

**PUBLIC ACCOUNTS COMMITTEE  
1975—76**

**TWENTY-FOURTH REPORT**

(Part II of Sixteenth and Seventeenth Reports)

( FIFTH ASSEMBLY )

**Report of the Public Accounts Committee on the Audit Reports  
1969 and 1970, Appropriation Accounts, 1967-68 and 1968-69  
and Finance Accounts, 1967-68 and 1968-69 of the Govern-  
ment of Assam relating to Tribal Areas, Law,  
Registration, General Administration, Public  
Health Engineering, Health and  
Agriculture Departments**



ASSAM  
ASSEMBLY SECRETARIAT, DISPUR, GAUHATI—6

1977

Presented to the House on

23 MAR 1977

## CONTENTS

	Pages
1. Composition of the Public Accounts Committee ...	i
2. Introduction ... ..	ii
3. Tribal Areas Department .. ...	1-4
4. Law Department .. ..	4-5
5. Registration Department .. ..	5-6
6. General Administration Department ... ..	6-7
7. Public Health Engineering Department .. ..	7-9
8. Health ... ..	10-17
9. Agriculture .. ..	18-30
10. Summary of Recommendations, Remarks and Observations made by the Committee on the Audit Reports, 1969 and 1970, Appropriation Accounts, 1967-68 and 1968-69 and Finance Accounts, 1967-68 and 1968-69.	33-39
11. Appendix (List of Officers who were examined and time devoted in each Department).	40-41

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
( 1975-76 )

**CHAIRMAN :**

Shri Promode Chandra Gogoi.

**MEMBERS :**

Shri Romesh Mohan Kouli.

Shri Subhankar Singha.

Shri Chandra Bahadur Chetri.

Shri Pushpadhar Chaliha.

Shri Manabendra Nath Sarma.

Shri Rajendra Nath Phukan.

Shri Hashimuddin Ahmed.

Shri Ambarish Chandra Lahari.

**SECRETARIAT :**

Shri P. D. Barua, Secretary.

Shri N. Deuri Bora, Under Secretary.

Shri Bimal Goswami, Committee Officer.

**Report of the Public Accounts Committee on the Audit Reports, 1969 and 1970, Appropriation Accounts, 1967-68 and 1968-69 and Finance Accounts, 1967-68 and 1968-69 of the Government of Assam.**

.....

**INTRODUCTION**

I, Shri Promode Chandra Gogoi, Chairman, Public Accounts Committee, having been authorised by the Committee to submit this Report on their behalf, present the Twenty-fourth Report (Part II of Sixteenth and Seventeenth Reports) on the Audit Reports, 1969 and 1970, Appropriation Accounts, 1967-68 and 1968-69 and Finance Accounts, 1967-68 and 1968-69 of the Government of Assam relating to Tribal Areas, Law, Registration, General Administration, Public Health Engineering, Health and Agriculture Departments.

2. The Report and Accounts were laid on the Table of the House on 23rd January, 1970 and 11th November, 1970.

3. The present Committee which was constituted by the House under Rule 242 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly began to function from the 8th September, 1975. The Report and Accounts mentioned in Paragraph 2 above were examined by the previous Committee at its meetings held on 24th June, 5th and 8th July, 3rd, 27th, 28th and 30th August and 16th December, 1971.

4. A list of Officers examined and time taken for examination has been appended to this Report as Appendix.

5. The paras of this Report were examined by the previous Committee and the present Committee agreed to present this Report as the previous Committee could not present the Report due to expiry of their term. The Report was approved on 18th October, 1976.

6. A statement showing the Summary of the Observations and Recommendations together with the comments of the Committee is given in Part II of the Report.

Dated Dispur:  
The 18th October, 1976.

P. C. GOGOI,  
CHAIRMAN,  
Public Accounts Committee,

TRIBAL AREAS AND WELFARE OF BACKWARD CLASSES  
FINANCE ACCOUNTS 1968-69

1. Statement 4 and 17 at pages 29 and 136—137 :

1.1. The statement indicates that no recovery of loans given to the autonomous district and regional councils was made during the year and that the balance outstanding at the close of 1968-69 was Rs. 19.84 lakhs. Further 44 Nos. of acceptances some dating back 1962-63 involving an amount of Rs. 19.50 lakhs were also awaited as on 1st April 1969 vide paragraph 5 (d) at page 9 of Audit Report 1970. The table below paragraph 5 (c) at page 8 of the Audit Report of 1970 also shows that recovery of principal of Rs. 15 lakhs was over due on 31st March 1969.

1.2. The Special Secretary, T.A.D. explained to the Committee that the intention of the the Government was to let the District Council grow as quickly as possible. The Special Secretary also informed the Committee that it was the duty and responsibility of the Deputy Commissioners to see that the loans given to the District Councils were utilised for the purposes for which these were given and that the T.A.D. was only the co-ordinating Department in this respect. The duty of the co-ordinating Department is to see that the schemes are implemented properly. To affect recovery of loan a Committee was set up consisting of the officials of the Finance Department as well as T.A.D. This team visited Mikir Hills, N.C. Hills with a view to assessing the financial position.

RECOMMENDATION

1.3. The Committee wanted that the details statement in this regard should be submitted by the machinery set up for this puprose for the appraisal of the Committee of the correct ficture district:wise and schemewise item by item.

1.4. The Committee also recommended that the present policy of giving loan to the District council without recovering the loan already given should be considered with all seriousness. It should not be the duty of Government only to give loan to the District Council, but to collect the outstanding loans. There was no collection at all for two consecutive years 1968-69, and 1969-70. So, whenever, any District Council comes for loan, the Government should grant loan or give the green signal for new loan, only on the satisfaction that the earlier loan and interest are clear.

Paragraph 8 at pages 16-17 of Audit Report 1969 and paragraph 9 at pages 16-17 of Audit Report 1970.

### Non-receipt of utilisation certificates.

2.1. The paragraphs indicate that 427 and 707 Nos. of utilisation certificates involving Rs. 1,50.53 lakhs and Rs. 38,94.31 lakhs in respect of grants-in-aid paid by the Department upto 1967-68 and 1968-69 had not been furnished by the Department till 30th November, 1968 and 30th 1969 respectively.

2.2. The Secretary of the Department explain to the Committee that these were sent to the Deputy Commissioners and S. D. Os. for disbursement and they are to obtain utilisation certificates from the parties and also to send to Accountant General with intimation to the Department. The record, however, showed that only 11 utilisation certificates were so far received. Except issuing reminders to the issuing authority no steps were taken.

2.3. The Committee observed that without the utilisation certificates the Department can not know whether the sanctioned amount were actually utilised for the purpose, for which sanctioned. This was necessary to ascertain whether the party has received the amount. This showed that there is no control of the Department.

### RECOMMENDATION

2.4. The Committee finds that apart from the financial aspect of the matter there is a broader aspect. These tribal people have got their own genius; they have got their traditional/honesty and traditional way of good life. If they are allowed to misuse money like this, their way of life will further deteriorate.

2.5. The Committee, therefore, recommends that the practice of giving easy money as well as more than what they actually need should be discouraged.

Paragraph 50 at page 52 of Audit Report. 1969.

The paragraph reads as follows—

3.1. Non apportionment of forest revenue collected by District Council. The District Council, North Cachar Hills realised Rs. 1,88,543, as royalty on minerals between 1958-59 and 1967-68 but did not pass on 40 per cent (Rs 75, 417) of the gross receipts to the State Government although contemplated in the rules. Government also did not take action to realise the amount due from the District Council. This was brought to their notice in October 1968 and their reply is awaited (March 1969)".

3.2. It was intimated by the Government in June 1971 that the District Council has approached Govt. to write off the amount of Govt. share on royalties (Rs.75,478) in view of the fact the Council is passing through an acute financial difficulties and the proposal is being examined by Government.

3.3. The Secretary of the Department explained that in January 1971 a team of officers to study the financial position of the District Council of North Cachar Hills and Mikir Hills. After receipt of the Report decision will be taken by the Government approximately in about two months time.

### RECOMMENDATION

3.4. The Committee recommends that the Department should communicate to the Committee its decision in the matter within two months.

**Paragraph 51 at page 52 of the Audit Report 1969 :**

The paragraph reads as follows—

4.1. "Non-realisation of Sales tax—Sales tax on sales of forest produce and minor minerals amounting to Rs. 50,404 was realised by the District Council, North Cachar Hills from 1957-58 to 1967-68. Though the matter was brought to the notice of the Council and the Government in April 1962 yet Government did not realise the amount of Rs. 50,404 due from the District Council (March 1969)".

4.2. It was intimated by Government in June 1971 that the matter was referred to the Commissioner of taxes, Assam and his reply was awaited.

4.3. The Committee wanted to know why the sales tax received by the Council was not credited to Government and its present position.

4.4. The Secretary of the Department explained to the Committee that a sum of Rs. 50,404 was collected by the Council (N. C. Hills) as sales tax of forest produce. He, however, did not know whether under the provision of the Assam Sales tax Act, the District Council has been declared as dealer. The fact is to be ascertained from the Commissioner of taxes and not from the District Council straightway.

### RECOMMENDATION

4.5. The Committee observes that the collection was unauthorised one. The whole collection was again misappropriated. The Committee, therefore, recommends that if there is none to there be no collection. The Government should note that there is an unauthorised collection and the amount collected has been misappropriated. Such illegal action should be stopped by the Government and authority should be issued through the Commissioner of taxes.

**Paragraph 69 at pages 72-73 of Audit Report 1970. Outstanding audit objections.**

5.1. The paragraph indicates the position of outstanding audit objection relating to the period upto 1968-69 but remaining unsettled upto September, 1969.

5.2. The Committee finds from the evidences tendered by the Secretary of the Department that there was no improvement in the settlement of outstanding objection. Moreover, the Department also did not pursue the matter,

### RECOMMENDATION

5.3. The Department should not neglect to settle the outstanding objections. The best thing they can do is to fix a target date for clearance of the outstanding.

### LAW DEPARTMENT

**Grant No. 10 Administration of Justice (Pages 20-21) of Appropriation Accounts 1967-68.**

6.1. Although the Department augmented the provision by obtaining supplementary grant in November, 1967, the expenditure exceeded the voted grant by Rs. 5,00,319.

6.2. When asked about the reasons of such excesses, the Secretary to the Government of Assam in the Law Department explained to the Committee that four judgeship were newly created at Dhubri, Tezpur, Lakhimpur and Nowgong in the middle of the year and they could not send any proper estimate. Expenditure had to be incurred on establishment and on tours which were not foreseen but unavoidable at the same time.

6.3. Therefore new creation of posts of Munsiffs and sub-judges at the Sub-Divisional level also.

### RECOMMENDATION

6.4. The Committee is satisfied with the explanation and recommend that the excess amount should be regularised.

**Grant No. 10 Administration of Justice (Page 21) of Appropriation Accounts 1968-69.**

7.1. Expenditure exceeded the charge appropriation by Rs. 37,042. The excesses occurred under "A—High Court (Charged)"—(Provision : Rs. 10.64 lakhs ; expenditure : Rs. 11.01 lakhs) and was due to inclusion of amounts drawn in Kamrup treasury vouchers for May 1967 in the accounts for 1968-69. The vouchers were not received from treasury in 1967-68.



## RECOMMENDATION

7.2. The Committee recommends regularisation of the excess amount.

### REGISTRATION DEPARTMENT

Paragraph 52 at page 52 of the Audit Report 1969.

**"Alleged misappropriation of Government money—**

8.1. During test audit of the Accounts of the District Registrar, Dhubri in October 1967 it was noticed that registration fees amounting to Rs. 11,557 was shown in the cash book to have been remitted into the treasury during January, 1965 to September, 1967. No proof of remittances was, however, available; the amount was alleged to have been misappropriated.

8.2. The case was reported to Government in December 1967; action taken is awaited (March 1969)."

8.3. The Secretary of the Department admitted that there was a misappropriation case of Rs. 11,557 and the police case have been lodged. After investigation the night chowkidar one Shri Mahanta was found responsible for alleged misappropriation. Proceedings also has already been drawn up against the Supervisory Officer.

## RECOMMENDATION

8.4. The Department should report to the Committee about the result of the police case against the night chowkidar and the Departmental proceedings drawn up against the Supervisory Officer. The Report should contain all particulars including punishment and recovery, if any.

**Appropriation Accounts 1967-68 (Page 17)—Grant No. 7—Registration.**

9.1. The excess of Rs. 1,60,347 over the voted grant of Rs. 5,39,000 occurred mainly under A-District charges-General (Provision; Rs. 5.26 lakhs; expenditure; Rs. 6.92 lakhs) and was due to drawal of arrear ad-hoc dearness allowances sanctioned in February, 1968 and entertainment of additional writers in some districts.

9.2. The Secretary of the Department admitted that there was an excess expenditure mainly due to—(1) Sanction of Finance for ad-hoc D.A. was received when there was no time to submit supplementary demand.

(2) For payment of remuneration to writers engaged for maintaining registers etc. as the regular staff was extremely inadequate.

## RECOMMENDATION

9.3. The Committee recommends regularisation of the excess expenditure.

**Appropriation Accounts 1968-69 (Page—17) Grant No. 7—Registration.**

10.1. The grant closed with an excess of Rs. 15,515 which occurred mainly under A-District charges-General (Provision; Rs. 6.60 lakhs; expenditure: Rs. 6.77 lakhs) and was due to drawal of arrears of dearness allowances owing to revision of the scales of pay and entertainment of additional writers in some districts.

10.2. The Committee express its concern with the unnecessary monetary expenditure that the common people are to bear to get copies of documents and wanted to know the number of pending documents. The Secretary however, could not furnish the figures and told the Committee that he will be able to furnish the figures within a week Sub-Registrar-wise. These writers are not Government servants. They are employed on contract basis.

**RECOMMENDATION**

10.3. **The Committee recommends that the Department should examine if micro photography can be introduced for copying the documents. The Committee also recommends regularisation of the excess expenditure.**

**GENERAL ADMINISTRATION DEPARTMENT**

**Appropriation Accounts 1967-68 Grant No. 9—General Administration (Pages 19-20)**

11.1. The expenditure exceeded the grant by Rs. 19,37,917 (provisionary grant of Rs. 10.45 lakhs obtained in March, 1968 the excess remained uncovered. The excess occurred under the group heads EI-E 2 Sub-divisional Establishment-General and sixth Schedule (Part A) Areas and ment (in March 1969) to implement the scheme for separation of the Judiciary from the Executive, payment of dearness allowance and travelling allowances at revised rates.

11.2. The Joint Secretary Appointment (B) Department explain to the Committee that this have been due to various reasons—(1) Revision of pay scale of 1964 for which fixation was done in 1967-68, (2) Revision of D. A. on the recommendation of Das Commission, (3) Revision of T. A. rates and (4) creation of Sub-division at Nalbari.

11.3. Actually the excess requirement was known to the Department but then there was no time to go for supplementary demand. The Committee, however, finds that the excess was committed almost without any valid reason. The Deputy Commissioners should reconcile the figures with the treasury Officers. They should also furnish monthly statement of expenditure, so that the Department can maintain control over the expenditure. The Department should be very careful not to commit excess, in future.

## RECOMMENDATION

**11.4. The Committee recommends regularisation of the excess expenditure.**

### APPROPRIATION ACCOUNTS 1968-69

#### Grant No. 9 General Administration (Pages 19-20)

12.1 In spite of supplementary grant of Rs. 11.71 lakhs, bulk of which was obtained in March, 1969 (Rs. 10.35 lakhs) the voted grant closed with an excess of Rs. 13.16,924 which requires regularisation. This is the fourth year in succession that the voted grant closed with excess. In view of the excess, surrender of Rs. 2.13 lakhs in March, 1969 proved unjustified.

## RECOMMENDATION

**12.2. The Committee recommends that the amount of Rs. 13,16,924 should be regularised**

### PUBLIC HEALTH ENGINEERING DEPARTMENT

**Paragraph 22 at page 35 of the Audit Report, 1969-Expenditure incurred without or in excess of detailed estimates**

13.1. The paragraph brings out that Rs. 6.91 lakhs were spent on the work 'Rural water Supply Scheme' by the Public Health Engineering Division, Aijal upto March, 1968 although the detailed estimates of the work was not sanctioned. The paragraph further indicates that in one working national water supply scheme at Sonari expenditure (Rs. 3.19 lakhs) was incurred by Public Health Engineering Division in excess of 5 percent of the sanctioned estimate (estimated cost Rs. 2.25 lakhs, expenditure upto March, 1968 Rs. 5.44 lakhs) without revising the sanctioned estimate and infringing the provisions of the relevant rules; (Rules 232 of Assam P. W. Code and Rule 243 of Assam Financial rules).

13.2. The Committee wanted to know: why the estimate could not be got sanctioned before incurring expenditure on the work? Who issued the work order?

13.3 The Secretary of the Department explained and said that the would deal with it in two parts. For Sonari Water Supply Scheme the original estimate was Rs. 2.25 lakhs but actually the Department spent Rs. 5.44 lakhs thereby committed an excess of Rs. 3.19 lakhs. The original estimate was approved by the Government of Assam and technically it was sanctioned by Government of India in their letter dated 25th January 1965. The original estimate was for Rs. 3,07,200 and it was submitted on 23rd November, 1963. During the period, correspondence was going on with the Government of India. But as against the original estimate of Rs. 3,07,200 a sum of Rs. 2.25 lakhs was sanctioned. Later on, in course of examination of the work, we have found that the amount was far inadequate and in the meantime

there was a demand that the area of benefit should be extended and therefore it was necessary to revise the original plan. In the meantime a lot of time had passed and the cost increased. The Department then submitted a revised estimate for Rs. 6,45,500 and the Government of India approved a provision of Rs. 7,49,600 in their letter dated 3rd March, 1970. Again because the Government of India raised certain technical objection the Department sent a revised estimate for Rs. 8.23 lakhs on 11th June, 1970. At the initial stage the Department did not envisage that it would be such a costly scheme. When the work was being executed the Department found that the design had to be changed and reinforced concrete structure had to be raised and a little extension of the scheme would mean that larger percentage of population could be covered. The only thing was that correspondence took a long time and if that could have been avoided, probably there would not have been so much difficulty. It is, however, a fact that a technical mistake was committed, since the estimate had been exceeded by more than 5% a revised approval should have been taken. If the power for which the Department moved the Government of India had been given, then this type of difficulty would not arise, but since the Government of India provides the money, they want to have control over it. The Department kept the expenditure low till 1966-67 and it was only in 1967-68 that the estimates was exceeded because by that time it was known that the revised estimates would be sanctioned

13.4 Asked why fresh technical sanction was not taken before incurring excess expenditure as required under rules, the Secretary replied that so far as the rules are concerned, if the original estimate is exceeded by more than 5%, the revised estimate has got to be technically sanctioned and administratively approved. But in this case it appeared that the original estimate was not exceeded until 1967 and thereafter it was exceeded when it was known that the revised estimates would be sanctioned. The Department had to revise the estimate in order to cover more areas. Since the Department did not have design cell, the designs had to be referred to the Government of India. The point was that the Government of India gave technical sanction for Rs. 7 lakhs which shows that they approved the revised estimate.

13.5 Asked as to who issued the work order, the Secretary said that generally the Executive Engineer (PHE) issues the work order under direction from the Civil Public Health Engineer but in this case the exact position is not known. He, however, assured the Committee that he would check up and let the Committee know the position.

13.6 Asked whether any agreement entered into with the Contractor and if so, who signed the contract. The Secretary replied that he would have to check up. He however confessed that the Department could not give any type of design. Instead they asked for type of design from the tenderer which is not a very happy position. Had there been design cell in the Department some of the difficulties would not have arisen at all. They are now trying to re-organise the Department.

13.7 When asked whether the case had since been regularised, the Secretary replied that revised estimates had been sent to the Government of India in June, 1970 and it would be regularised soon.

13.8 Asked whether the Department observed the formalities laid down in Para 316 Assam Public Works Department Code road with Rule 269 of Assam Financial Rules before undertaking the works; the Secretary replied that in this case there was one estimate it is not that there was no estimate and that estimate had exceeded and secondly it is not that the Civil Public Health Engineer had taken up the work of his own; it was taken up in pursuance of the estimates.

13.9 Regarding Aijal, originally the Deputy Commissioner had given the sanction for sum of Rs 15,25,000 to be spent over a period of three years for providing water supply to 300 villages and the Executive Engineer was asked to prepare certain schemes and he prepared the estimate but found that it would not be possible to cover all the three hundred villages with such a small amount. He had been actually technically sanctioning the individual schemes whenever these were being taken up, each separately and Deputy Commissioner was moved to accord administrative sanction. The Deputy Commissioner appears to have approved schemes for 25 villages. In respect of these, for about 10 villages the Department had been able to get records from where it appears that technical sanction was given by the Executive Engineer and the Deputy Commissioner was moved to accord administrative approval in respect of each of the scheme. All the records were not with the Department, some might have been destroyed in the Mizo Hills disturbance of 1966. In fact the Deputy Commissioner gave administrative approval and therefore it is not correct to say that there was no administrative approval. The Department carried out work only in ten villages.

13.10 Asked about the steps that had been taken by the Department to prevent recurrences of these irregularities the Secretary explained that in this particular case of Aijal the Deputy Commissioner was empowered to accord administrative approval because of the special nature of the work and therefore he should have assured that he does not place the fund at the disposal of the Executive Engineer without according administrative approval. He assured the Committee that the C.P.H.E. would be advised to prepare the Schemes more realistically in future. In this it was said to be several schemes but in fact it was one continuous scheme.

### RECOMMENDATION

13.11. The Department will report to the Committee within three months from the date of presentation of this report in detail about the fact of re-organisation of the Department as assured and Contemplated

13.12. The Department is also to report to the Committee within three months whether the revised estimates sent by Government from the date of presentation of this report to the House in June, 1970 was actually sanctioned by the Government of India and whether the matter stands fully regularised as assured by the Department.

13.13. The Committee recommends that realistic schemes should be prepared by the Department so that under no circumstances the expenditure exceeds the permissible limit of 5%.

## HEALTH DEPARTMENT

**Paragraph 8 at pages 16—17 of the Audit Report 1969 and paragraph 9 at pages 16—17 of Audit Report 1970.**

### NON—RECEIPT OF UTILISATION CERTIFICATES

14.1. The paragraphs indicate that 25 and 63 Nos. of utilisation certificates involving Rs. 5.47 lakhs Rs. 9.35 lakhs in respect of grants-in-aid paid by the Department upto 1967—68 and 1968—69 had not been furnished by the Department till 30th November, 1968 and 30th September, 1969 respectively.

14.2 The Committee wanted to know what were the reasons for not being able to furnish the utilisation certificates in time.

14.3. The Secretary explained that in the Health Department there are utilisation certificates for 1967-68 for an amount of Rs. 34 thousand. There were 9 items of which the Department disposed of 8 items for an amount of Rs. 30 thousand. So, there is only one item left.

14.4. The Secretary also stated that the Department had submitted the utilisation certificate for 1968-69 for 23 items. 17 items have been disposed of for an amount of Rs. 2 lakhs and assured the Committee that they would try to clear this as soon as possible.

### RECOMMENDATION

14.5. The Committee would like to know the progress of submission of utilisation certificates by the Department to Audit within three months from the date of placing of this report before the House.

**Paragraphs 69—70 at pages 72—75 of Audit Report 1970 outstanding Audit objections and Inspection Reports**

15.1. The paragraphs indicate the position of outstanding audit objections and inspection reports relating to the period upto 1968-69; remaining unsettled upto September 1969. The position of outstanding in respect of Health Department is indicated below:—

### OUTSTANDING AUDIT OBJECTIONS

#### Health (Medical) Department

Year of objections	Item	Amount (In lakhs of rupees)
1959-60	1	..
1961-62	10	0.48
1962-63	43	3.77
1963-64	30	4.65
1964-65	199	21.18
1965-66	136	7.14
1966-67	309	36.57
1967-68	363	58.23
1968-69	570	55.20
Total—	1661	1,87.22

15.2. Of the total items of 1661 involving Rs. 1,87.22 lakhs, 341 items involving Rs. 5.04 lakhs are for want of sanction to miscellaneous and contingent expenditure; 143 items involving an amount of Rs. 79.64 lakhs for non-submission of detailed contingent bills, vouchers, sub-vouchers, payees receipts, stamps, stamped acknowledgements and other documents; 26 items involving an amount of Rs. 0.10 lakhs for recoverable advances not recovered and adjusted within the prescribed period; and the remaining 1151 items involving Rs. 1,02.44 lakhs for other reasons.

### Health (Public Health) Department

Year of objections	Item No.	For other reasons Amount (in lakhs of rupees)
1960-61	1	0.02
1961-62	5	0.21
1962-63	10	0.36
1963-64	19	1.31
1964-65	29	13.09
1965-66	99	4.65
1966-67	249	3.81
1967-68	242	1.89
1968-69	280	12.81
Total 934		37.72

### Inspection Reports

#### Medical

#### Number of outstanding

Year	Inspection reports	Paragraphs
1961-62	7	18
1962-63	11	30
1963-64	10	21
1964-65	15	46
1965-66	13	40
1966-67	18	68
1967-68	17	98
1968-69	20	49
111		370

## Public Health

(Excluding Public Health Engineering)

Year			Number of outstanding			
			Inspection reports		Paragraphs	
1956-57	..	...	..	1	..	4
1957-58	..	...	..	1	..	1
1958-59	...	..	...	1	...	1
1959-60	..	..	..	6	..	15
1960-61	..	..	..	6	..	9
1961-62	..	..	..	6	..	28
1962-63	..	..	..	16	..	26
1963-64	..	..	..	9	..	28
1964-65	..	..	..	13	..	21
1965-66	..	..	..	19	..	27
1966-67	..	..	..	23	..	80
1967-68	..	..	..	—	..	—
1968-69	..	..	..	—	..	—
			-----		-----	
			101		240	

15.3 The Committee when enquired about the reasons for the pending items the Secretary explained that the real difficulty was that quite a number of objections are pending for a large number of years starting from 1963 and onwards. But now the Department have instructed their officers to attend to these works in future. The Department is shortly having a Civil Surgeon's conference, when these things will be discussed. The Department is also not very happy about these inspection reports. It would like to lay more emphasis on it. The Department have Regional Joint Directors. Steps are being taken to re-organise the work of the Department and for issuing instructions for duties and responsibilities of the officers in different capacities. The Secretary, however, hopes that they will be able to improve the position.

## RECOMMENDATION

15.4 The Committee finds that some of the objections are pending since 1957 and recommends that with regard to the old ones special care may be taken by the Department to dispose of the cases as early as possible and action taken may be reported to the Committee.



Appropriation Accounts 1967-68 and 1968-69.

**Grant No 19—Medical at pages 33 to 36 of Appropriation Accounts 1967-68.**

16.1. The grant closed with a saving of Rs. 34.55 lakhs (provision: 3,77.75 lakhs ; expenditure Rs. 3,43.20 lakhs). The Department anticipated additional expenditure and obtained supplementary grant in November 1967 (Rs. 1.45 lakhs) and March 1968 (Rs. 16.37 lakhs) in view of the saving of Rs. 34.55 lakhs in the grant, the supplementary grant proved entirely unnecessary and could have been restricted to token amount

16.2. The Committee wanted to know :

- (i) Does the Department maintain any control register to watch the flow of expenditure; if so, when there was anticipated saving under the grant why a supplementary of Rs. 17.82 lakhs was obtained ?
- (ii) Why the supplementary grant could not be restricted to token amount ?
- (iii) Why the entire amount of saving was not surrendered ? Note 5 serial-1 of the total saving of Rs. 4.32 lakhs (47 per cent of the provision) under the group head C(c) grant for 'Miscellaneous purposes general' the saving of Rs. 2 lakhs was mainly due to non-sanctioning of grants to displaced T. B. patients and Council of Blind and non-functioning of some subsidised dispensaries for want of Doctors and that of Rs. 2.32 lakhs was due to non-requirement of fund.

16.3. The Committee in this regard wanted to know.

- (i) Why the grants were not sanctioned to displaced T. B. Patients and Council of Blind ? What was the basis on which provision was made in the budget ? What are the basic policies of the Government in the matter of sanctioning grants ?
- (ii) Did the Deptt. make the provision without assessing the anticipated requirement ? If not, what were the reasons for non-requirement of fund of Rs. 2.32 lakhs ?

**Note 7 at page—36**

16.4 The expenditure under the group head B(f) Establishment of Primary Health Unit' exceeded the provision by Rs. 4.37 lakhs (provision, Rs. 24.14 lakhs ; expenditure Rs. 28.51 lakhs. The excess was attributed to drawal of dearness allowances at enhanced rate sanctioned by Government for which provision could not be made for want of information from the District authorities. In this connection the Committee wanted to know;

- (i) Why the district authorities could not furnish requisite information as to the requirement of fund ? What action had been taken by the Department to obtain the information ?

(ii) Why the excess was not covered by re-appropriation of fund from other group heads within the same grant where there were substantial savings ?

The Secretary, Health explained that in the normal budget there was a 5% saving. The saving is for want of persons in some jobs like Doctors. There have been dearth of Doctors. Since the Doctors could not be recruited there was saving in pay and allowances. Due to late sanction of the supplementary demands the Department could not issue instruction in time. It is generally passed in March. So obviously the budget has not been accurate.

The Committee enquired that, as is know, family planning has become the prime attention of the Government of India, why some advance planning could not be made ?

The Secretary informed the Committee that in fact, the Department have just now started doing this exercise.

The Committee observed that savings was not only due to non-recruitment of doctors but also due to non sanction of grants to T.B. Patients, council of the blinds and asked the Department to explain why it was not sanctioned after it was received from the Government of India ?

The Secretary replied that probably it was not issued in the month of March.

### RECOMMENDATIONS

16.5 The Committee consider the surrender of money due to non-recruitment of Doctors as serious administrative lapse on the part of Deptt: The Department should give priority and importance to things which is very vital. Such matter should be attended to by the Department above everything with special care and attention: In view of sufficient number of Medical colleges within the State there should not be any dearth of Doctors for recruitment as has been given to understand by the Department: The posting of Doctors in some of the interior parts may be a problem to the Department but recruitment should not be delayed.

Grant No. 19 Medical at Pages 31-34 of Appropriation Accounts 1968. Note 3-Serial - 1 at page 32

17.1 Out of total savings of Rs. 4.67 lakhs occurred under group head 'D. 4(1) Estt. of sterilisation units and provision for additional beds under family planning programme, the saving of Rs. 3.53 lakhs was due to non-completion of construction of 17 jeep chassis by the Contractors.

17.2 The Committee wanted to know :

- (1) Was there any specified date by which the Contractor was required to complete the construction of jeep chassis? If so, what action was taken against the Contractor for non-completion of construction?
- (2) Have the jeep chassis since been constructed, if so, when?

Note 3 -Serial 2 and 3. The Savings of Rs. 3.66 lakhs and Rs. 7.08 lakhs under group head "D-4 (0) Estt. of rural and Urban units under Family Planning programme" and 'D.4 (p)- Establishment of rural and urban family welfare centre etc.' respectively were attributed to non-establishment of new centre and sub-centre owing to non selection of sites.

17.3. The Committee, in this connection, asked the Deptt. to explain—

- (1) What were the basis on which provisions were made, when even the sites were not selected?
- (2) Why the sites could not be selected,

17.3 The Secretary of the Department explained that actually jeep chassis are procured on which the body has to be built. The prior sanction was also given for the construction of the body, but it could not be done in time.

17.4 Originally, for the purchase of 17 chassis, the department made provision and this account was contemplated to be in a particular head. The Department wrote to the Assistant Pay and Accounts Officer Government of India for allotting this head where the department wanted to enter this amount. But there was no reply from the Assistant Pay and Accounts Officer of Government of India. If that adjustment had been made, the surplus would come down to about Rs. 3 lakhs.

17.5 The Committee then took up saving of Rs. 3.66 lakhs and Rs. 7.08 lakhs under, "Establishment of Rural and Urban Units under Family Planning Programme and "Establishment of Rural and Urban Family Welfare Centres" These were attributed to non-establishment of new centres and sub-centres owing to non-selection of sites. What was the special difficulties of selection of sites.

17.6. The Secretary explained that a large number of dispensaries are in a dilapidated condition. Their repairs are of urgent necessity for effective functioning. If these new centres are set up in some other places, the repairs of the existing dispensaries would not be made. Further, if these primary Health Centres are situated near the State Dispensary it may not be possible for the doctors of the State Dispensary to give proper attention to both the centres-Primary Health Centres as well as State Dispensaries. There are also other factors, responsible for the delay of selection of sites.

17.7. Asked on what basis the Health Centres and the Health units are established. Whether they are simply on population basis or population-cum-area basis. The Secretary replied that at present, it has been on the basis of every community Block. Whatever the population of the block, there will be one primary health centre.

### RECOMMENDATION

17.8. When the Department is aware of the fund being made available for a certain project to be completed within a period of time, the Department should endeavour to complete the project in time. The Committee regrets to note that due to lack of timely action, the implementation of such projects suffered a lot. The Committee therefore desire that every case should be taken to complete the projects within the time limit and in future responsibility be fixed on the officer or officers for whose fault the work could not be completed. It appears that the family planning centres are not located in the Health Units. There should be a dispensary combined with family planning centres. The Committee therefore recommends that primary health centre is to be established in each community block which will remove the problem of site selection any more, and the money earmarked on this account should be utilised in establishing as many primary health centres as possible to cover all community blocks in a planned manner.

Grant No 20—Public Health at pages 36—39 of Appropriation Accounts: 1967-68

#### Note—2 Serial 3—“C—Expenses in connection with Epidemic diseases

18.1. The total saving of Rs. 3.33 lakhs (26 percent of the provision was due to abolition of quinine distribution scheme, plan schemes (Rs. 0.29 lakh) and non receipt of debit from Pasteur Institute, Shillong, for supply of cholera vaccine lymphs and non-receipt of bill for supply of drugs and chemicals from different firms and Medicals store depot, Gauhati (Rs. 3.04 lakhs)

18.2. The Committee wanted to know—

(1) When the quinine distribution scheme was abolished? when it was noticed by the Department that there exists two similar schemes under the same Department?

(2) Why the Pasteur Institute did not send the debit intimation? what action was taken by the Department to obtain the same? Is it not under the same Department?

18.3. The Secretary, assured the Committee that information about the abolition of quinine distribution scheme will be furnished in 15 days time. About the Pasteur Institute, Shillong he informed the Committee that Cholera and Small Pox Vaccines were supplied to various Civil Hospitals, and the book debits were not raised. Hence this saving

The matter is however under correspondence. It is a Government Institute for giving anti-rabbit vaccines. For Government servant it is free But in case of outsiders, they charge. Informations and actual date of abolition of the quinine distribution scheme as furnished by the Department at a latter date are the following:—

(1) Quinine distribution scheme was abolished with effect from 1st June 1968.

(2) No other scheme was taken up in place of the quinine distribution scheme as similar drugs are distributed through the National Malaria Eradication Programme.

(3) Expenditure for the year prior to abolition of the scheme (i. e., 1967-68) was Rs. 14,929.

### RECOMMENDATION

**18.4 Book debit should be raised early and the fact of doing so should be reported to the Committee within three months of presentation of this Report.**

#### **Grant No. 30—Public Health at page 34-37 of Appropriation Accounts 1968-69**

19.1. The expenditure under the voted grant exceeded the provision by Rs. 29,12,000 (Expenditure Rs. 2,67,16,800 provision Rs. 2,96,28,800)

19.2 The Committee asked :

(1) Why adequate supplementary grant or an advance from the contingency was not obtained to cover the additional expenditure ?

(2) What was the basis on which an amount of Rs. 6.09 lakhs was surrendered towards the close of the financial year ?

In view of the excess, was it not injudicious ?

19.3. The Secretary explained that at present the excess expenditure is about Rs. 1,37,000. Most of the excess occurred in the Public Health Engineering Department. It was mainly due to wrong booking of account. Some portion of the expenditure should have come under suspense account. But it was booked under different grant. It is actually a mistake. The Deptt. will rectify this mistake.

### RECOMMENDATION

**19.4. The Committee recommends that the Department should rectify the mistake as assured and report to the Committee how and when it is done within three months of the presentation of this Report to the House.**

## AGRICULTURE DEPARTMENT

### Paragraph 8 at pages 16—17 of the Audit Report 1969 and Paragraph 9 at pages 15—17 of the Audit Report 1970— Non-Receipt of Utilisation Certificate

20.1. The paras indicate that 2146 and 2494 Nos. of utilisation certificates involving Rs. 3,00.16 lakhs and Rs. 3,49.24 lakhs respectively in respect of Grants-in-aid paid by the Department upto 1967-68 and 1968-69 had not been furnished to audit upto November 1968 and September, 1969 respectively.

The present position (as on 16 h June 1971) of the outstanding utilisation certificates pertaining to the period upto 1968-69 is indicated below:—

Year	No. of certificates outstanding	Amount (in lakhs of rupees)
1964-65	.. 635	.. 47.26
1965-66	... 443	.. 21.68
1966-67	.. 530	.. 85.04
1967-68	... 416	... 1,43.48
1968-69	.. 338	.. 48.70
Total	2362	3,46.16

20.2 The Committee asked the departmental witnesses to give the latest position according to them. The Secretary of the Agriculture Department explained the position saying that as on 31st March, 1970 the department were supposed to submit utilisation certificates covering an amount of Rs. 151 lakhs out of a total of Rs. 258 lakhs. Utilisation certificates covering an amount of Rs. 179 lakhs were outstanding from 1966-67. Out of the total of Rs. 258 lakhs the department had submitted utilisation certificates covering an amount of Rs. 107 lakhs.

20.3. Rs. 300 lakhs includes certain amounts given as share capital to the Agro-Industries Corporation. The share capital contribution amounts to Rs. 98 lakhs. This share capital contribution should not have been shown under Grants-in-aid. This was a mistake in building.

20.4 In three successive years a total sum of Rs. 137 lakhs was given as share capital contribution to the corporation but the entire amount was drawn under grants-in-aid. Of the total share capital amount Rs. 98 lakhs relates to the year 1967-68 and 1968-69.

20.5 Asked what was the balance of share capital with the Agro-Industries Corporation at the end of 1968-69, the Director explained that the total share capital was Rs. 1 crore as on 1968-69, the year-wise break up is as follows :—

1966-67	...	Rs. 24.50 lakhs.
1967-68	...	Rs. 62.50 lakhs.
1968-69	...	Rs. 13.00 lakhs.

and the total share capital to the Seeds Corporation -

1966-67	...	Rs. 44.00 lakhs.
1967-68	...	Rs. 18.45 lakhs.
1968-69	..	Rs. 5.00 lakhs.

20.6. Asked whether it includes the value of the assets transferred to them Secretary explained giving his reply in the negative. He further added that for the fertilisers supplied to them the Department is still shown as sundry creditors. The accounts need to be reconciled. The intention is to give the value as share capital to the Corporation

Asked whether any subsidy is given to these corporations the Secretary explained that they give some subsidy. They sell certain commodities at a subsidised rate and the Department give them the balance account. The Secretary also submitted a statement to the Committee on 8.7.71 showing subsidy paid by the Department under different Schemes to the two corporations for the periods from 1967-68 to 1970-71.

### RECOMMENDATION

20.7. The figures need reconciliation and the Department will do well to reconcile them as early as possible.

20.8. The accounts drawn for the share capital to the Seed Corporation will have to be shown in the accounts. The Department therefore will please intimate the full details to the Accountant General so that he may take the necessary steps to show in the accounts.

### PARAGRAPH 51 AT PAGES 51-53 OF AUDTT REPORT 1970 OUTSTANDING LOANS

21.1. The para brings out the position of outstanding loans which were overdue for recovery. It would be seen there from that a total amount of Rs. 4.23 lakhs (Principal Rs. 3.09 lakhs, interest Rs. 1.14 lakhs) was outstanding on account of Agricultural seed loan at the end of March, 1963. The loans were recoverable in one instalment after one year of payment. In many cases the loans pertain to 1955 and the amount varies from Rs. 20 to Rs. 30 only.

21.2 In January, 1970 Government intimated that during 1966 to 1968 there was no appreciable progress of recovery of loans due to natural calamities viz. flood, drought, etc., On being asked to furnish the present position of the outstanding loans the Secretary of the Agriculture Department assured the Committee that so far as 1968-69 is concerned he will give the figures.

### RECOMMENDATIONS

21.3. The Committee will be very glad if the Department submit a further report to the Committee as to the latest position of the outstanding loans within three months of presentation of this report to the House.

#### PARAGAPH 62 AT PAGES 61-62 OF THE AUDIT REPORT 1970 ASSAM AGRO-INDUSTRIES DEVELOPMENT CORPORATION LIMITED.

22.1. (a) The Company was registered in January, 1967 with the object to purchase and otherwise acquire agricultural requisites such as fertiliser pesticides, plant protection equipment as well as agricultural machinery like tractors, power pumps, etc., and to supply, sell or otherwise dispose of the same to the cultivators of the State.

22.2 Government acquired shares worth Rs. 24.50 lakhs on 28th April, 1967; this amount being in excess of its requirement the Company deposited Rs. 16 lakhs in long and short term deposits on 15th May, 1967 and the balance (Rs. 8.50 lakhs) was held in current account (first transaction took place after 198 days on 15th November, 1967). The delay in investment resulted in loss of interest of Rs. 0.20 lakh and ultimately in a net loss of Rs. 0.33 lakh during the year ended 31st March, 1968.

(b) Physical verification of stock as on 31st March, 1968 was not concluded.

(c) Certain cases of losses, over payments and avoidable expenditure amounting to Rs. 0.71 lakh was brought to notice of the company in October, 1969 and their reply is awaited.

22.3. The trading account of the Corporation for the period ending 31st March 1968 shows that the Corporation took over stocks of fertiliser and tractor and equipments from the Government on its formation as follows:—

Fertiliser	...	...	...	Rs. 23.63 lakhs.
Tractor and equipments	...	...	...	Rs. 3.30 lakhs.

The sale of fertiliser and tractor and implements in that period was as follows:—

Fertiliser	...	...	...	Rs. 21.28 lakhs.
Tractor and equipments	..	...	...	Rs. 0.50 lakhs.



Even then the corporation purchased during that period fertiliser and tractors, etc. as follows :—

Fertiliser	.. .. .	Rs. 24.75 lakhs.
Tractors and equipment	.. .. .	Rs. 5.52 lakhs.

22.4 These would indicate that the Corporation resorted to purchases even when original stocks taken over could not be disposed of.

22.5. It appears to the Committee from the record that Government actually advanced loans in cash by the end of April in the form of shares, though the Company was registered in January, 1967. Though the amount was handed over, this amount was not found necessary, and therefore, this amount was deposited to the bank both short term and long term and then some amount was kept in hand. That balance was Rs. 8.50 lakhs, which was kept in current account (first transaction took place after 198 day of the receipt of the amounts. If this money would not be locked up, there, this would have brought at least Rs. 20,000 in the form of interest. Ultimately, the Committee find that so far as Corporation is concerned, it incurred a net loss of Rs. 33,000. The Committee wanted to know why no comment or reply was sent to the Accountant Generals' draft paragraph.

22.6. The Secretary of the Department explained that replies were sent by the Agro-Industries Corporations to the Accountant General but then no reply was received from Accountant General and it was presumed that it had been accepted by the Accountant General.

22.7. In advancing money as share capital, it was the anticipation of the Government that a full-time Managing Director will take over charge and this money will be fully utilised for the development of the functions of the Assam Agro-Industries Corporation. The Board of Director of the Corporation resolved on the 6th May, 1967 that after receipt of this money Rs. 8.50 lakhs will be kept as liquid cash. As money could not be kept in savings account as most of the banks did not accept money exceeding Rs. 1 lakh in the account.

22.8. Asked why the Corporation could not keep 3 lakhs in 3 banks. The Secretary replied that there was an anticipation that the money might be quickly required for business purposes.

22.9. Asked, when the Managing Director himself was not appointed, why money was kept in hand the Secretary replied that there was a Managing Director at the stage who was the Joint Director to the Government of Assam. He was holding dual charge.

22.10. The Committee again asked: "Before the business start, why such a huge amount of liquid cash was kept? Business could be started from the day on which Managing Director comes". The Secretary explained that perhaps in anticipation of transaction, money was kept and from day-to-day it was being postponed until the Managing Director was appointed.

22.11. The Committee wanted to know whether Government ascertained it from the Board of Directors and that what was the reason for keeping such a huge liquid cash when the work did not start. The work started only after 198 days. The Secretary explained the position saying that Government has not got any explanation given by the Corporation, because the money was made available to the Corporation though Board of Directors decided that the money should be kept in hand.

22.12 The Committee finds that Government had purchased shares worth Rs. 24½ lakhs and wanted to know whether the policy of the Government was to purchase shares on principle or whether Government was satisfied that this was the requirement.

22.13. The Secretary explained that the project report on the Agro-Industries Corporation was drawn up in consultation with the Government of India. In that report, the possible requirements of the Corporation could have been Projected and envisaged. Even earlier, Government of Assam, by itself, used to purchase tractors for sale locally to the cultivators. An assessment of requirement of funds for the Agro-Industries Corporation could thus have been early assessed.

22.14. Asked whether, before investment, the Government investigated about the plans and programmes of the Corporation the Secretary replied that the Government of Assam, while contributing share had verified that the money that has been spent corresponded to the investment required in this transaction.

22.15. Asked whether the Government did investigate about the concrete plans and programmes for the year of the Corporation the Secretary replied that there was no investigation from Government side but anyway money was made available soon after the financial year started.

22.16. Asked whether the Government can explain why the Corporation could not adhere to the plans as anticipated and what were the factors which prevented the Corporation from utilising or from implementing its scheme the Secretary explained that the main factors seem to be the lack of organisation i. e. absence of a fulltime Managing Director. There was some delay in posting fulltime Managing Director until 26th October, 1967 when he took over charge. From April to October there was a part time Managing Director but without transaction.

22.17. The Committee finds that the Corporation reported to purchases even when the Original Stocks taken over could not be disposed. The entire purchase was unnecessary. With regard to tractor and equipment also, the inherited value was Rs 3.30 lakhs, and the fertilisers worth Rs. 24.75 lakhs. In other words, at the close of the year, there was a great stock in hand. In view of the fact that the Corporation resorted to purchase even when the original stock could not be disposed of, the Committee asked why did the Corporation resort to unnecessary purchase ?

22.18. In reply the Secretary explained the implication Trading Account of the Corporation for the period ended 31st March, 1968. The Secretary said that the Corporation had made a margin of about Rs. 30,000 by sale on hire purchase. The Corporation is functioning mainly as a trading concern and it has to base its projection on the basis of previous transaction. The Corporation is also to manufacture spare parts, etc. purchases were made on the basis of likely local requirements. The purchase were properly assessed agricultural tractors and implements.

22.19. So far as the fertilisers are concerned, the Secretary continued that the trading account here does not reveal the full stock taken over from the Agriculture Department. There was a further stock. The stock books had not been properly maintained and so there could not be any stock-taking. There were lack of financial and accounting rules, etc. before. For the first time the Corporation had done a complete physical verification of stock as on 31st March, 1971. Stocks of fertilisers transferred to the Corporation at the time of its formation was handed over godownwise. At that time physical verification was not done. The books in the godowns were taken over in good faith. However, in accounting the Corporation did not take into account the entire stock which was said to be in the godown but only what they actually took out from the godowns. So, the figure of Rs. 23.63 lakhs represents the value of the fertiliser physically removed from the godowns. In addition in 1968-69, Rs. 42 lakhs worth of fertilisers was again drawn from the godowns. So, the fact fertiliser worth about Rs. 65 lakhs was transferred and handed over to the Corporation.

22.20. At this stage the Accountant General intervened and said that unless Proforma accounts are prepared, the actual figure cannot be ascertained and that according to his figures it comes to 90 lakhs.

22.21. The Committee asked that the figure may be anything between 65 and 90 lakhs but inspite of this huge stock which came down from the Government why fertilisers worth Rs. 24.75 lakhs was purchased?

22.22. The Secretary explained that approximately 5300 tons of super-phosphates was purchased from Messers. Associated Industries of Gauhati. This being the only firm which produces super-phosphates there was perhaps an impression in the minds of the Board of Directors of the Corporation that it was necessary to support this venture and the production of the Company to the tune of 10,000 tons per year would be brought by the Government agencies for disposal through usual channel. It was thought to be a commitment on the part of the Government and accordingly this extra fertiliser was purchased.

22.23. Asked what was the quantity of Super-phosphates with the Corporations when it took over from the Government the Secretary told the Committee that about 8,000 tones were transferred the value of which comes to about Rs. 35 lakhs.

22.24. The Committee finds that in the year ending 31st March 1968 pumping sets worth Rs. 14,85,136 were purchased but then the sale was only Rs. 1,92,879 and on the sale a sum of Rs. 31,690 was paid as subsidy. In the closing stock there remained 11 pumping sets worth Rs. 11,83,895/-. The question is if the sale was so small why such a huge purchase was made and what is the policy involved in the subsidy?

22.25. The Secretary explained that unless the accounts of 1968-69 are verified a precise answer cannot be given because actually the physical transaction started in December, 1967 and it is possible that the pumping sets were disposed of before June, 1968. There might be stock which was flowing out. These pumping sets were purchased from outside and therefore the delivery might have taken sometime. In the month of May and June also pumping sets are purchased by the local people.

22.26. Subsidy is given not only after creation of the Agro-Industries Corporation but also prior to that when the Government used to do most of the trading functions of the Corporation. The Agriculture Department used to sell these pumps. The Subsidy is given with a view to encouraging the farmers to take to irrigation so that the cropping pattern may be changed. Subsidy is given in order to attract the cultivators to change their cropping pattern, and that is why Government office subsidy to the extent of 50% of the cost or Rs. 1,500/- whichever is less. Now that the price of pumping sets are going up Government have fixed the subsidy limit to Rs. 1,500/-.

22.27. Asked whether these pumping sets were directly purchased or through the D.G.S. & D the Secretary explained that these purchases are made directly from the manufactures by the Agro-Industries Corporation. There is a purchase Board which Scrutinises and selects the firms. Under the rate contract system of the D.G. & D 98% of the price is to be paid in advance whereas under the system of direct purchase 95% of the price after receipt of the consignment. So, under the present system there is a safeguard. Anyway the Department will see what is more beneficial-direct purchase or through the D.G.S. & D.

22.28. The Committee referred to the Annual report of the Agro-Industries Corporation where in the Auditors have raised certain objections, and asked what the Department have to say about these; In reply to objection No. 2 it has been stated that the Corporation had to take up its work on an emergency footing. How can this remark be compatible with the explanation given that the Corporation was floated in January, money given in April and it started functioning in October? Is that the type of emergency function? In reply to these questions the Secretary explained that the remark may not be quite justified. In view of the fact that there was not a full time Managing Director who could devote so much of time proper operational work could not be done for the early stages.

22.29. In reply to objection No. 3 it was stated that steps have been taken to obtain the supporting documents for the purpose of the verification of the balances. The Committee therefore asked the Department what steps the Department have taken and whether the supporting documents have come?

22.30. The Secretary replied that he thought that correspondence took place in this matter and that a fuller picture may be expected on 31st March 1970 and subsequently because in the earlier period the records were not kept properly. Some of the documents might have come. The sundry creditors may also include the Governments because Government has not been shown in the accounts separately.

22.31. In reply to objection No. 5 it was stated that the relevant vouchers are with the Agriculture Department and these were not given to the Corporation. So, the Committee asked whether these have been given to the Corporation now?

22.32. The Secretary informed the Committee that the Agriculture Department has only given letter in confirmation that these expenses were incurred in connection with the floating of the corporation. The vouchers have not yet been given. The details will be furnished to the Corporation.

22.33. In objection No. 6 the Auditors stated that during the period 15 tractors were taken over from the State Government and were sold on hire-purchase terms to the cultivators for Rs. 2,55,000. The State Government did not submit only bill for these tractors and the company credited the Government Account with Rs. 2,55,000 being the sale price of the above 15 tractors. However, it was observed that the total cost of the aforesaid 15 tractors to the Government was only Rs. 1,72,422.50 and as such the liability was over-stated and profit under stated by Rs 82,583 and Rs. 4,129 respectively. The reply given was that the final valuation of the stock of tractors has not been received from the Agriculture Department as they are in correspondence with the State Trading Corporation as regards their actual valuation following the devaluation. Whether the transaction took place before the devaluation or after the devaluation.

22.34. Asked if the Government had purchased them before devaluation then they must have purchased at the prevailing rate. When the Corporation was formed, devaluation did not come up. Therefore, the Government cannot take advantage of the devaluation. The Secretary however replied that he would require sometime to study the matter.

22.35. With regard to the price of fertiliser (objection No. 7) it was stated in the explanation that the final valuation has not so far been accepted by the Company as correspondence is still being made with regard to certain items to which the Company has objected. Whether the Correspondance has come to a close?

22.36. The Secretary replied that he will have to check this he however informed the Committee that they have evolved an accounting manual which has been approved by the Board.

22.37. Asked whether the accounting manual is something special for the Agro-Industries Corporation or for all Corporation the Secretary replied that it has been made to suit their purposes.

22.38: Asked whether their manual can serve the purpose of all the State Corporations the Secretary replied that it will require some modifications.

22.39. Asked whether the Department have objected the accounts which were paid to the firms without supplying materials the Secretary replied in the negative and said that they are thinking of taking legal steps. He further informed the Committee that depending on the complications and the volume of transaction they require more and more experienced and qualified people to do the accounting. Now, in both these Corporations they have qualified and experienced people to do the accounting. In addition, they have also a part-time Chartered Accountant as adviser. They are also trying to take advantage of the knowledge available in the Country by way of consultancy advice.

22.40. Asked what percentage of the staff of the Agro. Industries Corporation is on deputation from the Government the Secretary replied that it was about 60%.

22.41. Asked the majority of them being Government employees what Commercial experience can these people have the Secretary replied that the present Managing Director has got a lost managing experience.

22.42 Asked if they get any deputation allowance the reply given, by the Secretary was in the negative.

22.43. Asked whether the management of the Corporation take disciplinary action against them and inflict major punishment the Secretary replied that normally only the Government is competent to take action. But since the Government officers are in the Board of Directors, probably there will be no difficulty in taking action against them through the Government.

#### BALANCE SHEET OF SEED CORPORATION :

22.43. The accounts of the Seed Corporation for the year 1967-68 show that the Corporation had taken over the asset worth Rs. 13,42,899/ from Government. The Committee asked the Departmental witness how this value was determined; whether the farms and nurseries which were taken over by the Corporation had prepared proform accounts showing the assets and liabilities as on the date previous to the formation of the Corporation, and whether these accounts had been duly audited and certified. In this connection the Committee also referred to the following comments of the Chartered Accountant :-

22.44. "We could not have any documents giving title to the assets amounting to Rs 14,63,778.81 and making liable to the liabilities amounting to Rs. 1,20,879.28, transferred to the Company by the Government of Assam excepting a certificate from the Managing Director."

22.45. The Secretary Agriculture replied that this value was determined on the basis of the inventories of all assets and liabilities prepared by this Department and handed over to the Seed Corporation

22.46 Asked why it does not tally with the inventories submitted by the Secretary to the Committee that morning the Secretary explained that there must be some arithmetical mistakes; further, this matter is under Secretary because the assets that were transferred to the Corporation were not fully accepted by the Corporation and with regard to comments of the Chartered Accountant the Secretary added that the has already been reconciled.

22.47. The Accounts of the Corporation for 1967-68 show a profit of Rs. 1.87 lakhs. In this connection the auditors have commented as follows:--

22.48 "Net profits during the year under review the Company received Rs. 7,69,000 from the Government of Assam as being maintenance grant. Before taking credit of this amount (which does not represent trading profit) there was net loss of Rs. 5,84,537.58 which was set off against that receipt leaving net surplus of Rs. 1,84,452.42".

22.49 Asked why was the grant given the Secretary replied that the grant has released to the Corporation with a view to maintaining the existing lands and buildings as well as for the purpose of their day-to-day business.

22.50. Asked about the (i) books of Accounts (ii) cost of construction on Government land (iii) some items of common expenses apportioned by the management (iv) rent payable to Government for cold storage, etc.

22.51. The Secretary said that in order to make the farms self-sufficient, certain steps have been taken e. g. improving the facilities of these farms, installation of irrigational facilities, introduction of mechanised cultivation, proper cropping pattern, effecting economy, etc. The Department cannot as yet say what result has been achieved because the process is still on. The Department wants to improve each the functioning of each farm and by this process the totality of the functioning of the Corporation.

22.52. Asked to comment on the note of the Auditors of 1967-68 on item No. 1(c) i.e. misappropriation of cash the Secretary replied that the matter was before the anti-corruption Branch of the Government and was still under investigation.

22.53. About audit note 1 (d) the Secretary said that these farms are located in interior places and the labour contractors cannot supply labour immediately. The work is of casual nature and seasonal. Payments were made keeping in view the labour rates prevailing these and also the labour rates approved by the Corporation from time to time. It was not feasible to invite tenders for this. The matter of single payment of over Rs. 1,000 was dependent on the size of the farms and the period for which labourers were engaged. No tenders were invited except in the case of cold storage at Khanapara where labours are engaged through labour contractors. The work was also done on master roll basis.

22.54. About item No. 2 of the Audit Note the Secretary said that subsequently the accounts of the Seed Corporation were by and large alright.

22.55. Then the Committee referred to the Audit Note for the year 1968-69 and asked to comment. Item Nos. 1,2,3, and 4 have been covered by earlier discussions.

22.56. About item 5 the Secretary said that this amount represented 90% advance to the Agro-Industries Corporation for purchase of machinery against proforma bill. Subsequently the machinery has been received on full payment. The final bill had not been received and hence it was not transferred to the asset account. About item 6 the Secretary said that Tinsukia money had been fully realised. About item No. 8 the Secretary said that this had been provided in subsequent years. After completion of 3 years Service the staff will be entitled to bonus i. e. in 1969-70. Regarding item No. 9 things had since improved. This was evident from the fact that this item has not come up in subsequent years.

### RECOMMENDATIONS

22.57. The Assam Agro-Industries Development Corporation Limited was registered in January, 1967. The object was to purchase and otherwise acquire agricultural requisites like fertilizer, pesticides plant protection equipment and machineries, viz. tractors, power pumps etc. with a view to supply the same to the cultivators of the state.

22.58. Government acquired shares worth Rs. 24.50 lakhs on 28th April, 1976. Now this amount was in excess of its requirement and hence the Corporation deposited 16 lakhs in long place and short term deposit on 15th May, 1967. The balance of 8.50 lakhs was held on current account. The first transaction took place after 198 days on 15 November, 1967. The result of the delayed investment was a loss of interest of Rs. 20,000 and ultimately a net loss of 33,000 during the year ended 31st March, 1968.

22.59. Although the Secretary, Agriculture has explained to the Committee about the difficulties faced by them at the initial stage yet the fact remains that the Corporation failed to invest the money in time leading loss. A Corporation is expected to run on purely commercial basis. Loss due to bad investment is one thing which also should be avoided by a Corporation. But loss due to delay in investment is really not very healthy on the part of a Corporation. The Committee recommends that the Corporation should entertain some experts to advise the Board of Directors on all matters of its business.

22.60. Physical verification on stock as 31st March, 1968 was not conducted and certain cases of losses, overpayments and avoidable expenditure remained unanswered. The trading account of the Corporation for the period ending 31st March, 1968 indicates that the Corporation resorted to purchases even when original stocks taken over could not be disposed. Approximately 5300 tons worth Rs. 24.75 lakhs of super-phosphates was purchased from Messers Associated Industries of Gauhati. It was thought to be a commitment on the part of the Government



and accordingly this extra fertilizer was purchased. About 8,000 tones of Superphosphates was transferred. The value of this comes to about 33 lakhs. It therefore appears that no proper assessment was made of the stock at hand and of the requirement. The Committee therefore recommends that the Corporation should function with some amount of conviction of its own looking to the Corporation's interest as such. After all it is a Corporation *i.e.* to say a commercial venture. While the Corporation should follow the general policies of Government; the Government should not interfere to the extent of imposing any commitment.

Paragraphs 69 and 70 at pages 72-75 of Audit Report 1970.

23.1. Outstanding Audit objections and Inspection Reports:—

These paragraphs bring out the position of outstanding audit objections and Inspection Reports for the year upto 1968-69 but remaining unsettled on 30th September, 1969.

23.2. Those are 8377 Nos. of outstanding audit objections the amount of which comes to Rs. 568.77 lakhs due to non-submission of detailed contingent bills, vouchers, sub-vouchers, payees receipt, stamped acknowledgement and other document beginning from the year 1952-53 till the end of 1968-69. There are 308 nos of outstanding audit objections involving an amount of Rs. 0.52 lakhs for reasons of recoverable advances not recovered and adjusted within the prescribed period beginning from the year 1959-60 till the end of the year 1968-69. Again there are 183 outstanding audit objections due to other reasons involving all amount of Rs. 0.56 lakhs from 1963-64 to 1968-69. Total number of outstanding audit objections are 8868 and amount involved is Rs. 569.85 lakhs.

23.3. As regards outstanding Inspection Reports there are 511 nos. of reports involving 2014 paragraphs right from the year 1949-50 to the end of the year 1968-69.

## RECOMMENDATIONS

23.4. The Committee finds that no concrete steps were taken so far by the Department to settle the outstanding Audit objections and reports. The Department should take some concrete steps to settle the audit objections and reports relating to the period 1949-50 to 1959-60. The Department should also fix a target date for settlement of the cases at least upto 1966-67? Unless the Department takes up the work with determination and seriousness these are bound to go on increasing from year to year. The Committee therefore hopes that the Department will make a serious attempt to settle.

23.5. The Department will do well to report to the Committee about the action taken as suggested above within three months of the presentation of this report to the House.

## APPROPRIATION ACCOUNTS, 1968-69

### Grant No. 21 pages 38-42 Agriculture.

24.1 There occurred a saving of Rs. 69.99 lakhs over the voted grants (provision: 4,93.63 lakhs, expenditure: 4,23.64 lakhs) of which Rs. 46.81 lakhs were surrendered in March, 1969.

24.2. The Secretary, Agriculture explained that there are various reasons for the saving. The reasons are:— Non-drawal of arrear increments, non-drawal of T. A., Non-receipt of details from the B. D. Os for administration works, in one case non-appointment of staff against some leave vacancies, non-receipt of materials ordered for, and in some areas vegetable development Schemes were not taken up according to anticipation and in some cases there was saving due to non-purchase of spare parts etc.

### RECOMMENDATIONS

24.3. The above are the reasons for resulting in the saving. But the question is why the entire amount of saving was not surrendered. This indicates that the Department does not maintain any control register to watch the flow of expenditure. The Department will do well to maintain control register to watch the progress of expenditure against provision.

### NOTE 3 SL. (4) AT PAGE 40

25.1. This indicates that the balance saving of Rs. 13 lakhs under the grant head K-3 Grants-in-aid contribution was due to transfer of expenditure on purchase of share capital of Agro-Industries Development Corporation to Major head "96 capital outlay etc. (Grant No. 68) instead of under this grants. Such purchase of shares being debitable to capital, the budget provision under this revenue expenditure was an instance of defective budgeting.

### RECOMMENDATIONS

25.2. This Department as well as the Department of Finance should be careful to avoid such defective budgeting in future.

PART II

SUMMARY OF RECOMMENDATIONS, REMARKS, OBSERVATIONS ETC. ON THE AUDIT REPORTS, 1969 AND 1970, APPROPRIATION ACCOUNTS, 1967-68 AND 1968-69 AND FINANCE ACCOUNTS, 1967-68 AND 1968-69.

## PART II

SUMMARY OF RECOMMENDATIONS, REMARKS, OBSERVATIONS ETC. ON THE AUDIT REPORTS, 1969 AND 1970, APPROPRIATION ACCOUNTS, 1967-68 AND 1968-69 AND FINANCE ACCOUNTS, 1967-68 AND 1968-69.

Sl. No.	Reference	Recommendation
(1)	(2)	(3)

TRIBAL AREAS AND WELFARE OF BACKWARD CLASSES DEPARTMENT

1 Statement 4 and 17 at pages 29 and 136-137 of the Finance Accounts, 1968-69.

The Committee wanted that the details statement in this regard should be submitted by the machinery set up for this purpose for the appraisal of the Committee of the correct figure districtwise and schemewise item by item.

The Committee also recommends that the present policy of giving loan to the District Council without recovering the loan already given should be considered with all seriousness. It should not be the duty of Govt. only to give loan to the District Council, but to collect the outstanding loans. There was no collection at all for two consecutive years 1968-69 and 1969-70. So, whenever, any District Council comes for loan, the Govt. should grant loan or give the green signal for new loan, only on the satisfaction that the earlier loan and interest are clear.

2 Para 8 at pages 16-17 of the Audit Report, 1969 and Para 9 at pages 16-17 of the Audit Report, 1970.

The Committee finds that apart from the financial aspect of the matter there is a broader aspect. These tribal people have got their own genius; they have got their traditional honesty and traditional way of good life. If they are allowed to misuse money like this, their way of life will further deteriorate.

The Committee, therefore, recommends that the practice of giving easy money as well as more than what they actually need should be discouraged.

- | Sl. No.  | Reference  | Recommendation   |
|----------|--|--|
| (1)<br>3 | (2)<br>Para 50 at page 52 of the Audit Report, 1969. | (3)<br>The Committee recommends that the Department should communicate to the Committee its decision in the matter within two months.  |
| 4        | Para 51 at page 52 of the Audit Report, 1969.        | The Committee observes that the collection was unauthorised one. The whole collection was again misappropriated. The Committee, therefore, recommends that if there is none to collect, let there be no collection. The Government should note that there is an unauthorised collection and the amount collected has been misappropriated. Such illegal action should be stopped by the Government and authority should be issued through the Commissioner of taxes. |
| 5        | Para 69 at pages 72-73 of the Audit Report, 1970.    | The Department should not neglect to settle the outstanding objections. The best thing they can do is to fix a target date for clearance of the outstanding.   |

## LAW DEPARTMENT

- |   |  |  |
|---|--|--|
| 6 | Grant No. 10 at pages 21-21 of the Appropriation Account, 1967-68, | The Committee is satisfied with the explanation and recommends that the excess amount should be regularised. |
| 7 | Grant No. 10 at page 20 of the Appropriation Accounts, 1968-69.    | The Committee recommends regularisation of the excess amount.  |

## REGISTRATION DEPARTMENT

- |   |  |  |
|---|--|--|
| 8 | Para 52 at page 52 of the Audit Report, 1969.                  | The Department should report to the Committee about the result of the police case against the night Chowkidar and the Departmental proceeding drawn up against the Supervisory Officer. The Report should contain all particulars including punishment and recovery, if any. |
| 9 | Grant No. 7 at page 17 of the Appropriation Accounts, 1967-68. | The Committee recommends regularisation of the excess expenditure.   |

Sl. No.	Reference	Recommendation
(1)	(2)	(3)
10	Grant No at page 17 of the Appropriation Accounts, 1968-69.	The Committee recommends that the Department should examine if micro photography can be introduced for copying the documents. The Committee also recommends regularisation of the excess expenditure.

## GENERAL ADMINISTRATION DEPTT.

- 11 Grant No. 9 at pages 19-20 of the Appropriation Accounts, 1967-68. The Committee recommends regularisation of the excess expenditure.
- 12 Grant No. 9 at pages 19-20 of the Appropriation Accounts, 1968-69. The Committee recommends that the amount of Rs. 13,16,924 should be regularised.

## PUBLIC HEALTH ENGINEERING DEPTT.

- 13 Para 22 at page 35 of the Audit Report, 1969. The Department will report to the Committee within three months from the date of presentation of this Report in detail about the fact of re-organisation of deptt. as assured and contemplated.

The Department is also to report to the Committee within three months whether the revised estimate sent by Government from the date of presentation of this report to the House in June, 1970 was actually sanctioned by the Government of India and whether the matter stands fully regularised as assured by the Department.

The Committee recommends that realistic schemes should be prepared by the Department so that under no circumstances the expenditure exceeds the permissible limit of 5%.

## HEALTH DEPARTMENT

- 14 Para 8 at pages 16-17 of the Audit Report 1969 and Para 9 at pages 16-17 of the Audit Report, 1970. The Committee would like to know the progress of submission of utilisation certificate by the Department to audit within three months from the date of placing this Report before the House.

Serial No.	Reference	Recommendation
(1)	(2)	(3)
15	Paras 69 and 70 at pages 72-75 of the Audit Report, 1970.	The Committee finds that some of the objections are pending since 1957 and recommends that with regard to the old ones special care may be taken by the Deptt. to dispose of the cases as early as possible and action taken may be reported to the Committee.
16	Grant No. 19 at pages 33-36 of Appropriation Accounts, 1967-68.	The Committee consider the surrender of money due to non-recruitment of Doctors as serious administrative lapse on the part of Department. The Department should given priority and importance to things which is very vital. Such matter should be attended to by the Department above everything with special care and attention. In view of sufficient number of Medical College within the State there should not be any dearth of Doctors for recruitment as has been given to understand by the Department. The posting of Doctors in some of the interior parts may be a problem to the Deptt. but recruitment should not be delayed.
17	Grant No. 19 at pages 31-34 of Appropriation Accounts 1968-69	When he Department is aware of the fund being made available for a certain project to be completed with a period of time, the Department should endeavour to complete the project in time. The Committee regrets to note that due to lack of timely action, the implementation of such projects suffered a lot. The Committee therefore desire that every case should be taken to complete the projects within the time limit and in future responsibility be fixed on the officer or officers for whose fault the work could be completed. It appears that the family planning centres are not located in the Health Units. There should be a Dispensary combined with Family Planning Centres. The Committee therefore recommends that Primary Health Centre is to be established in each community block which will remove the problem of site selection any more, and the money earmarked on this account should be utilised in establishing as many Primary Health Centres as possible to cover all community blocks in a planned manner.

Serial No.	Reference	Recommendation
(1)	(2)	(3)
18	Grant No. 20 at Pages 36-39 of the Appropriation Accounts, 1967-68	Book debit should be raised early and the fact of doing so should be reported to the Committee within three months of presentation of this Report.

19	Grant No. 30 at pages 34-37 of the Appropriation Accounts, 1968-69	The Committee recommends that the Department should rectify the mistake as assured and report to the Committee how and when it is done within three months of the presentation of this Report to the House.
----	--	---

#### AGRICULTURE DEPARTMENT

20	Para 8 at pages 16-17 of the Audit Report, 1969	The figures need reconciliation and Department will do well to reconcile them as early as possible.
----	---	---

and para 9 at pages 16-17 of the Audit Report, 1970. The accounts drawn for the share capital to tre Seed Corporation will have to be shown in the accounts. The Department therefore will please intimate the full details to the Accountant General so that he may take the necessary steps to show in the accounts.

21	Para 51 at pages 51-53 of the Audit Report, 1970	The Committee will be very glad if the Department submit a further report to the Committee as to the latest position of the outstanding loans within three months of presentation of this Report to the House.
----	--	--

22	Para 62 at pages 61-62 of the Audit Report, 1970.	The Assam Agro-Industries Development Corporation Limited was registered in January, 1967. The object was to purchase and otherwise acquire agricultural requisites like fertilizer, pesticides plant protection equipment and machineries, viz. tractors, power pumps etc. with a view to supply the same to the cultivators of the state.
----	---	---

Government acquired shares worth Rs. 24.50 lakhs on 28th April, 1967. Now this amount was in excess of its requirement and hence the Corporation deposited 16 lakhs in long and short term deposits on 15th May, 1967. The



Serial No.	Referance	Recommendation
(1)	(2)	(3)

balance of 8.50 lakhs was held on current account. The first transaction took place after 198 days on 15th November, 1967. The result of the delayed investment was a loss of interest of Rs. 20,000 and ultimately a net loss of 33,000 during the year ended 3 1st March, 1968.

Although the Secretary, Agricultural has explained to the Committee about the difficulties faced by them at the initial stage yet the fact remains that the Corporation failed to invest the money in time leading loss. A Corporation is expected to run on purely commercial basis. loss due to delay in investment is really not very also should be avoided by a Corporation. But loss due to delay in investment is really not very healthy on the part of a Corporation. The Committee recommends that the Corporation should entertain some experts to advise the Board of Directors on all matters of its business.

Physical verification of stock as on 31st March, 1968 was not conducted and certain cases of losses, overpayments and avoidable expenditure remained unanswered. The trading account of the Corporation for the period ending 31st March, 1968 indicates that the Corporation resorted to purchases even when original stocks taken over could not be disposed. Approximately 5300 tons worth Rs. 24.75 lakhs of super-phosphates was purchased from Messers Associated Industries of Gauhati. It was thought to be a commitment on the part of the Government and accordingly this extra fertilizer was purchased. About 8,000 tons of Superphosphates was transferred. The value of this comes to about 35 lakhs. It therefore appears that no proper assessment was made of the stock at hand and of the requirement. The Committee therefore recommends that the Corporation should function with some amount of conviction of its own looking to the Corporations interest as such. After all it is a Corporation i.e. to say a commercial venture. While the Corporation should follow the general policies of Government; the Government should not interfere to the extent of imposing any commitment.

Serial No.	Reference	Recommendation
(1)	(2)	(3)
23	Paras 69 and 71 - at pages 72-75 of the Audit Report 1970.	The Committee finds that no concrete steps were taken so far by the Department to settle the outstanding Audit objections and reports. The Department should take some concrete steps to settle the audit objections and reports relating to the period 1949-50 to 1959-60. The Department should also fix a target date for settlement of the cases at least upto 1966-67. Unless the Department takes up the work with determination and seriousness these are bound to go on increasing from year to year. The Committee therefore hopes that the Department will make a serious attempt to settle.
24	Grant No. 21 at Pages 38-42 of the Appropriation Accounts, 1968-69.	The Department will do well to report to the Committee about the action taken as suggested above within three months of the presentation of this Report to the House.  The above are the reasons for resulting in the saving. But the question is why the entire amount of saving was not surrendered. This indicates that the Department does not maintain any control register to watch the flow of expenditure. The Department will do well to maintain control register to watch the progress of expenditure against provision.
25	Note 3, Sl. (4) at page 40 of the Appropriation Accounts, 1968-69	This Department as well as the Department of Finance should be careful to avoid such defective budgetting in future.

## APPENDIX

( Reference Para 4 at prge ii )

List of Officer who were examined by the Public Accounts Committee.

Serial No.	Designation of Officers	Date of examinations
(1)	(2)	(3)
1.	Secretary to the Government of Assam, Health Department.	28th August, 1971. 30th August, 1971.
2.	Secretary to the Government of Assam, Tribal Areas Department.	3rd August, 1971. 27th August, 1971
3.	Secretary to the Government of Assam, Agriculture Department.	5th July, 1971. 8th July, 1971.
4.	Secretary to the Government of Assam, Registration Department.	24th June, 1971.
5.	Secretary to the Government of Assam, Law Department.	16th December, 1971.
6.	Secretary to the Government of Assam, General Administration Department.	16th December, 1971.

## APPENDIX— ( Contd. )

**Time devoted to each day's meeting.**

Date	Time of meeting	Total time
(1)	(2)	(3)
28th August, 1971	1030 hrs. to 1300 hrs.	2 hours 30 minutes.
30th August, 1 71	1000 hrs. to 1300 hrs.	3 hours.
3rd August, 1971	1430 hrs. to 1630 hrs.	2 hours.
27th August, 1971	1100 hrs. to 1300 hrs.	2 hours.
5th July, 1971	1030 hrs. to 1300 hrs. 1500 hrs. to 1630 hrs.	2 hours 30 minutes 1 hour 30 minutes.
8th July, 1971	1030 hrs. to 1300 hrs. 1430 hrs. to 16.30 hrs.	2 hours 30 minutes 2 hours.
24th June, 1971	1030 hrs. to 1300 hrs.	2 hours 30 minutes.
16th December, 1971	1500 hrs. to 1530 hrs. 1530 hrs. to 1600 hrs.	30 minutes. 30 minutes.
		<hr/> 16 hours 20 minutes.