 816 kilograms (about 51 per cent) valued at Rs. 7,344 were shown to have died.

8.2. When the Committee wanted to know as to the realisation of excess expenditure, the departmental representative said -

"The entire expenditure of the scheme as pointed out in the para has been realised. The sale price is fixed at lower rate to keep down the market price and to provide proteineous diet to the consumers at the reasonable price".

8.3. In reply to another query the Government representative informed the Committee that out of the programme adopted vaccines were not supplied to dispensaries where there were no freezers to keep the medicines. According to the departmental representatives, normally vaccines were provided to all dispensaries equipped with freezers for storage.

8.4. The Committee has found that the mortality of the birds was very high since they were purchased from the rural areas and no effective measures were taken to prevent the mortality of the birds and no steps were taken to realise the balance amount.

8.5. As the balance amount of Rs.22,361.00 has not realised till February, 1985 the Committee therefore recommends that the balance amount should be realised immediately with an intimation to the Committee. The Committee also recommends that the Department should take all measures to supply medicines to all departmental dispensaries in future without break to prevent mortality of birds and to resist any disease.

POULTRY AND DUCK FARMS

(Audit para 3.16, Report C & A. G. India, 1976-77, p. 61-64)

9.1.1. The audit has revealed the discrepancies about four Government poultry farms set up at (i) Khanapara (1962), (ii) Birubari (1963), (iii) Tezpur (1964) and (iv) Goalpara (1965); and two poultry Cum-duck farms at (v) Silicurie (1963) and (vi) Hajo (1965) and indicated a loss incurred by these six farms amounted to Rs. 16.20 lakhs excluding depreciation on assets and interest charges on capital etc. during 1972-73 to 1976-77 as under :

Farm	1972-73	1973-74	1974-75	1975-76	1976-77
			(Rupees in Lakh)		
Khanapara	0.30	0.63	0.46	0.41	0.99
Birubari	0.55	0.57	0.86	0.58	0.59
Tezpur	0.55	0.55	0.76	0.68	0.86
Goalpara	0.03	0.38	0.49	0.63	0.58
Silicuri	0.26	0.32	0.65	0.83	0.73
Hajo	0.21	0.52	0.54	0.44	0.51
Total-	1.70	2.96	3.76	3.57	4.21

9.1.2. The department constituted a team of officials headed by the Additional Director of Animal Husbandry and Veterinary in August 1976 for finding out the reasons for uneconomic conditions of the farms. The team attributed the loss to high cost of feed, high mortality of birds, inadequate facilities for supply of clean and plentiful water, lack of skilled personnel and retention of unproductive birds and suggested (february 1977) remedial measures to prevent further losses. The team also prescribed norms for production of eggs, mortality, percentages of successful hatching, etc.

9.1.3.(b) Low production of eggs :- The layers maintained at the farms were exotic and of high yielding varieties. According to the norms prescribed by the team, such a layer is expected to produce 180 eggs per annum. According to the records of the farms, the average production per layer per annum was as under :

Farm	(average number of layers in brackets)				
	1972-73	1973-74	1974-75	1975-76	1976-77
Khanapara	132(1,059)	85(1,407)	70(1,532)	113(1,259)	117(1,585)
Birubari	114(422)	173(995)	186(1,415)	191(1,260)	183(732)
Tezpur	120(291)	153(205)	163(145)	160(241)	193(355)
Goalpara	155(334)	155(155)	116(200)	191(142)	184(421)
Silicuri :-					
(a) Poultry	96(384)	78(306)	102(144)	130(272)	96(401)
(b) Duck	88(59)	93(77)	128(71)	86(156)	86(150)
Hajo :-					
(a) Poultry	125(438)	139(217)	128(147)	145(256)	152(385)
(b) Duck	47(116)	98(173)	100(95)	77(34)	117(33)

9.1.4.(c) Hatching results :- Facility for mechanical hatching existed in four (Khanapara, Birubari, Tezpur and Silicurie) of these six farms. According to the team, return through mechanical hatching should be 60 per cent. Result of mechanical hatching at these four farms as worked out from their records were as shown below :-

Farms	(Percentage of successful hatching)				
	1972-73	1973-74	1974-75	1975-76	1976-77
Khanapara	59	69	66	60	59
Birubari	55	66	57	54	62
Tezpur	16	34	51	44	63
Silicurie :-					
(a) Poultry	22	29	17	34	Not available
(b) Duck	24	28	34	6	41

9.1.5. The low percentage was attributed by the department to frequent failure of electricity.

9.1.6.(d) High mortality rate :- According to the team, the mortality, due to natural causes, should not exceed 2 per cent for layers, 5 per cent for growers and 10 per cent for chicks. According to the records of these farms, the percentage of actual mortality of birds (including chicks) of the maximum number reared on any day in a year was as under :

Farma	1972-73	1973-74	(Percentage of mortality)		
			1974-75	1975-76	1976-77
Khanapara	30	19	30	30	33
Birubari	25	24	50	27	16
Tezpur	37	29	18	26	23
Goalpara	36	25	30	30	27
Hajo :-					
(a) Poultry	12	25	19	54	28
(b) Duck	38	52	79	72	18
Silicurie :					
(a) Poultry	25	40	35	15	8
(b) Duck	54	50	60	20	9

9.1.7. The high mortality rate in all the farms was attributed by the department to climatic changes, diseases, killing by rats and higher mortality of young chicks due to frequent failure of electricity.

9.1.8.(c) Poultry ration:- Prior to July 1976, ration per layer per diem was 120 grams. In July 1976, the Deputy Director of poultry directed all farm Managers that layer feed should be issued at the rate of 110-130 grams per layer per diem. Calculated on the maximum.

9.1.9.(e) Sales tax at the rate of 6 per cent was leviable on the sale of poultry and poultry products under the Assam sales Tax Act, 1947. These farms started realising Sales Tax only from 1st April, 1976 pursuant to an instruction issued (March 1976) by the Deputy Director Poultry. Payment of Sales Tax prior to 1st April, 1976 would increase the loss by Rs. 0.75 lakh during 1972-73 to 1975-76 in these farms. The reasons for non-levy of tax before 1st April, 1976 were not on recorded.

9.2. To a query as to the loss incurred by the six farms the Departmental witness informed the Committee that :-

“These firms were set up for research work. We have not taken into account for profit and loss. The value for research cannot be taken into consideration.”

9.3. The Committee was not satisfied with the replies given by the witness during the course of examination although the farms were set up for research purpose.

9.4. The Committee noticed that a departmental inquiry was constituted in August 1976 which submitted its reports in February, 1977 thereby attributing the loss to high cost of breed, high mortality of birds, inadequate facilities for supply of clean and plentiful water, lack of skilled personnel, retention of unproductive birds. Besides, the

Enquiry Team suggested remedial measures viz. prescribing norms for production of eggs, prevention of mortality, high percentage of successful hatching etc. The Committee was highly dissatisfied for not following the measures suggested by the Enquiry Team in the farms.

9.5. The Committee urges upon the department to take immediate action to implement the suggestions contained in the Inquiry Report with a view to augment the production of these farms and to avoid loss failing which the farms officials should be made liable for neglecting the implementation of the project.

9.10. The Committee also recommends that the untrained farm personnels who are lacking in scientific knowledge of such farm management should be imparted appropriate in-service training without any further delay. The Committee also recommends that the arrear tax prior to 1st April, 1976 for 1975-76 should be collected with intimation to the Committee.

EXTRA EXPENDITURE :

(Para 3.1 Report C. & A. G. of India, 1978-79, p.25)

10.1.1. The audit has pointed out that the accounts of the Projects Officer, Intensive Egg and Poultry production cum Marketing Centre, Khanapara showed that the notice inviting tenders for supply of ingredients during 1978-79 had been issued on February, 13, 1978 allowing thirty days' time for submission of tenders. The quotations received for most items were substantially lower than the accepted rates for 1977-78. The purchase Board, however, made its recommendations only on 31st May, 1978, mainly due to the delay in sending the samples for tests for which there were no recorded reasons, and the new rates were approved by the Director of Animal Husbandry and Veterinary and communicated to the suppliers on 23rd June, 1978.

to know the reason it happened

10.1.2. In the meantime (April 1978 to June 1978) the Project Officer was allowed by the Director of Animal Husbandry and Veterinary to make purchases to meet his requirements at the higher than the new rates for most items.

10.1.3. Further, one hundred and sixty quintals of rice polish and 200 quintals of wheat bran were purchased for the mill in this period for no recorded reasons, though the existing stock of these items was (as confirmed by the Project Officer to Audit) sufficient to meet the needs of the mill up to June, 1978.

10.1.4. Computed with reference to the contracted rates for 1978-79 (effective from July, 1978) these purchases resulted in an extra expenditure of Rs. 1.32 lakhs, which could have been avoided if the rates for 1978-79 had been finalised in time.

10.2. When the Committee, during the course of examination wanted to know the reason for late finalisation of the contracted rates for the purchase of materials for the Feed Mill, Khanapara during April, 1978 to June, 1978 which resulted in extra expenditure of Rs. 1.32 lakhs, the departmental witnesses stated that it happened

due to competitive market and the Director allowed the tenderers to supply the materials during the interim period in the previous year's rate. The samples were sent for chemical examination which normally took time.

10.3. To a query as regards the stock position as on 13th February 1978 the Government representatives failed to submit the records and requested the Committee to allow some time to examine thoroughly the case and submit a report thereon accordingly. The Committee allowed time for submission of records for future clarification but the Government representatives did not submit any report as assured till the preparation of this report.

10.4. The Committee therefore recommends that a departmental enquiry should be instituted to go deep into the matter resulting extra expenditure and also to fix responsibility on the persons for whose fault extra expenditure had to be incurred with intimation to the Committee within three months.

MISAPPROPRIATION LOSSES ETC.

(Para 3.7 Report C & A. G. of India, 1978-79, p.29-30)

11.1.1. The Audit has pointed out that out of 3 misappropriation cases involving a total amount of Rs.0.30 lakh where a case was pending in court of law for an amount of Rs. 0.07 lakh and other two cases where department of Animal Husbandry and Veterinary had to complete investigation upto October 1979 involving for amount of Rs. 0.23 lakh.

11.2. Replying to a query with regard to misappropriation and losses of the Government money the departmental witness by their written reply stated that position remained the same as it was stated earlier. He however informed the Committee that the works of recovery was going on. The Committee feels that the progress of follow up action was very slow.

11.3. The Committee therefore recommends that appropriate steps should be taken so as to complete the recovery without further delay. The Committee also desires that the department should vigorously pursue the case pending before the court of law to arrive at a decision early.

CATTLE BREEDING PROJECT

(Para 3.5, Report, C & A. G. of India 1979-80, p.43)

12.1.1. The audit has revealed that the Cattle Breeding at Barpeta in Assam and Deep Forzen Semen Centre at Gauhati were started with Australian assistance in 1974 at an estimated cost of Rs. 2 crores for a six year period. The Australian Government was to contribute 300 jersey cows and 40 Jersey bulls, machinery and equipment and experts (including a Project Manager) and training facilities for Indian staff on fellowship in Australia costing Rs. 70 lakhs in all. The Government of Assam was to provide infrastructure, local staff and running expenses costing Rs. 1.30 lakhs. Against this, Rs. 78.95 lakhs were taken as covered by the land, buildings, laboratory facilities, etc., of the

State Cattle Farm at Barpeta and the Semen Collecting Centre at Khanapara both placed at the disposal of the project, and the balance of Rs. 51.05 lakhs was for other local expenses. The expenditure upto 31st March 1980 on local expenses, etc., was as follows:-

Year	LiveStock Farm	Progeny Tested Bulls Project	Indo-Australian Breeding Projects, Barpeta	Indo-Australian Deep Frozen Semen Centre, Gauhati	Total
		(in lakhs of rupees)			
1974-75	0.70	2.01	20.71	23.42
1975-76	0.95	1.77	4.43	1.80	8.95
1976-77	0.94	1.62	4.56	2.94	10.06
1977-78	1.17	4.97	4.45	1.89	12.48
1978-79	1.11	2.95	7.79	3.57	15.42
1979-80	1.01	2.22	3.90	5.99	13.12
Total	5.88	15.54	45.84	16.19	83.45

12.1.2. Funds were provided in the budget under three different schemes, viz., (1) State Live Stock Farm, (2) Production of Progeny tested bulls and (3) Indo-Australian Cattle breeding project. Consolidation of the budget provision for the project as a whole was not made inspite of the Board of management of the project (consisting of the representatives of Government of Australia, India and Assam) requesting for it in their meeting held in October 1976, July 1978 and March 1979, moreover, provisions were being made under schemes which had been discontinued after introduction of the project, viz. State Live Stock Farm and production of progeny tested bulls. No project Director has so far been appointed (March 1980) though envisaged in the scheme and the Deputy Director (Progeny Testing Scheme) Barpeta and the Deputy Director Intensive Cattle Development Project (I.G.D.P.), Khanapara are looking after the day to day work. The Australian Project Manager left in June 1980 after six years on completion on his term under the agreement.

12.2. Replying to a query by the Committee as to the reason for the consideration of the budget provision for the project as a whole the Government representative, in addition to the written replies, stated before the Committee:

“That progeny testing is not a farm but it is completely a different programme to evaluate the capacity of the bull which is solely connected with field works etc.

A decision was taken in the meeting of the Board of Management that progeny testing should be taken. But it could not be taken because of the fact that certain technical aspects were involved. These bull will be tested on merit sire. As a matter of fact, farm Management is a different programme and the bulls produced in the farms are tested in order to find out the proven bulls and merit sire. So the Board did not examine all these technical aspects."

12.3. When the Committee to know whether the Board of Management considered the aspects of the programme as original by Indo-Australian joint venture, the departmental witness informed the Committee as follows:

"Actually that is one part of the programme and progeny testing is not only to be done in these particular bull but it is to be tested in all cases through out the State. Another important thing is that Australian programme is purely a different part and it is from the Australian Government and then there are other programme one from the State Government and the other from the Government of India. So they are quite different from one another. Progeny testing is completely a different programme to evaluate the capacity of bulls, which is solely connected with field works."

12.4. The Government representative, in fact, stated that progeny testing, following the advice of the Australian experts was conducted to Jersey Bulls and other bulls.

12.5. When the Committee again wanted to know as to why the post of project Director remained vacant so long the departmental witness informed the Committee that the Project Director was not appointed since it was decided that the Deputy Director of

the project who was there should look after it in addition to his own duty. After some time, the Director, Veterinary was made the project Director.

12.6 To a further query by the Committee as to whether the Department had any cell to deal with the objection incorporated in the audit paragraphs, the Government witness stated :

"We have an Audit Section in our Department to deal with the Audit Reports, under an F.A.O. Probably, however, they could not visualise what type of questions would be put here, and hence all materials could not be immediately given."

12.7. When the Committee, in view of different location of projects at Barpeta and Khanapara, wanted to know how the Director of Veterinary could be made the Project Director for both the places, the departmental witness informed the Committee that in pursuance of the decision of the Board of Management the Director Veterinary was made the Project Director instead of appointing a separate cadre officer who had been given the power of Deputy Director, Progeny Testing as counter part of the Australian Expert so that he could exercise full power. The Committee was also informed that, for the time being there was no project Director and their counter part Australian Project Director had gone back.

12.8. To another query about the function of the Board of Management of the farm, the departmental representative informed the Committee that at that time, the function of the Board was to take decision relating to the project which played the role of a departmental farm.

12.9. In the absence of any evaluation report of the project where huge amount of money was involved and where services of Australian expert were also utilised, the Committee feels that the Government should not have taken such a colossal project incurring heavy loss. The Committee therefore recommends that an enquiry should be instituted to ascertain the reasons for not implementing the project fully sustaining a huge loss and persons responsible should be made liable with intimation to the Committee.

RAISING OF A PURE-BRED JERSEY HERD (Para 3.5.2 Report, C & A. G., India 1979-80 p.44)

13.1. In the report the audit has brought out that the objective of raising pure-bred Jersey herd to serve as foundation stock was to be achieved with 300 Jersey bulls and 40 bulls from Australia. 208 Jersey cows and 29 bulls were received. 144 Jersey cows were produced in the farm and 101 were distributed (February 1981) to different units of Intensive Cattle Development Projects, key villages and other centres from which demands were received. There was no record to indicate that progeny testing of bulls, as provided for in the scheme, was ever undertaken.

13.2. Replying to a query by the Committee, the Departmental witness stated that at the moment there were 11 bulls under test and the test was going on in the farm which were available.

13.3. From the project report it was revealed that the projected number of Jersey cows was 300 against which the departmental reply showed 208 cows were received. The departmental evidence however stated that those were not brought from Australia.

13.4. The Committee was not satisfied with the grounds adduced by the departmental witness and felt that in absence of the proper records there was no proof to ascertain as to whether there was progeny testing of bulls as envisaged in the scheme. The Committee therefore observes that causes of not fully carrying out the progeny test of bulls and short supply of Jersey Cows and bulls from Australia should be also examined and intimated to the Committee.

RAISING OF A CROSS-BRED STOCK (Para 3.5.3, Report C & A. G., India, 1979-80 P.45)

14.1. The audit has pointed out that the objective of raising a cross-bred stock from Jersey bulls and selected Indian cows, for use in demonstration, training and cattle development programme, was discussed by the Board of Management for the project in its meeting held in October 1976, July 1978 and March 1979 and it was decided to procure 30 indigenous cows but nothing was done in this regard although the six-year project period has ended.

14.2. The Committee considered the departmental written replies submitted to the Committee and during the course of examination wanted to know to the reason for delay in starting the scheme. The witness stated that some time was taken to procure the sahiwal bulls from other countries. The Committee was also informed that there was delay in the initial stage for starting the scheme, it was now functioning since 4/5 years.

14.3. Replying to a query about breeds discarded by other States, the departmental witness informed the Committee that the Department was not going for pure breed as there were problems with Australia and New Zealand varieties for survival during summer. So the department ultimately confirmed to India breed and accordingly the department was producing AMZX-Bulls. This was done also in the Barpeta Farm. The Director further informed the Committee that Assam was similar to other States which had their own breed. The Committee was also informed that stock stood at 196 bulls and 450 cows at that moment and till this moment 4.60 lakhs of cows were in inseminated. The inseminated cows could produce 4.6 litres of milk per head. The department had also started a forzen semen scheme.

14.4. In respect of an other query as regards to the impact of the scheme on the Tribal and Schedule Caste people, the Government representative intimated the Committee that for rearing a Jersey cow some amount of labour would be necessary. There were instances where the Jersey Cows were maintained profitably in the Tribal Houses despite certain cases of failure. As the quantum of labour required in rearing a Jersey Cow was high the departmental witness intimated that rearing of a Jersey cow would be labour consuming. It would not be treated as a "Kamdhenu" that it would go on giving milk always without proper care. The witness also pointed out that departmental scheme where officers took due care produced good result.

14.5. The Committee therefore recommends that a through enquiry should immediately be made to go deep into the matter as to the rearing and distribution of bulls and Jersey cows in the Tribal and Scheduled Caste area for launching Welfare measures for the people belonging to Tribal and Scheduled Castes Communities and a report thereof should be submitted to the Committee accordingly within go 90 days from the date of presentation of this report to the House.

DEEP FORZEN SEMEN CENTRE
(Para 3.5.4. Report C & A. G. India 1979-80 p. 45)

15.1.1. The audit has revealed the facts that one lakh doses of forzen semen for the artificial insemination programme were to be made available each year. The equipment (including a liquid nitrogen plant) were supplied by the Australian Government and the achievement was as follows :-

Year	Doses Produced	Doses issued to field	Number of cows inseminated
1976-77	43,680	20,574	11,225
1977-78	12,425	7,929	10,358
1978-79	Nil	570	485
1979-80	585	375	310

15.1.2. Besides central refrigeration unit, the centre had equipment for field storage capable of maintaining 40 field units and these were commissioned in March, 1976. The nitrogen plant went out of order in September 1977 needing major spare parts from Australia and is still not functioning (March, 1980). The centre therefore practically remained idle excepting for production of a few deep-frozen semen doses with locally procured liquid nitrogen. The achievement of this unit had thus been far short of the target. Percentage of success of artificial insemination was not available in the absence of any evaluation conducted by the department.

15.2. Replying to a query by the Committee as regards the reason for decrease in out-put, the Government representative stated -

“After the installation of the Frozen semen Plan there was breakdown due to failure of electricity. Ultimately we put automatic generator. For spare parts also we had to wait as these came from Australia. Now the plant was running. Another plant with NEC assistance installed at Guwahati was under operation as stand by. Although there was some difficulty in the beginning for about 1/2 years when we used to supply liquid semen. The plant was repaired on 2-10-80. It was in running condition. In case of frozen semen, refrigerator was not necessary only in case of liquid semen refrigerator was required. The State Government could not take up the work of the break down of liquid nitrogen plant and its possible repairing etc. by themselves due to limited resources.”

15.3. In reply to another query in regard to decrease in number of inseminated cows during 1976 to 1980, the departmental witness intimated the Committee that the decrease resulted due to improper use of doses of semen which happened purely on technical ground. The Committee was also informed that the percentage of insemination appeared 45% in Assam, against 33% all India figures.

15.4. The Committee has felt that because of the failure of the Australian Authority to supply the major spares required, liquid Nitrogen Plant could not be put in order and the project could not be utilized fully during the projected period.

TRAINING PROGRAMME

(Para 3.5.5. Report C & A. G. of India, 1979-80, p.46)

16.1.1. The audit has pointed out that Five Indian Officers were trained in Australia under the Project Award Scheme for period ranging from 12 to 15 weeks. An Australian Officer spent about 12 weeks in the Project in India.

16.1.2. Under the objective of setting up a training Centre for technical personnel and farmers in March 1975, the Government sanctioned Rs.25,000 for construction of a centre, which however has not been built so far (March 1980), and no regular training programme drawn up. But some Veterinary College students and officers received practical training at the Khanapara unit which existed even prior to the project.

16.2. Since audit has pointed out, the Committee during the course of examination wanted to know from the departmental witness about the training centre for which the State Government stated to have sanctioned in March 1975 a sum of Rs. 25,000.00. In reply to the query, the departmental representative informed the Committee that the centre in question was not sanctioned. But only a small centre, when the Australian experts visited, was constructed.

16.3. The Committee, however, observes that due to lack of adequate training facilities many such schemes involving both in public and in private sectors had suffered which retarded the progress of the State as a whole. The executing department, having been obtained necessary approval from Finance, in time, could have started the training centre much earlier which could bear a far reaching developmental result in this regard. Therefore the Committee recommends that immediate steps should be taken to institute a training centre for technical personnels and farmers enabling the department to serve the larger interest of the State.

OTHER INTERESTING POINTS

(Para 3.5.6. Report C & A. G., India, 1979-80, p.46)

17.1.1. The audit has revealed that in November 1974, the Project received a milking machine valued at Rs. 1.20 lakhs from Australia. But it has not been put to use so far (March 1980) and milking is done manually by labourers on daily wages.

17.1.2. A milk chilling plant of 3000 litres capacity valued at Rs. 0.87 lakh received from Australia was exchanged for a smaller plant of 1000 litre capacity but it has not been installed so far (March, 1980) due to non-availability of a Dairy Engineer.

17.1.3. During the course of examination the Committee has bought clarification on the following issues from the Departmental Witness :

17.1.4.(i) The Project received a milking machine from Australia but it has not been put to use so far and milking is done mainly manually.

17.1.5.(ii) A milk chilling plant of 3000 litres received from Australia was exchanged for smaller plant of 1000 litres capacity. But it was not installed due to non-availability of Dairy Engineer.

17.2. In corroborating their written replies submitted to the Committee, the departmental witness while tendering evidence before the Committee, deposed "the milking machine which was supplied by Australia was installed but, as a matter of fact, the machine could not be used because of labour problem. On the other hand the machine also went out of order and it could not be repaired. With the installation of the machine labourers started agitation and objected to its use."

17.3. To another query as to the steps taken to repair the machine, the departmental witness informed the Committee that its parts were actually not available in India although the machine was supplied by the Australian Government free of cost.

17.4. In reply to a further query, the departmental representatives informed the Committee that "for proper use by the Milk Union of Barpeta and Howly, it was exchanged and the plant was handed over to the Milk Union temporarily."

17.5. The witness also informed the Committee that "the plant, in fact, could not be installed because the plant was not favoured by the Labour Union. As the reason of exchange, the Committee was intimated by the departmental representative that "we had to exchange it with the Milk Union, Co-operative Society of Barpeta and Howly as they wanted a bigger plant." He further stated that "the exchange was effected with prior approval of the Government."

17.6. The Committee is not satisfied with the replies tendered by the departmental representative and observed that while the private organisation had been able to use the bigger milk plant, the Government Department should have examined the viability of milk in relation to the capacity.

STAFFING OF THE PROJECT :

(Para 3.5.7. Report of C & A. G., India, 1979-80, p.46)

18.1. The audit has pointed out that the State Live Stock Farm existing before commencement of this project and the scheme for raising of progeny tested bulls already operating in that farm both had staff. When the Project was started the farm area was cleared of the existing live stock. However, the staff were not diverted to other assignments but continued to function in their respective duties. When the Indo Australian Project. Programme was added to the Farm, a few technical personnel like Electrician, Pump Operator, Tractor Driver etc. became necessary to man sophisticated imported machines, which were not in use previously. All the technical and semi-technical persons thus engaged in the Australian Project were not however found proficient in their respective trades by the Australian Project Manager as the person were reportedly completely unfamiliar with the operation and maintenance technique of such machines. No training was also provided to them. Thus, additional staff were entertained for the project but without an overall assessment of the staff requirement.

18.2. When the Committee during the course of examination wanted to know the reason for not imparting training to the staff Government representatives said -

"When the Indio-Australian Project machinery were brought for the programme, some technical personnels like electrician, tractor driver, pump operator etc. were engaged. At the beginning they were not familiar with the handling of the imported machinery, but on they became familiar. There was a machanic who was a very good worker but since he had no testimonial of his technical qualification, the Australian Manager himself was not satisfied. In the case of technical personnel like pump operator, and others training was not necessary. They became familiar later on and they picked up their job well. Only in the case

of tractor machine some training was necessary, but although that mechanic had no certificate, he was a good worker, and because of non-possession of certificate the Australian Manager was not satisfied, but later on that man became familiar with the imported machine and he was still there."

18.3. Replying to another query about the training of other personnel, the departmental witness stated "these tractor drivers were for the high powered tractors brought from Australia, but when there was break down parts were not available. He had been trying to get those parts as these were not available in India. As a result, some of the tractors were lying idle, and even land-rover vehicles supplied their parts were also not available here"

18.4. When the Committee wanted to know the exact position of the staffing pattern and additional requirement later on, the departmental representative could not furnish the actual position to the Committee but assured (on 29-4-1986) that the same would be supplied after some time. But the Committee found that no further clarifications as assured by the departmental representative were submitted to the Committee till the preparation of this report. The Committee recommends that exact position of the staffing pattern of the project should be ascertained before the project works are started to avoid loss of Government money and failure of the scheme. The Committee further recommends that information about staffing pattern should be submitted to the Committee further without delay

CATTLE BREEDING PROJECT. DEEP FROZEN SEMEN ETC.
(Audit para 3.5.8. Report C & A. G. of India, 1979-80 p.47)

19.1. The audit has pointed out that the Cattle Breeding Project at Barpeta and Deep Frozen Semen Centre at Khanapara were started in 1974 with Australian Collaboration. Foundation stock of pure bred Jersey bulls was procured, but there was marked shortfall in the production of deep frozen semen doses and nil achievement in creation of stock of cross bred bulls needed for use in the cattle development programme. Regular training scheme for technicians and farmers was not taken up as envisaged. The staff requirement for the project was not assessed but the salaries of the staff of defunct State Cattle Farm, Barpeta and the closed scheme for progeny tested bulls were met from the project funds. The expenditure on the project exceeded the original estimate but the achievements did not indicate how effectively the new project had replaced the two ongoing projects which were brought under it.

29.2. Replying to a query by the Committee with regard to three different schemes for different purposes, the Government representative stated before the Committee :

"There are three different schemes for different purposes. Among them one is Progeny testing. There was an old Cattle Farm. The Progeny testing is not a farm but it is completely a different programme to evaluate the capacity of bulls.

The performance of the bull is tested and sent to various places. So this is a separate scheme. We are not going for pure-bred. If we go purer bred disease will occur. So we are having cross-bred cows. Similarly, by progeny testing we are making cross-bred bulls. These bulls are spread all over Assam."

19.3. The Committee observes that no indication has been made as to how effectively the new project has replaced the two ongoing projects which were brought under it. The Committee therefore desires that the progress of the ongoing schemes should be intimated to the Committee early.

DISTRIBUTION OF PIG TRIOS :

(Audit para 3.6, Report of C & A.G. of India, 1979-80. p-47)

20.1.1. The audit has revealed that to improve the economic condition of the tribals, specially of the weaker sections of the tribal society, the Government decided in October 1976 to distribute pig trios (One exotic boar and two sows) to selected rearers, on returnable basis. Under the scheme, the beneficiaries were required to return an equal number of pigs to the department without specifying any period within which this was to be done. In addition to pig trios, the beneficiaries were to get grants for construction of pig shed and purchase of animal feed and medicines.

20.1.2. During 1976-77 and 1977-78 the District Animal Husbandry and Veterinary Officer, Jorhat spent Rs. 0.85 lakh for giving such benefits to 34 pigs rearers at the rate of Rs. 2,500 each. None of the beneficiaries returned any pig to the department nor did the Animal Husbandry and Veterinary office take any action for getting them.

20.1.3. The records in the District Animal Husbandry and Veterinary office did not show that any follow up action was taken to find out whether the beneficiaries took up pig rearing earnestly or gave it up after receiving assistance. Thus, the benefits accruing to the weaker sections of the tribal society under this scheme remained to be evaluated.

20.2. During the course of examination the Committee wanted to know as to the steps taken for distribution of pig by the department, the government representative intimated the Committee that distribution of pig trios among tribal societies under the Tribal Sub-Plan was continuing. He also stated that no return of piglets by pigtrios was made compulsory by the Government under the new scheme which was introduced since 1978-79.

20.3. The Committee has expressed its serious doubt about pig supply and observed that many pigs of the pig trios went to many Government farms instead of going to tribal society and therefore inquired from the Government representative to supply the detailed and yearwise list of beneficiaries to whom pig trios were distributed into the tribal society. But the Director, Veterinary failed to supply the list to the Committee for want of ready made available data.

20.4. When the Committee again wanted to know the actual beneficiaries who had been paid the subsidy of Rs.2500/- in connection with the pig trios scheme, the government representative failed to supply the names of the beneficiaries to the Committee and could not adduce any ground for non-furnishing the information. He however assured the Committee that the detailed list would be supplied to the Committee soon. But no such information till the preparation of this report was submitted to the Committee for its consideration which not only retarded the progress of the work of the Committee but, also, deliberately put a hindrance to the functioning of the Committee.

20.5. The Committee has also felt that due to lack of publicity at the time of distribution of pig trios to the tribal society the deserving beneficiaries were deprived of the benefit of the scheme. The Committee observes that such public scheme should not suffer for lack of due publicity for distribution through public representative and public leaders.

20.6. The Committee therefore recommends that a thorough probe in to the pig trios distribution scheme should be conducted immediately with a view to identify the discrepancies and to take appropriate action against the persons responsible and a report thereof should be, submitted to the Committee within three months from the date of presentation of this report to the Assembly.

MISAPPROPRIATION LOSS ETC.

(Para 3.17, Report of C & A G of India, 1979-80, P-64)

21.1. The Audit has reported that 2 cases of misappropriation, loss, etc. where departmental and criminal investigation have not been started involving Government money amounting to Rs.23,000.00 and of another case amount involving to Rs. 7,000.00 pending in the Court of Law remained indisposed of by the end of October 1980 pertaining to Animal Husbandry and Veterinary Department.

21.2. When the Committee during the course of examination wanted to know the latest position of the misappropriation cases, the Government representative stated that as regards the Silchar Case, money amounting to Rs. 2,000.00 had been realised.

21.3. To another query by the Committee as to the realisation of the misappropriated money and whether any punishment was inflicted to persons found at fault, the departmental representative stated :

“It was said that the peon while going to the treasury his bag was snatched. We considered that it was not his fault. Regarding the other case Rs. 6,000.00 had been realised and the remaining amount would be realised in 90 instalments.

Regarding the College case we had written to the College and even we had sent our officials personally. But we could not get anything from the College. Proceedings were drawn against the officer and he had been asked to refund the money. He had been punished with stopping of increment.”

21.4. When the Committee wanted to know about the case of Mr. M.C. Barua, the Director, Veterinary stated that he retired but his further promotion before retirement had been stopped.

21.5. To expedite the finalisation of pending cases in the Court of Law, the Committee desires that the department should vigorously pursue the cases so the cases can be finalised without delay.

WORKING RESULT

(Para 3.1.3. Report, C. & A.G. India, 1980-81 P. 24)

22.1. During the course of examination the Committee has considered the objection raised in audit that the Department had not made any provision for preparation of working account—proforma account annually by individual farms nor had any farm prepared any such account showing its working results, the financial results of their working therefore remained unassessed and wanted to know as to the reasons for such. The Government representative tendering evidence before the Committee stated that “Profit and Loss account was maintained by a commercial concern. Ours was not a commercial institutions. It was an input supplier.”

22.2. Further the Government representative informed the Committee that the department had been submitting, quarterly, half yearly and yearly reports and accounts to the Government. He also informed the Committee that no instruction from the Government to maintain proforma account had been received.

22.3. The Committee was not satisfied with evidence tendered by the Government representative.

22.4. The Committee in pursuance of the views of Accountant Generals has left that the instruction from the Government was not followed by the Department. The Committee desires that the Government instruction should be followed by the Department concerned in future so that financial results of the working of the department could be well assessed.

REVENUE EXPENDITURE AND REVENUE EARNED

(Para 3.1.4. Report C & A.G. India, 1980-81 P 25)

23.1.1. The audit has revealed as below that the total revenue expenditure incurred and revenue earned during the period 1977-78 to 1980-81 by five farms test-checked in audit are detailed below :-

	Central Chick Re- aring farm Khanapara	Regional Poultry Farm, Birubari.	District Poultry Farm, Tezpur.	District Poultry Farm, Jorhat.	District Poultry Farm, Barhampur Nagaon.	
Cost of feed		12.49	8.01	3.08	1.98	2.01
Other revenue expenditure		10.20	5.34	2.90	4.44	3.77
Total -		22.69	13.35	5.98	6.42	5.78
Income		8.58	7.87	2.13	1.69	1.41
Excess of Expenditure over income.		14.11	5.48	3.85	4.73	4.37

23.1.2. The revenues earned could not even cover the cost of feed. The Deputy Director of Animal Husbandry and Veterinary (Poultry) stated that the losses were due to non-revision of sale price of eggs and birds, which were lower than market rates though the cost of feed increased every year. Circumstances under which sale price of eggs and birds were not revised, could not be elucidated (September, 1982).

23.2. During the course of examination, when the Committee wanted to know the reason for not covering the expenditure by the revenue earned, the departmental witness stated that if the price was enhanced by the Government then the market price would rise according much higher. He further stated that while the price was fixed at Rs.0.45 paise for each egg by the Government even the market price had also gone up.

23.3. In a reply to a query by the Committee with regard to total requirement of eggs in Assam and the extent of which covered by the Department, the Government witness stated :

“the position is very bad. We are at present supplying one egg to every eleven persons. Of course, the position has since been improved to great extent and a large number of farms are coming up.”

23.4. The Committee when further wanted to know as to why the price had not come down, the departmental witness stated to the Committee that according to market price the departmental price during the last 10 years rose by 75 to 100 percent. The Departmental price could have been increased

if it would have been a commercial farm. However, the Committee was informed that the department made every endeavour to increase the production and reduce the price. Although it depended upon many factors encircled with many problems the Government had taken measures not to raise the price. According to the statement of the witness the cost of feeding was gradually going up and up every year whereas the price of eggs and poultry remained constant. Besides, the policy of the Government was to keep the market price lower. According to his statement, the expenditure was higher than that of the revenue earned.

23.5: The Committee has however declined to accept the price output and market mechanism as tendered by the departmental witness. The Committee therefore observes that the Government ought to change the existing pattern of price output market mechanism to some extent and follow the line of commercial layers, so that the public farms do not experience always loss in its production process although the Government, at the same time, should not go for unrealistic or unreasonable profit. The Committee further observes that there should be no bar to adopt "no loss no gain" procedure in their productive process.

23.6. The Committee therefore recommends that the Government should constitute a high power departmental Committee to ascertain the causes of rise in price of eggs and other production and to suggest remedial measures for taking the products available to consumers at a moderate price.

PRODUCTION OF EGGS

(Para 3.1.5. Report C & A.G. India, 1980-81, P.25)

24.1.1. The audit has revealed that as per norms indicated by a team of departmental officers constituted in 1976, an improved poultry bird was expected to lay about 180 eggs per year. The birds maintained in the farms were all of high-yielding varieties. The average egg production per layer per year during the period from 1977-78 to 1980-81 was below the norm, except for the Birubari Farm as shown below :

	1977-78	1978-79	1979-80	1980-81
	(Target : 5000 Layers)			
Khanapara	2,042	2,277	1,695	1697
Average number of layers maintained				
Number of eggs produced	2,35,322	1,99,519	1,76,117	2,50,592
Average number of eggs produced per layer per annum	110	88	104	148
Birubari	(Target : 2500 layers)			
Average number of layers maintained	900	835	77	1,413

Number of eggs produced	1,71,363	1,42,106	1,89,504	2,67,399
Average number of eggs produced per layer per annum	190	170	244	189
Poultry Farm, Tezpur (Target 1000 layers)				
Average number of layers maintained	480	381	284	365
Number of eggs produced	51,858	48,433	38,676	50,902
Average number of eggs produced per layer per annum.	108	127	156	139
Poultry Farm, Jorhat. (Target : 1000 layers)				
Average number of layers maintained	241	233	302	314
Number of eggs produced	15,624	34,887	31,731	51,360
Average number of eggs produced per layer per annum.	64	150	105	164
Poultry Farm, Barhampur (Target : 1000 layers)				
Average number of layers maintained	297	259	283	289
Number of eggs produced	46,254	39,738	45,225	43,577
Average number of eggs produced per layer per annum.	156	153	159	150

24.1.2. The average rate of production of eggs was much below the norm and the rate of production also varied substantially from farm to farm. The Department attributed (March, 1982) the low production due to storm and climatic conditions, viz. drought, heavy rainfall, etc. to which the high yielding variety of birds were sensitive.

24.2. Noticing the production below the prescribed norms the Committee during the course of examination wanted to know the reasons as to why the other farms failed to maintain same standard like that of Birubari Farm, the departmental witness stated—

“Production of eggs varies from place to place. The commercial birds lays more eggs than the other breeding birds. Birubari farm maintains commercial birds and hence their laying is slightly different than the other farms. Then there are other factors also. The climatic effect, heating effect, and water effect. etc. affected upon the birds and thereby production of eggs fall considerably in all other farms and actually the breeding policy of Government is not to encourage commercial laying. So these are the difficulties for which other farms are not in a position to maintain the similar standard of Birubaru farm.”

24.3. By another query when the Committee desires to know as to whether high yielding varieties used and whether environmental effect made responsible for lower rate of production of high yielding birds, the departmental witness further stated :

“Normally under favourable environmental effect the average eggs production should be 180 numbers in a year for high yielding birds. This production is decreased when environmental effects affected the birds and as a result of that egg production is likely to fall considerably. While leg horn lays 180 nos. Normally but austrlop breed birds lay 150 nos. annually. But in case of commercial birds the breeding capacity is higher. In all cases climatic condition has a great role to play. Our climate is not suitable because of its humidity. In kerala and Mysore the position is quite different. Their rate of mortality and disease is much lower than ours.”

24.4. Replying to a query as regards the rate of mortality, the Government representative stated” There is a permissible limit of mortality in our State. As I have stated our climate is humid and in humidity disease is much more than in dry climate. Asked as to how the particular disease affected the Sate of mortality of the birds, the witness also informed the Committee that Veterinary Department was not successful in checking the disease.

24.5. The Committee observes that the poor progress in immunisation process taken by the Department and dearth of supply of adequate quantity of medicine in time might lead to the higher rate of mortality of birds

24.6. The departmental witness stated that due to the stringent fund position they were not permitted to meet the requirement. The witness however submitted to the Committee that -

“ Regarding medicine we require cores of rupees during the current year but we were provided with Rs.40 lakhs. Therefore you can very well understand how the department can look after the preventive side adequately. From this budget you can easily understand that we cannot provide more than Rs.700.00 in our hospital in a year of course we are trying our best to have the funds and we have submitted our report to the Agriculture production Commissioner.”

24.7. The Committee observes that the progress made by the Department in production of eggs appeared to be ineffective from the high yielding variety of birds and no preventive measures to control diseases were taken.

24.8. Therefore the Committee recommends that every effort in this regard should sincerely be made to maintain equal standard in production of eggs in all the farms and the administration should be geared up to achieve the departmental target as stipulated so that wastage of public fund should not recur in future and the projects are run profitably.

MAINTENANCE OF LAYERS

(Para 3.1.6. Report, C & A.G. India, 1980-81, P.27)

25.1. The audit has pointed out that in accordance with the infrastructure planning, the Central poultry Farm is to maintain 5,000 layers, a Regi-

onal Poultry Farm 2,500 layers and a District Poultry Farm 1,000 layers. The average number of layers actually reared during the period from 1977-78 to 1980-81 as indicated in para 24.1.1. were not even 50% of the expected Number. In some cases it was below 30% percent. The Department stated that the number of layers as per norms could not be maintained due to insufficient funds provided in the budget for the purpose.

25.2. The Department in the written replies stated that the Central poultry Farm was to maintain 5000 layers, a Regional Poultry Farm 2500 layers and a District poultry Farm 1000 layers. But to maintain the above stock, a Central Poultry Farm required Rs.3.75 lakhs e.g. Rs.75/- per bird, Rs.1.87 lakhs is required for a Regional Poultry Farm and Rs.75,000.00 for District Poultry Farm. Since the budget provision was insufficient to stick the norm here, there was deviation.

25.3. Not being satisfied with the reply given, the Departmental representative was asked by the Committee as to why the department had to look after so many farms haphazardly instead of maintaining one properly, the witness while tendering evidence before the Committee submitted :

“ When a farm is established we required all these staff and necessary infrastructure.”

25.4. In view of a lot of young entrepreneurship coming up in the line, the Committee hopes that while private entrepreneurs should be encouraged to grow with speed and achieve the objective, the Government Department should also be up and doing to proceed speedily adhering to the sound principle of management for achieving the targets in time.

25.5. The Committee therefore recommends that an inquiry should be conducted to go deep into the whole affairs and a report of action taken on the basis of the findings of the inquiry should be submitted to the Committee within 90 days from the date of presentation of this report to the House.

DISPOSAL OF EGGS

(Para 3.1.7. Report of C & A.G. India, 1980-81,P-27)

26.1.1. The audit has revealed that there was apparent discrepancy in the accounts of eggs produced and their disposal at Khanapara. The closing balance of eggs as shown in the Register for disposal of eggs and the closing balance of eggs according to subsidiary records, showed wide differences as indicated below :-

Year	Closing balance as per subsidiary records	Closing balance as per register for disposal of eggs	Difference less (-)
1978-79	21,538	13,529	(--). 8,009
1979-80	41,051	22,792	(—) 18,259
1980-81	45,893	26,559	(—) 19,334

26.1.2. These shortage Value : Rs.0.09 lakh) have yet to be recon-ciled.

26.3. In a written reply the department stated that :

“The discrepancy of eggs as shown in the Comptroller and Auditor General of India report is reconciled with the stock register of egg maintenance by the farm Manager. As per stock register for the year, 1987-79 the undisposed (17285 Nos) eggs was brought forward to the next year. The undisposed egg 17024 Nos. for the year, 1979-80 was brought forward to the stock bank in the year, 1980-81. The undisposed egg 27716 Nos. for the year 1980-81 was brought forward to the next year stock register. Hence there appears to be no shortage as pointed out in the para 3.1.7.”

26.4 When the Committee wanted to know the reason as to why the wide difference existed, the departmental representative stated:

“We have replied in writing to this para 3.1.7. which reconcile the the discrepancies. As per stock Register for the year 1978-79, undisposed eggs were brought forward to the next year A/C. For the year 1979-80 undisposed eggs were brought forward to the stock Register of 1980-81, and the undisposed eggs of 1980-81 were brought forward to the Register of 1981-82. Usually undisposed eggs are brought forward to the next year's stock Register”.

26.5. The Committee is not at all satisfied with the explanation tendered by the Government representative and feels that there is every possibility of altering of the Register. The Committee therefore recommends that the Department should introduce a new system to maintain the Register of stock for eggs sold daily showing the numbers of eggs supplied and number of eggs damaged in order to bridge the gap between closing balance as per subsidiary records and as per Register of disposal of eggs. The Committee further recommends that the persons in charge of Marketing wings should be cautioned not to widen the gaps in closing balance.

MORTALITY OF THE BIRDS

(Para 3.1.9., Report of C & A.G., India, 1980-81, p. 28)

27.1.1. The audit has pointed out that according to norms mortality rate is not expected to exceed 2.5 and 10 per cent for layers, growers and chicks respectively. The mortality rate of birds including chicks showed wide difference between Khanapara and the rest of the farms as below :-

	1977-78	1978-79	1979-80	1980-81
1. Khanapara	12.8	15.2	13.9	10.4
2. Birubari	26.7	27.2	22.4	30.44
3. Tezpur	34.2	24.6	25.4	29.6
4. Jorhat	41.5	34.7	44.5	35.7
5. Barhampur	17.2	14.3	26.5	30.1

27.1.2. Reasons for high mortality have not been investigated nor kept on record.

27.2. Replying to a query regarding the high percentage of mortality of the birds, the Government representative informed the Committee that the chick just after the birth would require heat about six weeks. Electric supply should be made constant failing which the mortality would be more. When electricity failed during the period of six weeks after the chickens were born, mortality could become more.

27.3. The explanation tendered by the departmental representative was not to the satisfaction of the Committee. The Committee observes that the department did not investigate the cause for which mortality took place. There might be any other cause of high mortality other than the failure of electricity during the early stage of the chicks. The Committee desires that a constant watch must be kept to avoid mortality of the birds.

27.5. The Committee therefore recommends that the causes of high mortality of birds should be investigated so that identification of the causes of mortality is found to avoid in future mortality of the birds and the report of the investigation should be submitted to the Committee within 60 days of presentation of this report to the Assembly.

EXCESS ISSUE OF POULTRY RATION

(Audit para 3.1.10, Report C&A.G., India, 1980-81, p. 28)

28.1.1. The audit has pointed out that the norm fixed for consumption of poultry feed as laid down by the Ministry of Food and Agriculture in the model scheme for the setting up an intensive egg and poultry production centre was 10 lbs. for chicks upto 12 weeks 14 lbs from the 13th to 24th weeks and 80 lbs. per layer per year. The Director, Animal Husbandry fixed the ration of the bird on an average at 125 grams per bird per day i.e. 99 lbs per annum.

28.1.2. There was excess issue on poultry feed to the layers and breeding cocks even beyond the higher rations fixed by the Director of Animal Husbandry, during the years 1979-80 and 1980-81 in three farms Khanapara, Birubari and Tezpur. The cost of excess feed issued worked out to Rs.2.70 lakhs as per details given below :—

	1979-80	1980-81
Average number of layers and breeding cocks.	2,906	3,730
Feed shown as consumed (in quintals)	2,075.65	2,935.87
Feed required as per departmental norm (in quintals)	1,307.70	1,678.50
Quantity of excess feed (in quintals)	767.96	1,257.37
Value of excess feed (in lakhs of Rupees).	0.97	1.73

28.1.3. The Deputy Director of Animal Husbandry and Veterinary (Poultry) stated (March, 1982) that the issue of rations for layers in excess of prescribed scale was due to excessive consumption of feed by Australop. birds which served dual purposes of production of eggs and meat for table.

28.2. During the course of examination there when the Committee wanted to know about the reason for issue of ration in excess the Departmental witness stated:

“Actually excess was not there as we have explained in our written reply against the para. It was all properly calculated at that time but not communicated perhaps. Some communication gap was there. As you know different kinds of birds are maintained in the Government farm viz. which leg horn, R.I.R., Australop. White leg horn is alight breed and it consumes recommended feed, but the R.I.R. and especially Australop is a heavy breed bird and they are useful for dual purpose for egg/meat production and for rapid growth, and they consume more feed. But if the average issue of feed for light breed birds and heavy breed birds with their numbers is calculated, then the issue of poultry ration will be as per the norm”.

28.3. The Committee was not happy on the explanation tendered by the departmental witness and further pointed out the audit views according to which the department issued Rs. 270 lakhs as excess feed against the prescribed quantum and the same were wasted. Corroborating to the norms fixed by the Ministry of Food and Agriculture, Government of India the Committee held that norms in the model scheme for intensive egg and poultry production centres at different scales, at different periods, were acceptable for all. Noticing to the norm fixed for the ration of the bird on an average at 125 gram per bird per day by the Veterinary Department, Government of Assam, the Committee observes that a bird can not take a feed so excessively”.

28.4. The Committee there fore recommends that a thorough enquiry to ascertain the reason of losses by the departmental farms in the issue of poultryration should be conducted by the department and a copy of the report should be submitted to the Committee within 60 days from the date of presentation to the House.

EXTRA EXPENDITURE ON PURCHASE OF RICE BARN

(Audit para 3.2. Report C. & A. G. India, 1980—81, P. 29)

29.1.1. The Audit has pointed out that with a view to securing availability and equitable distribution of rice bran, the Government passed (December, 1979) the “Assam” Rice Barn (Distribution and Price) Control Order, 1979” under which the price of rice bran was fixed at Rs. 30 per quintal and it was provided that no dealer or owner of rice mill shall sell or offer for sale or supply, rice bran save against the permit granted by the competent authority. Under the provisions of this order it was specified that a dealer or an owner of rice mill shall sell rice bran to the Animal Husbandry and Veterinary Department and the solvent Extraction Plants in Assam.

29.1.2. Test audit (April, 1981) of the records of the Project Officer (cash) Veterinary, Khanapara revealed that during 1980-81 1,450 quintals of rice bran were purchased at Government controlled price and another 4,495 quintals from a private party at his tendered rate of Rs. 118 per quintal. This involved extra expenditure of Rs. 3,96 lakhs. No reasons for purchasing rice bran at rates higher than the controller price were on record.

29.2. In view of the objections raised by audit the Committee wanted to know as to the reason for direct purchase from the contractor other than the F.C.I.

29.3. Replying to the above query the Departmental witness stated:

"F.C.I. do not give feed in bill system. Until and unless the supply is made on bill it is not possible to make purchase from them. Sometimes the quality of rice polish is very bad in as much as it can be called paddy husk. On so many occasions we had to reject the supply. So having no other alternative and in order to save the life of the livestock we had to make the purchase through the contractor.

We have tried all avenues to get the quality staff. We have also made request to the Supply Department with no result. Government also referred the matter to Government of India. But having failed in our endeavour to procure quality stuff we had to resort to this procedure and this is continuing now."

29.4. To an another query by the Committee the Government representative informed the Committee that the Purchase Board had approved the matter and this happened because the F.C.I. declined to supply the materials against the bill.

29.5. When the Committee wanted to know specifically as to why the matter was not referred to the Purchase Board and why the approval of the Purchase Board was not obtained, the Government representative failed to furnish the relevant papers and records.

29.6. The Committee desired that all the points involved in these matters should be clarified by the Department in writing and all papers in this connection should be sent immediately to the Committee for its consideration. However the information as sought for did not come to the Committee till the preparation of this report.

29.7. The Committee therefore recommends that an inquiry should immediately be conducted to go deep into the matters to ascertain the reasons for the payment of extra expenditure on purchase of rice bran and responsibility should be fixed on the persons responsible with intimation to the Committee.

FAILURE TO ACHIEVE ANTICIPATED SAVING

(Audit para 3.4. Report of C&A.G. of India, 1981-82, P.33)

30.1.1. The audit has revealed as below that the Government sanctioned (March 1978) a scheme for installation of Filpack (Sachet filling) machines for town milk supply at Khanapara and Jorhat at a cost of Rs. 570 lakhs on the basis of a proposal by the Directorate of Animal Husbandry and Veterinary. These machines were intended to improve efficiency by using disposable sachets for filling milk, in replacement of the system of filling in reusable glass bottles collected from customers at a cost. It was estimated that these machines will yield an annual saving of Rs. 2.14 lakhs in filling and distribution expenses for supplying 25000 liters of milk per day.

30.1.2. The Filpack (sachet filling) machine, purchased (July 1978) for Jorhat Town Milk Supply Scheme (Capacity : 5000 liters per day), was installed after three years from its purchase at a cost of Rs. 1.98 lakhs. No reasons for the delay were on record. However, during audit (November 1981), it was found that Jorhat Town Milk Supply had no demand for milk in sachets. The machine, therefore remained unused till now (November 1982).

30.1.3. The assistant Dairy Development officer, Town Milk Supply Scheme, Jorhat, stated (November 1982) that the machine was kept as "stand-by" and the system of bottle filling was being continued. Thus the objective of

the scheme to economise the filling and distribution expenses was not achieved even after the outlay of Rs.1.98 lakhs.

30.2. On a reply give to the Committee during the course of examination as to whether the gift was from Australia, the Government representative stated "This was not a gift from Australia. Two machines are not running."

30.3 Not satisfied with the reply the Committee further enquired up to the reason for unnecessary delay for the implementation of scheme, the departmental witness could not adduce any reason for not implementing the same.

30.4. As the departmental officials in charge of the scheme did not show his eagerness to implement the scheme in right earnestness, the Committee desired to have a detailed report within a month with effect from 29th April 1986 about the reason for delay in carrying out the scheme. But the Committee noted with great surprise that no report was sent to the Committee by the department.

30.5. The Committee therefore recommends that a thorough probe should be conducted about the inordinate delay in implementing the departmental scheme fixing responsibility on the officials at fault and action taken against them by the department should be intimated to the Committee within 60 days from the date of the presentation of this report to the House.

EXTRA EXPENDITURE DUE TO PURCHASE AT HIGHER PRICE

(Para 3.5, Report C. & A.G., India, 1981-82 P 34)

31.1.1. The audit pointed out that mention was made in paragraph 3.2 of the Report of the Comptroller and Auditor General of India for the year 1980-81 (Civil) about purchase of rice bran by project Officer, Khanapara from a private party at a rate higher than the controlled rice resulting in extra expenditure of Rs. 3.96 lakhs. An

examination of the records of the project Officer (Crash), Kokrajhar disclosed similar purchase of rice bran and gram whole from private parties at rates higher than the controlled prices resulting in extra expenditure of Rs. 0.71 lakh detailed below :

31.1.2 (a) The Project Officer (Crash) purchased (January/February 1981), 630 quintals of rice bran costing Rs. 0.63 lakh from a private party at his tendered rate of Rs. 100 per quintal, while the controlled Price notified by the Government valid at that time, was only Rs. 30 per quintal. This resulted in an extra expenditure of over Rs. 0.44 lakh. In terms of notification issued in May, 1980 the dealers were obliged to sell rice bran at the controlled price to Animal Husbandary and Veterinary Department under Assam Rice Bran (Distribution and price) Control order 1979 and reasons for not insisting so from the dealer by the project Officer were not on record.

31.1.3. (b) Similarly, 80 quintals of gram whole (an animal feed ingredient) were purchased (March, 1981) from another Privat party at his tendered rate of Rs. 517 per quintal (against the controlled price of Rs. 174 per quintal), involving an extra expenditure of over Rs. 0.27 lakh.

31.1.4. Reasons for purchasing rice bran and gram while at rate higher than the controlled price were not on record nor intimated to audit.

31.2. When the Committee enquired as to the present position of the objections raised by the audit, the departmental witness stated

"The position is same as the other one you have just pointed out and we will furnish the reply of this para along with the others."

31.3. But the Committet was very much constrained to observe that inspite of assurance given by the Government representative to the Committee, no report on action taken by the Department had been sent to the Committee till the preparation of this report.

31.4. The Committee therefore is very much displeased with the evasive reply given by the witness and recommends that an immediate report on the action taken by the department after making thorough investigation into the cause of serious lapses on the part of concerned officials should be submitted to the Committee within 30 days from the date of presentation of this report to the House. The Committee also recommends that the department should always desist from purchase rice bran and gram whole from the open market without recording any reason therefor and without applying the provision of the Assam Rice Bran (Distribution and price) Control order 1979.

LOSS DURING THE STORAGE

(Para 3.6 Report, C & A. G. India 1981-82, P.35)

32.1.1. The audit has pointed out that a project officer at Kokrajhar of the Department procured 6,075 quintals (value : Rs. 9.65 lakhs) of various items of animal feed ingredients between April, 1979 and July, 1981. He reported (September, 1981) to the Director, Animal Husbandary and Veterinary that 26.47 quintals or 44 per cent thereof were damaged by rain water oozing through the leaky roof of the storage godown and spoiled by rats and rodents mainly due to bad condition of the floor of the godown constructed in 1976 only three years earlier.

32.1.2. The executive Engineer of the Department had inspected the godown six months earlier in February 1981 and recommended immediate reconstruction of the floor and ceiling of the godown but repairs have not been carried out till now (September, 1982). The storage of various feed ingredients in the unrepaired godown without taking appropriate preventing measures against rains, rats, etc. as also delay in carrying out repairs to the godown, resulted in a loss to the extent of Rs. 3.41 lakhs. Action taken to obtain the sanction of the Government for writing off of the value of the damaged feed ingredients and also to fix responsibility for the loss was not on record nor intimated to audit (April, 1983).

32.3. The Committee, during the course of examination enquired as to what steps were taken by the department to recover the amount the departmental witness stated "It is not possible to recover the whole amount from the concerned officer. The department has taken steps to attach his gratuity."

32.4. When the Committee further wanted to know as to the reason of writing of the money, the departmental witness informed the Committee that the provisional pension was allowed because the Officer concerned was found starving after his retirement so the government had to consider his case on humanitarian ground.

32.5. Besides, the departmental witness informed the Committee that the godown constructed three years back was washed away by flood in the subsequent years.

32.6. When the Committee specifically wanted to know as to whether the matter was properly enquired into by the higher authority at that time, and if enquired, whether the enquiry authority had submitted any report thereon, the departmental witness informed the Committee that there might be enquiry agency but the department had no record about it.

32.7. The Committee has felt that since the entire amount could not be recovered, the department should investigate the matter properly and finalise it soon. The action taken by the department in the case should also be intimated to the Committee at the earliest fixing responsibility on the persons at fault.

CONSTRUCTION OF QUARTER/DISPENSARY BUILDING AT HEKRA

(Para 3.7 Report of C & A.G. of India, 1981-82, P.35)

33.1.1. The audit has pointed out that the work for construction of Veterinary Assistant Surgeon's quarter / dispensary and other connected works was administratively approved and sanctioned on 31st March, 1981 at a cost of Rs. 1.38 lakhs. On the same day, the District Animal Husbandary and Veterinary Officer, Guwahati drew

Rs. 1.41 lakhs for the work and converted the amount into a deposit-at-call without any immediate disbursement and exceeding the sanctioned amount by Rs. 0.03 lakhs.

33.1.2. Without calling for tendere a contractor was awarded the work, by the District Animal Husbandary and Veterinary Officer (April, 1981), at the estimated cost of Rs. 1.38 lakhs for completion by 18th May, 1981. No agreement was executed with him and irregular, unauthorised advances amounting to Rs.0.80 lakh were paid to the contractor (May 1981) without any security.

33.1.3. The Engineer in-charge of the work reported (May 1981) that the contractor was not doing the work according to plans and specification. Nor was the work completed by the stipulated date of 18th May, 1981. However, another irregular unauthorised advance of Rs. 0.50 lakh was paid to the contractor in June 1981.

33.1.4. The work, started in May, 1981, still remains to be completed and the advances of Rs. 1.30 lakhs are yet to be adjusted. The District Animal Husbandary and Veterinary Officer Guwahati stated (January-1983) that a report on further developments is being sent awaited (April 1983)

33.2. The Committee, during the course of examination, when wanted to know the present position of irregularities committed, the departmental witness, in his reply, admitted, the lapse. But he stated that the construction had already been completed and the excess payment amounted to rupees three thousand had already been deposited.

33.3 From the statement made, it appeared that the amount was drawn prior to sanction with the departmental approval. Thus the objection in respect of tender received was not for the financial year but for some other years and therefore was not justified. The Committee also observes the discrepancy involved appears intensional and serious and the Officer should have dealt with according to the provisions of established law.

33.4. The Officer further stated "there were some communication gap. The department was also examining the case and requested some more time to give a reply to the Committee in this case. Before fixing the responsibility against the officer concerned, the department was to be satisfied that the officer was really at fault and for that purpose, the matter required further scrutiny. As, from our part, we found that the officer was not responsible when the administrative approval was accorded only on 31st March 1981.

33.5. The Committee is not happy with the reply given by the witness and recommends that the action should be taken against the officer at fault fixing responsibility for making advance payment to the contractor without any authority.

MISAPPROPRIATION OF RECEIPTS

(Audit Report, para 3 Report C & A.G. India, 1982-83, P-16)

34.1.1. The audit has brought out that drawing and disbursing officers receiving money on behalf of Government are required to give receipts in the prescribed form, enter the amounts immediately in the cash book, attest the transactions in token of check with reference to receipts, etc. and remit the same into treasury on the same or next working day. Test audit (May, 1983) of the records of Superintendent of Fisheries, Dhubri disclosed misappropriation of cash totalling in all Rs. 0 91 lakh as detailed below :

34.1.2.(1) Between July 1982 and April, 1983, a Fish Seed Farm deposited sale proceeds of Rs. 0.28 lakh with the Superintendent of Fisheries Dhubri. Contrary to rules the receipts were issued on plain papers by the cashier, and no entry was made in the cash book. The District Fishery Development Officer of the Superintendent of Fisheries, Dhubri stated in July, 1983 that out of Rs. 0 28 lakh, Rs. 0.25 lakh was deposited into the treasury as 3rd June, 1982 (i.e. after the misappropriation was pointed out by audit) and cited twenty chalans for various amounts, but all bearing the same number (No. 2) and date (3rd

June, 1983) no explanation for the balance of Rs. 0.03 lakh was offered. Besides, similar sale proceeds amounting to Rs. 0.07 lakh received in June 1982, were shown in the Cash Book as remitted into the Treasury in the same month. Cross check with the Treasury records, however showed the total amount of Rs. 0.32 lakh (0.25+0.07 lakh) claimed as above to have been deposited with the Treasury, had not been received by the Treasury at all.

34.1.3.(2) Out of Rs. 0.92 lakh received in May 1981 from the Director of Fisheries for the "intensive approach work in Manikpur Development Block and other functional Applied Nutrition Programme Blocks," a sum of Rs. 0.28 lakh was shown to have been paid to the Fishery Officer. Goalpara on 5th September 1981 by bank draft. Again on 25th September 1981, the same amount was shown in the cash book as paid to the same officer, citing the same bank draft. However the payees' receipts in support of the payments were not shown during audit. A cross-cheque with the records of the officer concerned showed that he had not received the total amount of Rs. 0.56 lakh claimed to have been remitted or paid by the Superintendent of Fisheries, Dhubri. The entries in the cash book were also not attested by the drawing and disbursing officer in token of check. Misappropriation was facilitated by lack of supervision by the officer-in-charge of cash and non observance of the rules on verification of the receipts/disbursement entires in the cash book with relevant records like receipts/payees receipts, chalans, etc.. The Director of Fisheries, stated in October, 1983 that verification of the records of the concerned officers on 12th September 1983 had disclosed misappropriation of Rs. 0.52 lakh by an Upper Division Assistant dealing with cash, that the records for the remaining amount of Rs. 0.39 lakh had been traced out and correctly exhibited in the cash books of the concerned officers and that a case was being lodged with police for necessary action against the Upper Division Assistant who had been placed under suspension in September 1983 pending disciplinary action against him. Further developments are awaited (November 1983).

34.2. In a written reply submitted to the Committee the department stated :

"This is a peculiar case. Such case did not take place in the Department in any time. In the instant case, the Accountant, that is office Assistant in charge of accounts manipulated the accounts; he cancelled the whole thing. Departmental proceedings were drawn up against him and on finalisation he was dismissed from service. For realisation of misappropriated amount, a case has been lodged in the Dhubri Court. The Fishery Officer, Dhubri has been proceeded against departmental lapses also."

34.3. When the Committee wanted to know as to when the case was instituted in the court and what was the present position of the case the Government representative submitted to the Committee that the person found guilty was removed from Service on 19th July, 1985 and after that a case was instituted on 24th September, 1983 vide case No. (a) 1302 C.R/83 and (b) 1302 C.R/83. The nature of the case was stated to be a criminal case. The case was dismissed on 25th November, 1987 and the accused was acquitted.

34.4. Not being satisfied against the judgment of the above court, the Government filed an appeal on 22nd February 1988 to the Hon'ble Guwahati High Court. The case was pending with the Hon'ble Guwahati High Court.

34.5. The Committee hopes that the Department should pursue vigorously the finalisation of the case with intimation to the Committee.

GRANTS AND THEIR UTILISATION

(para 6.1, Report of C.&A.G. India, 1982-83 P)

35.1.1. The audit has printed out that there were 3 outstanding cases of wanting utilisation certificates for Rs. 5.05 lakhs in the Government in the Fishery Department as arrear till 30th September, 1983. The amount in question as grant to Panchayats, Municipalities Co-operative Societies etc. was paid from 1961-62 to 1981-82.

35.1.2. Under the rules, certificates to the effect that the grants had been utilised for the purposes for which they were paid are required to be furnished by the department to the audit within a reasonable time.

35.2. When the Committee during the course of examination wanted to know as to the present position of utilization certificates the departmental representative deposed before the Committee that "we had collected them now."

35.3. The Committee observes that utilisation certificate in respect of grant sanctioned by the Government should be insisted upon and the department should also examine as to the utilisation of the whole grant fully and balance amount refunded to the Treasury within specified time.

35.4. The Committee further desired to know as to whether any departmental enquiry was conducted into the cases of obtaining utilisation certificates the witness could not furnish any convincing argument except that that the action has now been started. The Committee has felt that, when utilisation certificates were not received there should have been a departmental enquiry to ascertain whether amounts of grants-in-aid were properly utilised.

35.5. Replying to another query made by the Committee, the Secretary to the Government in the Fishery Department stated :

"That was actually being looked into in our Directorate. When they examined the record, they try to collect the necessary information." Corroborating the above submission of the Secretary, Director, Fisheries, Government of Assam supplemented that "we have not conducted an enquiry as such in the Directorate; but we were insisting on submission of utilisation certificates and report."

35.6. When the Committee wanted to know as to the reason for failure to collect the utilisation certificate, in time, the Director, Fisheries, submitted to the Committee that "the amount was actually a subsidy given by the Department for fishery development in hill areas."

35.7. The Committee has expressed its dissatisfaction for not conducting any enquiry as to the reason for delay in submitting the utilisation certificates. The Committee also asked the departmental witnesses to furnish a list of beneficiaries who were in receipt of subsidies and the name and place of actual operation of the scheme.

35.8. The departmental witness expressed his inability to submit the list at the time of oral evidence and requested the Committee to allow time for about a month from the date of meeting held on December 1, 1987 for furnishing the list of beneficiaries who were granted subsidies. The Committee complied with the request allowing time upto January, 1988 for submission of relevant information.

35.9. Subsequently, in response to the direction of the Committee, the Government witness submitted through an additional note (Annexure II) to the Committee the list of beneficiaries totalling to Nos. (8+123) 131 (Annexure III) in respect of Rs. 8000.00 and Rs. 15000.00 sanctioned as subsidy. Out of above two lists, the list 1 does not indicate the sanctioning date of subsidy, the list 2 indicates the approved list of Fish Farmers for Fisheries Grant-in-aid for 1978-79 by the Fishery Advisory Committee in its meeting held on 20th March, 1979. The lists could not clarify the position as to whether the amounts were actually disbursed and if disbursed whether utilisation certificates of the entire amounts of subsidy were recorded from the beneficiaries.

35.10. The Committee is not satisfied with the insufficient replies of the department and observes that the above lists covered only sanctioning of an amount of (8000 15000)—23000.00 leaving aside a balance amount of Rs. 4.82 lakhs without any account and for which utilisation certificates, were also wanting.

35.11. The Committee therefore recommends that an immediate inquiry should be conducted to go deep into the matter of grants and subsidies sanctioned by the Government in the Fishery Department and submission of utilisation certificates fixing responsibilities on the person/persons at fault and a report on action taken according to the findings of the inquiry conducted should be submitted to the Committee within 90 days from the date of presentation of this report to the Assembly.

SI. No.	Reference to para No.	Obstrvation/Recommendations
(1)	(2)	(3)
1.	1.5.	The Committee, therefore, recommends that an inquiry should be instituted to go deep into the matter and responsibility should be fixed on the defalting officer/officers. The Committee further recommends the principles of financial rules should strictly be adhered in the drawal of fund from the treasury for a scheme or a project to be implemented by the Department. Action taken in this regards should be intimated to the Committee within three months from the date of presentation of this report.
2.	2.12	The Committee directs the Government that the amount in default should be immediately realised from the officers responsible and departmental action as per rule should be taken against him with intimation to the Committee.
3.	2.17	The Committee, therefore, recommends that a thorough probe should be made into the whole gamut and responsibility should be fixed on the persons for their laxity for flouting the financial rules and Committing irregularities. Action taken in this regard should be intimated to the Committee within three months from the date of presentation of this report.
4.	2.20	The Committee is most unhappy over the manner in which the scheme was prepared, planned and executtd only to be a complete failure resultin; due sheer wastage of public money at the instance of the delinquent officers as admitted by Departmental witness. The Committee therefore recommends that a thorough inquiry should be made to find out the cause of failure of the scheme and responsibility should be fixed on the persons at fault with intimation to the Committee.

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5. 3.3 The Committee has expressed its dissatisfaction for unplanned purchase of the incubator and observed that Government moneys should not be squandered by haphazard purchase of ineffective machinery making wastage and misuse of public money.
6. 3.4. The Committee desires that the Department should ascertain first the feasibility of using plant and machinery to carry out the projects to avoid loss of public money and to increase the quantum of production in future Action against the delinquent officer for whose fault there was a loss should also be taken with intimation to the Committee.
7. 4.6. The grounds adduced by the departmental representatives were not acceptable to the Committee as there was no justification to withdraw the money in advance from the treasury which would served no public purpose. It evidently proved that the money was blocked unnecessarily depriving the same being fruitful invested in ancillary activities. The Committee is very contrained to observe that the action of the drawing and disbursing officers were quite damaging and irregular.
8. 4.7. Therefore the, Committee, recommends that a thorough probe should be made to go deep into the whole affairs and to fix responsibility on those who were found at fault. The Committee also recommends that appropriate action should be taken immediatly against the guilty officers with intimation to the Committee within three months from date of the presentation of this report to the Assembly.
9. 5.11. The Committee was very much ditressed to note the action of the Department and recommend that the reasons for purchase of maiz at higher rate and in excess of requirement should be

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ascertained and action taken in this regards should be intimated to the Committee within three months from the date of presentation of this report.

10. 6.3 Since no satisfactory reply could be tendered by the Government witness the Committee was very unhappy and felt that Government money went from Government Treasury to private account violating all departmental norms and procedure and existing financial rules. The Committee has therefore observed that serious irregularities were committed by the officer in keeping the Government money in his personal bank accounts which amounted to misappropriation of Government money.
11. 6.4. The Committee takes a serious note of the affairs and recommends that the case should thoroughly enquired into with a view to fixing responsibility on the Officer at fault and action taken report on the basis of the findings of enquiry should be submitted to the Committee within two months from the date of presentation of this report to the Assembly.
12. 7.3 The Committee feels that the drawing and disbursing officers should be cautioned for their lapses for fabricating the records of the cash book.
13. 7.4. The Committee, therefore, recommends that action should be taken against the officer in default immediately and responsibility should be fixed with the intimation to the Committee within three months.
14. 8.5. As the balance amount of Rs.22,361.00 has not realised till February, 1985 the Committee therefore recommends that the balance amount

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should be realised immediately with an intimation to the Committee. The Committee also recommends that the Department should take all measures to supply medicines to all departmental dispensaries in future without break to prevent mortality of birds and to resist any disease.

15. 9.5. The Committee urges upon the department to take immediate action to implement the suggestions contained in the Inquiry Report with a view to augment the production of these farms and to avoid loss falling which the farms officials should be made liable for neglecting the implementation of the project.
16. 9.10 The Committee also recommends that the untrained farm personnels who are lacking scientific knowledge of such farm management should be imparted appropriate in-service training without any further delay. The Committee also recommends that the arrear tax prior to 1st April, 1976 for 1975-76 should be collected with intimation to the Committee.
17. 10.4. The Committee, therefore, recommends that a departmental enquiry should be instituted to go deep into the matter resulting extra expenditure and also to fix responsibility on the persons for whose fault extra expenditure had to be incurred with intimation to the Committee within three months.
18. 11.3. The Committee, therefore, recommends that appropriate steps should be taken so as to complete the recovery without further delay. The Committee also desire that the department should vigorously pursue the case pending before the cour of law to arrive at a decision early.

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19. 12.9 In the absence of any evaluation report of the project where huge amount of money was involved and where services of Australian expert were also utilised, the Committee feels that the Government should not have taken such a colossal project incurring heavy loss. The Committee, therefore, recommends that an enquiry should be instituted to ascertain the reasons for not implementing the project fully sustaining a huge loss and persons responsible should be made liable with intimation to the Committee.

20 13.4 The Committee was not satisfied with the grounds adduced by the departmental witness and felt that in absence of the proper records there was no proof to ascertain as to whether there was progeny testing of bulls as envisaged in the scheme. The Committee therefore observes that causes of not fully carrying out the progeny test of bulls and supply of jersey Cows and bulls from Australia should be examined and intimated to the Committee.

21 14.5 The Committee therefore recommends that a thorough enquiry should immediately be made to go deep into the matter as to the rearing and distribution of bulls and Jersey cows in the Tribal and Scheduled Caste area for Launching Welfare meas for people belonging to Tribal and scheduled Castes communities of the people and a report thereof should be submitted to the Committee accordingly within 90 days from the date of presentation of this report to the House.

22. 15.4. The Committee has felt that because of the failure of the Australian Authority to supply the major spares required, liquid Nitrogen Plant could not be put in order and the project could not be utilized fully during the projected period

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23. 16.3. The Committee, however, observes that due to lack of adequate training facilities many such schemes involving both in public and in private sectors had suffered which retarded the progress of the State as a whole. The executing department, having been obtained necessary approval from Finance, in time, could have started the training centre much earlier which could bear a far reaching developmental result in this regard. The Committee therefore recommends that immediate steps should be taken to institute a training centre for technical personnels and farmus enabling the department to serve the larger interest of the State.

24. 17.6. The Committee is not satisfied with the replies tendered by the departmental representative and observed that while the private organisation had been able to use the bigger milk plant, the Government Department should have examined the vailability of milk in relation to the capacity.

25. 18.4. When the Committee wanted to know the exact position of the staffing pattern and additional requirement later on, the departmental representative could not furnish the actual position to the Committee but assured (on 29th April, 1986) that the same would be supplied after some time. But the Committee found that no further clarifications as assured by the departmental representative were submitted to the Committee till the preparation of this report. The Committee recommends that exact position of the staffing pattern of the project should be ascertainen before the project works are started to avoid loss of Governmen, money and failure the purpose of the scheme. The Committee further recommends that information about staffing pattern should be submitted to the Committee without further delay.

26. 19.3. The Committee observes that no indication has been made as to how effectively the new project has replaced the two ongoing projects which were brought under it. The Committee therefore desires that the progress of the ongoing schemes should be intimated to the Committee early.

27. 20.6. The Committee therefore recommends that a thorough probe into the pig trios distribution scheme should be conducted immediately with a view to identify the discrepancies and to take appropriate action against the persons responsible and a report thereof should be submitted to the Committee within three months the date of presentation of this report to the Assembly.

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28. 21.5. To expedite the finalisation of pending cases in the Court of Law, the Committee desires that the department should vigorously pursue the cases so the cases can be finalised without delay.

29. 22.4. The Committee in pursuance of the views of Accountant General has felt that the instruction from the Government which was not followed by the Department. The Committee desires that the Government instruction should be followed by the Department concerned in future so that financial results of the working of the department could be well assessed.

30. 23.6. The Committee therefore recommends that the Government should constitute a high power departmental Committee to ascertain the causes of rise in price of eggs and other production and to suggest remedial measures for making the products available to consumers at a moderate price.

31. 24.8. Therefore the Committee recommends that every effort in this regard should sincerely be made to maintain equal standard in production of eggs in all the farms and the administration should be geared up to achieve the departmental target as stipulated so that wastage of public fund should not incur in future and the projects are run profitably.

32. 25.5. The Committee recommends that an inquiry should be conducted to go deep into the whole affairs and a report of action taken on the basis of the findings of the inquiry should be submitted to the Committee within 90 days from the date of presentation of this report to the House.

33. 26.5. The Committee is not at all satisfied with the explanation tendered by the Government representative and feels that there is every possibility of altering of the Register. The Committee therefore recommends that the Department should introduce a new system to maintain the Register of stock for eggs sold daily showing the numbers of eggs supplied and number of eggs damaged in order to bridge the gap between closing balance as per subsidiary records and as per Register of disposal of eggs. The Committee further recommends that the persons in charge of Marketing wings should be cautioned not to widen the gaps in closing balance.

34. 27.5. The Committee therefore recommends that the causes of high mortality of birds should be investigated so that identification of the cases of mortality is found to avoid in future mortality

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of the birds and the report of the investigation should be submitted to the Committee within 60 days of presentation of this report to the Assembly.

35. 28.4. The Committee recommends that a thorough enquiry to ascertain the reason of losses by the departmental farm in the issue of poultry ration should be conducted by the department and a copy of the report should be submitted to the Committee within 60 days from the date of presentation of this report to the House.

36. 29.6. The Committee desires that all the points involved in these matters should be clarified by the Department in writing and all papers in this connection should be sent immediately to the Committee for its consideration. However, the information as sought for did not come to the Committee till the preparation of this report.

37. 29.7. The Committee recommends that an inquiry should immediately be conducted to go deep into the matters to ascertain the reasons for the payment of extra expenditure on purchase of rice bran and responsibility should be fixed on the persons responsible with intimation to the Committee.

38. 30.5. The Committee recommends that a thorough probe should be conducted about the inordinate delay in implementing the departmental scheme fixing responsibility on the officials at fault and action taken against them by the department should be intimated to the Committee within 60 days from the date of the presentation of this report to the House.

39. 31.4. The Committee therefore is very much displeased with the evasive reply given by the witness and recommends that an immediate report on the action taken by the department after making thorough investigation into the cause of serious lapses on the part of concerned officials should be submitted to the Committee within 30 days from the date of presentation of this report to the House. The Committee also recommends that the department should always desist to purchase rice bran and gram whole from the open market without recording any reason thereof and without applying the provision of the Assam Rice Bran (Distribution and Price) Control Order, 1979.

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40. 32.7. The Committee felt that since the entire amount could not be recovered, the department should investigate the matter properly and finalised it soon. The action taken by the department in the case should also be intimated to the Committee at the earliest fixing responsibility on the person at fault.

41. 33.5. The Committee is not happy with the reply given by the witness and recommends that the action should be taken against the officer at fault fixing responsibility for making advance payment to the contractor without any authority.

42. 34.4. Not being satisfied against the judgment of the above court, the Government filed an appeal on 22nd February, 1988 to the Hon'ble Guwahati High Court. The case was pending with the Hon'ble Guwahati High Court.

43. 35.3. The Committee observes that the utilisation certificate in respect of grant sanctioned by the Government, should be insisted upon and the Government department should examine as the utilisation of whole grant full and balance amount refunded to the Treasury within specified time.

44. 35.10. The Committee is not satisfied with the insufficient replies of the department and observes that the above lists covered only sanctioning of an amount of Rs.(8000+15000)=23000.00 leaving aside a balance amounting of Rs4.82 lakhs without any account for and for which utilisation certificates, were also wanting.

45. 35.11. The Committee recommends that an immediate inquiry should be conducted to go deep into the matter of grants and subsidies sanctioned by the Government in the Fishery Department and submission of utilisation certificates fixing responsibilities on the person/persons at fault and a report on action taken according to the findings of the inquiry conducted should be submitted to the Committee within 90 days from the date of presentation of this report to the Assembly.

ANNEXURE-I

**COMPOSITION OF THE COMMITTEE ON PUBLIC
ACCOUNTS.
(1983-85)**

CHAIRMAN :

Shri Hemen Das

MEMBERS :

Shri Joy Chandra Bora,
Shri Binoy Kumar Basumatary,
Dr. Tarani Mohan Barooah,
Shri Narad Komar,
Shri Dileswar Tanti,
Shri Sisir Ranjan Das,
Shri Danes Ali,
Shri Siraj Uddin.

ANNEXURE—II

GOVERNMENT OF ASSAM

VETERINARY DEPARTMENT : : FISHERIES BRANCH

NO.VFF.125/87/224, Dated Dispur, the 28th March, 1988.

- From : Shri A.K.Choudhury,
Joint Secretary to the Government of Assam,
Fisheries Department
- To : Dr.K.N.Baishya,
Under Secretary, Assam Legislative Assembly,
Dispur Guwahati-6.
- Sub. : Meeting of the P.A.C. held on 3rd December 1987
Clarification/ information thereof.
- Ref. : No.LAPAC. 114/87/6398, dated 24th March 1988.

Sir,

In inviting a reference to your letter cited above I am directed to say that necessary information have already been submitted to you vide this Department's letter No. VFF. 125/87/153, dated 5th January 1988 which was duly received in your office on 6th January 1988. However a copy of that report is enclosed herewith for your necessary action.

In connection with the criminal case against Shri B.N.Bora, Accountant lodged on 29th April 1983 it is to be stated that the Judicial Magistrate 1st class, Dhubri acquitted the accused on 25th November 1987 and an appeal has been filed before the Hon'ble Guwahati High Court by the Government on 22nd February 1988.

Yours faithfully,
A. K. Choudhury
Joint Secretary to the Government of
Fisheries Department.

ANNEXURE—III

Additional notes on para 3.3. and 6.1 of the report of the C&A.G. of India for the year 1982-83 (Civil).

Para 3.3 :- As desired by the P.A.C. in its meeting held on 3.12.87 it is to be stated that for misappropriation of Government money by Shri B.N. Barua, U. D. A, District Fishery Dev. Office, Dhubri a Criminal case was filed by the then District Fishery Dev. Officer with on Ejarah to O/C, Dhubri Police Station on 24th September 1983 The case No. is (a) 1302 GR/83
(b) 1302 GR/83

The court acquitted the accused. The date of judgment is 25th November 1987.

Para 6.1 :- As desired by the P.A.C. the list of beneficiers in respect of Rs. 15,000 and Rs. 8,000 granted as subsidy are furnished herewith.

APPROVED LIST OF 8 (EIGHT NOS) OF BENEFICIERIES AS SUBMITTED BY THEB. D.O. DIYHONG VALLEY DEV. BLOCK, MAIBONG

(1) Sri Amarnath Raijong	Maibong Rs. 1000/-
(2) " Chintamoni Hojai	- " Rs. 1000/-
(3) " Galendra Jidung	- " Rs. 1000/-
(4) " Rangpul Jidung	- ,, Rs. 1000/-
(5) " Phogendra Kanpuri	- ,, Rs. 1000/-
(6) " Khwarsing Thansen	- ,, Rs. 1000/-
(7) " Tarjaran Halflanghar	- ,, Rs. 1000/-
(8) " Phyphek Kuki	- ,, Rs. 1000/-
	<u>Total :- Rs. 8000/-</u>

(Rupees eight thousand only).

GOVERNMENT OF ASSAM
OFFICE OF THE DIRECTOR OF FISHERIES
ASSAM GUWAHATI.

Approved list of Fish Farmers for Fisheries grant in-aid for 1978-79
 by the Fishery Advisory Committee, Meeting held on 20th March 1979

Name of the applicant	Address	Water Area	Amount
2	3	4	5
1. Sri Naicharan Naiding	Vill. Nutenlampu P.O. Maibang	½ bigha	No. 100/-
2. Sri Barendra Maibangsa	V. Maibang P. Gunjung	1 bigha	Rs. 146/-
3. Sri Nallac Nunisa	V. Hajadisa P. Hajadis	2 bigha	Rs. 147/-
4. Sri Mendrdrkeriban	V. Borodisa P. Gunjung	½ ,,	Rs. 100/-
5. Sri oityalal Nunisa	V. Gaje P. Gunjung	1/2,,	Rs. 100/-
6. Sri Mohan Naiding	V. Gaje P. Gunjung	1/2,, 1/2,,	Rs. 100/- Rs. 100/-
7. Sri Brozonath Hojai	V. Thanalarbr P. Gunjung	½ ,,	Rs. 146/-
8. Sri Ramchandra Nunisa	V. Gajo P. Gunjung	½ ,,	Rs. 100/-
9. Sri Tarjanan Haflongber	V. Gunjung P. Gunjung	1/2,,	Rs. 146/-
10. Sri Kalur m Nunisa	V. Asrang	1/2,,	Rs. 100/-
11. Sri Kanang aflengber	V. Naidin our P. Gunjung	1/2,,	Rs. 100/-
12. Sri Joynendra Nunisa	V. Gaja P. Gunjung	1/2,,	Rs. 100/-
13. Sri Bilesram Langthasa	V. Gaje P. Gunjung	1/2,,	Rs. 100/-
14. Sri Rajendra Haflon ber	V. Gunjung P. Gunjung	1/2,,	Rs. 100/-
15. Sri Rangkanta Saen pang	V. Wari P. Gunjung	½ ,,	Rs. 100/-

(1)	(2)	(3)	(4)
16. Sri Thang haran Warisa	V. W m P. Gunjun	1/2 ,,	Rs. 100/-
17. Sri Jawahar Nunje	V. Gaje P. Gunjung	1/2 ,,	Rs. 100/-
18. Sri Parna Lungthasa	V. Yabra P. Maibong	1/2 ,,	Rs. 100/-
19. Sri Tanya hanglosa	V. Mbdilaughtin P.	1/2 ,,	Rs. 100/-
20. Sri Zing hu Ngthe Thick	V. Siemtuilong P. Hajadisa	1/2 ,,	Rs. 100/-
21. Sri L.P.Singson	V. Molkon P. Hajadisa	2 1/2 ,,	Rs. 147/-
22. Sri Hamchang Hmar	V. Siemtuilong P. Hajadisa	3/4 ,,	Rs. 146/-
23. Sri Jogendra Bathari	V. Kimkridisa P. Maibong	1/2 ,,	Rs. 100/-
24. Sri Joyaram Jidung	V. Choto Washiling P. Diyungmuk	2 3 ,,	Rs. 147/-
25. Sri Joitindra Bathari	V. Choto Washiling P. Diyungmuk	1/2 ,,	Rs. 100/-
26. Sri Mohendra Kemprai	V. Dusmao P. Diyungmuk	2 ,,	Rs. 147/-
27. Sri T.C.Reng Nampui	V. San bar P. San bar	2 ,,	Rs. 147/-
28. Sri Sailin Rangkhoh	V. Chaptuk P. Haflong	1 1 ,,	Rs. 146/-
29. Sri Karna Bahadur Chetri	V. Lowr Haflong P. Haflong	1/2 ,,	Rs. 100/-
30. Sri Nriolal Kemprai	V. Dibotsi P. Haflong	1/2 ,,	Rs. 100/-
31. Sri Ramkumar Naibaogsa	V. C/Narainpur P. Harangjao	1/2 ,,	Rs. 100/-
32. Sri Arong Rangkhoh	V. Robi P. Haflong	1 1/2 ,,	Rs. 147/-
33. Sri Haisuibi Jeme	V. Nriachibangloa P. Mi hidui	2 ,,	Rs. 147/-

(1)	(2)	(3)	(4)
34. Sri Seihao Guite	V. P.	Songpijang Haflong 1 ,,	Rs. 146/-
35. Sri Thienkhohao Kuki	V. P.	Nomjang Mahur 1/2,,	Rs. 100/-
36. Sri R.C.Lala Darnei	V. P.	Khethlir Harangajae 1 ,,	Rs. 146/-
37. Sri Iselungbe Jeme	V. P.	Nriaehibanglao Haflong 1 ,,	Rs. 146/-
38. Sri R.C.Khupa Lalsim	V. P.	Khethlir Harangajao 1 1/2,,	Rs. 147/-
39. Sri R.K.Chenga Biete	V. P.	Muldam arangajao 1/2,,	Rs. 100/-
40. Sri Bolaki Thaosen	V. P.	Chete Washiling Diyungmuk 2 1/2,,	Rs. 147/-
41. Sri Upendra Naidiang	V. P.	Berelangdisa Haflong 1 1/2,,	Rs. 147/-
42. Sri Mayar m Dibragede	V. P.	Berelangdisa Haflong 3,,	Rs. 147/-
43. Sri Suikambe Jeme	V. P.	B/Chenam B/ Chenam 1/2 ,,	Rs. 100/-
44. Sri Baitalal Bathari	V. P.	Doliadisa Harangajao 1 1/2 ,,	Rs. 147/-
45. Sri Langthangthoi Rangkhoh	V. P.	Dayung Haflong 3 ,,	Rs. 147/-
46. Sri Luia Hmar	V. P.	Fian pui Haflong 1/2 ,,	Rs. 100/-
47. Sri Bijoy Kachari	V. P.	Lower Haflong Haflong 1 ,,	Rs. 146/-
48. Sri Aleu Jeme	V. P.	Dauban Mahur 3 ,,	Rs. 147/-
49. Sri Henkhon ul Tengna	V. P.	N/Leikhul Haflong 1/2 ,,	Rs. 100/-
50. Sri Lienthauga Darnei	V. P.	Fiangpui 1/2 ,, Haflong	Rs. 100/-
51. Sri Kania Teron	V. P.	Cheto Langthing Langthing 1 ,,	Rs. 146/-

(1)	(2)	3)	(4)
52. Sri Ban khup Ran khol	V. Kalimabong 1 P. Haflong	„	Rs. 146/-
53. Sri Premlal Joishi	V. Rao tilla P. Haflong 1½	„	Rs. 147/-
54. Sri Lal Mahanad Khan	V. Convent Rd. P. Haflong ½	„	Rs. 100/-
55. Sri Evanbe Jeme	V. B/ Haflong P. Haflong 1½	„	Rs. 147/-
56. Sri Sangvung Jeute	V. Haflong P. Haflong 2	„	Rs. 147/-
57. Sri Hai hung Jome	V. Michidui P. Michidui 1/2	”	Rs. 100/-
58. Sri Jou hanrdra Clangthasa	V. Nanasisa P. Haflong 1	”	Rs. 146/-
59. Sri Danial Jone	V. B/Haflong P. Haflong 1/2	”	Rs. 100/-
60. Sri Songlal Rangkhel	V. B/Robi P. Haflong 1	”	Rs. 146/-
61. Sri Tasong Jeme	V. Iodi P. Haflong 1	”	Rs. 146/-
62. Sri Bipul Purusa	V. Rangai P. Horangajao 1	”	Rs. 147/-
63. Shri Bai hizi be Jeme	V. Herakiloa P. Haflong 1 Bigha	”	Rs. 164/-
64. Shri Hmangli Hmar	P. Saron P. Mahur 1½	”	Rs. 147/-
65. Shri Lala Zate	V. Saron P. Mahur 1/2	”	Rs. 100/-
66. Shri Paumang Jeme	V. Hasongghajo P. Mahur 1/2	”	Rs. 146/-
67. Shri Lunglei Jeme	V. Hasongghajo P. Mahur 1½	”	Rs. 100/-
68. Shri Jonendra Hagjer	V. Dijam Hagjer P. Mahur 1½	”	Rs. 147/-
69. Shri Nanda Bathari	V. Semdikor P. Mahur 1/2	”	Rs. 100/-

(1)	(2)	(3)	(4)
70. Shri Sampurna Warisa	V. Semdikor P. Mahur	1/2 "	Rs. 100/-
71. Shri Pauriaba Jeme	V. Lon khai P. Mahur	1/2 "	Rs. 100/-
72. Shri Lalkhothang Changsan	V. Pangmul P. Mahur	1/2 "	Rs. 100/-
73. Shri Nauljapao Lienthang	V. Pangmul P. Mahur	1 "	Rs. 146/-
74. Shri Thangkhodao Kuki	V. Pangmul P. Mahur	1/2 "	Rs. 100/-
75. Shri Lalkhoş h Hmar	V. Pangmul P. Mahur	1/2 "	Rs. 100/-
76. Shri Lero Hmar	V. Tulpui P. Mahur	1/2 "	Rs. 100/-
78. Shri Rangelua be Jeme	V. Laison P. Iaisong	1/2 "	Rs. 100/-
79. Shri Rasuilun be Jeme	V. Iaisong P. Laisong	1/2 "	Rs. 100/-
80. Shri Ijeng Jeme	V. Hezaichak P. Mahur	1/2 "	Rs. 100/-
81. Shri Iosanong Jeme	V. Hazaiechak P. Mahue	1/2 "	Rs. 100/-
82. Shri Zubuing Jeme	V. Tungze P. Mahur	1/2 "	Rs. 100/-
83. Shri Dikanbo Jeme	V. Tungze P. Mahuer	1/2 "	Rs. 100/-
84. Shri Hozesanglea Jeme	V. Tungze p. Mangoe	1 Bigha	Rs. 146/-
85. Shri Khupgkhatbag Kuki	V. Laikhul P. Mahur	1/2 "	Rs. 100/-
86. Shri Lallien Hmar	V. Jinam P. Mahur	1/2 "	Rs. 100/-
87. Shri Sajthan khup Hmor	V. Choto Arkap P. Mahur	1/2 "	Rs. 100/-
88. Shri Seihmang Changsan	V. Ranvem P. B/Arkep	1/2 "	Rs. 100/-

(1)	(3)	(3)	(4)
89. Shri Namtuleng Jeme	V. P.	P/paisia Mahur 1/2"	Rs. 100/-
90. Shri Heluilang Jeme	V. P.	Kipailoa Mahur 1/2"	Rs. 100/-
91. Shri Sajendra Sarongpang	V. P.	Gafem Mahur 1/2"	Rs. 100/-
92. Shri Sushil Ch. Das	V. P.	Mahur Mahur 1/2"	Rs. 100/-
93. Shri Neilai Hmar	V. P.	Jear Mahur 1/2"	Rs. 100/-
94. Shri Nanda Hojai	V. P.	Mahur pangle Dabrohaja 1/2"	Rs. 146/-
95. Shri Paudungbe Jeme	V. P.	Lodi Haflong 1/2"	Rs. 100/-
96. Shri Jegon Enghi	V. P. P.	Langkhai Langso Lengting 1/2"	Rs. 100/-
97. Shri Sarman Enghi	V. P.	Lan khoi Lan ting 1/4"	Rs. 100/-
98. Shri Mojari Toren	V. P.	B/Langthing Lan harang 1/2"	Rs. 147/-
99. Shri Sarman Phangjio	V. P.	Digarhi Langthing 1 "	Rs. 146/-
100. Shri Norgesh Sengyung	V. P.	Dinran Mupa 1/2"	Rs. 100/-
101. Shri Sarbura Ranghi	V. P.	Eabaianglanges Eangthing 1/4"	Rs. 100/-
102. Shri Imphal Hakmaosa	V. P.	Fatikhali Hatikhali 1 "	Rs. 146/-
103. Shri Sarth Dera	V. P.	Longkai goo Laughthing 1 "	Rs. 146/-
104. Shri Romni, Thaosen	V. P.	Choto Washiling Diyungnk 2 "	Rs. 146/-
105. Shri Dekalai Bhathari	V. P.	Dibarai Haflong 1 Bigha	Rs. 146/-
106. Shri Hamnon Adu	V. P.	Mailu Langthing 1 "	Rs. 146/-

(1)	(2)	(3)	(4)
107. Shri Chaparmoni Thaosen	V. P.	Nuton Hajo Langthing 1 "	Rs. 146/-
108. Shri Batalo Thaosen	V. P.	Daokrang Mupa 1/2"	Rs. 100/-
109. Shri Joibo Haflongbor	V. P.	Gunjung Gunjung 1/2"	Rs. 100/-
110. Shri Rajendra Nunisa	V. P.	Longui Laidesa Dihengi 1/2"	Rs. 100/-
111. Shri Subash Ch. Dey	V. P.	Dittockchera Dittockchera 1 "	Rs. 147/-
112. Shri Lura Nfamlai	V. P.	Buolmuol Hagangajao 1 "	Rs. 147/-
113. Shri H. S. Khuma	V. P.	Muollien B/Arkep 1, "	Rs. 147/-
114. Shri T.L. Lionthang	V. P.	Nomjang Mahur 1/2"	Rs. 100/-
115. Shri Joymoni Hafjer	V. P.	Digerma Hajadisa 1 "	Rs. 147/-
116. Shri Sailesh warisa	V. P.	Wayung Dihangi 1½"	Rs. 146/-
117. Shri Upendra Johori	V. P.	Choto Washaling Diyungauk 1½"	Rs. 146/-
118. Shri L. Suothang Hmar	V. P.	B/Cikck Mahur 1/2"	Rs. 100/-
119. Shri Molrm Daolaguphu	V. P.	Digerma Hajadisa 1 "	Rs. 147/-
120. Shri Theva	V. P.	B/Laikek Mahur 1½"	Rs. 146/-
121. Shri Haubulkem	V. P.	Mullien B/Arkop 5 "	Rs. 147/-
122. Shri Lalringping	V. P.	Ranvon—1 B/Arkep 1 "	1Rs.147/-
123. Shri Lalsiema Hmar	V. P.	B/Leikek Mahur 1 "	Rs. 147/-