

CHAPTER-III

GENERAL SECTOR

3.1 Introduction

The findings based on audit of State Government units under General Sector feature in this chapter.

During 2013-14, against total budget provision of ₹9,569.13 crore, total expenditure of ₹5,082.21 crore was incurred by 11 departments under General Sector. Department-wise details of budget provision and expenditure incurred thereagainst are shown in *Appendix-3.1*. Moreover, in respect of three more heads of accounts¹, expenditure of ₹4,262.29 crore was incurred during 2013-14 against the budget provision of ₹3,181.90 crore (*Appendix-3.2*).

Besides, the Central Government has been transferring a sizeable amount of funds directly to the implementing agencies of the State Government for implementation of flagship programmes of the Central Government. During 2013-14, out of total major releases² of ₹14,685.03 crore, ₹445.67 crore were directly released to different implementing agencies under General Sector. Details are shown in *Appendix-3.3*.

3.1.1 Planning and conduct of Audit

The audits were conducted during 2013-14 involving expenditure of ₹3,720.97 crore of the State Government under General Sector. This chapter contains one Performance Audit Report and three Compliance Audit Paragraphs and three General Paragraphs.

The major observations detected in audit during the year 2013-14 are given below.

PERFORMANCE AUDIT

Home Department

3.2 Performance Audit of "Functioning of Police in Assam"

Assam Police is an important component of the criminal justice system of the State with the assigned duties of preventing and detecting crime and maintaining law and order. Government of India introduced "Modernization of Police Force (MPF)" scheme in the year 1969 with the prime objective of enhancing operational efficiency of the State Police to deal with the emerging challenges to internal

¹ (i) 23-Pension and other retirement benefits, (ii) 10-Public Service Commission and (iii) 68-Loans to Government Servant.

² Release worth ₹one crore and above.

security effectively. Performance audit of the Functioning of Police in Assam (which included review of implementation of MPF schemes, Centrally Sponsored Scheme (CSS), Thirteen Finance Commission (TFC) award and utilisation of State Plan funds etc.), revealed various shortfalls viz., delayed submission of annual action plan, failure to utilize funds properly, projection of inflated figures of utilisation of funds, lack of infrastructure facility, laxity in procurement of vehicles/equipment/arms and ammunitions, inadequacy in training of police personnel, huge pendency of criminal cases with less cases of conviction etc. Besides, instances of short release of funds by GoI/GoA, shortfall in utilisation of funds by Assam Police Headquarters, non-drawal of funds due to non-receipt of Fixation of Ceiling (FOC) from Finance department, GoA etc., were also noticed. Some of the significant audit findings are as under:

Highlights

Against total plan allocation of ₹364.98 crore under Modernisation of Police Force (MPF) during 2009-14, GoI released ₹229.97 crore. Out of the available fund of ₹258.53 crore (including previous balance of ₹28.56 crore), GoA released ₹230.13 crore to Assam Police Headquarter, which could utilize ₹155.68 crore (68 per cent of total plan funds available) during 2009-14.

(Paragraph 3.2.4.1)

Out of total requirement of 8,395 numbers of new buildings for the State Police, the department took up construction of only 261 new buildings during 2009-14, of which, 125 buildings could only be completed as of March 2014.

(Paragraph 3.2.5.1)

There were large scale (26 per cent) obsolescence of arms and ammunitions. These were awaiting disposal for want of specific guidelines from Ministry of Home Affairs, GoI. At the same time there was shortage of sophisticated weapons also.

(Paragraph 3.2.6.2)

Cyber crime investigation lab was not functioning for want of technical manpower. New equipment were lying unused at Finger Print Bureau (FPB), Forensic Science Laboratory (FSL), Special Task Force (STF), Training centres and Assam Police Radio Organisation and Cyber Crime Investigation Laboratory.

(Paragraphs 3.2.9, 3.2.8, 3.2.11, 3.2.15, 3.2.7 and 3.2.11.1)

Against the procurement target of 2,339 vehicles, 1,371 numbers of vehicles (59 per cent) worth ₹40.53 crore were procured against the allotment of funds amounting to ₹57.02 crore made by GoI under MPF scheme during 2009-14.

(Paragraph 3.2.14)

Pendency in investigation of crime cases increased from 38,389 to 65,751 (71 per cent) during 2009-14. While comparing, the rate of conviction during the period was very low (2.3 to 5.7 per cent).

(Paragraph 3.2.16)

3.2.1 Introduction

Government of India (GoI) in 1969 introduced the scheme ó òModernization of Police Force (MPF)ö to augment the operational efficiency of the State Police to deal with the emerging challenges to internal security effectively. The Scheme was revised in 2000-01 to remove the deficiencies in police infrastructure identified by the Bureau of Police Research and Development (BPR&D), Ministry of Home Affairs (MHA), GoI during the period of 10 years.

The funds are provided under MPF Schemes for strengthening of skills of Police force by imparting training and also by strengthening the other infrastructure like weaponry, mobility, equipment, communication system, Forensic Science laboratory, construction of buildings etc., across the State. Besides MPF schemes, GoI also provides fund for creation infrastructure viz., construction of residential and non-residential buildings of the police organisation under Thirteen Finance Commission (TFC) award and Centrally Sponsored Scheme (CSS).

3.2.2 Framework of Audit

3.2.2.1 Organisational set up

The police force primarily functions under the Home Department headed by the Commissioner and Secretary of the State Government. The Director General of Police (DGP), the head of the Police, is assisted by 11 Additional DGPs. Home (C) Branch of the Department with two Directorates *i.e.*, Director of Prosecution and Assam Police Housing Corporation (APHC) Limited is responsible for establishment of new Police Stations and Outposts, implementation of MPF Scheme and Finance Commission Award. Directorate of Forensic Science under Home (A) Branch of the Department assists the police in the field of forensic investigation. The State Level Empowered Committee (SLEC) headed by the Chief Secretary, Government of Assam (GoA) approves the Annual Action Plan (AAP) of the Department and monitors implementation of MPF scheme.

3.2.2.2 Audit objectives

The audit objectives were to assess whether:

- There was an effective strategic plan to ensure operational preparedness of the Police Force;
- Utilisation of the funds allocated/released were efficient, economic and effective;

- Human resources management was adequate and effective;
- Modernisation of Police Force (MPF) Scheme was implemented efficiently and effectively; and
- Monitoring and internal control mechanism in place was effective.

3.2.2.3 Audit criteria

The audit findings were benchmarked against the following sources of criteria:

- Guidelines of Bureau of Police Research and Development (BPR&D) and Ministry of Home Affairs (MHA), GoI on MPF scheme;
- Annual Action Plans approved by MHA, sanction orders/instructions of GoI/GoA;
- Minutes of meetings of State Level Empowered Committee (SLEC);
- Assam Police Act, 2007;
- Recommendations of Police Reforms Commission;
- Apex Court orders/judgments;
- Assam Financial Rules.

3.2.2.4 Scope of Audit

The performance audit examined the steps taken by the Home Department for up gradation of policing infrastructure funded under MPF schemes, implementation of Thirteen Finance Commission (TFC) award, Centrally Sponsored Scheme (CSS) and State plan. The components covered under the performance audit were (a) construction (residential as well as non-residential) of buildings, (b) Mobility, (c) Weaponry, (d) Equipment (e) Communication system (f) Strengthening of Forensic Science Laboratory; and (g) Training. In addition, human resource management and operational aspects relating to crime detection/investigation were also examined.

3.2.2.5 Audit Methodology

The performance audit commenced with an entry conference with the Commissioner and Secretary to the Government of Assam, Home Department and Additional DGP (Logistic), Assam held on 24 February 2014 wherein the audit objectives, scope and criteria were discussed and inputs of the departmental officers obtained. Apart from examination of records of selected offices, responses to audit questionnaires were analysed. Physical verifications were undertaken and photographic evidences were also obtained to substantiate audit observations. The audit findings were discussed in the exit conference with the Commissioner and Secretary, Home Department and

DGP, Assam held on (14 November 2014) and the replies to the observations have been incorporated in the Report appropriately, wherever applicable.

3.2.2.6 Sample Selection

All the 27 districts of Assam were stratified into four strata geographically. From the four strata, eight districts³ (30 per cent) were selected out of six different ranges⁴ by Probability Proportional to Size With Replacement (PPSWR) method. In each selected district, 20 per cent of the Police stations (24⁵ out of 125) were selected by using Simple Random Sampling without Replacement (SRSWOR) method for detailed examination of records. Besides, seven Commandants of Assam Police Battalion offices⁶ in the selected districts were also covered in audit.

Audit Findings

3.2.3 Planning

Guidelines of MPF Scheme envisage preparation and submission of a Strategic Five Year Plan and an Annual Action Plan (AAP) to MHA, GoI by 31 December each year indicating specific projects on priority basis to be implemented every year.

Examination of records, however, revealed that there were delays ranging from 2 to 12 months noticed in submission of Annual Action Plan to the MHA by GoA with consequent delay in approval by MHA. This resulted in non-availability of sufficient time at the disposal of the State Government to spend the scheme funds within the year. Details are shown in Table 3.1.

Table 3.1
Delays in submission of AAP by GoA

| Year | Due date of submission by GoA to GoI | Date of actual submission | Delay (in month) | Date of approval by GoI |
|---------|--------------------------------------|---------------------------|------------------|-------------------------|
| 2009-10 | 31/12/2008 | 23/4/2009 | 4 | 03/7/2009 |
| 2010-11 | 31/12/2009 | 5/03/2010 | 2 | 13/4/2010 |
| 2011-12 | 31/12/2010 | 16/8/2011 | 8 | 11/1/2012 |
| 2012-13 | 31/12/2011 | 11/1/2013 | 12 | 28/2/2013 |
| 2013-14 | 31/12/2012 | 1/10/2013 | 9 | 23/12/2013 |

Source: Departmental records.

Audit noticed following deficiencies in the planning process:

- The first ever Strategic Plan was prepared for the period 2011-16 and submitted (7 June 2011) to GoI but approval of the Strategic Plan was not found on records.
- Annual Action Plans were not based on field level survey to assess the actual requirement of infrastructure for the police stations, out posts, and district offices.

³ 1. Guwahati City, 2. Nagaon, 3. Sibsagar, 4. Sonitpur, 5. Karbi Anglong, 6. Barpeta, 7. Udalguri, 8. Cachar.

⁴ 1. Central Western Range, 2. Eastern Range, 3. Northern Range, 4. Central Range, 5. Southern Range and 6. Western Range.

⁵ Paltanbazar, Panbazar, Dispur, Bharalumukh, Kakatibari, Borhat, Gaurisagar, Demow, Tezpur, Rangapara, Jamuguri, Khatkhati, Dokmoka, Dillai, Hojai, Kachua, Uluani, Nagaon Sadar, Patacharkuchi, Kachumara, Udarbond, Sonai, Kalaigoan, Tangla, Paneri.

⁶ 10th AP Bn, 1st AP Bn, 6th AP Bn, 12th AP Bn, 23rd AP (IR) Bn, 2nd APTF, 4th APTF.

- Delayed submission of AAP to MHA had delayed the process of receipt of approval from MHA. Consequently, this led to under utilisation of approved outlay in the year for which the same was released. Utilisation of the plan outlay ranged between 18 and 69⁷ per cent during 2009-12 and there was no expenditure incurred against the releases during 2012-14.

In order to accommodate utilisation of ₹ 5.51 crore in CCTNS⁸ project, it was seen that unspent balances under MPF Fund pertaining to the years 2007-08 to 2011-12 were diverted. Further, it was found that security items to that extent were dropped and AAP was re-casted and approved in the SLEC meeting held on 26 November 2013. The approval of SLEC was not in order as the funds allocated for MPF scheme was inadmissible for their utilisation in CCTNS project. This amount was, however, remained unutilized as of November 2014 as the same was not released by the Government for reasons not on record.

The above is indicative of the fact that not only the planning was defective, the inordinate delays in submission and approval of AAP had resulted in leaving insufficient time during the year for the State to spend the funds released.

3.2.4 Financial Management

3.2.4.1 Budget allocation and expenditure

(a) MPF, TFCA and Centrally Sponsored Scheme

Assam Police Headquarters (APHQ) received ₹304.37 crore under MPF, TFC award, CSS⁹ and State plan for the years 2009-14. Out of ₹304.37 crore, APHQ utilized ₹218.84 crore leaving an unspent (March 2014) balance of ₹85.53 crore as per details shown in the Table 3.2.

Table - 3.2

Position of receipt and utilisation of funds during 2009-14

(₹ in crore)

| Year | Funds released | | | | | Funds Utilised | | | | | Amount unspent | | | | |
|--------------|----------------|--------------|--------------|-------------|---------------|----------------|-----------|-------------|-------------|---------------|----------------|-----------|-------------|----------|--------------|
| | MPF | TFC Award | CSS | State Plan | Total | MPF | TFC Award | CSS | State Plan | Total | MPF | TFC Award | CSS | State | Total |
| 2009-10 | 44.91 | 0.00 | 23.51 | 0.16 | 68.58 | 41.76 | 0 | 23.51 | 0.16 | 65.43 | 2.76 | 0 | 0 | 0 | 2.76 |
| 2010-11 | 35.64 | 0.00 | 3.16 | 0.00 | 38.80 | 24.75 | 0 | 2.09 | 0 | 26.84 | 10.89 | 0 | 1.07 | 0 | 11.96 |
| 2011-12 | 37.42 | 5.00 | 16.12 | 0.70 | 59.24 | 26.89 | 5 | 16.12 | 0.7 | 48.71 | 10.53 | 0 | 0 | 0 | 10.53 |
| 2012-13 | 30.46 | 10.00 | 0.48 | 0.00 | 40.94 | 29.57 | 10 | 0.47 | 0 | 40.04 | 0.88 | 0 | 0.01 | 0 | 0.89 |
| 2013-14 | 81.70 | 10.00 | 5.11 | 0.00 | 96.81 | 32.71 | 0 | 5.11 | 0 | 37.82 | 49.39 | 10 | 0 | 0 | 59.39 |
| Total | 230.13 | 25.00 | 48.38 | 0.86 | 304.37 | 155.68 | 15 | 47.3 | 0.86 | 218.84 | 74.45 | 10 | 1.08 | 0 | 85.53 |

Source: Departmental record.

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| Year | Fund released (in crore) | Expenditure in the year of release (in crore) | Utilisation in per cent |
|---------|---------------------------|------------------------------------------------|-------------------------|
| 2009-10 | 60.79 | 11.25 | 18 |
| 2010-11 | 48.49 | 20.03 | 41 |
| 2011-12 | 48.91 | 33.83 | 69 |
| 2012-13 | 13.41 | 0 | 0 |
| 2013-14 | 56.96 | 0 | 0 |

Source: Department record.

⁸ Crime and Criminal Tracking Network and Systems.

⁹ Centrally Sponsored Scheme (CSS) received for infrastructure development of Indian Reserved Battalions.

Analysis revealed that, out of the unspent balance of ₹85.53 crore, ₹68.94 crore released (₹10.00 crore in January 2012 and ₹ 58.94 crore in March 2014) by GoI for the construction of residential and non-residential buildings was not utilised due to delay in tendering process, non finalization of sites, modification of drawing and design etc. This unspent amount was kept in Short Term Fixed Deposit (₹58.94 crore) and Saving Bank Account (₹10.00 crore) respectively. Further, ₹ 16.59 crore drawn for the procurement of equipment and vehicles etc., could also not be utilised due to non finalization of procurement process and the amount was kept in Revenue Deposit as of December 2014.

During audit, it was further revealed that:

- Under MPF, GoI provided ₹229.97 crore to GoA against the total plan allocation of ₹364.98 crore during 2009-14. Out of the available fund of ₹258.53 crore (including previous balance of ₹28.56 crore), GoA released ₹230.13 crore only to APHQ during 2009-14 as detailed in Table 3.2 A.

Table 3.2 A

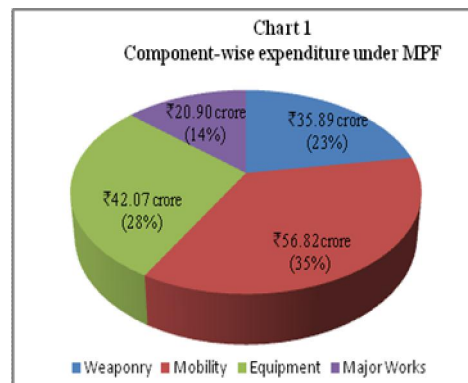
Position of fund release and expenditure under MPF scheme during 2009-14

(₹ in crore)

| Year | Allocation | Fund released by | | Expenditure incurred | Amount unspent |
|------------------|---------------|------------------|---------------|----------------------|----------------|
| | | GoI to GoA | GoA to APHQ | | |
| Previous balance | | 28.56 | | | |
| 2009-10 | 73.54 | 60.79 | 44.91 | 41.76 | 2.76 |
| 2010-11 | 73.54 | 48.49 | 35.64 | 24.75 | 10.89 |
| 2011-12 | 73.53 | 48.91 | 37.42 | 26.89 | 10.53 |
| 2012-13 | 68.54 | 11.93 | 30.46 | 29.57 | 0.88 |
| 2013-14 | 75.83 | 59.85 | 81.70 | 32.71 | 49.39 |
| Total | 364.98 | 258.53 | 230.13 | 155.68 | 74.45 |

Source: Departmental record

- Out of ₹230.13 crore released by GoA, APHQ utilised (2009-14) ₹155.68 crore towards implementation of MPF scheme in the State. Component-wise break up of expenditure incurred is shown in **Chart 1**.



- Out of ₹45.26 crore released by GoI for procurement of vehicles under MPF (2006-07 to 2011-12) during 2009-14, ₹43.33 crore was released to the department by GoA after a delay of 3 to 77 months from the date of GoI releases.

- GoA released ₹179.67 crore (65.42 per cent) out of the total GoI release of ₹274.63 crore¹⁰ at the fag end (March) of the financial year during 2009-14. As a result, APHQ could utilise only ₹84.60 crore during the year of sanction.
- ₹20.72 crore sanctioned by GoA for procurement of vehicles (₹1.40 crore) and equipment (₹19.32 crore) for modernisation of police force during 2010-12 was not drawn during the respective year due to non-issue of Fixation of Ceiling¹¹ by the Finance Department, GoA and therefore, the sanction was lapsed.
- Detailed Countersigned Contingent (DCC) bills for ₹69.87 crore were submitted to AG (A&E), Assam by APHQ during May 2010 to March 2011 after the delays ranging from 27 to 110 months from the date of drawal in violation of Rule 60 of Assam Financial Rules, which provides for submission of DCC bills within 15th of the following month. Delay in submission of DCC bills indicated that the funds were drawn far in advance to avoid lapse of budget grant.
- Assam Police Housing Corporation received ₹162.84 crore for the construction of residential and non-residential buildings under MPF, TFC Award and CSS during 2009-14. Out of ₹162.84 crore, ₹93.90 crore was utilised and the balance amount of ₹68.94 crore was kept in Short Term Fixed Deposit (₹58.94 crore) and savings bank account (₹10 crore) respectively as of March 2014. The entire amount of ₹162.84 crore was, however, booked as expenditure against the spirit of financial regulations by the department thereby exhibiting inflated utilisation of funds to the extent of ₹68.94 crore.

On this being pointed out, the GoA stated (December 2014) that the works were under progress and these funds would be utilised on receipt of bills from the contractors.

According to APHQ, the delay was attributable to non-availability of Technical Expert for preparation of AAP and consumption of more time in codal formalities. Delay took place at various levels from plan proposal to plan approval and also in receiving revalidation sanction in six cases due to non-receipt of fund etc. In order to reduce delay in timely utilisation of fund, APHQ submitted (31 July 2012) proposal, with due approval of SLEC, to GoA for constitution of State Procurement Board. GoA, however, failed to initiate any action as of December 2014.

¹⁰ MPF (₹201.25 crore), Infrastructure Development of Assam Police India Reserve Battalion (₹48.38 crore) and TFC (₹25 crore).

¹¹ Fixation of Ceiling (FOC) system adopted by the Finance Department, GoA to control that the department do not incur expenditure in excess under the authorised provisions.

3.2.5 Operational infrastructure

3.2.5.1 Building

Assam Police Housing Corporation (APHC) is responsible for the construction of residential and non-residential buildings of the State police force. During 2009-14, the department utilised ₹93.90 crore towards the construction of buildings against the total funds available amounting to ₹162.84 crore¹². In addition, interest amounting to ₹4.80 crore also accumulated (as on 31 March 2014) out of the MPF fund kept in FDR/STDR¹³. As per the MPF guidelines, the interest accrued is liable to be utilised on the approved items of AAP with due approval of SLEC/MHA. The department, however, did not take any action for utilisation of the accrued interest on the approved items.



RCC LS quarter at Siloni, Karbi Anglong (22 July 2014)

BPR&D assessed (2000-01) requirement of the construction of 8,395 numbers of new buildings for Police Stations, Out Posts, Barracks, Upper Subordinate (US) quarter and security wall of 52,540 RM in the State as of March 2009. The department, however, took up the construction of only 261 buildings during 2009-14 leaving a shortage of 8134 buildings for various purposes as of March 2014. Out of the 261 buildings taken up, only 125 buildings were completed at a cost of ₹41.16 crore as on March 2014. Construction of 59 buildings remained incomplete even after incurring an expenditure of ₹9.51 crore and whereas the construction of 77 buildings was yet to be commenced due to non-finalisation of site (2), delay in initiating tender process (11), execution of additional works beyond approved plan (62) and modification of design and drawing of the building (2) as of March 2014. Besides above deficiencies, it was also revealed that the plan was prepared without actual verification of the sites. This indicated that there was deficiency in planning process.

Audit scrutiny in this regard further revealed that:

- Though the Police Training Academy buildings¹⁴ at Dergaon in Golaghat district was scheduled for completion by July 2014, the same remained incomplete with physical progress ranging from 1 to 18 per cent as on 30 June 2014. The GoA stated (December 2014) that the delay in construction was mainly due to change in drawing and design and non-receipt of funds.



Police Training Academy buildings at Dergaon (8 July 2014)

¹² MPF: ₹90.54 crore, CSS: ₹47.30 crore and TFC Award: ₹25 crore.

¹³ Fixed Deposit Receipt (FDR)/Short Term Fixed Receipt (STDR)

¹⁴ Three storied RCC Academic Buildings, two storied Model Police station and Ground floor RCC Magazine buildings at a total cost of ₹9.42 crore.

- In eight selected districts, 36 residential buildings¹⁵ were constructed against the requirement of 2,748 (March 2009) buildings thereby leaving a shortage of 2,712 buildings (98.69 per cent) during 2009-14 (**Appendix-3.4**). This placed the police force's own security at risk due to lack of quarters in proximity to the Police Station.



*Police Reserve Barrack at Cachar
(29 July 2014)*

- The two storied RCC residential building at Special Branch Headquarter, Kahilipara, Guwahati, handed over on 7 November 2012 was utilised as office building although there was shortage of eight upper subordinate (US) residential quarters in the district.

- 26 buildings constructed at a total cost of ₹9.83 crore and handed over to Counter Insurgency and Anti Terrorist (CIAT) School, Commandant 23rd AP (IR) Bn at Siloni Karbi Anglong and Counter Insurgency and Jungle Warfare (CIJW) training school Mandakata, Guwahati during April 2010 to December 2013 could not be put to use (December 2014) due to non-availability of training field/ground, demonstration area, obstacle course, endurance routes, water supply and basic amenities like toilet/bathroom, sewage tank, chimney at kitchen, motor pumps and medical facility, non-appointment of the office staff and less trainees than the actual strength. The department did not initially plan for these amenities except for water supply. Further, full payment of ₹20 lakh for development of parade ground with swimming pond of CIJW School was made based on the completion report submitted by the Supervising Officer concerned though the work remained incomplete as a big stone encountered at the construction site.



*CIAT building lying idle at Siloni,
Karbi Anglong 22 July 2014)*

- Department constructed 12 conventional¹⁶ residential and non-residential buildings at a cost of ₹2.72 crore towards creation of policing infrastructure in different parts of Assam under MPF Scheme 2009-14 instead of creating permanent structures¹⁷ as envisaged in MPF Guidelines.
- Instead of levying five per cent agency and one per cent contingency charges as approved by GoA, APHC levied departmental charges ranging from 5 to 10 per cent and VAT @ four per cent over and above the estimated cost. This led to an excess expenditure of ₹3.72 crore during 2009-14. Addition of VAT over and above the estimated cost was disallowed by the finance department as it was already inclusive of all taxes.

¹⁵ Upper Subordinate (US) Quarter: 20 and Lower Subordinate (LS) Quarter: 16.

¹⁶ Assam type building with CGI sheet.

¹⁷ RCC building.

- Public Works Department, GoA provided (May 2011) for premium up to a maximum of 15 *per cent* on the estimated cost of the item to meet the extra cost due to price hike and remoteness of the project site. The premium was allowed for the preparation of the estimate only and was not to be added in the bills. The APHC, however, allowed premium ranging from 3 to 30 *per cent* over the estimated cost to the contractors in respect of 279 buildings constructed for policing infrastructure during 2009-14 in violation of the GoA order. This resulted in extension of undue financial benefit of ₹11.88 crore to the contractor and consequent loss to State exchequer to that extent.

The GoA stated (December 2014) that the premium was allowed by tender evaluation committee. The reply was not tenable as the premium was admissible for the works executed in remote localities of Karbi Anglong and Dhemaji districts only as per GoA order (26 May 2011) whereas the above works were executed in other than these districts.

3.2.6 Shortage of Police Stations (PSs) and Out Posts (OPs)

There were 565 PSs (345 PSs including one women PS¹⁸) and OPs (220) functioning in the State against the requirement of 625 PSs and OPs (PS: 405 and OP: 220) as assessed by APHQ. The shortage of 60 PS were observed in the districts of Baksa (16), Chirrang (7), Udalguri (8), Kokrajhar (19) and Dhubri (10). The GoA stated (December 2014) that efforts were on to create new PSs considering the crime scene and requirement as it was a continuous process.

3.2.6.1 Absence of basic amenities in police stations

BPRD norms envisage provision of the facilities like reception room, interrogation room, armoury (Malkhana), separate rest room for men and women, separate toilet for women, hygienic lockup, record room, wireless room, computer hard ware and software in every police station. Scrutiny, however, revealed lack of basic amenities in the 24 test checked police stations as under:

- Reception Room was not available in six Police Stations¹⁹.
- There were no interrogation room in 14 Police Stations²⁰.
- Armoury (Malkhana) in the Panbazar and Bharalumukh Police Stations of City SP and Kachumara PS of Barpeta district was unavailable. The arms and ammunitions were kept in the female lockup and interrogation room.



Interrogation room of Rangapara PS, Tezpur (5 August 2014)

¹⁸ At Guwahati City.

¹⁹ Kakatibari, Gaurisagar, Demow, Panbazar, Nagaon Sadar, Khatkhati.

²⁰ Kakatibari, Borhat, Jamuguri, Udarbond, Sonai, Paltanbazar, Dispur, Panbazar, Kachua, Uluani, Dokmoka, Kachumora, Kajalgoan, Bhakatpara.

- Rest rooms for the men and women police personnel were not available in 18 Police Stations.
- There was absence of hygienic condition in the lockup for men in six²¹ (25 per cent), out of 24 Police Stations in eight test checked districts.
- Record room was available in only four Police Stations²² test checked.
- In six PS²³, both computer and computer room were not provided. On the other hand in six Police Stations²⁴, although computers were available but no separate room was provided.
- The Kachumara PS of Barpeta was functioning from a private club, the Dispur PS located in PWD quarter and the Bhakatpara PS of Udalguri was operational from a market shed. Action for providing own buildings to these PS was not initiated.



Bhakatpara PS operated from market shed (6 August 2014)

Besides, there were no drinking water facilities available at the Daldoli and Sankartila Border Out Posts of Karbi Anglong district since their inception (1985). As a result, the department had to transport drinking water from the district headquarter. The department had incurred an expenditure of ₹1.76 crore towards hire charge and POL on account of transportation of drinking water as of March 2014. The expenditure so incurred could be avoided had the department explored the possibilities of availability of potable water by identifying the water sources and installation of deep tube wells etc.

The GoA in December 2014 stated that in order to provide basic amenities in the PSs, several new works had been undertaken under MPF scheme as well as under state plan. Efforts were also on to facilitate more funds for the purpose.

3.2.6.2 Weaponry

One of the major objectives of the MPF scheme was to increase the striking capabilities of the police force. In order to enhance the striking capabilities of the force, upgradation and sufficient supply of weaponry to the force was a very important aspect.

BPRD guidelines provide that the scale of weapons to be procured in the State was to be fixed by the State Government. The department, however, did not furnish the scale of weaponry of the Police department, though called for (April 2014). GoI released ₹35.89 crore (May 2011 to February 2014) directly to the Ordnance Factory, Kolkata and ₹7.12 crore (February 2012) to the GoA for procurement of imported weapons.

²¹ Borhat, Kachua, Kachumara, Kajalgoan, Paneri, Bhakatpara.

²² Tezpur, Panbazar, Hojai and Nagaon Sadar.

²³ Kachua, Uluani, Kachumara, Kajalgoan, Paneri, Bhakatpara.

²⁴ Borhat, Rangapara, Jamuguri, Dispur, Dokmoka, Dillai.

The amount of ₹7.12 crore remained unutilised with the GoA as of March 2014 due to non-finalisation of procurement procedure of imported weapons.

Audit scrutiny in this regard further revealed the following:

(i) Disposal of outdated weapons

As of March 2014, out of the total 1,02,543 weapons held by the department, 26,707 weapons (26 per cent) were declared obsolete by APHQ. Besides weapons, 52,49,665 numbers of ammunition (26 per cent of the total ammunition of 2,02,66,379) also declared obsolete. APHQ could not dispose of the .303 rifles due to non-receipt of specific guidelines form MHA, GoI, though requested by the Home Department, GoA (May 2014).

The shortage of sophisticated weapons (7.62 mm IAI, SLR, 5.56 mm INSAS) and ammunition was to the extent of 3,865 and 21,45,94,102 numbers respectively as of March 2014.

On this being pointed out, the GoA stated (December 2014) that the total holding of sophisticated Rifles was 49,157 which was more than the sanctioned strength of rifle holders. This was in complete contradiction of the firm demand for 2013-14 submitted by APHQ to GoA which indicated that there was a shortfall of 3,865 rifles. Therefore, these statements would require reconciliation.

(ii) Short receipt of arms and ammunition

Department received weaponry from Ordnance Factory Board (OFB), Kolkata against the fund released by GoI directly to the OFB. Scrutiny revealed that GoI released ₹17 crore (March 2009 to May 2011) for supply of 11,06,139 arms and ammunitions under MPF 2009-11. The department, however, received (June 2009 to September 2011) only 7,58,718 arms and ammunitions due to adjustment of the funds towards price hike, which led to short receipt of 3,47,421 numbers of weaponry.

(iii) Non-receipt of explosives and ammunition

GOI released ₹4.41 crore to the Ordnance Factory during 2010-14 for the supply explosives and ammunition (**Appendix-3.5**) to the state. These were, however, not received by the department as of March 2014 for reasons not on record. The department neither took up the matter with GoI nor made any correspondence with the Ordnance Factory to receive the material.

On this being pointed out, the department stated (December 2014) that several correspondences in this regard were made with GoI/GoA. The fact, however, remained that the explosives and ammunition were not yet received by APHQ.

(iv) Release of funds for procurement

The AAP 2013-14 envisaged procurement of seven types of weaponry valuing ₹1.58 crore. Audit observed that the department could not procure the weaponry

till March 2014 due to non-release of fund by GoI for delayed submission of UCs by APHQ/GoA for the previous year.

(v) *Replacement of unserviceable and outdated weapons*

In the test checked districts, 5,441 (40.74 *per cent*) out of 13,355 weapons were outdated (.303 Rifles). Besides, the eight districts held 146 unserviceable/defective weapons as of March 2014. The department did not take any action to replace the unserviceable/defective and outdated weapons with modern weapon to strengthen/reinforce the police force as per modern-day requirement.

On this being pointed out, the GoA stated (December 2014) that information regarding obsolete/unserviceable weapons were being collected from the field offices for necessary action.

(vi) *Authorisation vis-a-vis holding of arms*

Three battalions were holding 2,540 arms against the authorisation of 7,058 as of March 2014. Reason for shortage of 4,518 arms was not on record.

3.2.7 Communication

Assam Police Radio Organisation (APRO) operates the communication network of the police force with the Very High Frequency Radio Transmitting (VHF R/T) communication system by installing 119 Repeater Stations with the help of Data Switching Centres.

The existing analog communication system needed to be upgraded due to certain deficiencies like narrow bandwidth, vulnerability to easy interception, congestion of communication channel, lack of privacy, commutation on simple mode and lack of priority level on users. To upgrade the analog system into digital system by migrating from VHF band to Ultra High Frequency band (UHF band 800 MHz), the department procured (2012-14) 432 UHF DMR²⁵ (163 Static, 269 Handheld sets) valuing ₹1.98 crore. Out of 432 UHF DMR, 50 (11 static and 39 Handheld) were deployed for CM security/carcade. Remaining 382 UHF DMR valuing ₹1.79 crore were lying uninstalled for nearly two years due to delay in procurement of UHF repeaters.

On this being pointed out, the department in reply (December 2014) stated that the supply order was issued in February 2014 but the delivery of the equipment was delayed due to customs clearance.

3.2.8 Forensic Science Laboratory

The MPF scheme objectives envisaged strengthening of Forensic Science Laboratory (FSL) by inducting modern equipment to reduce the delay in settling of crime cases in the State.

²⁵ Digital Mobile Radio (DMR).

The Forensic Science Laboratory (FSL) established (1964) at Guwahati provides technical support to the Police Department by analyzing samples received/collected from crime sites. During 2009-14, only ₹26.96 crore was spent against the funds of ₹34.88 crore received for the procurement of equipment to upgrade the FSL.

There was 26 *per cent* manpower vacancy in the FSL as against the sanctioned strength of 111, the men-in-position was 82. The vacancy in the categories of Scientific officers was 10 and Scientific Assistant including technician was 19 as of March 2014. Reasons for not filling the vacancy of the technical staff were neither found on records nor could be stated though called for. On this being pointed out, the Director, FSL stated (November 2014) that the process of recruitment of manpower through Assam Public Service Commission was initiated.

Further, with regard to analysis of samples, following were the deficiencies noticed in audit:

- ◆ No time frame was fixed for submission of the analysis report. There were pendency of samples for settlement ranging from 15.35 to 81.63 *per cent* during 2009-14 as shown in Table - 3.3. Failure of the FSL in disposing the samples in time delayed the investigation process.

Table - 3.3
Position of pendency of samples during 2009-14

| Calendar Year | Samples pending for testing | Samples received during the year | Total samples to be tested | Samples tested during the year | Samples not tested (4 – 5) | Percentage of pending samples |
|--------------------|-----------------------------|----------------------------------|----------------------------|--------------------------------|----------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 2009 | 270 | 2992 | 3262 | 2761 | 501 | 15.35 |
| 2010 | 501 | 2931 | 3432 | 2670 | 762 | 22.20 |
| 2011 | 762 | 3254 | 4016 | 2961 | 1055 | 26.27 |
| 2012 | 1055 | 2892 | 3947 | 2646 | 1301 | 32.96 |
| 2013 | 1318 ²⁶ | 3209 | 4527 | 3210 | 1317 | 29.09 |
| 2014 (up to March) | 1317 | 273 | 1590 | 292 | 1298 | 81.64 |

Source: Department records.

The GoA stated (December 2014) that due to shortage of manpower there was pendency in testing of samples. Examination of cases was undertaken on request from investigating agency on priority basis. The reply was not tenable as analysis and finalisation of reports in respect of all the cases was required to be done regularly without any delay.

It was further revealed that:

- ◆ No Forensic Mobile unit and Laboratory at district level existed as on March 2014 though GoA decided to establish two Digital Mobile Forensic Units (DMFUs) at Bongaigaon and Silchar. Reason for not establishing DMFU was stated (November 2014) to be due to non-procurement of Mobile Crime Scene Vehicle (MCSV) as well as due to non-creation of post to run the DMFU.

²⁶ Included report of DNA.

- ◆ There were delay in receipt and installation of Forensic Equipment ranging from 1 to 45 months and 29 to 43 months respectively. Though 13 equipment²⁷ valuing ₹2.88 crore procured during December 2010 to April 2014 were installed during May 2011 to May 2014, however, their utilisation for generating reports could not be ascertained due to non-production of log books to audit.
- ◆ The FSL made (September 2013) excess payment of ₹one lakh each to two suppliers²⁸ for procurement of Extractor and Hand Held Non Ionizing Radiation (NIR). The GoA stated (December 2014) that the excess payments were made due to calculation error. Though the suppliers were requested (May 2014) to refund the excess amount paid, the same was, however, awaited till December 2014.
- ◆ For seven sophisticated equipment²⁹ alongwith spare parts costing ₹1.08 crore under MPF 2011-12, the FSL certified that the goods were received in good condition and showed them as allotted to different divisions of FSL. The divisions³⁰, however, did not receive the material as of May 2014.

Thus, objective of strengthening the FSL to reduce the delay in settling of crime cases in the State had not been achieved.

3.2.9 State Intelligence (Special Branch) and Criminal Investigation Department (CID)

The State Police had a State Intelligence Department (Special Branch) for collection, collation, analysis and dissemination of intelligence and a Criminal Investigation Department (CID) for the investigation of inter-State and inter-district crimes. Examination of records in this regard revealed that:

- Though CID is the most important investigation agency of the State police, the post of the IGP (CID) was lying vacant since September 2011.
- Scrutiny revealed that cases disposed by CID *vis-a-vis* outstanding cases during 2009-14 ranged from 1.82 to 16.15 *per cent* as shown in Table - 3.4.

²⁷ Portable Octane/Cetane system, Advanced Spectral Comparator, Universal Testing Machine, XRF Tube SC TT 200 W 50 KV, Spares for DNA, XRY Data Extractor, Compact Col. Video Microscope, Hand Held NIR, High Performance Liquid Chromatograph, High Performance Liquid Chromatograph, Case Management Software, UV-Visible Spectrometer, Workstation for Computer Forensic workstation with Hardware & Software

²⁸ 1. Dionex (India) Pvt. Ltd, Kolkata for an Extractor and 2. M/s. Thermo Fisher Scientific Portable Instruments for Hand Held NIR.

²⁹ i) High Power Liquid Chromatography: ₹0.48 crore, ii) Workstation for Computer Forensic Workstation with Hardware & Software: ₹0.20 crore, iii) Crime Scene Physical Evidence Kit: ₹0.02 crore, iv) Orion 5 KVA/168 VOL UPS: ₹0.01 crore, v) 96 Well Plated Thermal Cyber (PCR) System: ₹0.05 crore, vi) Electrophoresis System with accessories: ₹0.17 crore, vii) Fume Hood Chamber: ₹0.03 crore Spare Parts of HPLC: ₹0.03 crore, Spare parts of Gas Chromatograph including column, Injection syringe, vial, caps, ferrule & septum: ₹0.09 crore.

³⁰ DNA, Serology, Ballistics, Explosives, Toxicology, Photography, Drugs and Narcotics.

Table - 3.4
Pendency of cases for investigation by CID

| Period | Pending cases including previous balance | Number of cases disposed | | | | Pending cases for investigation |
|------------------------|------------------------------------------|--------------------------|--------------|----------|--------------------|---------------------------------|
| | | Charged Sheeted | Final Report | Transfer | Total (percentage) | |
| December 2009 | 161 | 20 | 6 | 0 | 26 (16.15) | 135 |
| December 2010 | 228 | 19 | 8 | 0 | 27 (11.84) | 201 |
| December 2011 | 304 | 28 | 3 | 0 | 31 (10.20) | 273 |
| December 2012 | 377 | 26 | 8 | 0 | 34 (9.02) | 343 |
| December 2013 | 425 | 23 | 8 | 0 | 31 (7.30) | 394 |
| March 2014 (Jan-March) | 439 | 5 | 3 | 0 | 8 (1.82) | 431 |

Source: Departmental records.

The GoA while accepting (December 2014) the fact of large scale outstanding cases, stated that the pendency was due to shortage of experts/supervising officers etc., in the CID. This was coupled with frequent engagement of CID officials in law and order duty which further hampered the progress of investigation.

- Finger Print Bureau (FPB) plays a vital role in intelligence gathering for settlement of crime. Scrutiny revealed that against the sanctioned strength of 28, person in position was only 17 (60.71 *per cent*) and the posts of the Director and FPB Inspector in-charge were vacant since April 2011. In addition, there was no technical Finger Print Expert in the CID. The FPB was run by deploying one Inspector and five Sub-Inspectors who were imparted specialised training at NISCF, New Delhi, CDTS, Kolkata and NCRB, New Delhi during February 2010 to January 2014.
- Though the Department proposed to modernise the FPB by updating technologies for lifting, storing and comparing finger prints at an estimated cost of ₹1.27 crore during 2011-14, modern equipment like Fingerprint digital scanner, Extension of Fingerprint Analysis & Criminal Tracking System etc., were not procured despite approval by MHA.

On this being pointed out, the GoA stated (December 2014) that the modern equipment were not procured as the same would be supplied and installed in police stations under a separate scheme viz., National Automated Finger Print Identification Projects.

- Only 26 Dust Print Lifting Kits (DPLK) and 27 Finger Print Kit Boxes (FPKB) valuing ₹30.74 lakh to collect dust foot print and chance prints from crime scene during 2010-14 under MPF (2007-08 and 2008-09 respectively) were procured. Of these, only one Dust Print Lifting Kit and one Finger Print Kit Box were installed at FPB, CID, Guwahati in January 2011 and March 2014 respectively. The other equipment (25 DPLK and 26 FPKB) were stated to be distributed to the Superintendent of Police of the districts. Cross verification of the records of eight selected districts, however, revealed that only Udalguri district received one FPKB.

Audit scrutiny of crime cases referred to FPB during 2009-14 further revealed that the FPB could settle only 228 out of 593 cases as of March 2014. The shortfall (61.55 *per cent*) in settlement was stated (June 2014) to be due to non-receipt of specimen prints of arrested/suspected persons from the Investigating Officers.

On this being pointed out, the GoA accepted the audit observation and stated (December 2014) that reminder was issued to investigating officer for sending specimen prints of suspected and arrested persons for further investigation and disposal of pending cases.

In sum, the pace of investigation of cases in the State was very slow for want of deployment of staff judiciously and non-availability of modern equipment required in the investigation process.

3.2.10 Anti Human Trafficking Units (AHTUs)

GoI provided ₹0.76 crore to GoA during 2010-11 (₹0.38 crore) and 2011-12 (₹0.38 crore) under MPF for establishment of 14 AHTUs in Assam. The department utilised ₹0.64 crore (₹0.35 crore in 2010-11 and ₹0.29 crore in 2011-12) only for the procurement of vehicles, motor cycles, furniture, cameras leaving the balance amount of ₹0.12 crore lying with GoA till March 2014.

Of the target of 14 AHTUs, 10 AHTUs³¹ were established under the supervision of CID. However, infrastructure facility like space to run the units required as per GoI instruction and separate manpower (Inspector-1, SI-2, Head Constable-2, Constable-4) were not provided to the AHTUs till June 2014 despite availability of fund. The units were being run with the existing manpower of the department.

It was noticed that 282 cases were registered during 2011-14 (up to February 2014), of which charge sheets were finalised in respect of nine cases (three *per cent*) only while 10 cases were found as false. Remaining 263 cases (93.26 *per cent*) were pending for want of information. Out of 418 victims of human trafficking, 317 were recovered by the AHTUs.

On this being pointed out, the department stated (December 2014) that non-availability of dedicated staff adversely affected the performance of AHTUs.

It was, however, noticed that the department did not take any action to post required manpower to improve the performance of AHTUs.

3.2.11 Special Task Force (STF)

GoI sanctioned and released ₹0.30 crore for commissioning interrogation room at STF, Guwahati under MPF scheme 2009-10. Out of ₹0.30 crore, the department utilised (August 2012) ₹0.25 crore for commissioning the interrogation room at District Control Room, Guwahati. The Interrogation Room, however, was lying unused since construction for want of technical manpower trained to operate the

³¹ 1. Dhubri, 2. Dima Hasao, 3. Goalpara, 4. Government Railway Police, 5. Jorhat, 6. Kamrup Metro (CID Headquarter), 7. Karimganj, 8. Kokrajhar, 9. Lakhimpur and 10. Sonitpur.

gadgets installed there. Request (October 2012) of ADG, STF for deployment of sufficient technically skilled officers was pending with APHQ.

Thus, objective of setting up interrogation room could not be achieved. The GoA in reply (December 2014) stated that the recruitment of staff for the police department as a whole was under process by them.

3.2.11.1 Cyber Crime Investigation Lab (CCIL)

GoI released (13 November 2009) ₹1.61 crore under MPF 2009-10 for the installation of 12 equipment³² for CCIL at STF, Guwahati for gathering evidence in combating cyber crime. Out of ₹1.61 crore, GoA released (January 2014) ₹0.12 crore retaining the balance amount of ₹1.49 crore (₹1.61 crore ó ₹0.12 crore) as of March 2014. The department purchased (August 2013) and installed (October 2013) seven equipment at the existing building of State Control Room, Guwahati to be operated by the Special Task Force (STF). The Assam Cyber Crime Investigation Lab (ACCIL), however, remained non-functional (December 2014) due to shortage of equipment, skilled manpower, separate automated power back up and broadband connection.

3.2.12 Dog Squad

BPR&D norms provide for dog squad to the entire State *i.e.*, two sniffer dogs for each Battalion and district. The department, however, had only 17 Dogs (7 Tracker and 10 sniffers) at Dibrugarh (2), Nagaon (2), Sonitpur (2), Jorhat (2), Karimganj (2), 4th AP Bn, Kahilipara, Guwahati (4) and AP Dog Training School, Lokhora, Guwahati (3). To handle the 17 dogs of the squad, 47 personnel (11 Kennel Boy/Safaiman, 36 police personnel from Inspector to Constable) were deployed (March 2014) by the department. Contrary to the norms, there was however, no dog squad in 21 districts and 24 battalions as of March 2014.



*Dog squad at Kahilipara, Guwahati
(2 July 2014)*

On this being pointed out, the GoA stated (December 2014) that arrangement for making availability of dogs for the squad for the remaining districts/battalions was under process.

3.2.13 Procurement and utilisation of equipment

GoI approved ₹91.37 crore in the Annual Action Plans 2009-14 for modernization of State police force and released ₹55.26 crore during the period 2009-14. The department, however, utilised only ₹45.24 crore and the balance amount ₹10.02 crore remained unutilised as of March 2014. Some of the irregularities noticed towards procurement and utilisation of equipment are discussed in the following paragraphs:

³² 1. E-Mail Database Analysis tool, 2. Forensic Investigation Software, 3. Forensic Imaging Device, 4. Steganography Application Detection Tool, 6. Server, 7. Workstation, 8. Ethar LAN Switch, 9. Ethar LAN Patch Panel, 10. Ethar LAN Cat-6 Cable, 11. RACK Housing and 12. Wireless Intrusion Detection and Vulnerability Management.

- ❖ 17 Bomb Suits purchased at a cost of ₹1.89 crore under MPF Scheme from M/s Bharat Electronics, Mumbai were accepted even though the heat removal rate of the material supplied was 270 watts against the required technical specification of 350. The reasons for accepting sub-standard bomb suits were not furnished to audit, though called for (June 2014).

On this being pointed out, the GoA stated (December 2014) that out of the 17 bomb suits, 12 were already issued to different districts and remaining five were being issued shortly. However, the list of districts to which the bomb suits were issued was not furnished alongwith the reply. Further, reply was silent on the issue of acceptance of heat rate 270 watts against the specified technical specification of 350 watts.

- ❖ APHQ made (March 2014) advance payment of ₹4.40 crore to two suppliers for procurement of two³³ equipment under MPF scheme 2010-11 in violation of the relevant provision of MPF scheme guidelines, which did not allow making of advance payment. The equipment, which were to be supplied by February 2013, were, however, not supplied as of May 2014.

The GoA in reply (December 2014) stated that advance payment was made to the suppliers on the basis of Notice Inviting Tender (NIT) and as per approval of the SLEC. The reply was not tenable as the NIT was prepared violating provision, of the MPF Guidelines.

It was thus, evident that the objective of MPF by way of procurement of the State of Art equipment remained un-achieved as either the funds allocated for the purpose could not be spent optimally or the equipment procured were defective/rejected/not received so far.

3.2.14 Mobility

Modernisation of Police Force scheme emphasised on mobility of police forces as increased mobility in field policing reduces the response time and enhances efficiency and effectiveness. During 2009-14, ₹40.53 crore was utilised by the APHQ out of ₹57.02 crore provided by GoI under MPF scheme for procurement of 1,371 vehicles (**Appendix-3.6**) against the target of 2,339 vehicles planned for procurement in AAP 2009-14. The balance amount of ₹16.49 crore was kept in the form of bankers' cheque by APHQ as of June 2014 in violation of relevant provision of Rule 62 and 63 of Assam Financial Rules, which envisage that money shall not be drawn from treasury unless it is required for immediate disbursement.

Other issues noticed in procurement and utilisations of vehicles are discussed in the succeeding paragraphs:

³³ Bomb Disposal Van with ROV (M/s. Bharat Electronics Ltd): ₹2.41 crore, Interception and Monitoring System (M/s. Vehere Interactive Pvt. Ltd): ₹1.99 crore.

- APHQ drew (March 2014) ₹21.66 crore for the procurement of 354 vehicles under MPF 2007-08 to 2013-14 based on the invoice of the suppliers and paid (April 2014) ₹9.77 crore to the suppliers as advance for supplying the vehicles keeping the balance amount of ₹11.89 crore in the form of bankers' cheque/demand draft. Granting advance payment by the department was in violation of relevant provision of Assam Financial Rule and also MPF guidelines. The vehicles however, were not delivered till June 2014 by the supplier.

The GoA stated (December 2014) that advance payments were made after obtaining 100 *per cent* bank guarantee equivalent to the contract value from the supplier.


The reply was not acceptable as payment of advance was violative of both the provision of Assam Financial Rules and the MPF guidelines.

- As on March 2014, there were 1,118 vehicles (8 SP and 7 Commandant, AP Bn) in eight test checked districts, including 435 vehicles allotted (during 2009-14) by APHQ. Of these, 845 vehicles were retained at district headquarters and 24 police stations under the selected districts were operating with 65 vehicles (four wheeler: 31, two wheeler: 34) as of March 2014. Six³⁴ out of 24 test-checked police stations were being run without vehicles and 208 vehicles (18.60 *per cent*) were off-road due to mechanical problems as of March 2014 and these PSs were meeting their requirement by hiring the private vehicles. It was noticed that no action was taken either to repair or to dispose the off-road vehicles through auction. During 2009-14 six districts³⁵ incurred an expenditure of ₹72.68 crore towards hiring of private vehicles which could have been avoided had the action to distribute the vehicles judiciously or getting them repaired/ replenished timely would have been taken by the department.
- As per guidelines of MPF, vehicles like jeeps, motor cycles, medium/heavy vehicles are admissible for operational purposes only. The High Level Committee (HPC), MHA, GoI also instructed in August 2012 that the vehicles procured against Police Station/Out Post should be used exclusively for operational and security duty in PSs/OPs. Scrutiny, however, revealed that 26 Bullet Proof vehicles (LMV/MMV/HMV/Two Wheelers)³⁶ valuing ₹3.51 crore procured under MPF 2009-14 for operation purposes were allotted for various other purposes like VVIP carcade, Assam Secretariat, Training Institutes which were not related to operational mobility. This had resulted unauthorised usage of Bullet Proof vehicles procured through MPF fund.
- APHQ procured 15 TATA Sumo BP whereas SLEC accorded approval for procurement of eight Mahindras and eight TATA Sumos BP. This resulted in extra expenditure of ₹0.51 crore. Revised approval of SLEC/High Level Empowered Committee was, however, not found on record.

³⁴ Borhat, Gaurisagar (Sibsagar); Udarbond (Cachar); Kachua and Uluani (Nagaon); Kachumara (Barpeta).

³⁵ Sonitpur, Nagaon, Cachar, Barpeta, Karbi Anglong, Kamrup (Metro).

³⁶ Light Motor Vehicle (LMV), Medium Motor Vehicle (MMV), Heavy Motor Vehicle (HMV).

- ₹0.73 crore spent (14 June 2009) on procurement of 18 second hand Bullet Proof Ambassador Cars from Special Protection Group (SPG), New Delhi under MPF scheme proved wasteful as two vehicles were off-road since the day of receipt and remaining went off-road by August 2013. The department spent ₹0.15 crore on repair of the vehicles during 2009-14. However, due to non-production of log book, it could not be ascertained in audit whether the vehicles were operational. APHQ proposed (March 2014) to dispose the unserviceable vehicles through auction, which was, however, not done till June 2014.
- 
- Off-road second hand Bullet Proof vehicles (26 June 2014)*
- GoI sanctioned (August 2005) ₹2.92 crore for the procurement of mechanized/wooden boats under MPF 2005-06 with the instruction to submit the bills to the MHA, GoI for payment. The department placed (July 2006) orders with two local suppliers³⁷ for supplying 11 boats at the contract (October 2006) price of ₹2.01 crore by June 2007 for Border River Police Organisation (BRPO). MHA, GoI released (August 2007) ₹0.30 crore directly to the suppliers as part payment as per provision of the sanction order. Further, another amount of ₹0.85 crore was paid during October 2009 to May 2010 to the suppliers. The boats were, however, not supplied by the suppliers as of March 2014. Out of the 11 boats, four were stated to be completed (March 2014) by the suppliers, but could not be taken over by the department due to technical defects. No action was, however, initiated by the department against the defaulting suppliers. Thus, the department failed to procure the mechanized boats even after a lapse of 85 months from the schedule date of delivery thereby defeating the objective of strengthening the River Police besides blocking of funds amounting to ₹1.15 crore with the supplier.
- GoI, MHA released ₹10.33 crore for procurement of vehicles during March 2010 to December 2011 under MPF (2007-08: ₹1.94 crore; 2009-10: ₹3.39 crore and 2010-11: ₹5.00 crore). The department, however, failed to utilise the funds during the year of sanction due to delay in finalisation of the procurement process. The sanction needed to be revalidated with an additional amount of ₹0.29 crore to meet the extra cost of the vehicles due to price hike leading to avoidable extra expenditure to that extent.
- GoI sanctioned (December 2008) ₹0.70 crore for the procurement of 10 Speed Boats (50 HP Twin Engine) under supplementary budget of MPF Scheme 2008-09. The department, however, procured (April 2012) 10 LMV for field level Supervisory Officer instead of the Speed Boats as per approval (February 2012)

³⁷ M/s. P. Das & Co., Panbazar, Guwahati: ₹1.11 crore for 7 hull 12 m long steel boats and M/s Panchoi, R.G. Barua Road, Guwahati: ₹0.90 crore for 4 hull 16 m long steel boats.

of the Departmental Purchase Committee. Reason for not purchasing the Speed Boats was stated to be the high cost in running the Boats because of high POL consumption. Approval of MHA, GoI for such deviations, was, however, not found on record. The river police was, thus, not provided with the required transportation facility in water for proper vigil as LMV which operates on the ground cannot be the substitute for the boats.

3.2.15 Training

Training assumes utmost importance to improve the striking capabilities and other operational efficiencies of the police force to prepare them to tackle the insurgency situation in the State. Training schools are required for imparting initial training to police personnel including pre-promotional and in-service courses.

In Assam, there are four training institutes viz., Police Training College (PTC), Recruit Training School (RTS), Battalion Training Centre (BTC) and Armed Police Training Centre (APTC) at Dergaon with the capacity of imparting initial training to 650, 500, 700 and 600 police personnel per batch. There were 166 training staff (Inspector 26, ASI 57, HC 83) in the four training centres against the required strength of 428 (Inspector 128, ASI 156, HC 144) as per BPRD norms. In contravention of the norms, 187 constables were engaged in the institutions as instructors.

It was also observed that Police Training Advisory Council to advise the Home Department on Police Training matters based on recommendation (2000) of Padmanabhaiah Committee on Police Reforms was not set up as of December 2014.

3.2.15.1 Training Aids and Equipment

Out of ₹32.81 crore provided by MHA during 2009-14 for the procurement of training aids and equipment, the department utilised ₹15.94 crore³⁸. Scrutiny further revealed that there were inadequate infrastructure, idling of training equipment and buildings as discussed below:

- Though the administrative buildings of BTC and APTC were functioning in Assam Type Barrack in an unhygienic condition, no steps were taken to renovate them.
- 20 Global Positioning System (GPS) devices were procured (February 2011) at a cost of ₹6.50 lakh. Of these, 15 GPS devices provided to five training centres were lying unused for want of memory cards and skilled operators.
- The Advance Weapon Simulator was installed (September 2012) at PTC, Dergaon, but only 78 police personnel utilised the simulator although 13,420³⁹ were trained during the period from October 2012 to June 2014.

3.2.15.2 Counter Insurgency and Anti Terrorist Training (CIAT)

The concept paper on CIAT prepared by BPR&D emphasised the need for specialised training in weapons, tactics and jungle warfare to combat armed insurgency and

³⁸ ₹0.86 crore for procurement of sophisticated equipment, Advance simulator and GPS and ₹15.08 crore for construction of buildings.

³⁹ PTC: 3,632; RTS: 2,450; BTC: 3,516; APTC: 3,822.

terrorism. The paper noted that training in counter insurgency and jungle warfare followed by periodic in-service training was essential to make a police person adept in responding to threats originating from extremists. In June 2010, training on CIAT was started at three CIAT schools viz., Abhayapuri, Dergaon and temporarily at 2nd Assam Police Task Force (ATPF) campus, Lumding. During June 2010 to March 2014, a total of 4,769 police personnel were trained. A further scrutiny in this regard revealed that:

- The schools were severely understaffed as only 31 training personnel were in position against the sanctioned strength of 55. Further, the service terms of the existing supervisor (1) and instructors (31) expired in February 2014. But, GoA neither extended their service period nor filled up the vacant posts as of December 2014.
- Night training, underground firing and Jungle warfare training were also not imparted.

On this being pointed out, the GoA stated (December 2014) that out of 55 sanctioned posts, 14 ex-army men had been selected (November 2014) for appointment as trainer at CIAT Schools. The fact, however, remained that the specialized training viz., night training, underground firing and Jungle warfare training had not yet been started (December 2014). Thus, the objective of establishing CIAT School was yet to be achieved.

3.2.16 Impact of modernisation programme on state police

One of the objectives of the modernisation of police force was to enhance crime detection. Despite the scheme being in operation for the last 14 years, there was no decrease either in the crime rate or in settlement of crime cases. In fact, cases of crime increased from 1,49,754 in December 2009 to 2,34,521 in December 2013 as shown in Table - 3.5.

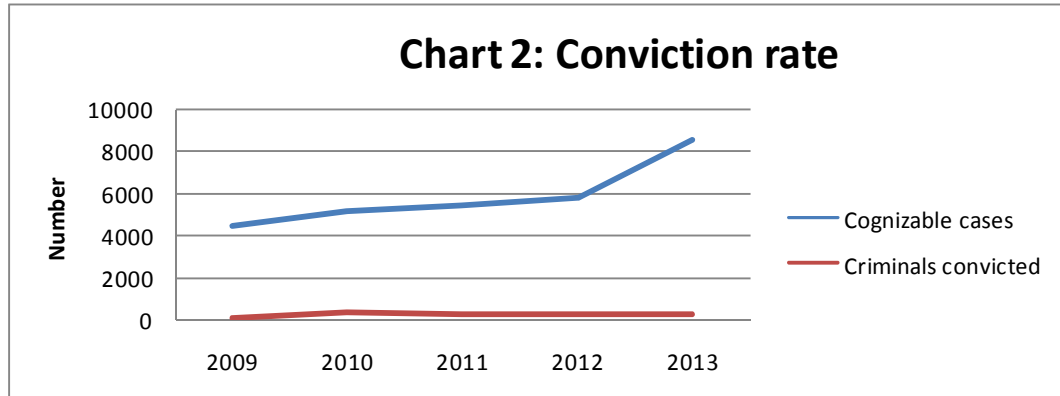
**Table -3.5
Details of settlement of crime cases during 2009-14**

| Period | Total cases reported | Cases registered | Charge Sheet issued | False cases | Cases Pending for investigation (2-3-4-5) | Cases under trial at Court | Rate of Conviction of criminals | | |
|------------------|----------------------|------------------|---------------------|-------------|-------------------------------------------|----------------------------|---------------------------------|---------------------------------|--------------------|
| | | | | | | | Total cognizable cases | Criminal convicted (percentage) | Criminal acquitted |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 2009 | 149754 | 57160 | 30668 | 23537 | 38389 | 51829 | 4447 | 102 (2.3) | 673 |
| 2010 | 164951 | 63493 | 33821 | 25780 | 41857 | 58331 | 5121 | 291 (5.7) | 1684 |
| 2011 | 179891 | 69207 | 34926 | 27601 | 48157 | 67369 | 5413 | 199 (3.7) | 2109 |
| 2012 | 206869 | 79771 | 38878 | 31743 | 56477 | 79357 | 5746 | 214 (3.7) | 2451 |
| 2013 | 234521 | 90289 | 42452 | 38994 | 62786 | 81504 | 7292 | 213 (2.9) | 2128 |
| 2014 (Jan-March) | 107370 | 22141 | 9317 | 10161 | 65751 | 78568 | 8535 | 215 (2.5) | 2501 |

Source: Departmental records.

- It would be evident from the Chart 2 that the number of crime increased over the years. Further, the rate of conviction showed a declining trend as compared to such

status in 2010. The decline in conviction rates indicated the need for improvement in investigation and prosecution.



Source: Departmental records.

- Pendency in investigation of crime cases registered an increase of 71 per cent from 38,389 in 2009 to 65,751 cases in March 2014. Out of the 65,751 cases, period of pendency of 51,431 cases ranged from 12 to 327 months due to non-receipt of Injury Reports, Post Mortem Reports, Forensic Reports, Motor Vehicle Inspector Reports, Prosecution Sanctions and others as of March 2014 as shown in Table - 3.6.

Table - 3.6
Pendency in investigation of crime cases during 2009-14

| Year | Injury Report | FSL Report | MVI Report | Enquiry Report | Prosecution sanction | Post Mortem Report | Vety Report | Others | Total |
|------|---------------|------------|------------|----------------|----------------------|--------------------|-------------|--------|-------|
| 2009 | 4811 | 704 | 619 | 34 | 594 | 1632 | 311 | 29684 | 38389 |
| 2010 | 5442 | 710 | 674 | 71 | 527 | 1307 | 29 | 33097 | 41857 |
| 2011 | 5415 | 744 | 621 | 10 | 495 | 1293 | 14 | 39565 | 48157 |
| 2012 | 4780 | 541 | 269 | 4 | 468 | 1079 | 4 | 49332 | 56477 |
| 2013 | 5880 | 718 | 379 | 4 | 460 | 1173 | 2 | 54170 | 62786 |
| 2014 | 5926 | 750 | 425 | 8 | 452 | 1248 | 4 | 56893 | 65751 |

Source: Departmental records.

Analysis revealed that pending cases for sample as per record of FSL was 1,298 as on March 2014, whereas the number of pending cases as per information furnished by APHQ was 750. This indicated mismatch of data maintained by FSL and APHQ, which would require reconciliation.

The GoA while conveying (December 2014) that the measures had been taken to improve the performance of investigating staff mentioned that during March to September 2014, a total of 4,738 cases were disposed off and issue relating to mismatch of data was being reconciled at their end.

3.2.17 Manpower Management

3.2.17.1 Strength of Police Force

- According to BPRD, Assam had the lowest per capita expenditure of ₹2,25,675 per policeman per annum against the national average of ₹3,32,867 per policeman per annum whereas the same in respect of Nagaland was ₹6,39,018 during the year 2013. The ratio of policemen per lakh population in Assam was also the lowest (175).

Rank-wise sanctioned strength and actual strength of the police force as on 31 March 2014 is given in Table - 3.7.

Table - 3.7

| Rank | Sanctioned strength | Posts created during 2009-14 | Total strength | Men on Roll | Vacancy (Percentage) |
|---------------------------------|---------------------|------------------------------|----------------|---------------|-----------------------|
| Officers ⁴⁰ | 643 | Nil | 643 | 430 | 213 (33.13) |
| Upper Subordinate ⁴¹ | 7129 | 1157 | 8286 | 6390 | 1896 (22.88) |
| Lower Subordinate ⁴² | 58619 | 3636 | 62255 | 47641 | 14614 (23.47) |
| Total | 66,391 | 4,793 | 71,184 | 54,461 | 16,723 (23.49) |

Source: Department record.

Further analysis revealed that:

- Recruitment was not carried out against the 3,970⁴³ new Police posts created during 2009-14 to strengthen the police stations and out posts. As a result, the total vacancies under different Ranks accumulated to 16,723 as on March 2014.
- The vacancy was 33.13 *per cent* in case of officers (Dy SP and above) which was higher than those of the Upper Subordinate (22.88 *per cent*) and Lower Subordinate (23.47 *per cent*) posts vacancies.

On this being pointed out, the Department stated (June 2014) that the ASI and Head Constable of Upper Subordinate are promotional posts and the panel of 92 constables (UB⁴⁴) was ready to fill up the vacancy (182) of ASI on promotion. However, the vacancy (1,632) of Head Constable (UB) could not be filled up due to non-availability of eligible in-service personnel *viz.*, Nayak (UB) to be promoted. This indicated that the promotion policy of the department needs a relook to ensure timely filling up of posts.

3.2.17.2 Teeth to Tail Ratio

Teeth to Tail Ratio is the ratio of Police Officers from the rank of an Assistant Sub-Inspector (ASI) and above to Head Constables and Constables (Officers include Police Officers of the rank of Assistant Sub-Inspector and above and constabulary ranks include Head constables and Constables only).

⁴⁰ Dy SP to DGP.

⁴¹ Inspector to Asst Sub Inspector.

⁴² Head Constable to Constable (Driver).

⁴³ Newly created posts during 2009-14: 4793, Recruitment made during the period 2009-14: 823, Vacancies against the newly created post: 3970.

⁴⁴ Unarmed Branch.

As recommended by Padmanabhaiah Commission on Police Reform (2000) the Teeth to Tail ratio should be 1:4. Analysis of the data of Officers to Constabulary ratio of actual strength in respect of civil police including district Armed Police (Battalions) of the State revealed that although teeth to tail ratio of men on roll decreased from 1: 7.83 in March 2009 to 1: 6.99 in March 2014 (*Appendix-3.7*), the same was still above the prescribed norms indicating more supervisory burden on the officers.

3.2.17.3 Women Police

GoA stipulated (11 January 2011) reservation of 10 *per cent* of the sanctioned strength of the police force for women in respect of the post of ASI and Constables. Scrutiny revealed that the representation of women in police force of the state at all levels constituted only four *per cent* of the total police strength as of 31 March 2014.

On this being pointed out, the GoA stated (December 2014) that detailed framework for recruitment of constables and equivalent ranks was being finalized for reservation for women for the post of UB constables to the extent of 30 *per cent*.

3.2.17.4 Manpower in the test checked districts

- In the eight test checked districts the vacancy of different categories of posts was 2,339 (21.51 *per cent* against the sanctioned strength of 10,873) as of March 2014. The vacancy of Sub-Divisional Police Officer (SDPO) to SP post was five (7.81 *per cent*), ASI to Inspector 364 (22.55 *per cent*) and was 1,970 (21.42 *per cent*) in case of HC to Constables. In the two border districts, vacancies of ASI to Inspector were 19 (Cachar: 12, Karbi Anglong: 7) against the sanctioned strength of 30 (*Appendix-3.8*).
- No scale of manpower was fixed by the State Government regarding deployment of personnel at police stations/outposts. In the selected 19 rural police stations, the sanctioned strength ranged from 4 to 41. Against the sanctioned strength of 356 Police personnel at 19 PS, 288 Police personnel were working as of March 2014 (*Appendix-3.9*). In five police stations, 24 police personnel were deployed in excess of the existing strength. On the other hand, there existed a vacancy of 92 in 13 police stations.
- The vacancies in the selected 24 police stations was 276 (Sub-Inspector: 15, Assistant Sub Inspector: 6, Constable: 255). The vacancy of constables was highest at 184 against the required strength of 292 posts in four police stations (Paltanbazar: 42, Dispur: 55, Panbazar: 40, Bharalumukh: 47) of Guwahati city, as of March 2014. However, contrary to this, there was excess deployment of 27 constables at six police stations⁴⁵ of Sonitpur, Sibsagar and Karbi Anglong.

3.2.18 Monitoring and evaluation

State Level Empowered Committee (SLEC) was required to meet every month to monitor the preparation, submission of AAP and implementation of the MPF. As per minutes of meetings made available to audit, the SLEC met only once every year

⁴⁵ Rangapara: 1, Jamuguri: 2, Tezpur: 17, Gaurisagar: 2, Khatkhati: 2, Dillai: 3.

during 2009-14 for finalisation of the AAP. Besides, SLEC decided (9 July 2009), third party inspection of the construction works under MPF schemes executed by APHC, was to be carried out by the department. The record of such inspection, however, was not found during the period of audit.

Thus, there was lack of sufficient monitoring and evaluation both at department and Government levels.

3.2.19 Conclusion

The Home Department had made a little progress in the area of upgradation of infrastructure but much more needs to be done. Procurement processes were delayed due to a large number of approvals required at the level of Home and Finance Departments. Proposal of the APHQ to constitute State Procurement Board to speed up the finalisation of the procurement process was yet to be acted upon. No scale for vehicles, weaponry, equipment and manpower was fixed by the State Government for police stations and outposts. Consequently, most of the new vehicles and weapons were concentrated at district level. Shortfall in procurement of vehicles forced the department to spend ₹72.68 crore for hiring private vehicles in six selected districts. There was a considerable delay noticed in construction of residential and non-residential buildings. The department could not put to use equipment and buildings costing ₹2.95 crore⁴⁶ and ₹9.83 crore respectively till December 2014. The vacancy in various cadres ranged from 23 to 33 *per cent*. Lack of trained and scientific expert in FSL and FPB impeded the pace of investigation. Pendency in investigation of crime cases registered an increase of 71 *per cent* during 2009-14. The number of cases of crime had increased over the years. The rate of conviction showed a declining trend suggesting need for improvement in investigation and prosecution.

3.2.20 Recommendations

- ❖ *Urgent action needs to be taken to upgrade physical infrastructure, vehicles, equipment and weaponry for use of the Police Force.*
- ❖ *The FSL and FPB should be strengthened by deploying expert manpower and installing/commissioning ideal scientific equipment within a specified time frame. Similarly STF interrogation room and cyber crime investigation lab should be made functional at the earliest.*
- ❖ *State Procurement Board or some other suitable agency should be constituted for timely and effective utilisation of the funds made available for both the imperative parts.*
- ❖ *The training needs of the force to keep pace with the latest tools and technology should be adequately addressed.*
- ❖ *Equipment and vehicles suitable for the specific purpose and in a functioning condition ought to be procured.*

⁴⁶ ₹2.88 crore of FSL, GPS ₹0.07 crore of Training School.

COMPLIANCE AUDIT

General Administration Department

3.3.1 Avoidable extra expenditure

Injudicious decision of the General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards Fixed Monthly Charges (FMCs).

GoI decision (i) below rule 6 of General Financial Rules (GFR) provides that "Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money".

Government of Assam (GoA), General Administration Department (GAD), for aerial survey of violence affected areas of Kokrajhar district and other flood affected areas of Assam during 2012, entered (September 2012) into an agreement with Pawan Hans Helicopters Limited (PHHL) for hiring a twin engine helicopter. The department, however, did not invite any tender before entering into the agreement, though helicopter was also available for hiring from other agencies like Air Force, Ministry of Home Affairs etc. According to terms of the agreement, PHHL was to be paid hourly flying charges of ₹60,000 per hour and prorata thereof for every next five minutes of flying. In addition, FMCs was also payable to PHHL at the rate of ₹49,00,000 per month and prorata thereof for every next half day of flying. The charges were, however, variable subject to increase or decrease in operation and maintenance cost of the helicopter and changes in fuel price, duty and taxes etc.

Scrutiny (October 2013) of records of the Secretariat Administrative (Accounts) Department and information collected from GAD revealed that the helicopter was hired on 31 August 2012 and retained till 31 October 2012 (62 days) and PHHL was paid (March 2013) ₹1.47 crore⁴⁷ on account of hiring charges.

Scrutiny further revealed that during the contractual period of 62 days, the helicopter was used on 18 days only aggregating 52 flying hours. However, in accordance with the terms of the agreement, the department had to pay FMCs for the entire period of 62 days including the charges of 44 days, during which the service of the helicopter was not utilised. The department, however, did not include any clause in the agreement to this effect that no rent would be paid for the day on which the helicopter remained unused/idle.

As a result, the Government had to bear the burden of extra expenditure of ₹80.75 lakh⁴⁸ (including taxes) incurred towards FMCs of helicopter for 44 days (62-18),

⁴⁷ Fixed monthly charges: ₹1.12 crore (including taxes) and Flying Charges: ₹0.35 crore.

| | |
|------------------------------------------|--------------------|
| ⁴⁸ ₹49 lakh X 44 days/30 days | = ₹71.87 lakh |
| Add service Tax (ST) @ 12 per cent | = ₹8.62 lakh |
| Add Cess @ 3 per cent on ST | = ₹0.26 lakh |
| | ₹80.75 lakh |

during which it remained non-operational/unused. As the helicopter was available for hiring on day to day basis at the same cost per day, decision of the department to hire the same for a continuous period of 62 days without assessing the actual requirement was injudicious and led to an extra expenditure of ₹80.75 lakh.

The department while accepting the audit observation stated (October 2013) that the agreement was executed with PHHL covering a period of two months on the ground that the charges would remain the same within the validity period of the agreement. The reply was however, not tenable as in terms of the agreement, the hiring charges were variable.

Thus, injudicious decision of General Administration Department to hire helicopter for a continuous period, instead of resorting to need based hiring, resulted in an extra expenditure of ₹80.75 lakh incurred towards FMCs, which was avoidable.

The matter was reported to the Government in April 2014; their reply had not been received (December 2014).

3.3.2 Loss to Government

Failure of the Deputy Commissioner, Kamrup, Metro to deduct 10 per cent Contractor's profit from the estimates of works executed through Construction Committees/Non Government Organisations resulted in loss to Government to the extent of ₹2.71 crore.

Government of India (GoI) introduced (1993-94) Member of Parliament Local Area Development Scheme (MPLADS) to enable Members of Parliament (MPs) to recommend works of development nature. The works were to be taken up in the constituencies of the respective MPs for creation of durable community assets based on the local needs. Similarly, Government of Assam (GoA), Planning and Development Department (PDD) introduced (1994-95) Member of Legislative Assembly Area Development Scheme (MLAADS) to enable the Members of Legislative Assembly (MLAs) to recommend works based on the local needs in their constituencies. Guidelines of MPLADS/MLAADS provide that Deputy Commissioner (DC) shall be the Nodal Authority to implement the Schemes in the District through Non Government Organisation (NGO)/Panchayati Raj Institution (PRI)/Local Self Government (LSG)/Construction Committee (CC).

Scrutiny (July-August 2013) of the records of DC, Kamrup, Metro revealed that during 2009-10 to 2012-13, a total of 1,112 development works (MPLAD: 651 and MLAAD: 461) of different⁴⁹ types were sanctioned at a total estimated cost of ₹34.61 crore (MPLAD: ₹28.08 crore and MLAAD: ₹6.53 crore). The estimates of these works were prepared based on the Schedule of Rates (SORs) 2009-10 to 2011-12 of Assam Public Works Department (APWD). All the items of civil works of APWD (SORs) 2009-10 to 2011-12 included provision of 10 per cent contractor's profit over the cost of material and wages of labourers. As the works were executed departmentally, without engaging contractors, the element of contractor's profit needed to be deducted from the estimated cost as per the SORs.

⁴⁹ Construction of village roads, school building (Assam type), community hall, Ring wells, play grounds etc.

Of the 1,112 sanctioned works, 630 works (MPLAD: 417 and MLALAD: 213) were completed till October 2013 and upto date payment of ₹29.81 crore⁵⁰ (MPLAD: ₹22.75 core and MLALAD: ₹7.06 core) was made to CCs/NGOs. Audit scrutiny further revealed that deduction on account of 10 *per cent* contractor's profit was not made before releasing payment of ₹29.81 crore which resulted in a loss to Government to the extent of ₹2.71 crore (₹29.81 core X 10/110). Had the department effected the requisite deduction before releasing payment of ₹29.81 crore, another 100 works⁵¹ could have been executed.

The matter was reported to the Government in February 2014; their reply had not been received (December 2014).

Revenue and Disaster Management Department

3.3.3 Unauthorised expenditure

The Deputy Commissioner, Karimganj irregularly incurred expenditure of ₹1.97 crore on repair work of regular nature by diverting Calamity Relief Fund.

According to the guidelines, Calamity Relief Fund (CRF) should be used for providing immediate relief to victims of natural calamities such as cyclone, drought, earthquake, fire, flood, hailstorm, landslide etc., with the prior approval of the State Level Committee (SLC) constituted for administration of CRF. The guidelines also envisage that the expenditure on restoration of damaged infrastructure such as roads, bridges, drinking water supply etc., should ordinarily be met from normal budgetary heads. In this regard, Ministry of Home Affairs (MHA), Government of India (GoI), which monitors expenditure under CRF through six-monthly utilisation statements, had expressed (July 2007) its concern/dissatisfaction that in many cases, the money drawn from the CRF were not actually utilized by the States for the intended purpose under the scheme.

Audit (June 2013) of records of the Deputy Commissioner (DC), Karimganj revealed that Government of Assam (GoA), Revenue and Disaster Management Department

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| Year | MPLAD Works | | | MLALAD Works | | | Total expenditure incurred (₹ in lakh) {(4) + (5)} |
|--------------|------------------|-------------------------------------|----------------------------------|------------------|-------------------------------------|----------------------------------|----------------------------------------------------|
| | Works sanctioned | Total sanctioned amount (₹ in lakh) | Expenditure incurred (₹ in lakh) | Works sanctioned | Total sanctioned amount (₹ in lakh) | Expenditure incurred (₹ in lakh) | |
| 2009-10 | 226 | 374.16 | 369.06 | 150 | 160.00 | 160.00 | 529.06 |
| 2010-11 | 66 | 214.55 | 213.70 | 138 | 160.00 | 212.44 | 426.14 |
| 2011-12 | 173 | 974.68 | 854.82 | 106 | 144.89 | 144.89 | 999.71 |
| 2012-13 | 186 | 1244.45 | 837.65 | 67 | 188.13 | 188.17 | 1025.82 |
| Total | 651 | 2807.84 | 2275.23 | 461 | 653.02 | 705.50 | 2980.73 |

Source: Departmental records.

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| Scheme | Sanctioned amount (₹ in lakh) | Number of works sanctioned | Average cost of works (₹ in lakh) | Upto date payment made (₹ in lakh) | Amount of loss to Government (₹ in lakh) {(5) X 10/110} | Number of additional works could be executed {(6) / (4)} |
|--------------|-------------------------------|----------------------------|-----------------------------------|------------------------------------|---------------------------------------------------------|----------------------------------------------------------|
| MPLAD | 2422.13 | 651 | 3.72 | 2275.23 | 206.84 | 55 |
| MLAAD | 653.02 | 461 | 1.42 | 705.50 | 64.14 | 45 |
| Total | 3,460.86 | 1,112 | - | 2,980.73 | 270.98 | 100 |

Source: Departmental records.

(RDMD) sanctioned (March 2010) ₹2.00 crore for the maintenance of NEC⁵² completed road scheme (repair to Lowairpoa Kanhmun road) under CRF 2009-10. The work was executed by the Executive Engineer (EE), Public Works Department (PWD), NEC Division, Karimganj through two contractors during May 2010 to January 2011 at a total cost of ₹1.97 crore. The DC, Karimganj released (between January and March 2013) ₹1.97 crore to the EE, who, in turn, made the payment to the contractors during February to March 2013.

The approved estimate of the work indicated that the work was undertaken to repair the extensive damage of the road caused by incessant rain spread over a lengthy period of time and plying of heavy loaded vehicles particularly trucks carrying forest produce. It was, thus, evident that the damage of the road was not caused by any natural calamity but by normal wear and tear over a course of time. Therefore, use of Calamity Relief Funds for execution of normal repair works out of the CRF was irregular and unauthorised. Further, before taking up the work under CRF, neither was the requisite prior approval of SLC was obtained nor was the report indicating utilisation of CRF on the work was sent to MHA, GoI as required under the scheme guidelines.

On this being pointed out, the DC, Karimganj stated (June 2013) that the work was executed as per the sanction of Government. The reply was not tenable as while sanctioning, GoA specifically instructed that repair and restoration work of immediate nature should only be taken up under CRF so that relief and essential commodities could be taken to the site.

Thus, execution of repair work of regular nature utilizing fund out of CRF, in violation of the guidelines of CRF was irregular and led to unauthorised expenditure of ₹1.97 crore.

The matter was reported to Government in May 2014; their reply had not been received (December 2014).

3.4 General

3.4.1 Follow up on Audit Reports

Non-submission of suo-moto Action Taken Notes

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature, to the PAC with a copy to Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments

⁵² North Eastern Council.

and recommendation. No *suo-moto* replies/explanatory notes were, however, received in respect of paragraphs and reviews included in the Audit Reports (Civil) up to 2012-13 from the respective departments, except in respect of few paragraphs relating to Audit Report for 2010-11 where against 41 paragraphs and reviews included in the Audit Report *ibid*; only two *suo-moto* replies/explanatory notes were received from the respective departments.

As of March 2014, PAC discussed 1,079 out of 1,643 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2011-12. However, as of March 2014, only two ATNs relating to two paragraphs pertaining to 2004-05 and 2006-07 were furnished by the Home and Water Resources Department respectively. Consequently, the audit observations/comments included in those paras/reviews had not been settled by the PAC as of March 2014.

3.4.2 Action taken on recommendations of the PAC

474 recommendations of the PAC, made in its Fifty Fifth to Hundred and thirty one Reports with regard to 36 Departments, were pending settlement as of March 2014 due to non-receipt of Action Taken Notes/Reports.

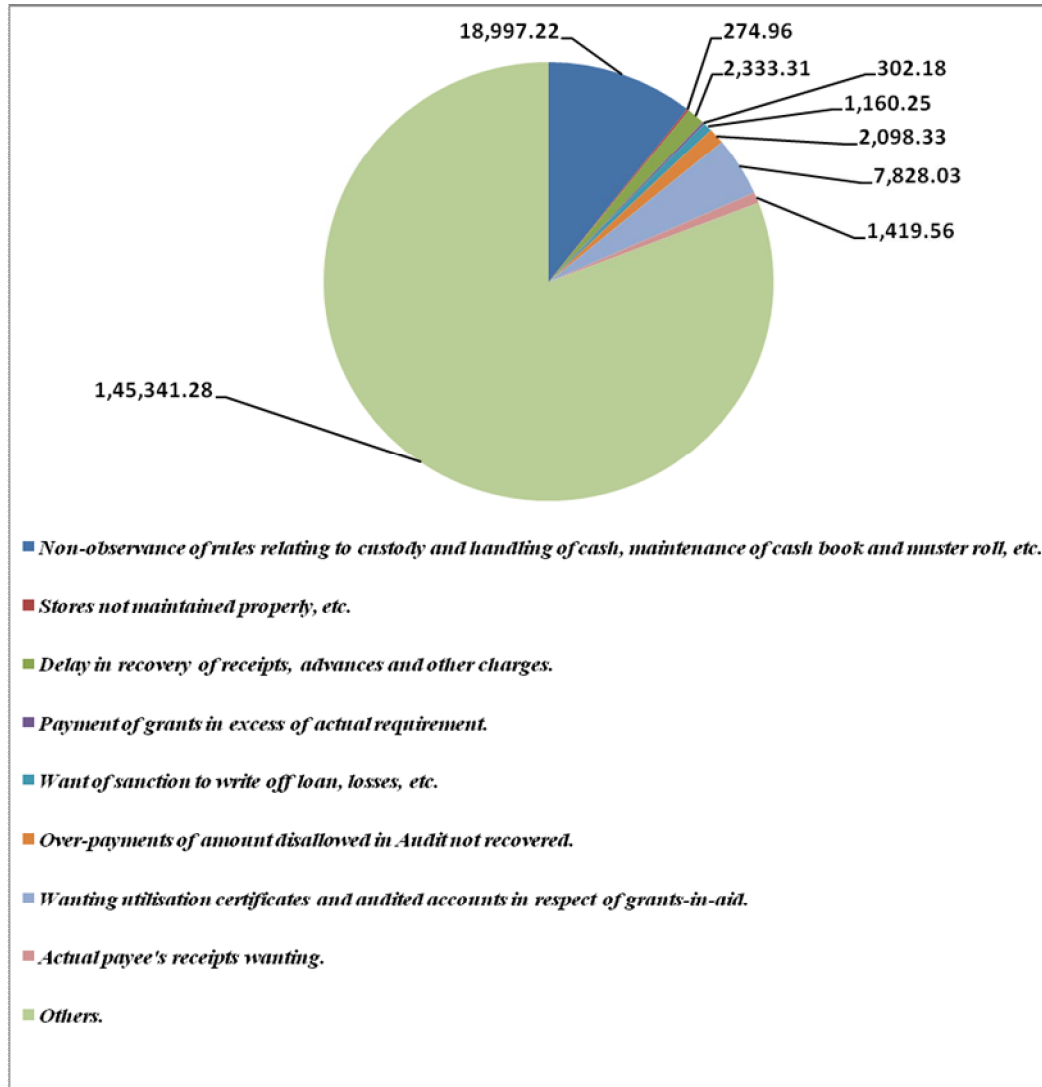
3.4.3 Response to audit observations and compliance thereof by senior officials

The Accountant General (AG) arranges to conduct periodical inspection of Government Departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports (IRs) are issued to the Heads of the concerned Offices with a copy to the next higher authorities. Orders of the State Government (March 1986) provide for prompt response by the executive to the IRs issued by the AG to ensure rectificatory action in compliance with the prescribed rules and procedures. The authorities of the Offices and Departments concerned were required to examine the observations contained in the IRs in the light of the given rules and regulations and prescribed procedures and rectify the defects and omissions promptly wherever called for and report their compliance to the AG. A half-yearly report of pending IRs is sent to the Commissioners and Secretaries of the Departments concerned from time to time to facilitate monitoring of the audit observations in the pending IRs.

IRs issued up to December 2013 pertaining to Civil Departments/Public Health Engineering Department /Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 28,471 paragraphs pertaining to 5,195 IRs were outstanding for settlement at the end of June 2014. Of these, 822 IRs containing 2,660 paragraphs had not been replied to/settled for more than 10 years. Even the initial replies, which were required to be received from the Heads of Offices within six weeks from the date of issue, were not received from 45 Departments in respect of 1,684 IRs issued between 1994-95 and 2013-14. As a

result, serious irregularities commented upon through 28,471 paragraphs involving ₹1,79,755.12 crore, had not been addressed as of June 2014 as shown in the Chart.

Chart (₹ in crore)



Non-receipt of replies to the IRs in respect of 45 Departments are indicative of the failure on the part of the Heads of Departments (Directors/Executive Engineers) to initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of the Departments concerned, who were informed of the position through half-yearly reports also failed to ensure prompt and timely action by the officers of the Departments concerned.

The above mentioned facts also indicated inaction against the defaulting officers thereby facilitating continuation of serious financial irregularities and loss to the Government though these were pointed out in Audit.

In view of large number of outstanding IRs and Paragraphs, Audit Objection Committee (AOC) is constituted by the Government every year at State level for consideration and settlement of outstanding audit observations relating to Civil and

Works Departments. During 2013-14, the Government had constituted (10 July 2013) one AOC for discussion of the outstanding audit observations of all the three Sectors and 82 meetings (Social Sector: 25; Economic Sector: 52; and General Sector: 5) of the Committee were held, in which, 1,000 IRs and 3,185 Paragraphs were discussed and 145 IRs and 829 Paragraphs were settled.

It is recommended that Government should review the matter and ensure that effective system exists for (a) action against defaulting officials who failed to send replies to IRs/Paragraphs as per the prescribed time schedule, (b) action to recover loss/outstanding advances/ overpayments in a time bound manner; and (c) revamp the system to ensure prompt and timely response to the audit observations.

**Guwahati
The**

**(C. H. Kharshiing)
Accountant General (Audit), Assam**

Countersigned

**New Delhi
The**

**(Shashi Kant Sharma)
Comptroller and Auditor General of India**