



PAC - 99

COMMITTEE ON PUBLIC ACCOUNTS  
(2001-03)

NINETIETH REPORT

(ELEVENTH ASSEMBLY)



REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS  
ON THE REPORTS OF THE COMPTROLLER AND AUDITOR  
GENERAL OF INDIA FOR THE YEARS 1996-97, 1997-98,  
1998-99, 1999-2000 AND 2000-2001 (CIVIL) RELATING  
TO THE SOCIAL WELFARE, SPORTS AND YOUTH  
WELFARE, INDUSTRIES, RELIEF AND  
REHABILITATION, REVENUE,  
PRINTING AND STATIONERY  
AND FOOD AND CIVIL  
SUPPLIES DEPARTMENTS,  
GOVERNMENT  
OF ASSAM

Presented to the House on

27-2-2003.

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT  
DISPUR :: GUWAHATI-6

## CONTENTS

	<b>Pages</b>
1. Composition of the Committee.	i
2. Introduction.	ii
3. The Report :	
CHAPTER - I	
Social Welfare Department.	1 - 3
CHAPTER - II	
Sports and Youth Welfare Department.	5 - 6
CHAPTER - III	
Industries Department.	7 - 11
CHAPTER - IV	
Relief & Rehabilitation Department.	13 - 14
CHAPTER - V	
Revenue Department.	15 - 18
CHAPTER - VI	
Printing & Stationery Department.	19 - 21
CHAPTER -VII	
Food & Civil Supplies Department.	23 - 30
4. Annexure - I	31 -36
5. Annexure - II	37 - 38

COMPOSITION OF THE COMMITTEE  
(2001-2003)

CHAIRMAN :

1. Shri Premodhar Bora.

MEMBERS :

2. Shri Brindaban Goswami.
3. Shri Mission Ranjan Das.
4. Shri Dilip Kumar Saikia.
5. Shri Biswajit Daimary.
6. Shri Ajit Singh.
7. Smti. Pramila Rani Brahma.
8. Shri Dildar Rezza.
9. Shri Gopinath Das.
10. Shri Bidyasing Engleng.
11. Dr. Haren Das.
12. Shri Gautam Bora.
13. Shri Pani Ram Rabha.

SECRETARIAT :

1. Shri M. K. Sarma, Secretary.
2. Dr. K. N. Baisya, Additional Secretary.
3. Shri Subimal Kr. Das, Under Secretary.
4. Shri B. Basumatary, Under Secretary.
5. Shri Khalilur Rahman, Committee Officer.

COMMISSION OF THE CHURCH  
(1991-2003)

MEMBERS:

1. Shri Prasad Das

MEMBERS:

2. Shri Prasad Das

3. Shri Mission Prasad Das

4. Shri Dilli Ram Das

5. Shri Prasad Das

6. Shri Prasad Das

7. Shri Prasad Das

8. Shri Prasad Das

9. Shri Prasad Das

10. Shri Prasad Das

11. Shri Prasad Das

12. Shri Prasad Das

13. Shri Prasad Das

SECRETARY:

1. Shri M. K. Prasad Das

2. Shri M. K. Prasad Das

3. Shri M. K. Prasad Das

4. Shri M. K. Prasad Das

5. Shri M. K. Prasad Das

## INTRODUCTION

1. I, Shri Premodhar Bora, Chairman, Committee on Public Accounts having been authorised to submit the Report on their behalf, present this Ninetieth Report of the Committee on Public Accounts on the Audit paragraphs contained in the Reports of the Comptroller and Auditor General of India (Civil) for the years 1996-97, 1997-98, 1998-99, 1999-2000 and 2000-2001 pertaining to the Departments of Social Welfare, Sports and Youth Welfare, Industries, Relief & Rehabilitation, Revenue, Printing & Stationery and Food & Civil Supplies, Government of Assam.

2. The Reports of the Comptroller and Auditor General of India (Civil) for the years 1996-97, 1997-98, 1998-99, 1999-2000 and 2000-2001 were presented to the House on 16th March 1998, 22nd March 1999, 14th March 2000, 30th May 2001 and 14th March 2002 respectively.

3. The Reports as mentioned above relating to the Social Welfare, Sports and Youth Welfare, Industries, Relief & Rehabilitation, Revenue, Printing & Stationery and Food & Civil Supplies Departments have been considered by the Committee in its meetings held on 16-7-2002, 6-8-2002, 7-8-2002, 9-8-2002, 21-8-2002 and 11-9-2002.

4. The Committee has considered the Draft Report and finalised the same in its sitting held on 31st December, 2002.

5. The Committee has appreciated the valuable assistance rendered by the Principal Accountant General (Audit), Assam and his Junior Officers and Staff during the examination of the Departments.

6. The Committee thanks to the Departmental witnesses for their kind co-operation and offers appreciation to the officers and Staff dealing with the Committee on Public Accounts, Assam Legislative Assembly Secretariat for their strenuous and sincere services rendered to the Committee.

7. The Committee earnestly hopes that Government would promptly implement the recommendations made in this report.

Dispur :  
The 31st December, 2002.

PREMODHAR BORA,  
Chairman,  
Committee on Public Accounts.

MEMORANDUM

1. The Committee on Public Accounts having been authorized to submit the Report on their behalf, in accordance with the provisions of the Committee on Public Accounts and the Public Accounts Commission in the Report of the Comptroller and Auditor General of India (Civil) for the years 1997-98, 1998-99, 1999-00 and 2000-01 pertaining to the Department of Social Welfare, Sports and Youth Welfare, Industries, Forest & Rehabilitation, Revenue, Training & Stationery and Food & Civil Supplies, Government of Assam.

2. The Report of the Comptroller and Auditor General of India (Civil) for the years 1997-98, 1998-99, 1999-00 and 2000-01 were presented to the House on 10th March 1998, 22nd March 1999, 14th March 2000, 30th May 2001 and 14th March 2002 respectively.

3. The Report as mentioned above relating to the Social Welfare, Sports and Youth Welfare, Industries, Forest & Rehabilitation, Revenue, Training & Stationery and Food & Civil Supplies Department were considered by the Committee in its meetings held on 10-7-1998, 9-8-2000, 7-8-2000, 21-8-2002 and 11-9-2002.

4. The Committee has now voted the Draft Report and finalized the same which is being laid on 12th December 2002.

5. The Committee has recommended the various amendments suggested by the Comptroller, Accounts General (Audit) Assam and the Joint Comptroller and Staffing the examination of the Department.

6. The Committee has also recommended the various amendments suggested by the Comptroller and Staffing the examination of the Department and the Joint Comptroller and Staffing the examination of the Department.

7. The Committee has also recommended the various amendments suggested by the Comptroller and Staffing the examination of the Department.

PREMOJIT K. ROY  
Chairman  
Committee on Public Accounts  
12th December 2002

## **CHAPTER - I**

### **Social Welfare Department**

#### **Injudicious and irregular cash management**

**(Audit para 3.143-3.145/CAG(Civil)/2000-2001)**

1.1. The audit has pointed out that after scrutiny (April-May 2000) of Cash Book and other relevant records of the Director of Social Welfare and Probation, Assam revealed that :

- (i) The accumulated unspent balances of Rs. 4.17 crore as on March 2000, meant for implementation of various social development schemes viz., Special Nutrition Programme, Integrated Child Development Services and purchase of material under those schemes etc., were kept in the form of Deposit-at-call Receipts/Bank drafts (Rs. 4.14 crore) and in cash (Rs. 0.03 crore) and dated back to the years 1984 to 2000. Out of the above, Rs. 8.07 lakh pertained to the period from March 1984 to 1996. No details about the actual amount and date of drawal of the unspent balances could be made available to Audit. The cost of retention of Rs. 4.09 crore, calculated at the average rate of 11 per cent of market borrowing by the State Government, amounted to Rs. 2.21 crore.
- (ii) No analysis and physical verification of the closing cash balances were carried out and certificate to that effect was found to have been recorded in the Cash book.
- (iii) Cash Book for the period from February 2000 to the date of audit were not closed by the Drawing and Disbursing Officer (DDO).
- (iv) The Draft/DCR Registers, though maintained, were not authenticated by the DDO. The drawal of funds in advance of requirement and their retention in the form of DCR/bank draft/cash without periodical physical varification was violative of rules. Failure to conduct regular and periodic physical verification with cash balances is fraught with the risk of fraud or misappropriation of fund.



1.2. The department in their written reply has stated that :

- (i) At the end of the financial year, 1999-2000, bills under various schemes implemented by this Department were drawn from Treasury and immediately after drawal of money from the Bank through Treasury, it was not possible to disburse the same immediately since considerable time was required to observe formalities before disbursement. Hence, considerable amount was kept in shape of D.C.R./Bank Drafts.

Details of cash balance as on 31-3-2000 are as follows:

(a) D.C.R.	=	Rs. 3,38,85,048.96
(b) Bank Drafts	=	Rs. 77,18,488.39
(c) Cash	=	Rs. 1,02,480.15
<b>Total</b>	<b>=</b>	<b>Rs. 4,17,06,017.50 (A)</b>

However, subsequently after observing necessary formalities the following amounts were disbursed.

(a) D.C.R.	=	Rs. 2,99,81,677.00
(b) Bank Drafts	=	Rs. 74,79,784.00
(c) Cash	=	Rs. 1,02,480.00
<b>Total</b>	<b>=</b>	<b>Rs. 3,75,63,941.00 (B)</b>
<b>Balance (A - B)</b>	<b>=</b>	<b>Rs. 41,42,076.50</b>

Efforts are being made to reduce the unspent the cash balance.

- (ii) Details of cash balance shown in the Cash Book was signed by the Drawing and Disbursing Officer.
- (iii) Cash Book for the period concerned was signed by the Drawing and Disbursing Officer.
- (iv) As suggested D.C.R./Bank Drafts Registers are verified and signed by the Drawing and Disbursing Officer. Fund was drawn on the strength of sanctions order of the Competent Authority under various schemes/Programme and availability of F.O.C. and kept in shape of D.C.R./Bank Drafts and Cash etc. and subsequently disbursed after observing all formalities.



## OBSERVATIONS / RECOMMENDATIONS

1.3. During the course of examination of the Department the Committee could not be satisfied with the Departmental submission with regard to performing the activities entrusted upon the department of Social Welfare. The Committee has also noticed that number of officers who had happened to be the Director of the department had to change the office very frequently resulting to lack of smooth functioning in the department and no Director during the period could properly discharge his/her entrusted duties and responsibilities. According to the views of the Committee such frequent transfer of incumbent in the post of Director of Social Welfare appears to be unhealthy. Whatsoever the Committee was not satisfied with the written replies as well as deposition made by the official witnesses. In the state of affairs, the Committee directs the Government to make a thorough departmental enquiry into the activities as raised objection in the Report of the CAG, India and action taken on the findings of the report may be intimated to the Committee within 90 days of this report presented to the House.



## **CHAPTER-II**

### **Sports and Youth Welfare Department Non - utilisation of grants received from Central Government. (Audit para 3-24/CAG(Civil)/1998-99)**

2.1. The audit has pointed out that after a test-check (August 1998) of the records of the Director of Sports and Youth Welfare revealed that out of Central grants received Rs.53.21 lakhs, the State Government released Rs. 32.55 Lakh as on August 1998. The balance Rs. 20.66 Lakh remained merged in the general balance of the State Government (under consolidated fund) and in the context of the continuing and perpetual reliance of the State Government on ways and means advances and overdrafts those funds were apparently diverted to meet other expenditure of the Government. Though the Director of Sports and Youth Welfare draw (July 1997) Rs. 32.55 Lakh sanctioned by the State Government only Rs. 16.28 lakh could be disbursed to the Dibrugarh University (Rs. 14.47 lakh) and Assam Agricultural University, Jorhat (Rs.1.81 lakh) in September 1997 the balance amount of Rs. 16.27 lakh was retained in hand as on August 1998 without any recorded reason. Thus, out of the Central grant of Rs.53.21 lakh, Rs. 20.66 lakh was unauthorisedly diverted and balance of Rs. 16.27 lakh remained unutilised (August 1998) even after 8 years, thus depriving the student community of the intended benefits of the scheme.

2.2. The department in their written reply has stated that the actual fund position of NSS received from Government of India vide letter No. F.3-26/99-YS III, dated 26th July, 2001 as well as State Government release position of C.S.and S.S. from 1989-90 to 1993-94. An amount of Rs. 16,26,665/- was drawn by the Directorate through a Banker Cheque No. 606839, dated 7-5-98 in favour of Guwahati University for NSS activities. But Guwahati University had defaulted in submitting the U/C and audited statement of accounts because of which the Banker Cheque was not released. Later the Banker Cheque has been released vide letter No. DSY/GA/1/93/NSS/279 dated 24-8-98 on receipt of U/C and audited statement of accounts. Regarding release of the Central Grant amounting to Rs. 20.66 lakhs retained by the State Government the matter is under process and the Finance Department will be moved to release the aforesaid fund to regularise and settle the accounts of NSS at an early date.

## RECOMENDATIONS

2.3. After threadbare discussion, the Committee has noticed that due to non-release of the state share the amount earmarked by the Central Government could not be used and thereby the beneficiaries had been deprived of the youth welfare activities amongst the youths. Such inaction of the State Government has become detrimental to the youth communities of the State particularly in the University level. Therefore the Committee holds that the State Government may take appropriate action to release the sanctioned fund for immediate benefits of the young generation of the State.

## CHAPTER - III

### Industries Department

- Extra expenditure on procurement of Galvanised Corrugated iron sheets.

(Audit para 3.30/CAG(Civil)/1996-97)

3.1. The audit has pointed out that under the Assam Preferential Stores Purchase (APSP) Act, 1989 in respect of items of stores other than those marketed by ASIDC or not covered by the Act, price preference shall be given in Government purchase to registered industries upto 15 per cent in case of cottage industries, 10 per cent in case of small Industries and 5 per cent in case of other industries. The technical Committee constitute under the Chairmanship of Director, Industries had therefore no competence to fix prices of such products over the limit prescribed under the Act. It was, however, noticed in audit that 7 divisions and 2 Civil departments had procured 1039.354 tonnes of GCI sheets from local industrial units during February 1993 to June 1996 at prices fixed by the technical Committee which were higher than the prevailing landed price of SAIL/TISCO by 24 to 41 per cent during the corresponding period. Prices of the products were reportedly fixed by the technical committee by conducting detailed cost analysis. On an earlier reference made (March 1993) by the technical Committee, the Government also confirmed (September 1996) that price of products (GCI sheets) manufactured by local industrial units should not exceed more than 5 per cent of landing prices of SAIL/TISCO (major primary producers of the product in the Country). Reason for fixing the price of such product on at higher side in violation of norm prescribed under the APSP Act, 1989 had not been investigated by the Government and responsibility fixed so far. Thus due to procurement of GCI sheets at an abnormally higher prices fixed by the technical Committee, Government had to bear extra financial burden of Rs. 81.92 lakh.

3.2. The department in their written reply has stated that section 7 (2) of APSP Act, 1989 has wrongly been interpreted in para (1) of CAG report. This section of the Act offering prices preference to Regd. Cottage small and other industries upto 15%, 10% and 5% respectively is applicable in respect of the items other than those mentioned in schedule - II for covered by the Act. But the GP & GCI sheet is on item enlisted is schedule - II of the Act and hence section is not applicable

for GP & GCI sheet. Moreover, Technical Committee has fixed prices of GP & GCI sheet in pursuance of section 5 (2) of the Act and as per guidelines of the Assam State Store Purchase Board. Further, the APSP Act was enacted for encouraging growth of industries in the State of Assam. Therefore, the procedure adopted for fixing prices of the product in the year, 1992-93 by conducting detailed cost analysis is logical. However, considering that fact that GP & GCI sheet of SAIL and TISCO (which are major primary producers of the item in the country and whose cost of production should necessarily be much lower than that of a Secondary producer like those existing in our state is available in the local market at a much lower price than those fixed by Technical Committee in the year 1992-93, Government subsequently in the year 1996 decided to limit the prices fixed at 5% above the average landing prices of SAIL and TISCO to minimise the financial burden on it. Subsequently the price was refixed by Technical Committee.

### OBSERVATIONS/RECOMMENDATIONS

3.3. After threadbare discussion, the Committee has been satisfied with the official submission and decided to drop the para.

### **Diversion of funds**

(Audit para 3.8/CAIG (Civil)/1997-98)

3.4. The audit has pointed out that for revival of the Cachar Textile Industries, a sick industrial unit, the Government sanctioned (March 1995) a loan of Rs. 46.32 lakh to Assam Small Industries Development Corporation (ASIDC). The sanction order stipulated that the amount after drawal by the Director of Industries was to be kept in Revenue Deposit and approval of the Public Investment Board (PIB) obtained before releasing the amount to ASIDC for taking up the rehabilitation programme. The loan was repayable in ten equal installments from the date of disbursement with interest at the rate of 17 per cent per annum. In addition penal interest at the rate of 2.75 percent was leviable in case of default in payment of principal with interest. It was noticed in audit (October-December 1997) that the Director of Industries drew Rs. 46.32 lakh in March 1995 and kept it in Revenue Deposit. Thereafter in September 1995 the amount was withdrawn from Revenue Deposit and paid to ASIDC without preparing a rehabilitation programme and obtaining its approval from the PIB which was violative of the conditions stipulated in the sanction. Further scrutiny revealed that instead of utilising the funds on revival of the sick unit the ASIDC spent it towards pay & allowances of its own employees and for meeting other expenditure, thereby frustrating the purpose for which the loan was sanctioned. Till March 1998 an amount of Rs. 16.36 lakh being interest (normal & penal) together with principal amount (Rs. 46.32 lakh) stood recoverable from the ASIDC. Action, if any, taken by the Government to fix responsibility and to recover the amount were not on record produced to Audit.

3.5. The department in their written reply has stated that as per necessary scheme for revival of the Cachar Textile Industries submitted by ASIDC, fund amounting to Rs. 46.32 lakhs was sanctioned by the Government of Assam vide letter CI-137/95/10, dated 30.03.95 in favour of ASIDC Ltd. for releasing through the Directorate of Industries, Assam and the amount was released by the Directorate during the month of September 1995. The scheme as above was subsequently found to be practically not viable and the fund of Rs.46.32 lakhs in question could not be utilised for which it was received. The Cachar Textile Industries which was established at Badarpurghat during 1965-66 as a Relief and Rehabilitation scheme for refugees by Government of Assam has always been sick since inception and the unit has been incurring losses chronically due to many factors. These being no productive and Revenue earning activities, the unit is practically lying defunct for the last several years, thereby causing the financial condition of the unit more serious. The running of



the unit being practically not viable due to its critical financial position, coupled with other factors beyond ASIDC's control it was finally decided by the Board of Directors during December 1992 and also by the AGM held during June, 1993 to close down the unit to get rid of the burden of running expenditures of salary & wages etc. but as a result of Government's approval to this effect not forthcoming this decision could not be materialised and the corporation has been compelled to go on incurring revenue expenditures including payment of idle salary and wages indefinitely. Although the unit has been defunct, the employees have to be paid their salary and wages by whatever means the corporation could manage. It is under such circumstances and in view of the critical financial condition prevailing in the corporation that the fund of Rs. 46.32 lakhs received by ASIDC had to be utilised in release of salary and wages of the employees of Cachar Textile Industries (UP) Zonal Office, Badarpurghat during the year 1995.

### OBSERVATIONS/RECOMMENDATIONS

3.6. After threadbare discussion, the Committee has been satisfied with the official witnesses and pleased to drop the para.

**Outstanding rent on Industrial sheds and open lands**

(Audit para 3.9/CAG/(Civil)/1997-98)

3.7. The audit has pointed out that a last-check (July 1997) of the accounts of the Engineer, in-charge Central Workshop and Manager, Industrial Estate, Guwahati revealed that position had further deteriorated and rent amounting to Rs. 18.86 lakhs remained unrealised upto March 1998 from 87 industrial units leased out between January 1960 and May 1995 for a term of 30 years from the date of execution of lease deeds. Although it was stated by the Manager (May 1998) that cases against defaulters had already been referred to Bakijai Officer for early realisation and taking action for eviction from the Factory sheds, realisation of rent of eviction had not taken place even in a single case.

3.8. The department in their written reply has stated that in regard to the para 3.9 on outstanding rent on Industrial sheds and open lands, it may mention that in case of a few defaulter units their cases have been referred to Bakijai Officer for realisation and the same were in process, but in the meantime, the Government has placed the Industrial Estate, Guwahati alongwith other three Estates/Industrial Areas at the disposal of the Assam Industrial Infrastructure Development Corporation vide Notification No.CI.383/97/15-A, dated 11.12. 97 and the aforesaid Corporation has already realised an amount of Rs. 3,55,723.00 (Rupees three lakhs fifty five thousand seven hundred twenty three) only within the period 1.4.98 to 30.6.99 particularly in respect of Industrial Estate, Guwahati. Further, the shed and land allotment of the above corporation in its meeting held on 5.7.99 has discussed the position of the outstanding rent and resolved to take action for realisation in this regard.

**OBSERVATIONS/RECOMMENDATIONS**

3.9. The Committee has however, satisfied with the official deposition and decided to drop the para.



## CHAPTER - IV

### Relief & Rehabilitation Department

#### Extra expenditure on Purchase of rice for relief operations

(Audit para 3.11/CAG(Civil)/1997-98)

4.1. The audit has pointed out that after scrutiny (June 1997) of the records of the Sub-Divisional Officer's (SDO) Civil, Gossaigaon revealed that SDO purchased 1,32,534.24 Qtls. of superior varieties of rice (Superfine : 53,287.37 Qtls; Fine 65,549.09 Qtls. and Commercial : 13,697.78 Qtls) at a cost of Rs. 9.60 crore through STATEFED during June 1996 to May 1997 for distribution among the arson victims following disturbances in May 1996 in Kokrajhar district. The quantities of rice was procured by STATEFED from Food Corporation of India which also had 79,995.05 Qtls. of common variety of rice available in stock during that period. The price of the common variety of rice was much lower at Rs. 602 per quintal. The purchase of superior varieties of rice through STATEFED at higher rates (ranging from Rs. 689 to 900 per Qtl.) instead of available common rice with Food Corporation of India, Kokrajhar branch resulted in extra expenditure of Rs. 1.16 crore.

4.2. The department in their written reply has stated that the district authority (D. C./S.D.O.) is entrusted with the responsibility of procuring rice to be distributed as Gratuitous Relief to the persons affected in the Ethnic violence in Kokrajhar district. It is seen that ethnic violence broke out in Kokrajhar in May, 1996 and the situation in the District was very critical, particularly in Gossaigaon Sub-Division. The District Administration has informed that from August 1996 to February 1997 the F.C.I. did not have any stock of common variety in the Gossaigaon and Kokrajhar Sub-Division. In June 1997 the Central Government introduced the Revemped P.B.S. when subsidized rice was supplied to B.P.L. families. Three months prior to introduction of R.P.D.S. the F.C.I. stopped issue of common variety to build stock of common variety rice for B.P.L. families. Under the circumstances the District Administration has little choice and have forced to procure superior variety of rice, through Statefed hence the additional expenditure of Rs.1.16 crore.

4.3. During the course of discussion, the Committee directed the department to make a thorough enquiry into spending extra expenditure of Rs. 1.16 crores and intimate the Committee about the action taken thereon by the Government.

4.4. The department in their further written reply has stated that during the period of ethnic violence, the supply of food grains to the affected people/families sheltered in the relief camps were of vital

urgency at that time. It may be stated here that the officer concerned purchased superfine qualities of rice, as the common rice at lower price were not available in the F.C.I. Godown. In this connection the position given by stateded with supporting documents vide their letter No. SFK.517/P-XII/99/2000/88-89, dtd. 27.5.99. Under the circumstances, it was not possible on the part of the S.D.O., Gossaigaon to wait for common variety of rice to be procured at a lower price as the supply of food materials to the camp inmates was a question of life. On the otherhand the situation was so vulnarable due to the ethnic violance that at that time officers had to work with great risk of their life. So purchase of superfine rice instead of common variety was a compulsion on the part of the S.D.O., Gossaigaon.

#### OBSERVATIONS/RECOMMENDATIONS

4.5. After threadbare discussion and going through the eqiry report received from the department the Committee has been pleased to drop the objection raised in the paragraph by the audit.

## CHAPTER - V

### Revenue Department

Non-utilization of financial assistance provided for house sites for families belonging to landless Agricultural Workers.

(Audit para 3.19/CAG(Civil)/1999-2000)

5.1. The audit has pointed out that a test-check (September 1998) of records of Deputy Commissioner, Morigaon it was found that Rs. 22.65 lakh was drawn during 1996-97 (Rs.7.50 lakh) and 1997-98 (Rs.15.15 lakh) for implementation of the scheme without finalising beneficiary lists. The amounts were drawn in Abstract Contingent Bills at the end of each year (February and March) to avoid lapse of budget grants and remained (March 2000) unutilised in the form of Deposit-at-Call Receipts. Such lack of financial discipline not only led to looking up of funds for more than 3 years but also frustrated the objectives of the schemes.

5.2. The department in their written reply has stated that in the year 1996-97, the Deputy Commissioner, Morigaon received an amount of Rs.7.50 lakhs for implementation of MNP House site scheme under 20 point programme of the same year. The amount was to be distributed among 300 beneficiary families @Rs.2500/- per family at the House-site. Under the scheme, apart from the cash amount as stated above, a plot of land of magnitude 1/2 bigha to one bigha is also allotted to each family. As the scheme involves allotment of land, the implementation takes considerable time as the identification of suitable land for as much as 300 families in a flood prone district like Morigaon takes considerable time. The Government in the Revenue Department earlier instructed the Deputy Commissioner to implement the scheme or otherwise the amount in hand be deposited in the treasury following the Government decision communicated through BW.43/94/70, dated 3.2.1999. However, in the meantime, the DLRA has already approved the list of beneficiaries as submitted by the Deputy Commissioner, Morigaon and the Deputy Commissioner has been instructed to utilise the amount immediately. In the year 1997-98, the Deputy Commissioner, Morigaon received an amount of Rs. 15.15 lakhs for implementation of the MNP House-site scheme. The amount was to be distributed among 609 beneficiaries. As the land to be allotted has not yet been identified and it would take considerable time for preparation of the list of beneficiaries by the Deputy Commissioner which will again have to be submitted for approval, the Deputy Commissioner has been instructed to deposit the drawn amount as reduction in expenditure as instructed by the Finance Department in the above quoted message. The Deputy Commissioner and the Director Land Revenue and Reforms have been cautioned not to draw any fund in future without approval of the beneficiaries list first.

## OBSERVATIONS / RECOMMENDATIONS

5.3. Besides the written reply, the official witnesses deposed before the Committee and made their submission on the points as raised by the Audit in the report of the GAC, India. Since the submission of the Government failed to satisfy the Committee a decision has been taken by the Committee directing the Commissioners of Divisions of Government of Assam to make an enquiry and submit action taken thereon by the Government within 30 days from the date of examination of the audit paragraph. The direction of the Committee has been communicated to the Commissioner concerned of the Government of Assam. In response to the direction of the Committee reports on the subject have been furnished by both the Commissioner concerned. (See Annexure I & II) The findings of the report while considered have revealed that the lapses on the part of implementation by the Deputy Commissioners concerned are to some extent appeared to the Committee apparant. The aims and objectives of the scheme should be carried by the implementing authority in the interest of Minimum Need Programme of Landless Agriculturists of the State. The Committee thereupon holds that such lapses on the part of the executing authority seems detrimental for the economic upliftment of the poor section of the State. Therefore, the Committee recommends that the executing officer be up and doing for implementing such welfare schemes as a time bound programme in the greater interest of economic upliftment as well as to avoid locking up State exchequer for indefinite period. Further, the Committee urges upon the Government that responsibility should be fixed on the delinquent officials fault of which the non-implementation of the welfare scheme of the State suffered unnecessarily and action taken on them by the Government may be intimated to the Committee accordingly.



**Unauthorised diversion of fund meant for flood damages repair works.**

(Audit para 3.20/CAG(Civil)/1999-2000)

5.4. The audit has pointed out that the Government of Assam, Revenue (General) Department sanctioned (March 1997) Rs. 50 lakhs as Flood Damage Relief (FDR) grant to the Deputy Commissioner (DC) Kamrup for repair and restoration of damaged roads, drains, markets, parks and buildings belonging to Guwahati Municipal Corporation cause by flood during 1996-97. The amounts were drawn in Abstract Contingant bill by the DC in March, 1997 and keep in deposit-at-Call Receipts. The DC obtained (November, 1998) an estimate of Rs. 28.79 lakh for development of the play ground of Assam Engineering Institute, Guwahati, (which does not fall under the purview of FDR works) from the Executive Engineer (EE), Public Works Division (PWD), Guwahati Building Division to which the Government accorded sanction in February, 1999 and asked the DC to refund the balance amount Rs.21.21 lakh into Government Account. Accordingly, Rs.21.21 lakhs was refunded to treasury in February, 1999. Out of Rs.28.79 lakhs, the DC released Rs.21.59 lakh (February 1999) to the EE and retained the balance amount of Rs. 7.20 lakh in cash as on July, 2000. The EE spent the amount between April, 1999 to May, 2000. The Additional Deputy Commissioner stated in July, 2000 that the playground became water logged since long and became unserviceable as such development works were taken up under FDR works with the approval of the Government. Reasons for non-utilisation of fund of Rs. 50 lakh for 2 years were neither on record nor stated. Thus, funds to the extent of Rs. 21.59 lakh meant for FDR works were diverted.

5.5. The department in their written reply and oral deposition has stated that during the year 1996-97, an amount of Rs.50.00 lakh was sanctioned to Deputy Commissioner, Kamrup for repair and restoration of damaged roads, drains, markets, parks, buildings etc. within Guwahati Municipal Corporation caused by Natural calamities like flood, hailstorm etc. But Deputy Commissioner, Kamrup did not release the fund to Guwahati Municipal Corporation authority as the FDR schemes were not countersigned by the Deputy Commissioner and as per Government instruction, the scheme was not supervised by the Deputy Commissioner. Later on, the Guwahati Municipal Corporation authority submitted a list of FDR works to Deputy Commissioner, Kamrup and subsequently Magistrates were entrusted to verify the same. Since the report submitted by the Magistrates was not satisfactory, Deputy Commissioner did not pay the amount to Guwahati Municipal Corporation authority in order to avert misuse of Government money. On the other hand, a survey conducted necessitated the development of playground of the Assam Engineering

Institute at Chandmari as it became waterlogged and unusable. Since the playground is the only one in East Guwahati where often important functions like Bihu Festivals, public meeting, inter-district match competitions take place round the year, the matter was taken into consideration the Deputy Commissioner, Kamrup submitted a scheme for Rs. 28.79 lakh for development of the playground of the Assam Engineering Institute at Chandmari, to Government seeking permission to utilise the amount from out of the amount of Rs. 50.00 lakh lying at Deputy Commissioner's hand. Accordingly Government had sanctioned the amount of Rs. 28.79 lakh permitting Deputy Commissioner, Kamrup to unutilise the same from Rs.50.00 lakh for development of the playground vide No.RR.80/97/13, dtd. 30-12-1998. Deputy Commissioner, Kamrup unutilised the amount of Rs. 28.79 lakh in two phases (Rs. 21.59 lakh+Rs. 7.20 lakh) for this purpose and deposited the balance amount of Rs. 21.21 lakh to Government Account in Ferbruary/1999. As such the question of diversion does not arise.

#### OBSERVATIONS/RECOMMENDATIONS

5.6. On perusal to the written reply submitted by the Government the Committee has directed the officials representatives to obtain utilisation of diversion of funds as raised objection by the audit. In responses to direction of the Committee, the Government has made available the utilisation of diverted fund vide letter No.RGR.89/2001/70, dated 13-9-2002 in the interest of public. The utilisation although diverted to same public utility services from the drainage and repairing of roads etc. the Committee has found justification of diversion of aforesaid fund. Thereupon, the Committee has decided to drop the objection as raised by the audit in the paragraph.

## CHEPTEK-VI

### Printing and Stationery Department

#### Avoidable expenditure on storage of forms,

(Audit para 3.23/CAG (Civil)/1998-99)

6.1. The audit has pointed out that a test-check (September, 1998) of records of the Director, Printing and Stationery and further information collected from the Directorate and few indenting offices revealed the following:

(i) Forms remained undistributed for six years 192.55 lakh forms of 21 categories; printed for various departments, were stored in the hired space since May, 1991. The actual distribution of the forms, however, started (1997-98) after six years and till February 1999, 175.54 lakh forms had been distributed to various department and 60.92 lakh forms shifted to the departmental godown at a cost of Rs. 2.23 lakh as carrying charges, with 17.01 lakh forms remaining in stock. Evidently the forms were printed prematurely without any immediate requirement. The unplanned printing of 192.55 lakh forms led to infructuous expenditure of Rs. 16.60 lakh towards hire charges of storage space and carrying charges. Indents in support of the printing of forms could not be made available to audit and the Director stated in February 1999 that records showing cost of forms had not been maintained.

(ii) Forms distributed after six years remained unutilised and went obsolete. Information collected from two major user departments viz., Police and Transport (March 1999) revealed that all quantity of forms issued to these departments were lying unused. The forms remained unutilised as there was either no demand for these forms or these has become obsolete. Thus, failure of the department to restrict the printing of forms as per demand and inordinate delay in their distribution not only led to infructuous expenditure of Rs. 16.60 lakh on their storage and transportation but also accumulation of huge stock of unused and obsolete form in various departments rendering their cost of printing wasteful. In June, 1999, the Government admitted that while printing such huge quantity of forms little consideration was made for the actual requirement and storage capacity and the expenditure was avoidable.

6.2. The Department in their written reply has stated that in connection with the printing of Schedule Forms during the year 1989-90, the Director, Printing and Stationery, Assam submitted a

requisition on 17.5.89 to Government (Printing & Stationery Department, Dispur) on the basis of the indents/demands received from the different indenting Departments for printing of the said forms by making alternative arrangement as the Govt. Press was not in a position to undertake printing of all the forms indented for at a time. Government thereafter issued printing orders to the private presses in such a huge quantities, that exceeded several times than the actual requirement submitted by the Director, Ptg. & Sty. The Director was not aware of placing of such printing orders. In support of this, statement is prepared which reveals that the forms got printed (year wise) against the printing orders issued by Government much more in excess of the actual requirement furnished by the Director, Ptg. & Sty. Assam. As a result, when the private presses delivered the printed forms, those could not be accommodated in the space available with the Directorate of Ptg. & Sty. Assam. Regarding excess printing of forms, on 27.11.90, the Director Ptg. & Sty. requested Govt. not to print further vide letter No. DPS(F)200/89-90/14, dated 27.11.90 but still issue of printing orders to Private Presses and delivery of the printed forms were continued till 1994-95. In the same letter, it was also informed to Govt. that for want of sufficient storage spare in existing godowns, the printed forms delivered by the Private Presses were kept in varandes and in the open space available in the campus which may cause damage of the forms by rain water. In such situation, decision of hiring the Warehouse and incurring expenditure of Rs. 18,000.00 per month as rent (Total Rs. 14.37 lakhs were taken into consideration on the high level discussion to keep the printed forms which could not be accommodated in the space available with the Directorate of Printing and Stationery. As advised by the then Commissioner, Printing & Stationery, the Director P.&S. communicated the Managing Director, Assam State Warehousing Corporation to accommodate a Godown under his control with a copy to the then Commissioner Ptg.&Sty. Department vide letter No. DPS/STY/4/90-91/9, dated 10.5.91. Accordingly, an agreement was made between the Assam State Warehousing Corporation and the Director, Printing and Stationery. It may be therefore be stated here that all decisions were taken by the Government and the act of the Director, Printing & Stationery was only the executor of the same. Considering the fact of hiring of godown. Decision was taken by Government in favour of a Government undertaking organisation (not any private organisation) i.e. Assam State Warehousing Corporation and this transaction were made between Government to Government.

(i) Distribution of forms was started since 1990-91 and distributed every year. So the observation on distribution of forms started from 1997-98 is not at-all justified. The quantity of forms got printed & supplied were much more excess of the actual requirements furnished by the Director, P & S as shown clearly in the statement. So un-planned or prematurely printing of forms were under the jurisdiction of Government not the Director, P & S. Regarding cost of forms, only records of distribution to various Indenting officers have been maintained in the lodger of this Directorate as all the forms are distributed at free of cost. The cost of printing of forms are made available in the respective printing bills against printing orders.

(ii) Regarding printed forms remain un-utilised after distribution and went obsolete, it may be mentioned here that no such forms has been declared obsolete by the Government of Assam till now, in absence of which no department can declare any form went obsolete. Only in case of Driving Licence of Transport Department, utilisation become slow due to the introduction of leminated licences from their end. Most of the forms may remain un-utilised because the forms in question got printed in excess of its actual requirement. Observation made on in-ordinate delay in the distribution of forms is not justified.

### OBSERVATIONS/RECOMMENDATIONS

6.3. The Committee has considered the written replies submitted by the department and took evidence from the official witnesses of the Department of Printing & Stationery, Govt. of Assam. During the course of submission the Commissioner & Secretary to the Government has deposed that steps has been initiated to finalise the policy decision of the Government pertaining to Printing and Publishing of materials for the Government. As regards the objection raised by the Audit there were of course printing order issued to private presses without having indent from the requiring Department of the Printing materials. The Committee has considered the submission of the official representatives and notice that there might have been certain mishandling of printing process of the Government as raised objection by the Audit. So the Committee holds that a thorough enquiry into the objection as raised by the Audit in the Report of CAG, India may be made immediately and action taken thereon by the Government may be intimated to the Committee within 30 days of this Report presented to the House.



**CHAPTER VII**

**Food & Civil Supplies Department.**

Scheme for supply of rice at the subsidised rate of Rs. 2/- per kg. to the people living below poverty line.

(Audit para 3.9/CAG (Civil)/1996-97)

(Audit Sub-para 3.9.5)

7.1 The Audit has pointed out that the yearwise Budget provision for procurement of subsidised rice and expenditure there against was as follows:-

Years	Budget Provision	Release of funds & Expenditure	Percentages
1992-93 (from May, 92)	79.14	13.79	17
1993-94	39.57	12.08	31
1994-95	36.00	35.00	97
1995-96	170.32	169.50	100
1996-97	114.83	2.00 (for April, 96)	
<b>Total</b>	<b>439.86</b>	<b>232.37</b>	

It may be seen from the expenditure figures that the expenditure for the year 1992-93 and 1993-94 fell short by 83 percent and 69 percent respectively of the budget provision. The shortfall was because less funds were released in 1992-93 and 1993-94. The scheme was initially introduced to cover only the most vulnerable section of the society i.e. poorest of the poor.

(a) For procurement of rice and distribution of the same through the existing network of Fair Price Shops (FPS) and Gram Panchayat Samabay Samities (GPSS) advance funds were placed with the STATEFED from time to time to be adjusted subsequently on submission of adjustment bills including 4 percent administrative charges. Year-wise details of advance given were as below:

Year	Amount of advance (Rupees in crore)
1992-93	13.64
1993-94	11.99
1994-95	35.00
1995-96	169.50
1996-97	2.00
<b>Total</b>	<b>232.13</b>



Again the advance payments of Rs. 232.13 crore (out of total expenditure of Rs. 232.37 crore) between 1992 and 1997 the STATEFED submitted 230 adjustment bills amounting to Rs. 222.81 crore to the Director, DFCS upto March 1997 but none of the adjustment bills was scrutinised and adjusted by the Directorate. Adjustment bills for the balance amount of Rs. 9.32 crore were not submitted due to non finalisation of enhanced rate of subsidy and road freight charges by Government from 25 March 1996 and non receipt of distribution certificates from DCs/SDOs. Thus the advances paid remained unadjusted, of these Rs. 2.30 crore was of more than 1 Year. Reasons for the same had not been indicated. The Government stated in December, 1997 that final bills will be raised after approval of the rate of subsidy by the Government.

#### (b) AVOIDABLE EXPENDITURE

(1) The total allotment of subsidised Central rice under the Public Distribution System (PDS) for the State of Assam during the period from 1992-93 to 1995-96 (up to December 1995) was 19.35 lakh tonnes. Out of this, the Food and Civil Supplies Department lifted a total of 15.39 lakh tonnes for distribution both under PDS and the Rs. 2 per Kg. rice scheme. The balance allotment of 3.96 lakh tonnes lapsed leading to shortfall in coverage of families under the scheme. The total shortfall in coverage of families during 1992-93 to 1996-97 (up to April 1996) was 15.46 lakh families. The shortfall in the coverage during 1992-93 to 1994-95 ranged between 62 and 79 percent. During the same period 1.17 lakh tonnes of rice was procured from the open market for the scheme at rates varying from Rs. 5000 per tonnes to Rs. 6890.80 per tonne against the subsidised rate of Rs. 3070 to Rs. 5081 per tonne leading to an extra expenditure of Rs. 21.10 crore. The Government stated in December 1997 that regular central allocation of rice was insufficient to meet the requirement. The reply is not tenable as total allotment was not lifted by the Department.

(2) Audit scrutiny further revealed that 7.42 lakh tonnes of superfine variety of rice was procured between 1992-93 and 1996-97 at rates varying from Rs. 458 to 648 per quintal under the scheme in preference to the common variety. This entailed an additional expenditure of Rs. 8.07 crore. Since the scheme was intended for those living below the poverty line, the above amount spent on superfine quality could have been utilised to cover some of the 15.46 lakh families which had remained to be covered. The Government stated in December 1997 that common variety was not sufficiently available whereas superfine variety was abundant in the market as well as in F.C.I. Godowns. As such with a view to maintain uniformity in quality, there by avert public criticism the superfine variety was preferred.

**(c) EXTRA EXPENDITURE**

The PDS norms stipulate that the rice allotted by Government of India would be lifted either by the wholesale co-operatives or STATEFED from Food Corporation of India at a profit margin of 3.10 percent per quintal and transport charges of Rs.6.88 per quintal for onward distribution to the retailers. However, under Rs.2 per kg. scheme these norms were not adhered to. Instead the STATEFED was allowed to lift the allotted quantities of central rice from the FCI and place it at the disposal of wholesale co-operatives who were to distribute the rice to the retailers. The STATEFED levied administrative charges ranging from Rs.21.94 to Rs.27.12 per quintal and transportation charges of Rs.25 per quintal. The wholesale co-operatives were also allowed profit margin @ 3.10 percent per quintal and transportation charges of Rs. 6.88 per quintal. The decision to engage STATEFED and wholesale co-operatives both in the intermediary stage for lifting and distribution of central rice to the retailers led to extra claim of Rs. 3.84 crore over and above the amount that would have been admissible to the intermediaries under the PDS. The Government stated in December 1997 that the system had to be continued for administrative reason.

**(d) ADJUSTMENT OF EXCESS CLAIM**

(1) Audit scrutiny of adjustment bills submitted by the STATEFED disclosed that as against the approved rate of Rs. 307 per quintal of rice for the period up to August 1993 the STATEFED preferred claim @ Rs.369.42 per quintal in respect of 7119.20 quintals supplied to 7 sub-divisions between December 1992 to June 1993. This led to allowance of excess claim for Rs. 4.44 lakh. Further, against the approved rate of Rs.307.00 and Rs.369.42 per quintal applicable upto August 1993 and from September 1993 respectively, the STATEFED preferred claim @ Rs.505.26 per quintal in respect of 1466.32 quintals supplied to 2 sub-divisions in January 1993 and January 1994 involving excess claim of Rs. 1.99 lakh. This resulted in excess claim of Rs.6.43 lakh by the STATEFED in adjustment bills. The Government stated in December 1997 that the inadmissible claims should be adjusted from pending claims of STATEFED.

(2) Excess claim to the tune of Rs.4.78 lakh was preferred by the handling agent (STATEFED) in respect of supply of 32708 Qtls. of rice to the fair price shops in 8 sub-divisions in the urban areas by including wholesale charges which were not admissible for urban areas as delivery in urban areas was made directly to the retailers.

7.2. By written reply the Department has stated that (a) In the audit report the break-up of 7119.20 qtls. of rice supplied to 7 (seven) Sub-Divisions between December, 1992 to June, 1993 for which claim has been preferred by STATEFED @ Rs. 369.42 per quintal as against the approved rate of Rs.307.00 per quintal are not given. The

sub-division wise/month wise break-up of quantity and particulars of bills in which the excess claim has been preferred are also not given. Therefore, it has become difficult for Deptt. to reconcile the reported excess claim of Rs. 4.44 lakh. It is not correct as mentioned in the report that approved rate was at Rs. 307.00 per qtl. for the period up to August 1993. In view of enhancement of price by FCI as per order of Government of India and therefore the bill was raised @ Rs. 369.42 per qtl. and the same bill were produced to Audit for verification.

(b) On re-examination of the records, it has found that 4148.98 qtls. of FCI rice were issued in 6 (six) sub-divisions from May, 1992 to December, 1992. For the above quantity, the bills for subsidy should have been raised for a total amount of Rs. 12.85 lakh as against Rs. 14.26 lakh. Thus, there has been excess claim of Rs. 1.41 lakh. The excess claim of Rs. 1.41 lakh is pending for adjustment by STATEFED.

(c) The ex-FCI issue price (under PDS) for superfine variety was raised from Rs. 458.00 per quintal to Rs. 518.00 per quintal with effect from January 1993 (11-01-93). Consequently, after December, 1992, the rate of subsidy has been claimed @ Rs. 369.42 per qtl. (as fixed by the Govt. for September, 1993 on the basis of EX-FCI purchase price of Rs. 518.00 per qtl.). Therefore, for the quantity issued after December, 1992, the rate of subsidy has to be Rs. 369.42 per qtl. and not Rs. 307.00 per qtl. as mentioned in the audit report. In case, the EX-STATEFED issue price under Rs. 2.00 per kg. scheme cannot be less than purchase price from FCI by STATEFED for distribution under the scheme after enhancement of FCI issue price from 11.1.93 by Rs. 60.00 per qtl. for superfine variety.

(d) As per as the excess claim of another amount of Rs. 1.99 lakh as mentioned in the same para is concerned, the same amount would be deducted from balance dues from the Government as this amount is not admissible and wrongly claimed by STATEFED.

(e) Therefore, as against excess claim of Rs. 6.43 lakh (i.e. Rs. 4.44 lakh + Rs. 1.99 lakh as pointed out the C & AG's report), the same amount should be Rs. 4.40 lakh (i.e. Rs. 2.41 lakh + Rs. 1.99 lakh) as clarified here-in-above.

### OBSERVATIONS/RECOMMENDATIONS

7.3. During the course of examination of the Department the Committee is constrained to notice the written replies which had been submitted were not found upto the satisfaction in view of the objection raised by the audit. The official witnesses then prayed to the Committee for allowing one month time to furnish necessary clarification on those points of audit objections. Thereupon the Committee conceded to the request of the Government representatives and directed them to reappear before the Committee with exhaustive replies on these points since raised already.

Subsequently, the Committee re-examined the official witnesses and duly considered the submissions of them on the audit objections. In the fresh written replies on those audit objections the Committee has noticed that replies appeared to be exhaustive on those points raised by the audit. The Commissioner & Secretary to the Government of Assam has very clearly explained all those points to the Committee and firmly stood against those objections which of course could not be explained properly at the time of audit of the Department for want of sufficient information from the office of the Central Government concerned and dealing with the procurement of those materials.

So, the Committee has after reconsideration of the submission of the official witness decided to drop the objections as raised in these paragraphs by the audit.

### **Selection of Eligible Families**

(Audit Sub - para 3.9.6.)

7.4. The audit has pointed out that the families having annual income up to Rs. 6,400 were to be selected as eligible families living below poverty line with reference to the norms set upon the P&RW Department, Government of Assam 1986. The identification of eligible families of 0.40 lakh from May 1992 and 15.33 lakh from April, 1995 was done with the assistance of the President/Secretary of Gaon Panchayat in rural areas and of the Chairman/Executive Officers of the Municipality in Urban areas. However, time to time review of the eligibility criteria of the beneficiaries had not been conducted by the department to determine whether the income of the beneficiaries exceeded the limit rendering them ineligible for the scheme. Instead, the number of beneficiaries identified remained static for the entire scheme period.

7.5. The department in their written reply has stated that the scheme had to be started without further delay with effect from 01-05-92 as desired by the State Government and as per direction of the then Hon'ble Chief Minister, Assam. Initially 4,00,000 beneficiaries were to be given benefits under the Scheme and in subsequent years more families were included and in April, 1995 a total of 15.33 lakh poor families were identified for coverage under the Scheme.

Process of economic evaluation of the beneficiaries was concurrently done with the implementation of the Scheme. This scheme for the poor people is the Pioneer Scheme in the country before the concept of B.P.L. in present form was conceived & T.P.L.S. started. B.P.L. Scheme was introduced in June, 1997 after the closure of Rs.2.00 per kg. scheme in April 1996. The target was initially fixed at 4 lakhs beneficiary but subsequently as per Cabinet decision 19-12-94, the target was raised to 15 lakhs. Thus the emphasis was given to achieve the enhanced target in the subsequent years.

#### **OBSERVATIONS/RECOMMENDATIONS**

7.6. Considering the written reply the Committee has examined the official witnesses on the matter of selection of beneficiaries below poverty line (BPL). But the official representatives intimated the Committee that the selection of beneficiaries for implementing the scheme was raised from time to time. But the Committee could not be informed the exact numbers of beneficiaries selected so far in implementing the Scheme. Therefore the Committee directs the Government that exact amount spent under the scheme during the period as specified by the audit may be obtained from the Sub-Divisional Officers concerned and the same may be intimated to the Committee within 60 days of this report presented to the House.

## **Monitoring and Evaluation**

(Audit Sub-para 3.9.7)

7.7. The audit has pointed out that the scheme was in operation from 1 May 1992 to 30 April 1996 but Government of Assam, Food and Civil Supplies Department constituted Sub-Divisional and Block Level Committee for smooth implementation and monitoring of the scheme only in May 1995 i.e., before 11 months of closure of the scheme. In the absence of any report being made available to audit by the department the effectiveness of the monitoring system could not be assessed over for the last 11 months.

7.8. The department in their written reply has stated that during 1991 this scheme was introduced with the approval of Chief Minister, Assam on 01-10-91. Again on 28-04-92 decisions were taken in the meeting with the Chief Minister, Assam at his Office chamber regarding implementation of the scheme. It is clear in that scheme at para 11 of the scheme that Food & Civil Supplies Officers under the full control of the District and Sub-divisional Officer will be responsible for execution of the scheme. At State Level Food & Civil Supplies Department was responsible for implementation and review of the scheme at District and Sub-Divisional level. Deputy Commissioner and Sub-Divisional Officer were responsible for the purpose.

Committee were constituted specifically at Sub-Divisional Level and Block Level for smooth functioning and monitoring the scheme. Such Committees were to take into account all aspects of distribution of subsidised rice at Rs. 2/- per kg. Accordingly it was periodically reviewed by the Minister, Food & Civil Supplies Department. The Committee referred to above were expected to exercise vigilance also over proper distribution of rice to the beneficiaries. Moreover all monitoring and distribution works were conducted by the STATEFED. Therefore STATEFED is fully responsible for implementation of the scheme.

### **OBSERVATIONS/RECOMMENDATIONS**

7.9. Having perused the written replies, the Committee has heard the submission of the official representatives on the matter in question. The official witnesses have submitted to the Committee that the scheme was thoroughly and fully implemented through the village level Committees with the help of STATEFED. But the STATEFED is in a very bad shape in financial position. Therefore, the exact position of implementing the scheme is not available with the Government.

Thereupon, the Committee has decided not to pursue the matter any further although the audit has expressed objection and the scheme had already been closed.

**Locking up of Government money meant for activities under Consumer Protection Act.**

[Audit Para 3.10/CAG(Civil)/1996-97]

7.10. The audit has pointed out that for the purpose of creating awareness amongst the public about their rights under Consumer Protection Act in the State, the Food and Civil Supplies Department sanctioned Rs.28.20 lakh in March 1992. The amount was drawn (March 1992) by the Director of Food and Civil Supplies and kept outside the Government account in the form of two deposit-at-call receipts (DCR). One of the DCR for Rs. 12.52 lakh was encashed (June 1996) and utilised (August 1996) on publicity purpose, the balance amount of Rs. 15.68 lakh remained unutilised as of April 1997. The Department had not stated the reasons for non-utilisation of the amount even after lapse of more than 5 years. Thus drawal of money not required for immediate use not only violated the provisions of financial rules but also resulted in locking up of Government money. Besides it had adversely affected the Wage and Means position of the Government.

7.11. The department in their written reply and oral deposition has stated that it is a fact that an amount of Rs. 28.20 lakhs was kept two DCR's after drawal from treasury. This was done in pursuance of Government instruction contained in letter No. SDA.109/90/32, dated 23-03-92 and SDA.132/87/pt-III/59 dated 31.03.92. Out of the above amount of Rs. 12.58 lakhs was released in terms of State Government letter No. FSA.38/96/5 dated 31-05-96 and the remaining amount of Rs. 15.58 lakhs was released vide Government letter No. FSA.38/96/19, dated 30-05-97. At present there is no amount lying blocked.

**OBSERVATIONS/RECOMMENDATIONS**

7.12. Having been perused the subsequent replies on the audit objection, the Committee has been satisfied with the submission of the official representatives and decided to drop the objection as raised by the audit in the paragraph.



**Annexure - I**

**GOVERNMENT OF ASSAM  
OFFICE OF THE COMMISSIONER OF LOWER ASSAM DIVISION  
PANBAZAR : GUWAHATI**

No.RR.29/2000/101

Dated Guwahati, the 10th September, 2002

To

Dr. K.N. Baishya,  
Additional Secretary,  
Assam Legislative Assembly,  
Dispur, Guwahati - 6.

Sub. Meeting of the Committee on Public Accounts Assam Legislative Assembly.

Ref. Your letter No. LAPAC.30/2002/4618 of 7th August 2002.

Sir,

With reference to the above and in accordance with the directions of the Hon'ble Public Accounts Committee of the Assam Legislative Assembly an enquiry has been caused in the matter of utilisation of fund meant for MNP House-site Scheme in the 7 districts of Lower Assam Division and 6 districts of North Assam Division under my charge. The period covered for this enquiry is 96-97 to 01-02, though DC, Goalpara has reported about the year 95-96 also.

The enquiry reveals that during the above said period an amount of Rs. 364.83 lakhs was allotted in the above said 13 districts of which, Rs. 341.68 lakhs were actually drawn. Till date only Rs. 225.25 lakhs have been utilized. This means that the utilization is about 58% only. Out of the unutilized amount of Rs. 116.43 lakhs Rs. 79.05 lakhs have been refunded to the Treasury and remaining Rs. 37.38 lakhs are yet to be utilized. The position therefore is very unhappy. The breakup of the figures as in the enclosed statement indicates that the utilization has been gradually becoming poorer over the year since 96-97 and in fact perhaps this was the reason that no funds were allotted to most of the districts after 98-99. Performance of all the districts have been by and large more or less equally unsatisfactory.

Discussions with the Deputy Commissioners have revealed that the reasons for poor utilization have been more than one. Delay in receipt of allocation and procedure followed for selection and approval of beneficiaries are broadly two factors responsible for this. The Director Land Reforms who was consulted about the procedure for finalization of the beneficiary list has confirmed that after the beneficiaries have been identified by the Revenue Authorities the Land Advisory

Committee, Sub-Divisional Boards for SC and ST are to be consulted on the issue of beneficiaries. The list cleared by these bodies is then approved by the Director Land Reforms, after which the actual disbursement starts. The above said bodies in some cases desire to verify some matters and that takes time. All these add to the time which is taken for implementation of the scheme. DC Morigaon has given me an activity chart for the years 96-97, 97-98 and 98-99 (copy enclosed) which shows why and at what stage the delay takes place. Similar picture is expected in every district.

To have a better insight into the problems, let us have a look into the current year's scheme. Director Land Reforms has informed that allocation for the year 02-03 has been communicated to the Deputy Commissioners on 30th July/02 and they have been requested to submit schemes with the list of beneficiaries observing all formalities for release of funds. Two aspects of this exercise are worth consideration. First, the Deputy Commissioners could have been told to prepare this list of beneficiaries much more in advance and may be in the previous financial year i.e. 01-02. In fact the Deputy Commissioners should have been told to prepare shelf of scheme for more than one year at a time and execute them year after year depending upon the availability of funds. This would not only avoid duplication of efforts in preparing the lists every year even though the scheme is not implemented as in the past, but also cut short the delay in implementation to a great extent. The statements enclosed indicate that the scheme has practically not been implemented in the last three years and therefore, there must have been some approved lists of beneficiaries with Deputy Commissioners as well as with the Director, Land Reforms which could have been used for implementation of the scheme in the current year. The allocation of funds to each district could also have been made on the basis of the beneficiaries approved for each district and each category. This shortcoming of planning in the current year would result in the same problem of delay even this year. The second aspect relates to the approval of the beneficiary list by the Director, Land Reforms. To my mind, after the beneficiary lists have been cleared by the Land Advisory Committee and SC/ST Boards, the further approval of Director can be dispensed with. This scheme is rather simple and the norms are well laid down. The Deputy Commissioners can therefore be entrusted with the implementation immediately after the above Committees/Board approve the lists.

Another very important aspect which has to be taken care of, relates to the availability of land and beneficiaries in different districts. It would be appropriate to provide funds to various districts only to the extent of available land and beneficiaries willing to settle thereon. It is quite possible that the selected beneficiaries do not prefer to occupy the allotted land for different reason and in such cases funds released are bound to remain unutilised. To avoid this type of situation the D.C's

must ensure in advance that the list of beneficiaries includes only those who are willing to occupy the proposed land for allotment to them. This can be done only if the entire work of beneficiary selection is done at least 18 months in advance.

As regards the responsibility of officers for delay in the implementation of the scheme and consequent non-utilization of funds. I find that these problems have arisen mainly due to procedure reasons. In case of Morigaon where I have gone deeper into the process of selection of beneficiaries, it is found that during 96-97 and 97-98 the ST lists were approved by the ITDPs after almost a year. The responsibility for this would lie on the entire staff of the ITDP. The SC list for 96-97 was approved by the Board but could not be placed in the LAC for flimsy reasons. SC list for 97-98 was not sent to the Welfare Board for full one year due to the fault of the clerical staff of the DC's office. The list of 97-98 and 98-99 were ultimately not approved by the LAC Members and the funds were unutilized till date. The impression gathered by me is that the procedures are lengthy and there is in general callousness that has resulted into the unhappy situation reported by the audit. Though it is possible to fix responsibility for these lapses in case of Morigaon District but a quick look at the records and discussions with the officers and assistants has revealed that the proceedings, if initiated may not yield desired result. I have also found that the list of beneficiaries for the current year has already reached the DC Morigaon from some circles and others may also reach in time. This shows that a determination to improve the situation can bring results and as such, we may not go for fixing responsibility. I strongly feel that instead of penal action, which will cover a large number of persons in the entire LAD and NAD, we should lay emphasis on cutting short and streamlining the procedures and the suggestions given above can be considered by the Director, Land Reforms immediately for implementation.

Yours faithfully,

Sd/-

Commissioner,

Lower Assam Division, Guwahati.

**Fund allotted (Rs. in lakhs) (including SCP/TSP/Gen.)**

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	.80
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.30	11.8	--	--	--	--
4. BNG	--	1070	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	17.15	3.15	--	1.55
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>47.15</b>	<b>3.15</b>	<b>--</b>	<b>2.35</b>
8. Darrang	--	6.8	13.05	6.0	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.00	--	--	--
11. Dhemaji	--	4.0	9.8	5.0	--	--	--
12. N.L.	--	7.0	11.7	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	<b>--</b>	<b>37.60</b>	<b>74.20</b>	<b>28.50</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>75.650</b>	<b>3.150</b>	<b>--</b>	<b>2.350</b>

**Funds drawn (Rs. in lakhs) (including SCP/TSP/Gen.)**

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	--
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.3	11.8	--	--	--	--
4. BNG	--	1070	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	5.5	--	--	--
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>35.5</b>	<b>--</b>	<b>--</b>	<b>--</b>
8. Darrang	--	6.8	13.05	--	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.0	--	--	--
11. Dhemaji	--	4.0	9.80	5.0	--	--	--
12. N.L.	--	7.0	11.70	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	<b>--</b>	<b>37.60</b>	<b>74.20</b>	<b>22.50</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>58.000</b>	<b>--</b>	<b>--</b>	<b>--</b>

## Fund allotted (Rs. in lakhs) (including SCP/TSP/Gen.)

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	.80
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.30	11.8	--	--	--	--
4. BNG	--	10.70	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	17.15	3.15	--	1.55
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>47.15</b>	<b>3.15</b>	--	<b>2.35</b>
8. Darrang	--	6.8	13.05	6.0	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.00	--	--	--
11. Dhemaji	--	4.0	9.8	5.0	--	--	--
12. N.L.	--	7.0	11.7	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	--	<b>37.60</b>	<b>74.20</b>	<b>28.50</b>	--	--	--
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>75.650</b>	<b>3.150</b>	--	<b>2.350</b>

## Funds allotted (Rs. in lakhs) (including SCP/TSP/Gen.)

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	--
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.3	11.8	--	--	--	--
4. BNG	--	10.70	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	5.5	--	--	--
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>35.5</b>	--	--	--
8. Darrang	--	6.8	13.05	--	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.0	--	--	--
11. Dhemaji	--	4.0	9.80	5.0	--	--	--
12. N.L.	--	7.0	11.70	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	--	<b>37.60</b>	<b>74.20</b>	<b>22.50</b>	--	--	--
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>58.000</b>	--	--	--

**Funds utilised (Rs. in lakhs) (including SCP/TSP/Gen.)**

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02	Refund to tr.
1. Kamrup	--	--	--	--	--	--	--	11.000
2. Goalpara	--	--	6.625	--	17.35	5.75	--	--
3. Barpeta	--	5.975	8.300	--	--	--	--	5.825
4. BNG	--	7.150	3.400	8.5	--	--	--	24.700
5. Kokrajhar	--	16.350	14.000	5.1	--	--	--	2.900
6. Dhubri	--	5.400	7.650	--	--	--	--	9.925
7. Nalbari	--	1.3	13.15	6.0	--	--	--	--
<b>Total - LAD</b>	--	<b>36.175</b>	<b>53.125</b>	<b>19.6</b>	<b>17.35</b>	<b>5.75</b>	--	<b>54.350</b>
8. Darrang	--	6.800	12.3	--	--	--	--	.750
9. Sonitpur	--	4.425	12.3	--	--	--	--	.775
10. Morigaon	--	7.450	--	--	--	--	--	23.175
11. Dhemaji	--	4.000	9.8	5.00	--	--	--	--
12. N.L.	--	5.500	11.7	6.0	--	--	--	--
13. Nagaon	--	4.400	--	3.52	--	--	--	--
<b>Total - NAD</b>	--	<b>32.630</b>	<b>46.10</b>	<b>14.52</b>	--	--	--	<b>24.700</b>
<b>Grand Total</b>	--	<b>68.805</b>	<b>99.225</b>	<b>34.120</b>	<b>17.350</b>	<b>5.750</b>	--	<b>79.050</b>

Total for the period 95-96 to 2001-2002 (6 years)

	<u>LAD</u>	<u>NAD</u>	<u>Total</u>
1. Amount allotted	224.525	140.30	364.825
2. Amount drawn	207.375	134.30	341.675
3. Amount utilized	132.00	93.25	225.25
4. Amount unutilized	--	--	116.425
5. Amount refunded to Govt.	--	--	79.05
6. Amounts with DCs	--	--	37.38

Annexure-II

## GOVERNMENT OF ASSAM

OFFICE OF THE COMMISSIONER UPPER ASSAM DIVISION

No. TYD/UAD.1/2002/72 Dated 17.12.2002

From Mrs. T.Y. Das, IAS,  
Commissioner, Upper Assam Division,  
Jorhat (Camp at Dispur)

To Dr. K.N. Baisya,  
Additional Secretary,  
Assam Legislative Assembly,  
Dispur, Guwahati.

Sub. Non-utilisation of financial assistance provided for house-sites  
for family belonging to landless agricultural workers.

Ref. Letter No. LAPAC.30/2002/4618 dated 7-8-2002 and Letter  
No. LAPAC.30/2002/10505 dated 20th November, 2002.

Sir,

In inviting a reference to your letters mentioned above, I am directed to submit the following report regarding utilisation of financial assistance provided for house-sites for the families belong to landless agricultural workers for the following Districts:

1) Tinsukia District: As reported by Deputy Commissioner, Tinsukia Dist. Vide report No. TRR.4/95/pt.V/73, dated 19.10.2002 and report No. TRR.4/95/Pt.V/74, dated 22.11.2002 and No. TRR.4/95/Pt.-V/75, dated 22.11.2002. all the funds under MNP have been disbursed and there are no pending funds available for disbursal.

2) Jorhat District: As reported by Deputy Commissioner, Jorhat Dist. vide letter No. JRC.1/97/353, dated 22nd August, 2000 and No. JRC.1/97/358, dated 23.10.2002 there are no pending funds available for disbursal.

3) Sibsagar District: As reported by Deputy Commissioner, Sibsagar Dist. vide D.O.No. SBRI.1/98-99, dated 10th October, 2002 and letter No. SVRL.1/98-99/172, dated 29th August, 2002 all the funds under Sibsagar District have been disbursed except for Sonari Sub-Division where an amount of Rs. 47,500 is lying undisbursed under MNP Scheme which are parts of the total amount of Rs.95,000 and Rs.35,000 which was released and drawn under MNP(TSP) beneficiaary component for 1997-98 and under MNP General Scheme for the year 1998-99 respectively. As reported the fund could not be disbursed by the SDO (Civil), Charaideo, Sonari due to

non-availability of sufficient number of beneficiaries. Two additional lists of beneficiaries have already been sent to the D.L.A.R. for approval for disbursement of the amount.

4) Golaghat District : As reported by Deputy Commissioner, Golaghat vide WT No. GRL 9/97-98/68, dated 6.9.2002 an amount of Rs. 50,000 (fifty thousand) in Golaghat Sadar Sub-Division remains to be disbursed under MNP (TSP) component. The amount was drawn in 1998 and could not be disbursed on account of the following reasons.

a) Approval of the list of beneficiaries was received from the ITDP Board, Golaghat in 2001.

b) Bifurcation was made of the Golaghat Revenue Circle to Marangi Revenue Circle in October, 2001 after which the beneficiaries fell under the new Circle.

c) Election ban during the Panchayat elections.

A ceremonial distribution will be organised in the newly created Marangi Circle as soon as the Assembly By-elections are over.

5) Dibrugarh District : As reported by the Deputy Commissioner, Dibrugarh vide latest report No. DRR.8/2000/236, dated 5th December 2002, and No. DRR 8/2000/248, dated 10-12-2002 and No. DRR 8/2000/260, dated 12-12-2002 an amount of Rs. 72,500 and Rs. 1,20,000 for general beneficiaries was lying undisbursed pending approval of Govt. of beneficiary list. However, on receipt of approval of DLRAR vide letter No. DLRAR/MNP/42/87-88/163, dated 3rd December 2002, disbursement of Rs. 1,20,000 has already been made. The amount of Rs. 1,20,000 had been sanctioned in 1998-99 and proposal had been earlier sent to DLRAR for approval vide letter No. DRR 1/97-98/MNP/172, dated 27-1-2000 after which it was resubmitted vide letter No. DRR-1/98-99/MNP/General /234 dated 27-11-2002. As regards the unspent amount of Rs. 72,500 the amount has been kept in civil deposit and proposal has already been sent to the DLRAR for approval. The DLRAR has called for attested copy of treasury challan vide letter No. DLRAR/MNP-42/87-88/162, dated 5th December 2002. Funds will be released as soon as approval is received.

The concerned Deputy Commissioners have requested to take all possible steps to ensure that all pending MNP funds are disbursed without delay.

Yours faithfully,

Sd/- T. Y. Das

Commissioner Upper Assam Division,

Jorhat (Camp at Dispur)



## Fund allotted (Rs. in lakhs) (including SCP/TSP/Gen.)

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	.80
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.30	11.8	--	--	--	--
4. BNG	--	10.70	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	17.15	3.15	--	1.55
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>47.15</b>	<b>3.15</b>	<b>--</b>	<b>2.35</b>
8. Darrang	--	6.8	13.05	6.0	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.00	--	--	--
11. Dhemaji	--	4.0	9.8	5.0	--	--	--
12. N.L.	--	7.0	11.7	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	<b>--</b>	<b>37.60</b>	<b>74.20</b>	<b>28.50</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>75.650</b>	<b>3.150</b>	<b>--</b>	<b>2.350</b>

## Funds allotted (Rs. in lakhs) (including SCP/TSP/Gen.)

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02
1. Kamrup	--	4.5	6.5	--	--	--	--
2. Goalpara	6.85	6.65	11.9	6.0	--	--	--
3. Barpeta	--	8.3	11.8	--	--	--	--
4. BNG	--	10.70	20.55	12.5	--	--	--
5. Kokrajhar	--	16.35	16.5	5.5	--	--	--
6. Dhubri	--	12.1	24.725	5.5	--	--	--
7. Nalbari	--	1.3	13.15	6.0	--	--	--
<b>Total - LAD</b>	<b>6.85</b>	<b>59.90</b>	<b>105.125</b>	<b>35.5</b>	<b>--</b>	<b>--</b>	<b>--</b>
8. Darrang	--	6.8	13.05	--	--	--	--
9. Sonitpur	--	5.2	12.45	--	--	--	--
10. Morigaon	--	7.5	15.15	6.0	--	--	--
11. Dhemaji	--	4.0	9.80	5.0	--	--	--
12. N.L.	--	7.0	11.70	6.0	--	--	--
13. Nagaon	--	7.10	12.05	5.50	--	--	--
<b>Total - NAD</b>	<b>--</b>	<b>37.60</b>	<b>74.20</b>	<b>22.50</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Grand Total</b>	<b>6.850</b>	<b>97.500</b>	<b>179.325</b>	<b>58.000</b>	<b>--</b>	<b>--</b>	<b>--</b>

**Funds utilised (Rs. in lakhs) (including SCP/TSP/Gen.)**

Dist.	95-96	96-97	97-98	98-99	99-00	00-01	01-02	Refund to tr.
1. Kamrup	--	--	--	--	--	--	--	11.000
2. Goalpara	--	--	6.625	--	17.35	5.75	--	--
3. Barpeta	--	5.975	8.300	--	--	--	--	5.825
4. BNG	--	7.150	3.400	8.5	--	--	--	24.700
5. Kokrajhar	--	16.350	14.000	5.1	--	--	--	2.900
6. Dhubri	--	5.400	7.650	--	--	--	--	9.925
7. Nalbari	--	1.3	13.15	6.0	--	--	--	--
<b>Total - LAD</b>	--	<b>36.175</b>	<b>53.125</b>	<b>19.6</b>	<b>17.35</b>	<b>5.75</b>	--	<b>54.350</b>
8. Darrang	--	6.800	12.3	--	--	--	--	.750
9. Sonitpur	--	4.425	12.3	--	--	--	--	.775
10. Morigaon	--	7.450	--	--	--	--	--	23.175
11. Dhemaji	--	4.000	9.8	5.00	--	--	--	--
12. N.L.	--	5.500	11.7	6.0	--	--	--	--
13. Nagaon	--	4.400	--	3.52	--	--	--	--
<b>Total - NAD</b>	--	<b>32.630</b>	<b>46.10</b>	<b>14.52</b>	--	--	--	<b>24.700</b>
<b>Grand Total</b>	--	<b>68.805</b>	<b>99.225</b>	<b>34.120</b>	<b>17.350</b>	<b>5.750</b>	--	<b>79.050</b>

Total for the period 95-96 to 2001-2002 (6 years)

	<u>LAD</u>	<u>NAD</u>	<u>Total</u>
1. Amount allotted	224.525	140.30	364.825
2. Amount drawn	207.375	134.30	341.675
3. Amount utilized	132.00	93.25	225.25
4. Amount unutilized	-	-	116.425
5. Amount refunded to Govt.	-	-	79.05
6. Amounts with DCs	-	-	37.38

GOVERNMENT OF ASSAM

OFFICE OF THE COMMISSIONER UPPER ASSAM DIVISION

No.TYD/UAD.1/2002/72

Dated 17.12.2002

From Mrs. T.Y. Das, IAS,  
Commissioner, Upper Assam Division,  
Jorhat (Camp at Dispur)

To Dr. K.N. Baisya,  
Additional Secretary,  
Assam Legislative Assembly,  
Dispur, Guwahati.

Sub. Non-utilisation of financial assistance provided for house-sites  
for family belonging to landless agricultural workers.

Ref. Letter No. LAPAC.30/2002/4618 dated 7-8-2002 and Letter  
No LAPAC.30/2002/10505 dated 20th November, 2002.

Sir,

In inviting a reference to your letters mentioned above, I am directed to submit the following report regarding utilisation of financial assistance provided for house-sites for the families belong to landless agricultural workers for the following Disrtricts:

1) Tinsukia District: As reported by Deputy Commissioner, Tinsukia Dist. Vide report No.TRR.4/95/pt.V/73, dated 19.10.2002 and report No.TRR.4/95/Pt.V/74, dated 22.11.2002 and No. TRR.4/95/Pt.-V/75, dated 22.11.2002. all the funds under MNP have been disbursed and there are no pending funds available for disbursal.

2) Jorhat District: As reported by Deputy Commissioner, Jorhat Dist. vide letter No.JRC.1/97/353, dated 22nd August, 2000 and No.JRC.1/97/358, dated 23.10.2002 there are no pending funds available for disbursal.

3) Sibsagar District: As reported by Deputy Commissioner, Sibsagar Dist. vide D.O.No.SBRI.1/98-99, dated 10th October, 2002 and letter No.SVRL.1/98-99/172, dated 29th August, 2002 all the funds under Sibsagar District have been disbursed except for Sonari Sub-Division where an amount of Rs. 47,500 is lying undisbursed under MNP Scheme which are parts of the total amount of Rs.95,000 and Rs.35,000 which was released and drawn under MNP(TSP) beneficaary component for 1997-98 and under MNP General Scheme for the year 1998-99 respectively. As reported the fund could not be disbursed by the SDO (Civil), Charaideo, Sonari due to

non-availability of sufficient number of beneficiaries. Two additional lists of beneficiaries have already been sent to the D.L.A.R. for approval for disbursement of the amount.

4) Golaghat District : As reported by Deputy Commissioner, Golaghat vide WT No. GRL 9/97-98/68, dated 6.9.2002 an amount of Rs. 50,000 (fifty thousand) in Golaghat Sadar Sub-Division remains to be disbursed under MNP (TSP) component. The amount was drawn in 1998 and could not be disbursed on account of the following reasons.

a) Approval of the list of beneficiaries was received from the ITDP Board, Golaghat in 2001.

b) Bifurcation was made of the Golaghat Revenue Circle to Marangi Revenue Circle in October, 2001 after which the beneficiaries fell under the new Circle.

c) Election ban during the Panchayat elections.

A ceremonial distribution will be organised in the newly created Marangi Circle as soon as the Assembly By-elections are over.

5) Dibrugarh District : As reported by the Deputy Commissioner, Dibrugarh vide latest report No. DRR.8/2000/236, dated 5th December 2002, and No. DRR 8/2000/248, dated 10-12-2002 and No. DRR 8/2000/260, dated 12-12-2002 an amount of Rs. 72,500 and Rs. 1,20,000 for general beneficiaries was lying undisbursed pending approval of Govt. of beneficiary list. However, on receipt of approval of DLRAR vide letter No. DLRAR/MNP/42/87-88/163, dated 3rd December 2002, disbursement of Rs. 1,20,000 has already been made. The amount of Rs. 1,20,000 had been sanctioned in 1998-99 and proposal had been earlier sent to DLRAR for approval vide letter No. DRR 1/97-98/MNP/172, dated 27-1-2000 after which it was resubmitted vide letter No. DRR-1/98-99/MNP/General /234 dated 27-11-2002. As regards the unspent amount of Rs. 72,500 the amount has been kept in civil deposit and proposal has already been sent to the DLRAR for approval. The DLRAR has called for attested copy of treasury challan vide letter No. DLRAR/MNP-42/87-88/162, dated 5th December 2002. Funds will be released as soon as approval is received.

The concerned Deputy Commissioners have requested to take all possible steps to ensure that all pending MNP funds are disbursed without delay.

Yours faithfully,

Sd/- T. Y. Das

Commissioner Upper Assam Division,  
Jorhat (Camp at Dispur)