

CREATION OF TOURIST INFRASTRUCTURE IN ANDAMAN & NICOBAR ISLANDS

MINISTRY OF HOME AFFAIRS

**PUBLIC ACCOUNTS COMMITTEE
(2018-19)**

ONE HUNDRED AND FIFTH REPORT

SIXTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

ONE HUNDRED AND FIFTH REPORT**PUBLIC ACCOUNTS COMMITTEE
(2018-19)**

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MINISTRY OF HOME AFFAIRS



सत्यमेव जयते

Presented to Lok Sabha on:

Laid in Rajya Sabha on:

**LOK SABHA SECRETARIAT
N E W D E L H I**

July, 2018 / Ashadha, 1940 (Saka)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2017-18)

Shri Mallikarjun Kharge - Chairperson

MEMBERS

LOK SABHA

2. Shri Sudip Bandyopadhyay
3. Shri Subhash Chandra Baheria
4. Shri Prem Singh Chandumajra
5. Shri Nishikant Dubey
6. Shri Gajanan Chandrakant Kirtikar
7. Shri Bhartruhari Mahtab
8. Smt. Riti Pathak
9. Vacant¹
10. Shri Abhishek Singh
11. Prof. Ram Shanker
12. Dr. Kirit Somaiya
13. Shri Anurag Singh Thakur
14. Shri Shivkumar C. Udasi
15. Dr. P. Venugopal

RAJYA SABHA

16. Vacant²
17. Vacant³
18. Shri Bhubaneswar Kalita
19. Shri Mohd. Ali Khan⁴
20. Shri Sukhendu Sekhar Roy⁵
21. Vacant⁶
22. Vacant⁷

¹ Shri Neiphiu Rioh Ceased to be a Member of Committee consequent upon acceptance of his resignation from Lok Sabha w.e.f. 22 February, 2018.

² Shri Naresh Agrawal ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 2 April, 2018

³ Shri Satyavrat Chaturvedi ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 2 April, 2018

⁴ Elected w.e.f. 29 December, 2017 in lieu of vacancy caused due to retirement of Shri Shantaram Naik.

⁵ ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 18 August, 2017 and re-elected w.e.f. 29 December, 2017.

⁶ Shri Ajay Sancheti ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 2 April, 2018

⁷ Shri Bhupender Yadav ceased to be a Member of Committee consequent upon his retirement from Rajya Sabha on 3 April, 2018

Sub-Committee – V [Infrastructural Projects other than Railways]

Convenor : 1. Shri Sukhendu Sekhar Roy

Alternate Convenor : 2. Shri Prem Singh Chandumajra

Members : 3. Shri Abhishek Singh
4. Shri Anurag Singh Thakur
5. Shri Satyavrat Chaturvedi
6. Prof. Ram Shanker

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2018-19)

Shri Mallikarjun Kharge - **Chairperson**

M E M B E R S

L O K S A B H A

2. Shri Subhash Chandra Baheria
3. Shri Sudip Bandyopadhyay
4. Shri Prem Singh Chandumajra
5. Shri Gajanan Chandrakant Kirtikar
6. Shri Bhartruhari Mahtab
7. Smt. Riti Pathak
8. Shri Ramesh Pokhriyal "Nishank"
9. Shri Janardan Singh Sigriwal
10. Shri Abhishek Singh
11. Shri Gopal Shetty
12. Dr. Kirit Somaiya
13. Shri Anurag Singh Thakur
14. Shri Shivkumar Chanabasappa Udasi
15. Dr. Ponnusamy Venugopal

R A J Y A S A B H A

16. Prof. M. V. Rajeev Gowda
17. Shri Bhubaneswar Kalita
18. Shri Shwait Malik
19. Shri Narayan Lal Panchariya
20. Shri Sukhendu Sekhar Roy
21. Vacant
22. Vacant

SECRETARIAT

1. Shri A.K. Singh - Additional Secretary
2. Shri T. JayaKumar - Director
3. Smt. Anju Kukreja - Under Secretary
4. Shri Ashikho Alemo - Sr. Executive Asst.

INTRODUCTION

I, the Chairperson, Public Accounts Committee (2018-19), having been authorised by the Committee, do present this One Hundred and Fifth (Sixteenth Lok Sabha) on '**Creation of tourist infrastructure in Andaman & Nicobar Islands**' based on Para No.2.1 of the C&AG Compliance Report No. 24 of 2016 pertaining to the Ministry of Home Affairs.

2. The Report of the Comptroller and Auditor General of India was laid on the Table of the House on 12th August, 2016.

3. The Public Accounts Committee (2017-18) took up the subject for detailed examination and report. The Sub-Committee-V was constituted under the Convenorship of Shri Sukhendu Sekhar Roy, M.P and Member of PAC that took evidence of the representatives of the Ministry of Home Affairs on the subject at their sitting held on 15th November, 2016. Accordingly, a draft Report was prepared and adopted by the Sub-Committee on 4th April, 2018. The Report was also considered and adopted by the Public Accounts Committee (2017-18) on 10th April, 2018. As the Report could not be presented to the Parliament during the last tenure of the Committee (2017-18), the Report was considered again and adopted by the Public Accounts Committee (2018-19) during their sitting held on 4th July, 2018. Minutes of the sittings are appended to the Report.

5. For facility of reference and convenience, the Observations/Recommendations of the Committee have been printed in bold and form Part II of the Report.

6. The Committee would like to express their thanks to the representatives of the Ministries of Home Affairs for tendering evidence before them and furnishing information in connection with the examination of the subject.

7. The Committee place on record their appreciation of the assistance rendered to them in the examination by the office of the Comptroller and Auditor General of India.

NEW DELHI;
July, 2018
Ashadha, 1940 (Saka)

MALLIKARJUN KHARGE
Chairperson,
Public Accounts Committee

R E P O R T

PART – I

I INTRODUCTORY

This Report is based on Para No.2.1 of the C&AG Compliance Report No. 24 of 2016. Based on the findings of Audit in respect of the expenditure sector in the Union Territories and tourism being a major revenue generating industry in the Union Territory of Andaman & Nicobar Islands and a major source of livelihood for the people of these islands, the Committee took up Para No.2.1 on the subject, 'Creation of tourist infrastructure in Andaman & Nicobar Islands' on the aforementioned C&AG Report for detailed examination.

2. The Sub-Committee –V of Public Accounts Committee (2017-18) selected the subject for detailed examination and took oral evidence of the representatives of the Ministry of Home Affairs and the Union Territory of Andaman & Nicobar Islands and obtained written replies on the subject. Based on the oral evidence and written replies, the Sub-Committee examined the subject in detail.

3. The Committee found that in the aftermath of the devastating Tsunami of December, 2004, A & N Administration had identified various projects for implementation under the Tsunami Rehabilitation Programme (TRP), UT Plan and under the Central Schemes of Ministry of Tourism to revive the tourism sector of A&N Islands and to push up the tourist footfalls to these Islands. Considering that tourism is a major revenue generating industry in the Union Territory (UT) of Andaman & Nicobar Islands (ANI) and also a major source of livelihood for the people of these Islands, it was important for the Ministry/Department to initiate new tourism projects so as to boost the economic activity in the sector. Initially, the Ministry identified 26 projects/major works. However, Audit observed that as of March 2016, only six out of the 26 major works were completed; two of the works were in progress; and the remaining 18

major works were either dropped or were not taken up at all. Of the six completed works three were either not utilized or partially commissioned.

A. Unfruitful expenditure of ₹ 18.45 lakhs on uninitiated Project

4. In their report, Audit observed that the Tourism Department engaged (May 2009) the Indian Tourism Development Corporation Ltd. (ITDC) as consultant for preparing the Detailed Project Report (DPR) for development of the tourist circuit, "Port Blair-Neil-Havelock-Baratang" under Ministry of Tourism (MoT) scheme, "Product/Infrastructure Development for Destinations and Circuits (PIDDC)". MoT refused sanction (October 2010) in the absence of Coastal Regulation Zone (CRZ) /environmental clearances. Thereafter, the Department awarded (December 2011) the work of preparation of Environment Impact Assessment (EIA) report for CRZ clearance to the National Institute of Ocean Technology (NIOT). The work of development of tourist facilities at Baratang was, however, excluded, citing various environment and tribal issues. The NIOT submitted the draft EIA reports for Port Blair, Havelock and Neil Islands on 27 December 2012, 31 May 2013 and 20 November 2013 respectively and requested ANI Administration for site-wise details such as project layout, technical justification, technical design, etc., for inclusion in their final report. However, even after three years, ANI Administration has not provided the information. As a result, MoT has not finally approved the project, but has tentatively allocated an amount of ₹ 5.00 crore under the PIDDC scheme in 2014-15. Thus, lack of follow up by ANI Administration rendered unfruitful the expenditure of ₹ 18.45 lakh on the preparation of DPR and EIA reports.

5. When asked the reasons behind the failure of the ANI administration to collect and submit information on site-wise details such as project layout, technical justification, technical design, etc. from Port Blair Municipal Council and Andaman Public Works Department, to NIOT for inclusion in its final report, the Ministry of Tourism stated as under:-

"In September, 2015, while giving reply to the audit the Department of Tourism, A&N Administration had stated that the requisite information is awaited from Port Blair Municipal Council and Andaman Public Works Department. From the records, it is found that the DPR submitted by the Consultants was based on the plinth area and did not provide the actual exact quantities of construction material as was sought by the NIOT. It was only after the Ministry of Tourism had approved the proposed work that any of the executing agencies could have been directed by the Administration to prepare a 'detailed estimate' based on the site conditions. It is only after this stage that the further details which were sought by the NIOT could be made available by the relevant executing agencies. It will not be out of context to point out here that all the executing agencies in the A&N Islands have very limited manpower and are barely able to meet the deadlines & requirements of various departments of this Administration. In spite to these limitations, our executing agencies like the Andaman Public Works Department (APWD) & Port Blair Municipal Corporation (PBMC) could prepare the required estimates after visiting all the sites and then provide the Tourism Department with the required information. The Tourism Department coordinated with these agencies and the required inputs were then collected and provided to NIOT on 11/12/2015 (Annexure VIII). The NIOT submitted final EIA Reports in respect of Havelock & Neil Island on 18/05/2016. The final EIA Report on Port Blair (Carbyn's Cove) was submitted by NIOT on 21/07/2016 duly incorporating the requisite inputs from the PBMC and APWD.

It would not be out of context to highlight here that unlike the mainland States/UTs of India, the A&N Islands have limited resources to meet up the huge burden of expectation of growth & development thrust upon it. In this scenario, the competing demands of various departments, limit the availability of appropriate resources for all the works at any given point of time. The delay in the instant case was on account of limited or constraint capacity and not due to deliberate default or delinquency on the part of any particular functionary. Thus, in this particular case, it will not be appropriate to fix responsibility for the delay on any particular executing agency or a particular individual."

B. Assignment of work without ensuring adequate resources

6. In their report Audit had highlighted on the defective implementation of the Canopy Walkway Project at two sites namely, Chidiyatapu and Mount Harriet simultaneously by the ANI Administration, without ensuring availability of Padauk Timber and the consequent abandonment of these projects.

7. The Audit observed that the Planning Commission sanctioned ₹ 2 crore in 2006 under the TRP for the setting up of Canopy Walkway (CW) 10 in ANI. Subsequently, the Forest Department identified (September 2008) Chidiyatapu and Mount Harriet (MH). Though the Forest Department suggested that the CW at Mount Harriet be taken up after gaining experience from the CW at Chidiyatapu, the Chief Secretary approved (December 2008) and entered into a consultancy agreement (May 2009) with a private firm for both the sites. The evaluation committee accepted (September 2009) the DPR submitted by the consultant, and the Indian Institute of Technology (IIT), Mumbai, ratified (February 2010) the structural designs. The Standing Finance Committee (SFC) cleared (February 2010) the proposal for setting up of CWs at Chidiyatapu and Mount Harriet at ₹3.61 crore and ₹2.22 crore respectively. Though the Forest Department expressed its inability (24 March 2010) to supply the full requirement of 364.44 cum of padauk timber, the Tourism Department withdrew ₹ 1.60 crore (31 March 2010) and paid it to the Forest Department, as advance (April 2010). The payment of 100 per cent advance by the Tourism Department for supply of timber violated Rule 159 of the General Financial Rules which stipulates that, ordinarily, payments should be released only after the services have been rendered or supplies made, and in any case, advances cannot exceed forty per cent even to Government agencies or entities without the approval of the Central Government in consultation with the Financial Adviser. This irregular transaction resulted in artificially inflating the capital expenditure of the Tourism Department. The Forest Department, in turn, supplied only 20 cum of padauk timber from its own resources, and deposited (23 April 2010) the entire amount of ₹1.60 crore into Government account under the head “Forest Revenue” thereby, artificially inflating the revenue receipts of the Forest Department for 2010-11. A local firm was assigned (April 2011) the work for ₹ 6.72 crore to be completed by April 2012. As part of the project, the contractor delivered (June 2011) materials including steel reinforcement bars (TMT) at the site and was paid (February 2014) ₹ 0.52 crore. The Forest Department once again expressed (January 2012) its inability to supply the requisite quantity of timber. The Chief Secretary

decided (29 February 2012) to use hot dip galvanized steel instead, and after revised designs were submitted by the consultant and ratified by the IIT Mumbai, the cost was revised (September 2012) to ₹ 13.77 crore. The Chief Secretary however, decided that the project should be completed as per original specifications. In May 2013, the Chief Secretary decided to transfer the projects to APWD without citing any reasons, but the work was transferred only in April 2014, and is yet (May 2016) to be taken up by APWD. The Administration thereafter decided (May 2016) to execute the project through the Andaman Lakshadweep Harbour Works (ALHW). The work is yet to commence. In the meantime, in March 2014, the Chief Secretary decided to keep the project at Mount Harriet on hold (which was finally dropped in August 2015) and ordered that the materials stocked there be transferred to the other project at Chidiyatapu. An amount of ₹ 5.62 crore had already been incurred which included pending payment of ₹ 1.29 crore to the contractor. Thus the Audit observed that the injudicious decision of the Tourism Department to take up the construction of Canopy Walkways at two locations simultaneously contrary to the assessment of the Forest Department regarding insufficient availability of timber, and vacillation regarding the implementing agency, resulted in blockage of ₹ 4.33 crore.

8. The Ministry of Tourism had stated that the Department, taking into account the due procedure, appointed a private consultant (December, 2008) to prepare a Detailed Project Report (DPR) for setting up of the canopy walkway at two sites Chidiyatapu and Mount Harriet identified by the Forest Department. The DPR submitted by the consultant was subsequently accepted (September, 2009) by the evaluation committee chaired by Secretary (Tourism) with Deputy Commissioner (South Andaman), Conservator of Forest (Wildlife), Director (Tourism), General Manager, Andaman & Nicobar Islands Integrated Development Corporation (ANIIDCO), Director (Finance), Superintendent Engineer, Construction Circle-1, Andaman Public Works Department (APWD), Sr. Architect, APWD as member. The structural design submitted by them was also got ratified from IIT Mumbai (February, 2010). The Standing Finance

Committee (SFC) chaired by the Chief Secretary cleared (February, 2010) the proposal for setting up of canopy walkway at Chidiyatapu and Mount Harriet at ₹3.61 crore and ₹ 2.22 crore respectively. It was decided that the entire timber (Padauk) required for both the Canopy walkways will be provided by Department of Environment & Forests and an amount of ₹ 1.60 crore was transferred to Department of Environment & Forest by Tourism Department on 21.04.2010 as 100% advance for timber. M/s Ravi Constructions, Port Blair was selected as the Contractor for the project through open tenders invited by Tourism Department. Agreement was signed with M/s Ravi Constructions on 21.04.2011 with a time schedule of one year stipulated for completion of the projects. Forest Department provided very little quantity of timber as against the full requirement and later expressed inability in providing large sections of Padauk timber for towers on 27.01.2012 (after a delay of 21 months of receiving the entire money for timber) due to which the projects got delayed. As an alternative, it was decided to use structural steel in place of timber for towers and the proposal was approved by Hon'ble Lt. Governor on 29.02.2012. Revised designs for using steel prepared by the Consultant and approved by IIT were submitted by the Consultant on 21.04.2012.

Subsequently, the Canopy walkways project was again reviewed during various meetings held under the chairmanship of Chief Secretary on 27.11.2012, 16.01.2013, 26.02.2013, 04.03.2013 and 17.04.2013 and it was decided that the designs of the Canopy Walkways should be checked for safety by APWD before proceeding further with the project. APWD examined the designs and sought some clarifications from Consultant. However, the Consultant in spite of repeated reminders did not submit the requisite additional information. The Consultant was showing very casual attitude and did not respond to the queries raised by APWD due to which APWD was not being able to cross check the designs. The issues were not cleared by the Consultant which had badly delayed the project. It was later observed that it may not be safe to construct a walkway at the height of around 15-20 mt. It was decided to realign the Chidiyatapu Canopy walkway by reducing its height and also to drop the Mount Harriet walkway project. Presently,

the Department in consultation with Andaman Lakshadweep Harbour Works (ALHW) is in the process of redesigning the project by utilizing the existing materials so that safety is ensured. The rest of the material available at the site shall also be used judiciously by the department in the proposed redesigned canopy walkway project.

9. On being asked as to why the ANI Administration decided to execute the work through ALHW instead of APWD and what was the reason behind the delay in the decision making process, the Ministry submitted as follows;

“It was decided by the then LG/ Chief Secretary that the said work would be taken over by the APWD. However, from records, it appears that since the APWD had not executed any projects of this nature in the past and sought various clarifications on the safety aspects before taking the project forward and which were otherwise not coming forth from the consultant, delaying the project, the Administration roped in the ALHW to take the work forward in the best interest of the project. Further, from the records it appears that this decision was taken only upon the assurance given by the ALHW to the Administration that they can take up this work and also complete the same. All the above presumably took some time and may have delayed the process of decision making.”

10. On the present status of the execution of Canopy Walkway Project, the Ministry stated as follows:

“ALHW has submitted an estimate for ₹ 798.20 lakhs (later revised to ₹ 923 lakh on account of applicable GST and rise in minimum wages) for construction of Canopy Walkway at Chidiyatapu, as per the new approved alignment and the same was placed before the State Finance Committee (SFC) on 23/11/2017. After detailed deliberations by the SFC on all the pertinent aspects including project risk, cost benefit, internal rate of return, change in the Tourism landscape etc. it was felt by SFC that taking into account the current status of the project, the amount already spent on the said project viz a viz the cost escalation that is likely to take place by the time the said project gets completed and ultimately making a cost benefit analysis of this project, it would be prudent for the Administration not to go ahead with the same and altogether drop the said project at this stage itself. Simultaneously, all efforts may be made to utilize all the materials that have been already procured for this project appropriately for any of the ongoing or proposed projects/works of the Administration and to request the Forest Department to explore the possibility of using the foundations

already constructed for this project in some innovative manner/ way or the other.”

C. Wasteful expenditure on outlived vessel

11. The Audit observed that shipping vessel M.V. Ramanujam operated by the Directorate of Shipping Services (DSS) was withdrawn from service in May 2009 on expiry of its certificates and surrendered to the owners, Shipping Corporation of India (SCI), in October 2009. Without conducting any techno economic feasibility study, the Tourism Department proposed (July 2010) to operate the outlived vessel as a floating restaurant. SCI agreed (November 2010) to the transfer, and ₹ one crore was paid¹⁴ to SCI. At the request (April 2011), of the Tourism Department, SCI continued manning the vessel and claimed (August 2012) ₹ 2.39 crore till it was handed over to DSS in April 2012 who manned the vessel on behalf of Tourism Department. Meanwhile, two tenders invited by the Tourism Department (in April 2011 and October 2011) for designing, renovation, operation and maintenance of the vessel as a floating restaurant, failed to fructify. The vessel was transferred (February 2012) to ANIIDCO, who informed the Tourism Department (August 2012) that they had also failed to finalise a bidder. A technical committee appointed by the DSS opined (November 2012) that the vessel required extensive repairs and fresh certifications and instead recommended disposal of the vessel. Consequently, the Chief Secretary ordered (January 2013) disposal of the vessel and SCI was requested (February 2013) to take the vessel back for disposal. After four attempts by SCI to dispose the vessel by e-auction between 23 April 2013 and 31 October 2013 also failed, SCI recommended (December 2013) that the vessel be beached at Port Blair itself. ANI Administration however, took nearly a year to transfer the ownership of the vessel (10 November 2014) to the Director (Tourism) and beach the vessel (23 November 2014) at Panighat, Port Blair. During the entire period (April 2012 to 23 November 2014), the DSS incurred an expenditure of ₹ 0.78 crore (₹ 2.45 lakh per month) for manning the vessel, which could have been reduced by ₹ 0.29 crore had the Administration acted expeditiously on the SCI's recommendation on beaching the vessel. Till date (May 2016), the environmental clearance for

ship breaking is pending, and neither the vessel nor its contents have been disposed of. Thus, hasty and erroneous decision of the Tourism Department without any techno economic feasibility study, towards procurement of an outlived vessel led to wasteful expenditure of ₹ 1.23 crore and an additional liability of ₹ 3.34 crore.

12. When asked as to why the Tourism Department had proposed to operate an outlived vessel as a floating restaurant without conducting any techno-economic feasibility study, the Ministry replied as under;

“It was a PPP project conceived at that point of time in the Islands, wherein a vessel was proposed to be purchased by the Administration and then leased out to any Private Player for its conversion into a “Floating Restaurant”. It appears that at that point of time, the Administration had only 2 options for such a concept of a “Floating Restaurant” to fructify:

- a. Either to procure a new vessel for the said purpose or
- b. To go in for an ‘old vessel’ which is still in the workable running condition and which could be refitted or refurbished to work as a ‘Floating restaurant’.

At that point of time, presumably the Administration felt that the second option was a financially sound & a beneficial option. M.V. Ramanujam, a vessel of the Shipping Corporation of India (SCI) which was then already plying between Port Blair and Havelock before being decommissioned by the Department of Shipping Services, was at that point of time being returned by the DSS to the SCI and it was assessed that it was an economical deal to procure this particular vessel for the said project rather than going in for a new vessel. However, it would be in the fitness of the things to mention here that all efforts were indeed made by the Administration not once, twice or thrice but four times to rope in a ‘private player’ through a bidding process to set up & run a “floating restaurant” on the said vessel. However, all the efforts by the Administration proved futile despite four consecutive tenders in this regard floated in April 2011, October 2011, April 2012 and August 2012.

Nevertheless, it is a fact that no techno-feasibility study was done which otherwise could have been done by the Administration before going ahead with such a project. It is important to emphasize here that at present all projects of the Administration invariably involving very high investments are not taken up without doing a feasibility Study.”

13. On the matter of expenditure incurred as 'manning charges' and the present status of environment clearance for ship breaking, the Ministry of Home Affairs stated as follows;

"It is submitted that as the Tourism Department does not have the technical manpower and capability to man a ship of this size, and therefore this responsibility was entrusted to the Directorate of Shipping Services of A&N Administration using its own internal resources without incurring any additional expenditure. Thus, it would not be correct to say that an amount of ₹ 0.29 crore would have been saved had the vessel been beached earlier as per the recommendation of SCI. There was neither any physical transfer of any funds to DSS nor has the DSS incurred any additional cost on this account. In response to the request for ship breaking which was sent through the Port Management Board (PMB), a specific undertaking from the Tourism department for the grant of permission for ship breaking in the islands was sought by the Ministry of Environment & Forest and the same has since been given and the said clearance is still awaited."

D. Wasteful expenditure of ₹39.80 lakh towards yacht Marina and luxury boats

14. In their report Audit also observed that in 2006, the Planning Commission allocated ₹26.50 crore under TRP for development of one 50 unit yacht marina and procurement of one 35 room luxury boat and two mechanized luxury boats. Tourism Department engaged (November 2008) a private consultant, and paid ₹23.12 lakh between March 2009 and February 2012. The site for development of marina at "Command Point and Viper Island" was selected and 'No Objection Certificate (NOC)' was obtained (June 2009) from the Defence authorities in ANI. The Expenditure Finance Committee (EFC) that approved the proposal for ₹52.64 crore (February 2010) also recommended that the project be bifurcated (as yacht marina and luxury boat separately). The luxury boat project was finally dropped (November 2012). After the first request for proposal (RFP) under Public Private Partnership (PPP) mode for the marina failed to fructify (May 2010), fresh RFP was invited (September 2010), based on which, the SFC approved (January 2012) the financial bid of the selected firm subject to Environmental/ CRZ clearances. The Director (Tourism) entrusted the firm with whom the agreement was signed (July 2012) to procure the necessary clearances. This was irregular

since the securing of such clearances should precede the signing of the agreement to execute the works. In the meantime a private party approached (March 2013) the Circuit Bench of the Calcutta High Court against the project. While refusing to stay the implementation of the project, the High Court directed (April 2013) that the fact of clearances from the Ministry of Environment and Forests and Ministry of Defence be ensured. The local Defence Authorities, however, withdrew (May 2013) the clearance given earlier, without assigning any reasons. The contractor also failed to furnish the performance guarantee, which in terms of the agreement was to be furnished by November 2012, and therefore the site was not handed over to the contractor which ultimately led to the failure of the project to fructify after incurring an expenditure of ₹ 39.80 lakh on consultancy and advertisement charges.

15. On enquiry as to why necessary Environment/CRZ Clearances as per the MoEF's norms were not obtained prior to award of works, the Ministry stated as under:-

“The Yacht Marina project was a PPP project, wherein the Administration had floated an RFP for the construction of a Yacht Marina and the successful bidder was selected on the basis of highest revenue share offered to the Administration. At that point of time, the Administration was neither provided with any details of the project to be executed by the successful bidder nor was expected to spend any fund at that stage. Hence, in absence of any tangible details of the said project, the Administration could not have applied for clearances mentioned above. On the contrary, as per records, it is the “successful bidder” who had to apply for the said clearances, being the ‘user agency’ as per Clause 4.1.2 of the RFP document duly approved by the Ministry of Tourism. Thus, it was the responsibility of the “successful bidder/user agency” to apply and seek all the required clearances before commencing any work at the site. Hence, it was neither legally nor procedurally required of the Tourism Department to apply & obtain Environment/CRZ clearances before signing of the Agreement for awarding of this project. The successful bidder walked in to the project with its eyes open and it was its responsibility to obtain the requisite CRZ/Environment clearances required for the project.”

16. When asked as to why the A & N Administration failed to implement the penalty clauses against the contractor, the Ministry replied as under;

"It would be appropriate to highlight here that with the withdrawal of NOC by the Defence Authorities, the Administration was not in a position to go ahead with the said project. Thus, as there was no contractual failure on the part of the said contractor, holding him responsible for the failure of the project for reasons beyond his control and the invocation of the penalty clauses against the said contractor, would not be legally tenable strictly going by the terms of the RFP."

E Non issue of work order resulting in abandonment of work

17. Audit found that the MoT identified two integrated tourism circuits to be developed in Andaman & Nicobar Islands in two phases in the Twelfth Five Year Plan 2012-2017. Consequently a tripartite agreement was signed between the Ministry of Tourism, Tourism Department and a private firm (consultant) developing two integrated tourism circuits during the 12th Five Year Plan. For preparation of DPRs, the Ministry of Tourism released ₹ 20 lakh as advance of towards consultancy fee to the Department, who, however, failed to identify the various components of the project. Consequently, no work order was issued to the consultant. The MoT withdrew from the agreement in May 2014 and Tourism Department refunded ₹ 20 lakh (July 2015). Thus, tardiness of the Tourism Department resulted in non-utilization of ₹ 20 lakh and led to abandonment of the project for development of the integrated tourism circuits in ANI.

18. In response to the audit observations, the Department stated (September 2015) that the Ministry of Tourism (MoT) withdrew from the agreement when it was in process of issuing the work order for the DPR. The reply of the Ministry was not acceptable to the Audit, since the Tourism Department failed to shortlist various components of the project (January 2014), due to which, no work order could be issued to the consultant for preparation of the DPR.

F Unfruitful expenditure due to contravention of orders and violation of financial rules

19. Audit also found that despite the poor financial position of ANIFPDCL and in violation of financial rules, the Tourism Department paid an advance of ₹ 8.87 crore to ANIFPDCL without entering into any agreement for development of two

camps of 20 eco-friendly cottages each in ANI to provide amenities of international standards for high end tourists. After a delay of more than two years ANIFPDCL submitted the project proposal with a final estimate of ₹ 12.22 crore along with the consultancy charge of ₹ 1.46 crore. However, ANIFPDCL being on the verge of closure, the Chief Secretary transferred the project to the Forest Department with a revised concept. Though the Tourism Department requested (July-August 2015) ANIFPDCL to refund the advance paid, ₹ 8.60 crore had already been diverted for payment of salary to its employees and ₹ 26.05 lakh was spent on consultancy and other charges, and consequently, the advance remains un-refunded as on May 2016.

20. In response to the audit observations, the Department stated (August 2015) that the project had been transferred to the Forest Department. The Department further stated that the Forest Department could revive the contract with the consultant. The fact remains that the advance of ₹ 8.87 crore paid to ANIFPDCL remained unfruitful and the infrastructure has not been created even after more than nine years.

21. On the issue of violation of GFRs by the Tourism Department by entrusting the work of developing the releasing funds to ANIFPDCL in advance without entering into any agreement, the Ministry stated as follows;

"This decision was made by the Administration and by those at the helm of affairs at that relevant point of time. The specific reason, why such a decision was arrived at and as to why 100% advance payment was released to the said Corporation even without any agreement or an MOU cannot be exactly ascertained from the records available."

22. When asked whether the recovery of the amount of ₹ 8.60 crore has been effected by the Tourism Department, the Ministry stated as follows;

"The A&N Administration is in the process of recovering ₹ 2.21 crore from the ANIFPDCL, which has not been diverted towards payment of salaries but is still lying with the Corporation. For recovery of the balance amount along with interest, the Administration has already laid its claim/rights of first refusal on the properties of the ANIFPDC, in the event of disposal of any of its assets, in view of the closure of the said Corporation"

G Violation of norms of financial propriety

23. In their report Audit found that in contravention of Rule 181 of the GFR which stipulates that advertised tender enquiry should be adopted for procurement of goods with an estimated value of ₹ 25.00 lakh or more, the Director (Tourism), executed (September 2010) an agreement with Indian Tourism Development Corporation (ITDC) for up-gradation, without change in the original script, of the Light and Sound (L&S) show at Cellular Jail at a total cost of ₹ 1 crore without tender enquiry and despite the fact that the incumbent annual maintenance contractor quoted a rate of ₹ 65.50 lakh for the work. The work was to be completed by 31 March 2011. Without initiating the work, and without providing cost break-up details, ITDC proposed (July 2011) additional scope of work, at a cost of ₹ 85 lakh. Despite the shortcomings of the ITDC proposal the Chief Secretary accepted (August 2011) the revised cost which was paid to ITDC, as advance. Such payment of full advance violated Rule 159 of the GFR which states that advances to Public Sector Undertakings should not exceed forty per cent of the contract value, except in consultation with the Financial Advisor of the Central Government Ministry or Department.

24. When asked as to why the Tourism Department executed an agreement of ₹1 crore with ITDC for upgradation of equipment of Light and Sound Show without tender enquiry in violation of GFR and the reason behind the release of ₹1 crore when the incumbent annual maintenance contractor had quoted an amount of ₹ 65.00 lakh for the same work, the Ministry stated as follows;

"The Light & Sound show at Cellular Jail has been an important attraction for tourist visiting the Andaman & Nicobar Islands. Considering the technological advancements in the field, it was decided to upgrade it and make it more attractive. Only for the purpose of preliminary assessment of the cost of up gradation of the show, an estimate was obtained from the AMC Contractor M/s DD Electronics Pvt. Ltd., who had quoted an amount of ₹ 65 Lakh for the said purpose.

However, since originally ITDC had set up the project, it was decided to award the up- gradation work to ITDC on "Nomination Basis" under the provisions of Rule 184 of GFR 2005 based on the following justification:

- During a meeting held in New Delhi on 4.8.2008, Joint Secretary, Ministry of Tourism, GOI, had informed that the Sound and Light projects financed by MoT are implemented/maintained by ITDC. It was also advised that the A&N Administration may like to follow the same model for such projects of Sound and Light show after taking the approval of the competent authority.
- ITDC is a public sector undertaking under Ministry of Tourism, Government of India and also has vast experience in such sound and light projects for Ministry of Tourism, Government of India, as well as for various State Tourism Departments.
- The Sound and Light show system at Cellular Jail was installed by ITDC on turnkey basis in Oct.1990.

However, ITDC in turn followed Rule 181 and selected the executing agency through open tender. As such, the contention of audit that Rule 181 of GFR 2005 has not been followed appears to be misleading, as in this case the department had in fact followed Rule 184 (Outsourcing by Choice) with the approval of the competent authority and in consultation with the Financial Department and then ITDC followed Rule 181 which implies that the final price was discovered only through Rule 181. Hence, relevant portion of GFR 2005 has been followed at that point of time for sanctioning the work for upgradation of Sound and Light projects at Cellular jail."

25. In their report Audit further noted that though the up-gradation was completed (September 2013) at a total cost of ₹ 169.96 lakh, the sound and light programme continues to run as per the original script and the equipment valued at around ₹ 85 lakh purchased to meet the requirements of the additional scope of work remains unused. Further, ITDC did not refund the balance of ₹ 0.15 crore till it was pointed out by Audit (August 2015). However, the interest of ₹ 2.92 lakh, is yet to be recovered. Moreover, though ITDC completed the project after 30 months from the scheduled date of completion (March 2011), and the agreement specified levy of liquidated damages (LD) of up to ₹ 5 lakh for delay in implementation, no LD has been recovered (May 2016). In reply to the audit observations, the Department (February 2016) stated that the equipment purchased for additional scope of work was lying idle as the screen/projections were not aesthetically matching with the concept and the show was running with the original script. However, in May 2016, the Department stated that laser machine along with screen and fog machine was utilized on two occasions. This reply was not acceptable to Audit, since the sound and light show where the equipment is to be used performs six days a week all through the year.

26. On the issues of recovery of liquidated damages for delay of 30 months in completion of the project and recovery of interests of ₹2.92 lakh from the ITDC, the Ministry stated as follows;

"Liquidated damages to the tune of ₹5 Lakhs have indeed been recovered from ITDC. The Tourism department has not recovered any interest as mentioned above, as of now. However, the Department will recover the said amount from the pending bills of ITDC which are yet to be settled."

PART-II

OBSERVATIONS/RECOMMENDATIONS

NEED FOR BETTER EXECUTION OF PROJECTS

The Committee note that out of the 26 major works identified by the Administration of Andaman & Nicobar Islands under the Tsunami Rehabilitation Programme (TRP) and various schemes of the Ministry of Tourism, 18 projects were either dropped or not taken up at all and out of the remaining 8 projects 2 projects were further dropped at different stages of implementation. The Committee also note that out of the 6 completed works 3 were either not utilized or partially commissioned. The Committee are perturbed to find the dismal record of the Andaman and Nicobar Islands Administration in execution of projects. The Committee are of the view that lack of foresight and proper planning are the reasons behind the delays in project implementation, non-fruition of projects and the consequent loss and unfruitful expenditure. The Committee, therefore, recommend that henceforth the Andaman & Nicobar Islands Administration should follow a systemic planning and effective decision making and take into consideration all variables like availability of resources, credibility of implementing agency based on past performances, timeframe for completion of projects, maintenance and economic viability of the project etc. at the planning stage of any project.

UNFRUITFUL EXPENDITURE OF ₹18.45 LAKH ON UNINITIATED PROJECT

2. The Committee note that the Tourism Department had engaged in May 2009, Indian Tourism Development Corporation Ltd. (ITDC) as consultant for preparing Detailed Project Report (DPR) for development of the tourist circuit, 'Port Blair Neil Havelock Baratang' "Product/Infrastructure Development for Destinations and Circuits (PIDDC) under the scheme of Ministry of Tourism". The Ministry of Tourism sanctioned and the work of preparation of Environment Impact Assessment (EIA) report in October, 2010. Subsequently, CRZ clearance was awarded in December 2011 to the National Institute of Ocean Technology (NIOT). The Ministry of Tourism awarded the work of preparation of EIA study/CRZ clearance to the NIOT in December, 2011. The work of development of tourist facilities at Baratang was, however, excluded, citing various environment and tribal issues. The NIOT submitted the draft EIA reports for Port Blair, Havelock and Neil Islands on 27 December 2012, 31 May 2013 and 20 November 2013 respectively and requested A&NI Administration for site-wise details such as project layout, technical justification, technical design, etc., for inclusion in their final report. However, even after three years, the Administration had not provided the requisite information. As a result, the project was not approved by the MoT, but they had tentatively allocated an amount of ₹ 5.00 crore under the PIDDC scheme in 2014-15. Thus, lack of follow up by ANI Administration rendered unfruitful the expenditure of ₹ 18.45 lakh on the preparation of DPR and EIA reports. The Committee, therefore, desire to be apprise of the reasons behind the delay of three years in providing the requisite details for inclusion in the final DPR and recommend that stringent disciplinary penalty may be imposed against officials who were responsible for the delay. The Committee also desire to be apprised of the present status of the project.

ASSIGNMENT OF WORK WITHOUT ENSURING ADEQUATE RESOURCE AND VIOLATION OF GFR

3. The Committee find that the erstwhile Planning Commission sanctioned ₹ 2 crore in 2006 under the Tsunami Rehabilitation Programme (TRP) for setting up of Canopy Walkway (CW) in Andaman & Nicobar Islands (A&NI). Subsequently, the Forest Department suggested in September 2008 Chidiyatapu and Mount Harriet

for CW. The Committee observe that though the Forest Department suggested that the CW at Mount Harriet be taken up after gaining experience from the CW at Chidiyatapu, the Chief Secretary approved the proposal in December 2008 and a Consultancy agreement signed in May 2009 with a private firm for both the sites. The Committee are unable to understand as to why the Chief Secretary approved consultancy agreement for both sites and what were the reasons for ignoring the Forest Department's suggestion in this regard which resulted in blockage of ₹ 4.33 crore. The Committee, therefore, desire that responsibility may be fixed against the Chief Secretary concerned for this injudicious decision and apprise the Committee of the action taken in this regard within three months of the presentation of this Report to Parliament.

The Committee are appalled to note that in violation of the GFR, the Department of Tourism had transferred ₹1.60 crore to the Department of Environment & Forests as 100% advance for timber for the canopy walkways project at Chidiyatapu and Mount Harriet despite latter expressed their inability to supply the full requirement of 364.44 cum of Padauk timber. The Committee desire to be apprised of the reasons behind releasing 100% fund in advance for procurement of timber. The Committee further desire that the Ministry of Home Affairs take immediate steps to penalize those personnel responsible for release of 100% fund in advance.

The Committee further note that the CW project was allotted to Andaman Public Works Department (APWD) though the Department had not executed any projects of this nature in the past leading to delay in the implementation of the project. The ANI administration then roped in the Andaman Lakshadweep Harbour Works (ALHW) to take the work forward. However, the project was dropped after incurring an expenditure of ₹ 5.62 crores on consultancy work, civil works & materials etc. The Committee are dismayed at the nonchalant and noncommittal attitude of the A&NI Administration in the implementation and completion of the project. The Committee recommend that a thorough enquiry may be conducted on the planning and decision making process, assignment of the project to APWD, delay in initiation of the project, engagement of ALHW and cancellation of the project. The Committee desire that responsibility may be fixed and stringent action taken against officials responsible for these lapses.

EXPENDITURE ON OUTLIVED VESSEL

4. The Committee note that the Tourism Department envisioned a floating restaurant and procured an outlived vessel namely M.V. Ramanujam, from the Shipping Corporation of India (SCI) at a cost of ₹ 1 crore without undertaking any techno economic feasibility survey of the project. However the project could not materialized as the Department were unable to attract private bidders to undertake for designing, renovation, operation and maintenance of the vessel. The Committee find that a technical committee opined in November 2012 that the vessel required extensive repairs and fresh certifications and instead recommended disposal of vessel. The Committee are again constrained to observe that during the period April 2012 to 23 November, 2014, the Directorate of Shipping Services (DSS) incurred an expenditure of ₹ 0.78 crore (₹ 2.45 lakh per month) for manning the vessel, which could have been reduced by ₹ 0.29 crore had the Administration acted expeditiously on the SCI's recommendation on beaching the vessel. The Committee thus observed that till May 2016, the environment clearance for ship breaking was pending and neither the vessel nor its contents had been disposed of. The Committee are of the view that the Department of Tourism ought to have undertaken a survey on the functional and the economic viability of procuring a decommissioned passenger vessel before undertaking the project. Moreover, the Committee are of the view that the Department ought to have sought potential interested players prior to procurement of the vessel. The Committee further opine that keeping in mind the deterioration of the unused vessel, the Department ought to have beached the vessel at the earliest so as to slow down the pace of deterioration and undertake repairs and redesigning for use. Noting that lack of proper planning and hasty decision of the officials of the Department of Tourism without any techno economic feasibility study, the Committee desire that responsibility may be fixed and necessary action may be taken against the incompetent officials. The Committee also recommend that in future necessary surveys and researches may be undertaken by competent and experienced officials/experts before undertaking any such project.

WASTEFUL EXPENDITURE OF ₹ 39.80 LAKH TOWARDS YACHT MARINA AND LUXURY BOATS

5. The Committee note that in 2006 the Planning Commission allocated ₹ 26.50 crore under Tsunami Rehabilitation Programme (TRP) for development of one 50 unit yacht marina and procurement of a 35 room luxury boat and two mechanized luxury boats. The Tourism Department engaged a private consultant in November 2008 and paid ₹ 23.12 lakh between March 2009 and February 2012. In June 2009 the Department obtained a No Objection Certificate from the Defence authorities in ANI for site development of marina at “Command Point and Viper Island”. In the meantime a private party approached the Circuit Bench of the Calcutta High Court against the project and the local Defence Authorities, withdrew the clearance given earlier without assigning any reasons. The contractor also failed to furnish the performance guarantee, which in terms of the agreement was to be furnished by November 2012 which ultimately led to the failure of the project to fructify after incurring an expenditure of ₹39.80 lakh in consultancy and advertisement charges. The Tourism Department stated (August 2015) that there was no possibility to undertake the work of the Yacht Marina due to non-submission of performance guarantee by the contractor and withdrawal of clearance by the Defence authorities. However, Audit observed that the ANI administration had not pursued with the Ministry of Environment and Forests and the Ministry of Defence for securing clearances after May, 2013. Further, ANI Administration has not implemented the penalty clauses in the agreement with the contractor. The Committee are extremely unhappy with the state of affairs in A&NI Administration and desire an enquiry may be instituted to fix responsibility and eventually award stringent punishment to the guilty officials. The Committee also recommend that Department of Tourism take necessary steps in ensuring that requisite clearances are obtained prior to awarding of work and explicit clause to this effect may be incorporated in all future Request For Proposal (RFP).

NON-ISSUE OF WORK ORDER RESULTING IN ABANDONMENT OF WORK

6. The Committee note that the Ministry of Tourism, Tourism Department and a private firm (consultant) entered into a tripartite agreement for developing two integrated tourism circuits during the 12th Five Year Plan. The Ministry of Tourism released an amount of ₹ 20 lakh as advance towards consultancy fee to the Tourism Department. The Tourism Department, however failed to identify various components of the project and no work order was issued to the consultant for preparation of the DPR. The Ministry of Tourism then withdrew from the agreement and the Tourism Department refunded the unutilized ₹ 20 lakh leading to the abandonment of the project. The Committee are unable to comprehend the rationale behind signing a tripartite agreement without identifying the components of the project. The Tourism Department ought to have envisioned and identified project components prior to entering into the tripartite agreement. The Committee deplore the tardiness of the Tourism Department in identifying various components of the project which ultimately led to the abandonment of the project. Pointing out the non-committal attitude of the Tourism Department towards completion of the project, the Committee recommend that the Ministry of Home Affairs take necessary measures to revamp the Department and penalize the officials responsible for failure to identify project components. The Committee further recommend that the Tourism Department take a more proactive role in conceptualizing tourism projects, identifying project components, preparation of project proposals, implementation of projects etc. in future.

VIOLATION OF FINANCIAL RULES

7. The Committee note that the Tourism Department paid an advance of ₹ 8.87 crore (March 2012) to Andaman & Nicobar Islands Forest and Plantation Development Corporation Limited (ANIFPDCL), despite the poor financial state of ANIFPDCL, without entering into any agreement for development of two camps of 20 eco-friendly cottages each in ANI to provide amenities of international standards for high end tourists. The Committee are constrained to find that ANIFPDCL submitted the project proposal after a delay of more than two years. In July 2014, however, the Chief Secretary noted that ANIFPDCL was on the verge of

closure and the work could not be executed by them, the project was transferred to the Forest Department with a revised concept though the Tourism Department requested (July-August 2015) ANIFPDCL to refund the advance paid ₹ 8.60 crore had already been diverted for payment of salary to its employees and ₹ 26.05 lakh was spent on consultancy and other charges, and consequently, the advance remains un-refunded as on May, 2016 and the infrastructure has not been created even after more than nine years. The Committee are again perturbed to find that no specific approval had been accorded by the Tourism Department, A&N Administration to the ANIFPDCL for expenditure towards consultancy for the said project. The Committee take a serious view on the advance payment made by the Tourism Department to ANIFPDCL without entering into any agreement. The Ministry of Home Affairs have also failed to provide the reason as to why 100% advance payment was released to the said Corporation without any agreement or an MOU. The Committee are of the view that the inability of the Ministry to ascertain the reasons behind the violation of financial rules indicates serious lack of monitoring and vigilance at the central level. The Committee, therefore desire that the Ministry of Home Affairs conduct an enquiry into the reasons for the blatant violation of the financial rules and penalize the officials responsible for the lapses. The Committee also desire that a strong central monitoring committee may be set up to oversee the financial flow and project implementation in the Andaman & Nicobar Islands. The Committee have now been informed that the ANI administration is in the process of recovering ₹ 2.21 crore from the ANIFPDCL, which has not been diverted towards payment of salaries but is lying with the Corporation. For recovery of the balance amount along with interest, the Administration has already laid its claim / rights of first refusal on the properties of the ANIFPDC, in the event of disposal of any of its assets, in view of the closure of the Corporation. The Committee desire that the administration fix a deadline to recover the amount of ₹ 2.21 crore and apprise of the latest status on the recovery at the earliest.

VIOLATION OF NORMS OF FINANCIAL PROPRIETY

8. The Committee note that the Tourism Department engaged the Indian Tourism Development Corporation (ITDC) for up-gradation of the Light and Sound (L&S) show at Cellular Jail at a total cost of ₹ one crore without tender enquiry and despite the fact that the incumbent annual maintenance contractor quoted a rate of ₹ 65.50 lakh for the work in the preliminary assessment of the cost of upgradation. Without initiating the work, and without providing cost break-up details, ITDC proposed for additional scope of work at a cost of ₹ 85 lakh. Despite the shortcomings of the ITDC proposal the Chief Secretary accepted (August 2011) the revised cost which was paid to ITDC, as advance. Such payment of full advance violated Rule 159 of the GFR which states that advances to Public Sector Undertakings should not exceed forty per cent of the contract value, except in consultation with the Financial Advisor of the Central Government Ministry/Department. The Committee also note that equipment valued at around ₹ 85 lakh purchased to meet the requirements of the additional scope of work remained unused. However, in May 2016, the Department stated that laser machine along with screen and fog machine was utilised on two occasions. The Committee cannot accept the reply of the Ministry since the sound and light show where the equipment is to be used performs six days a week all through year. Unable to comprehend the rationale behind the procurement of equipments worth ₹ 85 lakh and keeping it unused, the Committee desire to be apprise of the reasons behind the non-utilisation of equipments and recommend that the Tourism Department undertake necessary measures to upgrade the sound and light show to accommodate the unused equipments and fully utilise them without any further delay.

The Committee also note that ITDC completed the upgradation work on the sound and light show after a delay of 30 months. The upgradation work cost ₹ 169.96 lakh out of the ₹ 185 lakh. While the balance amount of ₹ 0.15 crore and an amount of ₹ 5 lakh have been recovered from ITDC as liquidated damages for the delay, the Tourism Department is yet to recover an amount of ₹ 2.92 lakh, as interest on the balance amount from the ITDC. The Committee, therefore, desire that the interest amount of ₹ 2.92 lakh may be recovered from ITDC without any further delay and apprise the Committee of the same.

HOLISTIC SCRIPT FOR THE SOUND AND LIGHT SHOW

9. The Committee note that the sound and light programme continues to run as per the original script even after completion of upgradation of the light and sound show. The Committee feel that the script of the show does not display a complete picture of the nation's history and the struggle for independence. The Committee, therefore desire that a research team may be constituted so as to collect patriotic feats and contributions of different communities/personalities from all corners of the country imprisoned there and incorporate the same in the script of the show and present a holistic view on the history of the country. The Committee also desire to be intimated of the action taken in this regard.

NEW DELHI;
July, 2018
Ashadha, 1940 (Saka)

MALLIKARJUN KHARGE
Chairperson,
Public Accounts Committee