

COMMITTEE ON PUBLIC ACCOUNTS

(2013-2016)

HUNDRED AND FORTY FIRST REPORT



(THIRTEENTH ASSEMBLY)

Report of the Committee on Public Accounts, Assam Legislative
Assembly on the Report of the Comptroller and Auditor
General of India (R/R) for the year '2009-2010
relating to Revenue and DM Departments,
Government of Assam.

Presented to the House on 11-12-2015

**ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT,
DISPUR, GUWAHATI-6.**

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COMPOSITION OF THE COMMITTEE

Chairman:

1. Shri Keshab Mahanta

Members:

2. Shri Abdul Muhib Mazumdar
3. Shri Gautam Bora
4. Capt. Robin Bordoloi
5. Shri Binanda Kumar Saikia
6. Shri Aklis Turkey
7. Shri Kamal Sing Narzary
8. Shri Emmanuel Mosahary
9. Shri Utpal Dutta
10. Hafiz Bashir Ahmed
11. Shri Swapan Kar
12. Shri Prasanta Phukan
13. Shri Jatin Mali

Secretariat:

1. Shri P.K. Das, Principal Secretary
2. Shri Animesh Chaudhury, Deputy Secretary
3. Shri Ananta Baishya, Suptd.

(ii)

PREFATORY REMARKS

I, Shri Keshab Mahanta, Chairman, Committee on Public Accounts, Assam Legislative Assembly having been authorized to submit the report on its behalf present this Hundred and Forty First Report of the Committee on Public Accounts on the Audit paras contained in the Report of the Comptroller and Auditor General of India (R/R) for the year 2009-2010 pertaining to Revenue and DM Department, Government of Assam.

1. The Report of the Comptroller and Auditor General of India (R/R) for the year 2009-2010 was laid before the House 08-06-2011.
2. The Report mentioned above relating to the Revenue and DM Department was considered by the Committee on Public Accounts in their sitting held on 26th July, 2013.
3. The Committee has considered the draft report and finalized the same in their sitting held on 07-12-2015.
4. The Committee has appreciated the valuable assistance rendered by the Accountant General (Audit), Assam and his Junior Officers and staff during the examination of the Department.
5. The Committee thanks to the Departmental witnesses as well as Finance Department for their kind co-operation. The Committee also pleased to offer thanks to the Principal Secretary, Assam Legislative Assembly with his officers and staff of the Committee on Public Accounts Branch for their valuable services rendered to the Committee.
6. The Committee earnestly hopes that the Government would implement the recommendations made in this Report.

Dispur:
The 7TH December, 2015.

SHRI KESHAB MAHANTA,
Chairman
Committee on Public Accounts.

The Report
Revenue & D.M.(Registration) Department
Trend of arrears
(Audit para/4.7.6 C&AG(R/R)/2009-2010/P-46)

1.1 The Audit has pointed out that the position of total demand for recovery ,demand settle and balance carried over to the following year ending the period 2004-05 to 2008-09, as per the details furnished by the Commissioner and collected during field audit, in respect of 27 district collect orates. The percentage of disposed cases varied between 1.38 and 2.49 per cent of the total pending cases. Collection effected varied from 2.56 and 8.18 per cent compared to the total demand for the respective years. The disposal with reference to opening balance of 2004-05 and the cases instituted during the last five years was only nine per cent. The department had not fixed any target for disposal of pending cases by each collect orate leading to accumulation of Rs. 350.76 crore in 1,08,027 cases at the end of the year 2008-09 against Rs. 185.86 crore in 99,989 cases at the beginning of the year 2004-05. This indicates ineffectiveness in implementation of the PDR Act in the State of Assam. The Government or the Commissioners could not provide us the age-wise pendency of arrears and hence audit could not analyze the pendency of arrears further. The Government did not also prescribe any report or return to be furnished periodically by the administrators to the controlling officers of the Department to keep a watch on the progress of public demand cases. This indicated weak monitoring mechanism in regard to recovery of dues at all the levels of the State Government. We noticed that arrears in 38.147 cases (out of total 1,08,027 pending cases) involving recoverable dues of Rs. 58 crore were lying outstanding for more than five years as on 31.3.2009 in nine out of 10 test checked districts. The Government while accepting the audit contentions stated that suitable instructions will be issued to the district collect orates to reduce the pendency of certificate cases.

1.2 The department by their written reply has stated that it is a fact that large numbers of cases are lying outstanding as noted in the Audit Report. Many districts 7 sub divisions regularly submit statements

regarding Bakijai collection monthly/quarterly & yearly and they regularly monitor Bakijai cases in the monthly Revenue meeting. Efforts are on for speedy disposal of Bakijai cases to recover outstanding amount by chalking out action plan and organizing joint collection drive from concerned bank/institutions and officials from the Office of Deputy Commissioner and by issuing notice to the defaulters. D.C. Nalbari & D.C. hailakandi have fixed target against each Certificate Officer. In Nalbari age-wise pendency of arrear is now available through the computerized system which gets auto updated on every transaction.

OBSERVATIONS/RECOMMENDATIONS

1.3 After threadbare discussion the Committee recommends that the matter relating to realization of outstanding land revenue be discussed and reviewed in monthly DDC Review meeting and instructed the department to take action for speedy recovery of the outstanding dues of land revenue and submit district-wise data regarding recovery of outstanding dues of land revenue within 30 days from the date of presentation of this report before the House.

Absence of guidelines

(Audit para 4.7.7. C&AG/(R/R) 2009-2010/P-47)

1.4 The audit has pointed out that the Government had neither prepared any manual nor issued any standing order about the system and procedure to be followed for initiation of certificate proceedings on receipt of requisition from the requisitioning authorities for administering the public demand. Absence of guideline was fraught with the risk of gaps in documentation resulting in difficulty in verifying the occurrences and genuineness of public demand cases.

1.5 The department by their written reply has stated that in this regard the B.P.D.R. Act. 1913 is followed as a standing order and guideline.

OBSERVATIONS/RECOMMENDATIONS

1.6 Having heard from the departmental witnesses the Committee directed the Revenue department to prepare the guideline and take appropriate measures and action taken in this regards should be intimated to the Committee within 30 days from the date of presentation of this report before the House.

Absence of guideline**(Audit para 4.7.8 C&AG(R/R)/2009-2010/P-47)**

1.7 The Audit has pointed out that the manpower is a key instrument for efficient management of operational performance of an organization to provide quality service to the stakeholders. Timely disposal of certificate cases in terms of PDR Act is a key measure of the operational efficiency of the certificate organization and is dependent on adequate and efficient manpower. Audit found that there were no separate sanctioned posts for dealing with certificate cases in the 10 test checked districts. The work was managed by the existing staff of the amalgamated establishment of DC offices. Absence of dedicated manpower in the certificate organization resulted in delay in disposal and increased the pendency of claim, as brought out in succeeding paragraphs. The Government accepted the audit observation and stated that district collect orates will be asked to earmark at least one UDA level staff from their amalgamated establishment exclusively for dealing with the certificate cases under the supervision of one Additional Deputy Collector level officer, whose performance on certificate cases will be considered while recording his Annual CONFIDENTIAL Report.

1.8 The department by their written reply has stated that it is fact that the manpower is not sufficient depending upon the no. of Bakijiai cases.

OBSERVATIONS/RECOMMENDATION

1.9 The Committee heard the submission of the departmental representatives and pleased to drop the para.

Non-recording of requisition for institution of certificate cases**(Audit para 4.7.9 C&AG(R/R)/2009-2010/P-48)**

1.10 The audit has pointed out that the Government did not issue any standing order specifying the period within which a requisition received is to be converted into a certificate case. Audit also found that there was no system of reconciliation of records of the Requiring Officer. (RO) and the Certificate Officer (CO) in any of the 10 test checked districts. This resulted in delay in instituting certificate cases and consequent non-recovery of dues of Rs. 45.38 crore as discussed . (i) The district collectorates, Karbi Anglong and Jorhat neither recorded the six requisitions received between 2001-02 and 2006-07 in the register of certificate cases nor instituted certificate cases (February 2010).The CO the RO never reconciled their records to ascertain the actual position of the cases. Thus, non-reconciliation and non-recording the requisitions led to delay in initiation of the process for realization of public dues amounting to Rs.27.62 crore.(ii) Audit observed that 324 certificate cases involving recoverable dues of Rs. 1.61 crore as on 31 March 2009 were awaiting settlement as per records of the Divisional Forest Officers. Nagaon and Karimganj against 122 cases involving Rs. 55 lakh in the records of the Cos as detailed. The Cos did not reconcile their records with that of the ROs to ascertain the reasons for the difference of 202 cases involving recoverable dues of Rs. 1.06 crore. (iii) In five out of the 10 test checked district collectorates audit observed inordinate delays on the part of the Cos ranging between two and 108 months (after receiving the requisitions) in instituting 1,089 certificate cases. This led to delay in recovery of Rs. 16.70 crore . Audit did not find any reasons for non-recording of the requisitions in the register of certificate cases and delay in institution of certificate cases for such long period. The Government stated that a time frame will be fixed for registering the requisitions and conversion of requisitions into certificate cases.

1.11 The department by their written reply has stated that all the requisition for institution of certificate cases are normally recorded in a register year wise and separate case number is given against each

requisition. There is mention of 10 cases (details note given) received in Nov.2006 and oct 2009. A detail review of all such cases has been initiated immediately on receipt of the report and henceforth steps have been taken to ensure timely institutions of certificate cases. All Certificate Officers have been instructed suitably. In Barpeta District and Golaghat District time frame has already been fixed for registering a Bakijai case from the date of receiving requesting from the RO/Bank/Financial institutions.

OBSERVATIONS/RECOMMENDATIONS

1.12 The Committee is not satisfied with the replies so, it has recommended that a detail report covering all the points i.e. pending, recovery, balance may be submitted to the Committee district wise within 30 days from the date of presentation of this report before the House.

Non-execution of certificate cases**(Audit para 4.7.10 C&AF(R/R)/2009-2010/P-50-51)**

1.13 The audit has pointed out that there was no mechanism for monitoring the execution of certificate cases at the Government level. In six out of 10 test checked districts, we found that 259 certificate cases were pending for execution. The district collectors could not furnish the reasons for non-execution of the cases. This resulted in locking up of certified dues amounting to Rs. 23.91 crores. The Government while accepting our point stated that the matter of non-execution/deferment of certificate cases would be examine verified and remedial measures adopted.

1.14 The department by their written reply has stated that action are to be taken against certificate debtors as per provision of B.P.D.R. Act. 1913. The Deputy Commissioner, Kamrup (M) has stated that, reference has been made in respect of two cases instituted in Nov. 2003 and Jan'2008, but as the case number is not indicated in the report, specific report on action taken could not be given. In some districts there are effective monitoring system for execution and disposal of certificate cases as per provisions of the BPDR Act, 1913 and hence there are no pending cases for execution, though in some districts as there are many pending cases due to shortage of staff.

OBSERVATIONS/RECOMMENDATIONS.

1.15 The Committee has carefully considered the submission of the official representatives. But the Committee was not satisfied with the explanation made for monitoring system and ~~department to submit a detail and~~ directed the department to submit a detail report to the Committee within 30 days from the date of presentation of this report before the House.

Lack of control in respect of public demand sent to other collectors

(Audit para 4.7.11.C&AG(R/R)/2009-2010/P-51-52)

1.16. 4.7.11.1. The audit has pointed out that the District Collector of Kamrup (Metro), on receipt of a requisition from the authorities of Assam Financial Corporation, Guwahati, instituted in April 2002 a certificate case involving Rs. 15.11 lakh. On cross verification with the records of the R.O, we found that the defaulter hailed from Sonitpur district of Assam and was having properties there. But the Collector orate did not transfer (February 2010) the case to Sonitpur district for recovery of the loan as arrears of land revenue and instead retained the case without any further action. This resulted in non-recovery of certified dues amounting to Rs. 15.11 lakh.

4.7.11.2. The Sales Tax Department of Madhya Pradesh had requested the District Collector, Kamrup (Metro) in 1999 to recover Rs. 10.60 lakh in respect of a dealer. The Collector instituted the case on 16 September 1999 and issued a demand notice on the same day itself followed by a reminder on 19 January 2000. On 16 February 2000, the dealer presented himself through his advocate in the District Collector's Officer. The Collector, in contravention of the extent rules, decided that as the arrears related to sales tax, the concerned department may be written to for recovery of the dues. Any correspondence made with the concerned tax department thereafter could not be ascertained in audit. The case is still pending (November 2010) The Government accepted our observation and stated that suitable instructions would be issued to the district collectors to take action on certificate received.

1.17 The department by their written reply has stated that the (a) regarding the case of Assam Financial Corporation, steps have been initiated to dispose it on priority basis.(b) The matter has been taken up for verification and follow up to ensure quick disposal of the Bakijai cases.

OBSERVATIONS/RECOMMENDATIONS

1.18 The Committee has carefully observed that there had been certain delay in performing the whole matter and therefore Committee has directed the department to submit a action taken report without any further delay accordingly.

1.18.1 The Committee has directed the department to collect all information and submit a report at the earliest.

Slow pace of disposal of cases**(Audit para 4.7.12. C&AG/(R/R)2009-2010/P-52-53**

1.19 The audit has pointed out that the year-wise position of certificate issued, the number of certificates where recovery was made and the balance cases during the period from 2004-05 to 2008-09 in respect of the 10 test checked districts are given. Thus, during 2004-05 to 2008-09, the percentage of recovery ranged between 1.44 and 4.29 of the total number of cases. The number of cases where recoveries were made was less than the cases instituted during 2004-05, 2005-06 and 2007-08, while the number of cases disposed of during 2006-07 and 2008-09 were higher than those instituted during these years. However, the pace at which the cases were disposed during the five years was not encouraging given the steady increase in the numbers of cases pending at the end of each year except in 2006-07, when the number of such cases came down marginally from 54,509 to 54,397. The Government had not framed an action plan for clearing the pending cases expeditiously. Further check of the records revealed that :

The District Collectorate of Jorhat reduced 30 cases amounting to Rs. 10.85 lakh from the closing balance for the year 2008-09 without recovering the arrears on the ground that the certificate debtors were not traceable and returned the cases to the certificate holders. Audit found that no police report relating to non-traceability of the certificate debtors was obtained by the CO. The District Collectorate of Jorhat, Nogaon and Sonitpur during 2007-08 and 2008-09 had written of Rs. 68.20 lakh without assigning any reasons on record. The PDR Act does not provide for write off of any recoverable dues under the certificate cases and as such the action taken by the District Collect orates were not in order.

The Government, while accepting the audit contention, stated that periodical reviews will be conducted for quick disposal of the cases. The Cos will be directed to enforce the provisions of the Act. Strictly and in case the certificate debtor is found untraceable, an untraceable report should be obtained and dues recoverable should not be written off.

1.20 The department by their written reply has stated that regarding non traceability of the Certificate Debtors in respect of Jorhat District, the Deputy Commissioner, Jorhat has informed that the matter is under discussion with the concerned Bank to trace out the proper address of the C.D.s. In some District an action plan for speedy disposal of Bakijai cases is being worked out for clearing the pending certificate cases. The certificate Officers have been directed to enforce the provisions of the BPDR Act 1913 strictly and in case the certificate debtor is found untraceable, an untraceable report should be obtained and dues recoverable should not be written off.

OBSERVATIONS/RECOMMENDATIONS

1.21 The Committee has directed the department to collect all information and submit detail report to the Committee within 30 days from the date of presentation of this report before the House.

Internal control**(Audit para 4.7.13.C&AG(R/R)2009-2010/P-53-54)**

1.22 The audit has pointed out that the internal control system in the department was inadequate as brought out below. Records relating to receipt and recording of requisition were not maintained in any of the 10 test-checked collect- orates as there was no defined procedure for maintaining of such records. Absence of such records rendered monitoring of receipt of requisitions and conversion of these requisitions into certificates difficult, if not ,impossible. There was no system of periodical inspection of certificate cases by the higher authorities. The progress of disposal of cases and recovery thereof also remained unmonitored. Three out of 10 test checked districts disposed/settled 11 certificates cases, involving recoverable dues of Rs. 65.36 lakh, but did not remove these from the balance cases and continued to exhibit them as live cases. Rule 79 under Schedule 11 of the Bengal PDR A ct provides for maintenance of a Register of Certificate cases wherein the particulars of the certificates are required to be recorded. The Government/Department had not, however, prescribed any format for maintaining the register. Audit found that though the registers were maintained in all the 10 test checked districts, these did not disclose the required information needed for disposal, monitoring and supervision of certificate cases. There was lack of an effective system for monitoring the cases at the Government/Commissionerate level other than getting the consolidated statement of amount outstanding for recovery. Information regarding the period of pendency of the certificate cases was not being intimated by the district collectorates to the Government /Commissionerate . The Government Commissioner ate had also never called for such details from the subordinate Offices/Officers. There was no prescribed format for the return to be furnished to the higher authorities for monitoring the cases. The Government accepted this and stated that guidelines prescribing a monitoring system and maintenance of registers in a prescribed format will be issued.

1.23 The department by their written reply has stated that the steps are been taken for periodical inspection of certificate cases to ensure internal control. Now, due to computerization there will be no difficulty in internal control over the cases and their periodical inspection and monitoring. Records relating to receipt and recording of requisitions are maintained with full particulars of the certificate. Registers of certificates are now in electronic form which contains all possible information.

OBSERVATIONS/RECOMMENDATIONS

1.24 From the evidence tendered before the Committee by the departmental witnesses, the Committee feels that there was lack of all effective system for monitoring the cases at the commissioner ate level. The Committee recommends that the present position of the case may be intimated to the Committee within 30 days from the date of presentation of this report before the House.

Incorrect reporting of demands due**(Audit para 4.7.14 C&AG/(R/R)2009-2010/P-54)**

1.25 The audit has pointed out that the statement of demand of revenue collection for the month of March 2009 as reported to the Government by the District Collect orates of Jorhat and Sonitpur. This indicate that the reports were prepared without verifying the basis records. The discrepancies remained unreconciled. The Government stated that the District Collect orates will be directed to submit returns to the Government after proper scrutiny.

1.26 The department by their written reply has stated that the D.C. Jorhat has admitted that there were some discrepancy due to clerical mistake in the monthly report which were carried forward till the compilation of computerization.

OBSERVATIONS/RECOMMENDATIONS

1.27 The Committee observes that the reports were prepared by the departmental without verifying the basis records. The Committee has directed the departmental to submit a clear report to the Committee within 30 days from the date of presentation of this report before the House.

Delay in recovery of certificate dues due to cases pending in Court

(Audit para 4.7.15 C&AG(R/R)/2009-2010/P-54-55)

1.28 The audit has pointed out that the Rs.3.11 crore and five cases involving Rs. Five lakh (filed between 2003-04 to 2008-09) were pending in Civil Courts and the High Court (as of March 2009) respectively but the Cos did not pursue the matter for early settlement. The officers at higher levels also did not monitor the disposal of the court cases. The pending court cases need to be pursued in the interest of recovery of certificate dues. The Government stated that the District Collect orates will be directed to monitor the pending court cases.

1.29 The department by their written reply has stated that in the districts of Nalbari ,Dhemaji, Cachar and Nagaon necessary steps are being taken in this regard. The D.C. Sivasagar has stated that no steps could be taken until receipt of specific direction from the competent court. In case of Kamrup (Rural), the cases which were pending in court as shown in the table have been disposed off and now on the basis of the judgments, some Bakijai cases are dropped and others are under proceeding. In case of Kamrup (M) district a list of cases pending in Civil Court will be prepared and pursued specially for early disposal of the cases.

OBSERVATIONS/RECOMMENDATIONS

1.30 The Committee is pleased to drop the Para with a note that the department will furnish the information to the Committee regarding disposal of pending cases within a period of one month from the date of presentation of this report before the House.

Internal audit**(Audit para 4.7.16C&AG(R/R)/2009-2010/P-55)**

1.31 The audit has pointed out that there was no arrangement for any internal audit within the Department nor was any arrangement made for internal audit by the Finance Department for scrutinizing the records relating to the management of certificate cases. As no internal audit of the records of the Collectorates was conducted, The audit not in a position to comment on the adequacy and efficacy of internal audit as far as recovery of dues is concerned. The Government stated that the Finance Department will be requested to introduce the system of Internal Audit in respect of recovery cases.

1.32 The department by their written reply has stated that the regular audits are held to ensure that the collections are made correctly and deposited into the accounts of the certificate holder in time in Golaghat district. In Nalbari district it was done in 2008-09 while in Dhemaji, necessary audit has been carried out by the Audit and Local Fund, Assam. In Hailakandi and some others there is no internal audit system in respect of recovery of dues.

OBSERVATIONS/RECOMMENDATIONS

1.33 The Committee observes that there was no any internal audit system in the department and directed the department to submit a detail, report in respect of recovery of dues to the Committee within 30 date from the date of presentation of this report before the House.

Computerization

(Audit para 4.7.17 C&AG(R/R)2009-2010/P-55)

1.34 The audit has pointed out that the activities of the Government at various levels relating to certificate cases has not been computerized. The Government stated (August 2010) that a project on computerization of certificate caes will be undertaken which will include development of a software.

1.35 The department by their written reply has stated that in many districts viz. Nagaon, Barpeta, Sivasagar, Lakhimpur, Golaghat, Hailakandi, Karbi Anglong, Cachar, Kamrup (R), Dibrugarh, etc. computerization of Bakijai cases has been already initiated. In districts of Jorhat and Nalbari now there is an effective monitoring system after computerization. It is now possible to have information regarding number of pending cases and their period pendency. But in some districts like Dhemaji & Bongaigaon it is not yet done.

OBSERVATIONS/RECOMMENDATIONS.

1.36 The Committee has after threadbare discussion directed the department to submit action taken report about the pending computerization of certificate cases accordingly.

Non-short levy of interest on the dues realized under certificate cases.

(Audit para 4.7.18 C&AG(R/R)2009-2010/P-56)

1.37 The audit has pointed out that the Cos of nine District Collect orates did not levy interest Rs. 1.71 corer on the dues realized against 1,779 cases disposed of during 2004-05-05 to 2008-09 . Audit also noted that the rate of interest of 6.25 per cent was fixed in the year 1913, at the time of enactment of the PDR Act. The prescribed rate of interest is very low and has not been received since then. The Government of Assam had also not considered revising the rate so far (July 2010) The Government stated that the Cos will be directed to levy interest as per the PDR Act and the matter of revision of the rate of interest will be considered.

1.38 The department by their written reply has stated that in many districts, all C.O.s have been directed to ensure levy of interest as per PDR Act while in the districts of Jorhat, Nagaon and Nalbari the action is taken up/under process.

OBSERVATIONS/RECOMMENDATIONS.

1.39 The Committee has directed the Department to collect all reports from the concerning Deputy Commissioners regarding loss of revenue due to non-levy of interest on the dues realized and intimated to the Committee accordingly.

Delay in remittance/non-accounting of dues collected

(Audit para 4.7.19 C&AG(R/R)2009-2010/P-56)

1.40 The audit has pointed out that the 4.7.19.1. In six out of ten test checked districts there were delays ranging between one to 17 months in remitting the collected dues which led to accumulation of money at the end of each month. The amount accumulated upto March 2009 in six districts .We found that the dues collected were disbursed to the certificate holders ob obtaining a receipt slip without recording the same in the Collection register. 4.7.19.2. The daily collection of certified dues was being recorded in the daily collection register and at the end of each day the collected amount was to be handed over to the cashier for accounting and crediting the amount in favour of the certificate holder on whose behalf the collection was made. We found from the receipt books that the District Collectorates of Darrang and Nagaon (koliabor Sub-division) between June 2007 and December 2008 collected certified dues amounting to Rs. 15,260 in 10 cases but this neither recorded in the cash books nor accounted for any other records. The Government while accepting the point stated that the District Collectorates will be directed to ensure that the recovered certificate dues are remitted to the concerned Department/organization immediately.

1.41 The department by their written reply has stated that the it is a fact that there were delays in remitting the collected dues in time. But now care has been taken for remittance of dues collected promptly and records of cash collection and deposit are maintained accordingly.

OBSERVATIONS/RECOMMENDATIONS

1.42 Having considered the submission of the official representatives the Committee has decided to drop the para with the direction that Govt. should improve the collection of dues and remitting the amount into the Govt. account.

Land Revenue

Non-observation of the provisions of the Act and the Assam Treasury Rules.

Retention of cash in hand by mouzadars

(Audit para 4.8.1 C&AG(R/R)2009-2010/P-59)

1.43 The audit has pointed out that land revenue of Rs. 41.40 lakh (pertaining to the period from 1984 to 2009), collected between January 2007 and December 2009, was retained by thirteen mouzadars under the Circle Officers (Cos). Doboka, Mayang and Tinsukia each in excess of the permissible limit ranging between Rs. 42,000 and Rs. 14.74 lakh. Audit also found that none of these mouzadars had been inspected by the Sub-Deputy Collectors or the Cos. This is indicative of lack of follow-up action on the instructions contained in the land laws of Assam. This also led to unauthorized retention of revenue of Rs. 41.40 lakh outside the Government account. The CO, Doboka stated (June 2010) that after proper verification of records they found that the mouzadar of Namati Mouza retained Rs. 10.19 lakh and not Rs. 14.74 lakh as pointed out by audit. But the statement annexed to the reply disclosed that the mouzadar actually retained Rs. 19.87 lakh. In respect of Kapshbari Mouza, he stated that actual retention was Rs. 72,000 (Rs. 24,000 retained by the mouzadar and the balance of Rs. 48,000 retained by the Jr. Assistance of Doboka Circle Office against whom departmental proceedings was on). Audit do not agree as the figures shown were after deduction of the amount of commission due to be paid to the mouzadar.

1.44 The department by their written replies has state that Morigaon District The Revenue and DM Department had issued instructions vide DO Letter NO.RLR/140/2008/62 dated 20th October, 2010 to the DC Morigaon to take necessary action from his end in pursuance of the objections raised in the Draft Paras regarding retention of excess cash in hand by some Mauzadars of Morigaon District. In pursuance to the above letter the DC Morigaon has informed vide his letter NO. MRT.

1/2006/157 dated 6/9/2011, that Mayong Mouza is presently run by Circle Officer, Mayong Revenue Circle who took charge of the Mouza on 15.06.2006. Prior to this the deceased Mouzadar had retained excess cash in hand of Rs. 5,79,544.14. Institution of bakijai case has been contemplated against the family of the deceased mouzadar. DC, Morigaon has taken measures to check the retention of cash in hand beyond permissible limit. CFR Books are issued only after the production of deposit challans. Circle Officer has been directed to conduct surprise verification of mouza accounts etc. Administrative measures like institution of bakijai cases against the defaulting mouzadars have also been contemplated. DC, Morigaon has taken necessary action for conducting inspection of the mouza accounts of the mouzas Gova, Niz-Ghagua, Pakaria, Manaha and Mayan. Nagaon District It appears from the Audit report dtd.18/3/2010 that an amount of Rs. 14.74 lakhs and an amount of Rs. 1.15 lakhs were retained as cash in hand beyond permissible limit by the Mouzadars of Namati and kapashbari Mouza respectively. The Circle Officer Doboka Revenue Circle under Nagaon District has informed vide his Letter NO.DRC.11/2007/807 DTD 5/6/10 that after proper scrutiny and verification of Namati and kapashbari Mouzas by him, it was found that a total amount of Rs. 10,18,666.00 lakhs has been retained as cash in hand beyond the permissible limit by the Mouzadar of Namati instead of Rs.14.74 lakhs as mentioned in the Audit para. During the audit period w.e.f. 12.12.2008 to 31.12 2009 the Mouza had been run by the C.O. Doboka and the cash in hand during the period was nil. Kapashbari Mouza had been run by the Circle Officer, Doboka since 15.06.2006 to 13.3.2008 and the amount of cash in hand retained during the period was Rs. 48,065/-. In this connection it may be mentioned that the above amount was misappropriated by the then Jr. Asstt. Sri Bipin Bora of Doboka Rev. Circle who is at present under suspension for the said irregularity and the departmental proceeding instituted against him is going on. During the rest of the audit period i.e 14.3.2008 to 31.12.2009 the Mouza had been run by the Mouzadar who collected a sum of Rs. 7,87,256/- out of which he deposited an amount of Rs. 5,26,750/-. An amount of Rs. 2,36,176/- was adjusted by the Mouzadar as 30% commission. Therefore, the actual cash in hand

with the Mouzadar is Rs. 24,330,00 only. It may mentioned that the total cash in hand of Kapashbari mouza is actually Rs. 48065/- + Rs. 24330.00= Rs. 72,395/- during the Audit period. The Revenue and DM Department had issued instructions vide DO letter No. RLR 140/2008/62 DATED 20TH October, 2010 to the DC Nagaon to take necessary action from his end in pursuance of the objections raised in the Draft Paras regarding retention of excess cash in hand by the some Mouzadars of Nagaon District.

Tinsukia District : The Revenue and DM Department had issued instructions vide DO Letter No. RLR 140/2008/62 dated 20th October, 2010 to the DC Tinsukia to take necessary action from his end in pursuance of the objections raised in the Draft Paras regarding retention of excess cash in hand by the Mauzadars of Tinsukia District. Another letter had been issued to the DC, Tinsukia vide RLR. 140/2008/124 dated 17th July 2013 for submission of Action Taken Report on the above Draft Para. In response to the above letters, the DC, Tinsukia has submitted Action Taken Report vide his letter No. TRC.7/2003-04/ Dated 19th July , 2013 whereby he has stated that the excess cash in hand of the Mouzadars except Gharbandhi, Bogdung and Tipling which fall under Dibrugarh district, have been adjusted in the subsequent years.

OBSERVATIONS/RECOMMENDATIONS

1.45 After threadbare discussion the Committee directs the Government to realize the misappropriated amounts from the concerning Mauzadars and action taken by the Government thereon should be intimated to the Committee accordingly.

Utilisation of land revenue to meet departmental expenditure.**(Audit para 4.8.2 C& AG(R/R)2009-2010/P-60)**

1.46 The audit has pointed out that the land revenue of Rs. 4.80 lakh, collected during the period from 2005-06 to 2007-08 by three mouzadars of Abhoypur, Sapekhati and Silakuti, was unauthorized utilized as commission by the mouzadars in violation of the above rule. This resulted in unauthorized appropriation of Government revenue of Rs. 4.80 lakh. This was also indicative of weak budgetary and expenditure controls and an instance of by-passing the required legislative approval.

1.47 The department by their written reply has stated that the Revenue and DM Department had issued instructions vide DO Letter No. RLR 140/2008/62 dated 20th October, 2010 to the DC, Sivasagar to take necessary action from his end in pursuance of the objections raised in the Draft Paras regarding retention of excess cash in hand by the some Mauzadars of Sivasagar District. In this regard D.C. Sivasagar has informed vide his letter No. SVRC(TN) 9/2010/42 dtd. 21/07/2011, that the amounts kept by the Mouzadars of Abhoypur, Sapekhati and Silakuti Mouza have been deposited to the concerned head of account.

OBSERVATIONS/RECOMMENDATIONS.

1.48 The submission made by the official representatives have satisfied the Committee, hence this audit objection has been dropped by the Committee.

Stamp duty and registration fees

Short-realisation of stamp duty

(Audit para 5.7 C& AG(R/R)2009-2010/P-65)

1.49 The audit has pointed out that the Senior Sub- Registrar, Silchar realized stamp duty of Rs. 66,000 against Rs. 3.29 lakh realizable on 29 conveyance/sales deeds registered between 6 June 2007 and 5 September 2008. This resulted in short- realization of stamp duty of Rs. 2.63 lakh due to application of lower rates. The Senior Sub- Registrar, Silchar and the Inspector General of Registration, Assam stated (May 2010) that the said 29 deeds were impounded and forwarded to the District Collector (DC), Cachar for realization of the deficit stamp duty. The DC returned nine deeds on adjudication and realization of stamp duty of Rs. 89,000. The balance 20 deeds were lying with the DC for realization of deficit stamp duty of Rs. 1.74 lakh.

2.10. The department by their written reply has stated that as per report of the District Registrar furnished to the Govt. vide his letter No. Audit /4/11/203/R, dtd. 07/09/2011 regarding short realization of stamp duty during the period from January/2007 to September/2008 it revealed that an amount of Rs. 0.66 lakhs were levied on 29 numbers of conveyance Sale Deeds against the admissible amount of Rs. 3.29 lakhs stamp duty. Those 29 Sale Deeds were impounded for shortage of proper stamp duty and as such all those Sale Deeds were forwarded to the District Collector, Cachar, Silchar for realization of deficit stamp duty. The District Collector, Cachar has realized an amount of Rs. 2,34,190/- in the shape of deficit stamp duty against 19 nos .of Deeds. The break up of the deficit stamp duty realized against each of the 19 nos. Deeds are given herein below. Hence against the admissible deficit amount of Rs. 2,63,660/- an amount of Rs. 2,34,190/- has already been realized by the District Collector, Cachar leaving an amount of Rs. 2,63,660 (-) Rs. 2,34,190 = Rs. 29,470 which are to be realized against remaining 10 nos. of Deeds. Necessary action as per procedure/rules are being taken by the District Collector for realization of the remaining amount of Rs. 29,470/- against 10 nos. of Sale Deeds.

OBSERVATIONS/RECOMMENDATION

1.50 The Committee is pleased to drop the para with a note that the department will furnish the information to the Committee regarding recovery of remaining balance amount from the defaulter.