

CHAPTER-III

GENERAL SECTOR

Performance Audit of "Working of Fire and Emergency Services"

COMPLIANCE AUDIT

CHAPTER-III

GENERAL SECTOR

3.1 Introduction

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

During 2016-17, against a total budget provision of ₹ 12,499.15 crore, an expenditure of ₹ 9,138.07 crore was incurred by 14 departments. Department-wise details of budget provision and expenditure incurred there against by these 14 departments are given in *Appendix-3.1*.

3.1.1 Planning and conduct of audit

During 2016-17, out of 600 offices under General Sector, 133 offices¹ were audited during the year involving an expenditure of ₹ 3,719.65 crore (including expenditure of earlier years). This chapter contains one Performance Audit (PA) on 'Working of Fire and Emergency Services', result of one Compliance Audit of 'Border Areas Development Programme' and seven other Compliance Audit paragraphs. This chapter also contains four general paragraphs.

The major observations made in audit during the year 2016-17 are discussed in succeeding paragraphs.

PERFORMANCE AUDIT

Home Department

3.2 Working of Fire and Emergency Services

The Fire and Emergency Services (F&ES), Assam has been identified as a multi hazard first responder and entrusted with the task of safeguarding life and property of the people from fire, floods, storms, earthquakes etc.

A Performance Audit (PA) on 'Working of Fire and Emergency Services' for the period 2012-13 to 2016-17 showed that the department could not attain the desired level of preparedness required to minimise the impact in the eventuality of any disaster taking place in future. This was due to lack of adequate planning, infrastructure, database and awareness. The key findings of the PA were as under:

¹ High risk units: 31, medium risk units: 43 and low risk units: 59.

Highlights:

The Government short released ₹ 102.08 crore leaving impact in creation of required infrastructure, including the fire-fighting equipment. Imprudent financial management was evident as the Government released the fund at the fag-end of financial years during 2012-17.

(Paragraph 3.2.3.1)

Test check of 3,326 Fire Reports (pertaining to the period 2012-17) out of 5,681 fire accidents occurred in the jurisdiction of 26 selected Fire Stations (FSs) showed that the disaster prevention management of the F&ES was poor. There was delay in response noticed in 61 *per cent* test checked cases (2,028 numbers) of fires by the F&ES.

(Paragraphs 3.2.4.1.1 and 3.2.6.3)

Disaster prevention mechanism lacked measures for the conduct of regular physical inspection of hazardous buildings. The F&ES issued 3,787 fire safety suggestions. Against this, 2,975 No Objection Certificates (NOC) were issued to only those who voluntarily approached the Department during 2012-17. The F&ES, however, failed to issue 812 NOCs due to lack of follow up action on their part. Similarly, it could renew only 2,420 out of 4,076 NOCs which were required to be renewed on yearly basis (as on 31 March 2017). The NOCs in respect of balance 1,656 cases of could not be renewed by the F&ES despite expiry of their validity period.

(Paragraph 3.2.4.1.4)

The State had a whopping shortage of 93 *per cent* Fire and Emergency Stations (F&ESs) and 48 *per cent* pumping units as compared to the prescribed norms. The F&ES also had a shortage of 84 *per cent* of rescue vans and 77 *per cent* of static water tanks than the norms.

(Paragraphs 3.2.6.1, 3.2.6.4, 3.2.6.5 and 3.2.6.6)

The F&ES did not conduct physical fitness test required to be conducted every six months under the norms in respect of 290 firemen, who had crossed the upper age limit of 45 years during 2012-17.

(Paragraph 3.2.7.3)

Action Taken Note on the various deficiencies in functioning of F&ES pointed out vide Report of the Comptroller and Auditor General of India for the year ended March 2007, was yet to be furnished by the Government.

(Paragraph 3.2.8.3)

3.2.1 Introduction

The Assam State Fire Service Organisation was formed in 1956. The GoA renamed the organisation as Fire and Emergency Services, Assam (F&ES) in 2013. The F&ES, consequently, dealt with all disasters with the responsibility of saving of life and property of the people of the State. The Assam Fire Service Act, 1985 (as the Principal Act) and the Assam Fire and Emergency Services (Amendment) Act, 2012 govern the F&ES, GoA relating to various fire safety measures adopted² and recommendations/norms of the Standing Fire Advisory Council (SFAC). The Principal Act and the Assam Fire Service Rules, 1989 framed there under included the SFAC's norm, besides including provisions of the National Building Code of India, 1983 therein. The State Government also adopted (December 2006) the National Disaster Management Act, 2005 of Government of India (GoI), applicable to all authorities or bodies rendering those essential services. The State had 124 (*Appendix-3.2*) sanctioned³ Fire and Emergency Stations (FSs) as of 31 March 2017. Six⁴ additional fire stations (FSs)⁵ were also functioning on an ad-hoc basis, owing to public demand, by diverting the manpower and resources of the sanctioned stations in the State.

3.2.1.1 Organisational set-up

Additional Chief Secretary to the Government of Assam (GoA), Home Department is the administrative head of the organisation. The Director, of the rank of Special Director General of Police (SDGP), is the head of F&ES, assisted by one Inspector General of Police (IGP). **Chart-3.1** depicts the organisational structure of F&ES. There is one Regional Training Centre (RTC) at North Guwahati which imparts training to the staff in performing departmental functions.

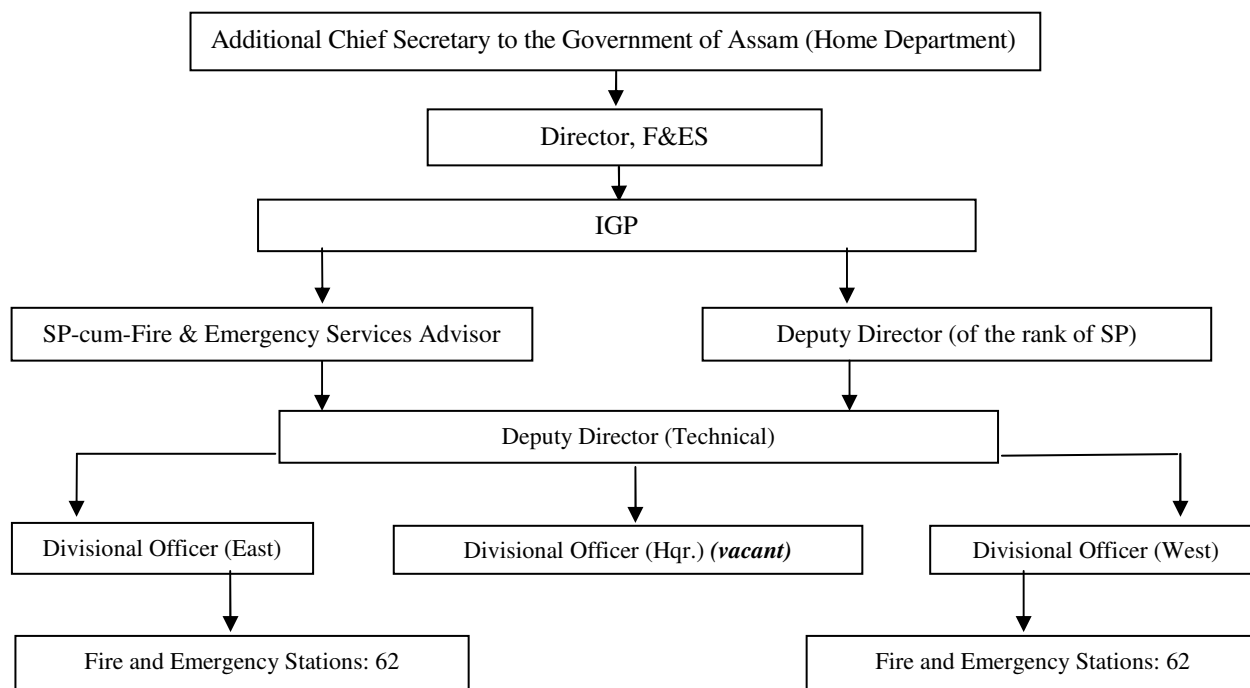
² Through enactment of Force Fire Bill on 1 October 1985 in the State Legislature.

³ Urban-82 and Rural-42.

⁴ Ambagan, Narauyanpur, Baghmara, Ratabari, Demow and Borhola (all rural FSs).

⁵ Though 36 fire stations notified by the GoA in May 2015, the same were yet to be sanctioned.

Chart-3.1



Source: Information furnished by the Department.

3.2.1.2 Audit Scope and Methodology

The Performance Audit (PA) covered the period 2012-13 to 2016-17. The PA commenced with an Entry Conference held on 21 March 2017 with the Secretary to GoA, Home Department, IGP and the Deputy Director (Technical) of the Directorate office. Audit explained the audit objectives, audit criteria and methodology of audit in the Entry Conference. The audit coverage included detailed scrutiny of records of the Home Department, GoA and Office of the Director, F&ES. Besides, 26 FSs from 10 districts were also selected for detailed scrutiny as shown in the **Table 3.1** below:

Table 3.1

Total districts in the State	Districts selected for audit	Criteria for selection of districts	Total FSs in the State	Total FSs in the selected districts	FSs selected for audit	Criteria for selection of FSs
33	10	10 districts were selected with due geographical representation by using risk assessment through statistical sampling exercising Probability Proportional to Size without Replacement (PPSWOR) method	124	48	26	50 per cent of FSs in the selected districts identified for coverage by using Simple Random Sampling Without Replacement (SRSWOR) method.

Source: Departmental records and sample selection.

Name of selected 10 districts and 26 FSs are shown in the *Appendix-3.3*. Audit also conducted joint site visit with the departmental officers in hazardous premises of the main city/towns of the selected districts. Audit discussed the findings of the PA in the Exit Conference held on 08 November 2017. The Additional Secretary to the GoA, Home and Political Department and the Director General of Police-cum-Director, F&ES attended the Exit Conference. The replies of the Government and the Department to the audit observations have been appropriately included in the Report.

3.2.1.3 Audit Objective

The audit objectives of the PA were to assess whether:

- planning and preparedness for fire safety/emergency services, including preventive measures were efficient, adequate and effective;
- financial resources were adequate and funds were utilized efficiently and effectively and in an economic manner towards creation of assets;
- fire safety equipment/infrastructure were effective and adequate in conformity with the safety norms to provide prompt and full coverage to the fire and emergency service personnel and the people of the State in all types of disaster situations;
- fire and emergency services in the State could succeed in achieving its aims and intended objectives;
- internal controls and monitoring were adequate and effective; and,
- follow up of the recommendations made in the previous Performance Audit of ‘Working of State Fire Service Organisation’ featured in the C&AG’s Audit Report (Civil)-Government of Assam for the year ended March 2007, had been accepted/complied with.

3.2.1.4 Audit Criteria

Audit findings were benchmarked against the following sources of criteria:

- Assam Fire Service Act, 1985; Assam Fire and Emergency Services (Amendment) Act, 2012 and the Assam Fire Service Rules (AFSR) 1989;
- National Disaster Management Guidelines (NDMG) issued in April 2012 by the National Disaster Management Authority (NDMA), GoI under *Section 6* of the Disaster Management Act, 2005;

- Compendium of Recommendations of the Standing Fire Advisory Council (SFAC) issued by Ministry of Home Affairs (MHA), GoI;
- National Building Code of India, 1983;
- survey reports on disasters and other information available with the Assam State Disaster Management Authority (ASDMA); and,
- Assam Financial Rules.

3.2.1.5 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Home Department, GoA and the Director, F&ES at all levels during the course of audit.

Audit Findings

3.2.2 Planning

The NDMG envisages comprehensive planning for fire hazard response and mitigation which *inter-alia*, included city review covering parameters such as population, density, land use, type of buildings, roads and accessibility and collection of historical hazard information (both natural and man-made). The guidelines also envisaged that the requirements of infrastructure and equipment for the entire State should be assessed in a planned manner as per the norms laid down by the SFAC.

The Director, F&ES, however, neither maintained any data on number of hazardous premises in the State, nor was the vulnerability and disaster risk factors identified/analysed through the conduct of any survey. The F&ES did not re-assess the requirement of pumping units/fire tenders⁶ which was to be determined on the size of population (as per Census 2011). Further, the F&ES did not carry out any survey to identify the source and availability of water required for the fire-fighting operations. Audit, as a result, noticed various weaknesses in disaster preventive and safety measures. Audit also observed that the F&ES did not upgrade FSs with pumping units according to their present requirement.

The audit highlighted some major deficiencies in planning which contributed to ineffective implementation of disaster management programmes as discussed in the succeeding paragraphs.

⁶ A pumping unit or a fire tender means a self-propelled motor fire engine or trailer fire pump, complete with towing vehicle, or a jeep fire engine.

3.2.3 Financial Management

3.2.3.1 Budgetary provision and flow of fund

The Home Department, GoA, provided funds for the administration of F&ES. The details of the budget allocation, fund actually received and expenditure incurred there against during the period from 2012-13 to 2016-17 are shown below (**Table-3.2**):

Table-3.2

(₹ in crore)

Year	Non Plan							
	Allocation by GoA			Fund released by GoA		Expenditure by F& ES		Short release of Non-salary fund
	Original		Supplementary (Non-salary only)	Salary	Non-salary	Salary	Non-salary	
	Salary	Non-salary						
1	2	3	4	5	6	7	8	
2012-13	63.79	40.62	5.66	59.87	23.79	59.87	23.78	22.49
2013-14	73.11	53.55	Nil	65.30	36.48	65.30	36.48	17.07
2014-15	81.15	54.91	Nil	71.71	54.04	71.61	54.04	0.87
2015-16	87.66	48.06 ⁷	Nil	80.63	14.43	80.49	14.43	33.63
2016-17	93.76	48.12 ⁸	0.10	85.68	20.20 ⁹	85.65	20.19 ¹⁰	28.02
Total	399.47	245.26	5.76	363.19	148.94	362.92	148.92	102.08

Source: Departmental figures.

GoA released funds to F&ES under Non-plan head comprising of salary and non-salary components. Non-salary component was meant for major and minor works, modernization of fire stations, maintenance, material supply etc., which was released through ceiling¹¹. Additionally, GoI released ₹ two crore during the year 2014-15 under 'Modernization of Fire and Emergency Services'¹² which was allocated by GoA under Plan head during subsequent years¹³ (discussed in the **Paragraph 3.2.3.2**).

Audit observed that GoA made excess allocation of ₹ 36.55 crore (₹ 399.47 crore minus ₹ 362.92 crore) under salary component against the vacant posts. Further, GoA did not release ₹ 102.08 crore under Non-salary head. The reason for such non-release of the fund was not stated to audit though asked for. The short release of fund under non-salary head, meant for infrastructure development, was corroborated with insufficiency of required infrastructure (**Paragraph 3.2.6**). Audit further observed that non-salary fund of

⁷ Including ₹ 2.00 crore received under Plan fund from GoI.

⁸ Including ₹ 2.00 crore received under Plan fund from GoI.

⁹ Including receipt of ₹ 0.36 crore out of allocation of ₹ 2.00 crore under Plan fund.

¹⁰ Including expenditure of ₹ 0.36 crore under Plan fund.

¹¹ The GoA introduced (May 1998) the system of release of fund through ceiling with a view to regulate the out flow of cash on account of expenditure on the items listed at their Annexure-5 in the Budget Grant, on monthly basis and enforcing control over appropriation. The validity of ceiling issued in a particular month was not extendable under any circumstances beyond the date specified. Regular nature of expenditure like salary, payment of wages of work charged and Muster Roll employees appointed prior to 01 April 1993 and yet to be absorbed against permanent vacant post were exempted from the preview of ceiling.

¹² 100 per cent Centrally Sponsored Plan Scheme.

¹³ Against the allocation of ₹ 2.00 crore, GoA released ₹ 0.36 crore only during 2016-17.

₹ 64.00 crore (43 *per cent*) out of ₹ 148.94 crore was released by GoA at the fag-end (March) of the financial years during 2012-13 to 2016-17 as against the prescribed norm¹⁴ of a maximum release of 25 *per cent* in the fourth quarter. This indicated imprudent financial management on the part of the GoA and unrealistic budgeting by the F&ES.

The Special Director General of Police (SDGP), while accepting the audit observation, stated (November 2017) that the F&ES would fill up the vacant posts of various categories shortly. The reply was not tenable as the F&ES persistently provisioned unnecessary allotment (2012-17) towards salary in anticipation of filling up of vacant posts. The Joint Secretary, Finance Department while confirming the release of funds at the fag-end of the year, further assured compliance in future to ensure distribution of funds evenly throughout the year.

3.2.3.2 Non-submission of utilisation certificate

The GoI released (December 2014) an amount of ₹ two crore to GoA for the procurement of identified fire-fighting appliances under 'Modernization of Fire and Emergency Services'¹⁵ with the condition to utilise the fund during the financial year 2014-15 followed by the submission of the utilisation certificate (UC) within 12 months of the closure of the financial year. The F&ES proposed (December 2014) to GoA for making supplementary budget provision under Non-Plan Head (2014-15) due to non-operation of Plan Head. GoA did not agree with the proposal and instead, directed to open a Plan Head. The F&ES, subsequently, opened (February 2015) a new Sub-Head- 'Modernization of Fire and Emergency Service for implementation of the Plan Scheme'¹⁶. The GoA provisioned the scheme funds of ₹ two crore during the two successive years¹⁷, but released only ₹ 0.36 crore to F&ES in March 2017. Consequently, GoA not only retained the balance amount of ₹ 1.64 crore as of November 2017, but also did not submit the UC to GoI, as was required, within March 2016. Audit noticed that due to non-utilisation of the fund, the F&ES compromised with the actual requirement of fire appliances as discussed in the succeeding paragraphs.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, assured (November 2017) that the Department would utilise the balance fund and submit UC shortly.

¹⁴ Release of 15, 25, 35 and 25 *per cents* in the first, second, third and fourth quarters, respectively (Finance Department, GoA, letter No. BB.207/2012/81 dated 04 April 2016).

¹⁵ 100 *per cent* Centrally Sponsored Plan Scheme.

¹⁶ Under the Major Head-2070.

¹⁷ 2015-16 and 2016-17.

3.2.3.3 Loss of revenue

Section 23 of the Assam Fire Service Act, 1985 provided that fire tax shall be levied in the form of a surcharge on the property tax at the rate not exceeding 10 *per cent* as the State Government may, by notification, in the official Gazette, determine.

The GoA, however, did not issue any notification to this effect as of November 2017. Consequently, the Government suffered loss of revenue to the tune of ₹ 19.11 crore due to non-levy of the surcharge on the total property tax of ₹ 191.11 crore realised by the GMC¹⁸ during 2012-17.

The Additional Secretary to the GoA, Home and Political Department, in reply, stated (November 2017) that the Government would expedite the process of issue of notification to levy the surcharge of the fire tax as envisaged in the Act.

3.2.4 Disaster management

3.2.4.1 Disaster prevention management

The Assam Fire Service Rules (AFSR), 1989 and the SFAC norms laid down various fire prevention measures for ensuring safety of life and property in case of fire related hazards. The measures, *inter-alia*, included fire safety awareness programme, identification of hazardous places, regular inspection of hazardous premises, issuance of ‘no objection certificates (NOCs)’ and renewal of the same on compliance of fire safety suggestions, analysis of probable timing of incidents for alertness *etc.* Further, NDMG envisaged that the fire station should be well-equipped with appropriate and specialized equipment and trained staff for delivering the highest level of emergency response to other types of disasters (flood, earthquake, landslide, man-made *etc.*) including nuclear, biological and chemical emergencies.

3.2.4.1.1 Ineffective disaster prevention measures

The F&ES, during 2012-17, registered 19,087 disaster calls in the State as a whole, which included 18,259 fire accident calls. The year-wise position of occurrence of fire accidents and other disasters is indicated in **Table-3.3:**

¹⁸ Guwahati Municipal Corporation.

Table-3.3

Year	Fire accidents	Other disaster	Total disaster	Total number of injury due to fire	Total loss of human lives			Total loss of property (₹ in crore)
	(Figure in bracket indicates position of 26 FSs covered under this audit)				Due to fire	Other disaster	Total	
2012-13	3569 (1121)	73 (28)	3642 (1149)	29	4	90	94	69.98
2013-14	3570 (1076)	135 (56)	3705 (1132)	21	18	124	142	123.95
2014-15	4470 (1387)	198 (112)	4668 (1499)	26	9	179	188	73.12
2015-16	3559 (1091)	194 (128)	3753 (1219)	37	16	127	143	5.94
2016-17	3091 (1006)	228 (187)	3319 (1193)	34	5	223	228	79.85
Total	18,259 (5,681)	828 (511)	19,087 (6,192)	147	52	743	795	352.84

Source: Departmental records.

The occurrence of 18,259 fire incidents representing 96 per cent of the total disaster incidents emphasised that the GoA needed to address the issue of fire safety measures on a priority basis.

On test check of 3,326 fire reports (out of 5,681) of the 26 FSs covered under audit (**Appendix-3.4**) further showed that the stations registered 1,244 fires due to electric short circuit, 1,209 from gas cylinder and other reasons. The FSs categorized the remaining 873 fire accidents as “unknown reasons”. 2,453 fire incidents (74 per cent out of 3,326) that occurred due to electric short circuit/gas cylinders *etc.*, indicated lack of awareness generation by conducting physical inspection by the F&ES as was required under the prescribed norms of SFAC and AFSR 1989. In addition, the F&ES failed to identify the reasons for 873 fire accidents. This indicated weak disaster prevention management of the F&ES. The ASDMA, during their joint physical verification (with F&ES in 2013) of residential flats and educational institutes also observed lack of familiarity and awareness on fire safety and other disaster management measures amongst the public.

The SDGP stated (November 2017) that the F&ES conducted vigorous awareness campaigns throughout the year since 2015-16. The SDGP, however, assured that F&ES would upgrade their system for data capturing to ensure inflow of information from building sanctioning and Power Department.

Some major weaknesses in the disaster prevention management noticed in audit have been discussed in the succeeding paragraphs.

3.2.4.1.2 Non-identification of hazardous places

The Compendium of SFAC norms and National Building Code of India, 1983 provided that according to vulnerability and the fire risk factors, cities and towns should be classified into three groups viz., high, medium and low risk zone so that in case of fire emergency, the situation could be handled effectively with adequate and appropriate fire equipment. Further, NDMG envisaged that the necessity of disaster fighting equipment should be determined by the actual survey as per laid down norms of SFAC.

Audit observed that the F&ES did not identify the vulnerable and hazardous places. It had also not identified/classified (November 2017) the cities and towns in the State according to the degree of disaster. The F&ES, therefore, failed to gain from experiences gathered from the large number of fire-fighting operations that it undertook and other incidents that occurred in the past besides, experience gained from periodical inspection of the premises. The F&ES further failed to identify the old buildings which had lost strength due to intermittent occurrence of earthquake *etc.*, and required dismantling or immediate eviction of the inhabitants. This was due to not conducting any comprehensively planned survey.

As a result, possibilities of adverse impact in the event of serious disasters in the State, such as the one referred to, in the Survey Report¹⁹ of ASDMA could not be ruled out.

The SDGP, while admitting the audit observation, stated (November 2017) that the F&ES would prepare a comprehensive plan in this regard in consultation with the ASDMA.

3.2.4.1.3 Analysis of probable timings of incidents

NDMG provided that on the basis of number and time of fire/rescue calls received during a year, the probable timing of fire incidents based on past experiences should be analysed for alertness. No such analysis was however, done by the F&ES, the reasons for which was not available on record.

On this being pointed out, the SDGP stated to have noted (November 2017) the audit observation for necessary compliance.

3.2.4.1.4 Deficiencies in issue of 'No Objection Certificates'

SFAC norms provide that no building or structure of any kind should be used for any purpose unless NOC²⁰ is issued by the Director of F&ES after ensuring conformity of adoption with relevant fire safety norms contained in the National Building Code, 1983.

¹⁹ According to the Survey Report (2013), the last major earthquake of intensity 8.7 on the Richter Scale was experienced by the State in 1950 with a death toll of 4,000.

²⁰ Also termed as Fire Safety Certificate.

Special emphasis was also laid on buildings with a height of over 15 metres where the NOCs should necessarily be obtained before occupancy.

Audit observed that the F&ES did not maintain any data on the existing high rise buildings in the State. It also did not liaise with other departments/bodies such as Medical, Education, Municipal Board, Guwahati Metropolitan Development Authority *etc.*, for obtaining/seeking such information. Audit further observed that in the absence of database with the F&ES, it had to depend on the party concerned for the monitoring and follow-up regarding issue of NOCs due (both for fresh and renewal cases).

Audit also noticed that the F&ES issued 3,787 fire safety suggestions²¹ during the period 2012-17 against the application received from public. However, 2,975 NOCs (including 1,697 in 10 test-checked districts)²² only were issued. The F&ES, therefore, failed to process 812 NOCs (3,787 *minus* 2,975) since 2012-13 due to lack of follow-up action on their part and NOCs were issued on the volunteer approach of party concerned. Similarly, 4,076 NOCs were to be renewed (as on March 2017) on a yearly basis. The F&ES, however, actually renewed 2,420 NOCs (March 2017) to self-approached applicants only, leaving 1,656 NOCs pending to be renewed since 2011-12 owing to non-following up on lapsed NOCs by the F&ES. It indicated weak fire prevention management/follow up action of the F&ES.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take all necessary steps, including proper monitoring.

3.2.4.1.5 Lapse in conduct of periodical physical inspections

The Assam Fire Service Rules, 1989 and SFAC norms provided that for ensuring the adequacy of fire prevention and safety measures as specified in the National Building Code of India, 1983, the Fire Service Organisation should inspect buildings and premises at least once in a year. The organisation should issue notice by the designated authority to the owner or occupier for all inadequacies in such compliance, within the stipulated time prescribed by the F&ES. The authority should take suitable measures forthwith, if the order was not complied with or it appears to be dangerous on account of any deviation of Fire Safety measures, including the action for sealing the premises and withdrawal of licenses for occupation.

On scrutiny of records, Audit noticed the following:

²¹ Measures suggested by F&ES which need to be complied to, for the purpose of NOC.

²² Kamrup (Metro) (980), Morigaon (73), Barpeta (106), Sivasagar (99), Dibrugarh (146), Tinsukia (94), Bongaigaon (27), Kokrajhar (42), Udalguri (30) and Cachar (100) = 1697.

- The F&ES neither fixed any target for the inspection of premises nor had any information on hazardous premises during the entire period of audit coverage. The F&ES repeatedly (three occasions) carried out physical inspection on the same 198 hazardous premises in Guwahati city between January 2014 and November 2015. Of these, 110 premises were found deficient in the fire safety measures, despite issuing repeated reminders for compliance to fire safety. It included 75 occupants who did not obtain fire safety certificates before occupancy.
- The F&ES also conducted (June-August 2016) a 100 days' deliverable programme all over the State under a special drive with the initiation of the Director of F&ES. The F&ES, in this drive, inspected 4,134 premises and served notices (June-August 2016) to 677 defaulters due to non-compliance of fire safety measures.

The F&ES, however, did not ascertain the actual compliance to the fire safety measures in respect of 787 defaulters²³. It had also not initiated any action like sealing of premises, withdrawal of licenses *etc.*, as per the provision of the Rules *ibid*, despite repeated violation of norms by the occupants.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take initiative to streamline the prevalent system.

3.2.4.1.6 *Joint physical inspection of hazardous premises*

Audit conducted (May 2017) joint site visit with Fire Station Officers in 78 hazardous premises²⁴ in the main city/towns of the 10 districts covered under this audit to ascertain the adequacy of the fire safety measures. Inspection mainly focused on installation of automatic fire sprinklers²⁵, water hydrants²⁶, wet and dry risers²⁷, automatic fire detector supporting system with automatic alarm, fire extinguishers, emergency exits, approach road for fire tenders and space for fire-fighting staff.

Audit observed that 76 (out of 78) premises lacked adequate fire safety measures. **Table-3.4** summarised the major deficiencies noticed in audit:

²³ 110 plus 677=787.

²⁴ Randomly selected by the Audit team.

²⁵ A fire-fighting tool which discharge water over the fire area automatically.

²⁶ A distribution system of piping installed underground/aboveground fitted with landing valves at regular intervals.

²⁷ An arrangement for fire-fighting within the building by means of vertical rising mains not less than 100 mm nominal diameter with landing valves on each floor/landing for fire-fighting purposes and permanently charged with water from a pressurized supply.

Table-3.4
Summarised position of fire safety measures observed during Joint Physical Inspection of 78 hazardous premises in ten selected districts

Category of premises	Number of buildings inspected	Major deficiencies									
		No automatic fire detection	No automatic fire alarm	No emergency fire exit	Insufficient space for fire fighting operation	Approach road width less than 4.5 metre/road terminated in dead end	Fire extinguisher expired/ not found	No automatic sprinklers	Internal Hydrant not available/ not working	No wet/dry riser	Absence of static water storage
High Rise Residential Building	14	14	11	07	08	02	06	14	05	10	01
Hospital	15	09	08	0	04	02	03	13	08	11	02
Commercial Complex	15	11	07	10	04	05	05	10	07	10	05
Hotel	14	13	10	11	10	03	05	12	07	12	01
Petrol Pump	05	04	05	0	0	0	0	05	02	05	02
Educational Institution	15	15	13	04	03	06	02	15	14	13	07
Total	78	66	54	32	29	18	21	69	43	61	18

Source: Joint Physical inspection.

It was noticed during the joint site visit and further scrutiny of records of 21 cases (out of 78 buildings inspected), that-

- the owner of one residential building did not approach the F&ES for the issue of occupancy certificate (first NOC) after obtaining fire safety suggestions (January 2003);
- though 10 NOCs were renewed by the F&ES between January 2017 and April 2017, joint physical inspection (in May 2017), however, revealed that these buildings lacked fire safety measures²⁸;
- the F&ES did not renew the remaining 10 certificates (out of the 21) even after their expiry.

The fire safety equipment/appliances not-installed in the premises thereby highlighted the deficiencies of the F&ES in conduct of regular inspection towards ensuring safety.

In addition to the above, Audit, with the Senior Fire Station Officer, Guwahati conducted (May 2017) joint physical inspection of the Guwahati Railway Station.

²⁸ Like non-installation of fire hydrants, automatic sprinklers, automatic fire detection and expiry of validity of fire extinguisher etc.

Audit noticed that people erected temporary huts made of fire catching articles like plastic, piece board *etc.*, close to the railway track besides dumping of similar type of material near the huts. Unauthorised construction of huts with fire catching articles rendered the nearby area prone to serious fire accidents and loss of both men and material in the event of any mishap taking place.



Photograph of huts containing hazardous material near the railway track of Guwahati Railway Station (May 2017)

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would take necessary corrective action to address the issue.

3.2.5 Sensitisation of public

3.2.5.1 Inadequate publicity

The SFAC norms²⁹ provide that regular fire prevention exhibition through posters, educational films *etc.*, should be conducted in all fire hazardous premises including high rise residential clusters, educational institutes, cinema houses *etc.*, for instilling a sense of fire consciousness among the public. In addition, the services of All India Radio (AIR) should also be taken for broadcasting the fire prevention programmes so that expert opinion could reach a larger audience. The broadcasts, with participation of Fire Officers, could be for a minimum period of 10 minutes once a week in the rural broadcasts, in mid-day programmes for the housewives and during the evening for industrial workers.

Audit observed the following:

- the F&ES neither broadcast any fire prevention awareness programme on AIR nor conducted exhibition through slides and films in cinema houses during 2012-17. Audit, however, observed that the F&ES had conducted awareness programmes in educational institutions, hospitals and commercial/residential apartments during the period;
- the F&ES conducted a sizeable awareness campaign consisting of 10,786 awareness programmes³⁰ (including 3,410 in 26 FSs covered under this audit) during 2012-17. This included coverage (2016-17) of 4,134 (38 *per cent*) high rise buildings under the special drive of 100 days' deliverable programme, initiated solely at the Directorate level;

²⁹ Chapter 24.

³⁰ Residential premises (607), Educational Institute (3,076), Hospital (336) and Commercial Complex (6,767).

- the F&ES conducted (2012-13 to 2016-17) campaign only in one³¹ out of 10 districts covered under this audit as far as awareness programme in high rise residential buildings and hospitals was concerned. The campaign³² covered 655 high rise residential buildings and 42 hospitals in this district. The F&ES left out the coverage of awareness programme in the hospitals and high rise residential buildings in the remaining nine districts during the entire period covered under this audit³³;
- a major fire incident took place (May 2007) at Athgaon (Guwahati) area which destroyed property valued at ₹ 0.83 crore belonging to 26 premises/ establishments. The entire fire-fighting operation that lasted 15 hours, involved 17 fire tenders. Audit observed that F&ES sourced their water from tanks situated at considerable distances from the site of occurrence of the fire. The Senior Station Officer in his fire report (May 2007) stated that the probable cause of fire could be from electric short circuit. In the subsequent period, the F&ES, however, prepared a Fire Safety Audit Report (July 2014) on the incident. The Report pointed out the cause of fire as being lack of awareness of fire safety among the public, highlighting deficiencies in sensitisation of public about fire safety. Another major fire accident within the area of 1.5 km of the Guwahati Fire Station occurred in the Fancy Bazar Market (Guwahati) in November 2015. The F&ES could not identify the exact cause of fire. The entire operation took more than 24 hours which affected as many as 80 premises involving loss of property of ₹ 4.57 crore. This was again due to inadequate fire safety measures and lack of awareness;
- the F&ES was not equipped with a Mobile Publicity Van (comprising projector, monitor and information on Information, Education and Communication material), as required under the SFAC norms which was necessary for conducting awareness programme, especially in the rural areas. The F&ES, though, submitted a proposal (February 2017) to the GoA for procurement of one Mobile Publicity Van for Guwahati city, which was yet to be approved by the GoA (November 2017).

The above instances therefore indicated that the F&ES, could not prevent/control the occurrence of large number of fire incidents caused by electric short circuit *etc.*, despite carrying out a sizeable number of awareness programmes.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would give emphasis to cover awareness programmes in all the areas.

³¹ Kamrup (Metro).

³² During 2012-13, 2013-14 & 2016-17.

³³ Except in 2016-17.

3.2.5.2 In-exhaustive disaster awareness leaflet

The F&ES, in addition to providing full coverage of fire safety to the people of the State, was also to ensure safety with regard to other disaster-related activities.

Audit noticed that for public sensitisation, the F&ES disseminated leaflets containing emergency contact numbers *viz.*, ‘101’, ‘108’ *etc.*, which highlighted the issues relating to fire accidents only. In case of other types of disastrous emergencies like floods, landslides, earthquakes *etc.*, the F&ES did not address the issue of its role in providing help in tackling such emergencies.

The SDGP stated (November 2017) that the phone number ‘101’ was meant for addressing all emergencies. The reply was not tenable as the leaflet contained only fire related information. The SDGP also stated that proposal for framing the State Emergency Response System was in the pipeline and the related emergency number would be ‘112’. The F&ES, however, could have expanded publicity through existing ‘101’ for all emergency incidents till the operationalisation of the new number ‘112’ to the populace.

3.2.5.3 Non-establishment of Community Relation Bureau

The SFAC norms³⁴ provide that each State should constitute a ‘Community Relation Bureau’ (CRB) in order to make the task of the fire services easier and more readily acceptable to different groups of people in various walks of life. The CRB should be headed by the Chief Fire Officer who would prepare and disseminate simple and effective literature on fire prevention measures.

The F&ES, however, neither established the CRB nor sent any proposal to GoA in this regard (November 2017).

As non-creation of CRB would be a cause of difficulty in passing messages during awareness programmes among the various communities and also at the time of attending fire and other disasters calls, the F&ES, therefore needs to make serious efforts for establishing the CRB as per the SFAC norms, on priority.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, agreed (November 2017) to constitute a ‘Community Relation Bureau’ shortly, which would be watched in audit.

³⁴ Appendix 30-C of Compendium of SFAC.

3.2.6 Disaster fighting infrastructure

3.2.6.1 Shortage of fire stations

The SFAC norms³⁵ envisage that operational efficiency of any Fire Service Organisation was dependent upon the location of fire stations in relation to the entire area to be protected and also its design. The SFAC in their 35th Meeting (November 2013) recommended an ideal scale of one Fire Station for 10 sq. km radius in urban areas and 50 sq. km radius in rural areas. The total requirement of Fire Stations in the State stood at 1,670³⁶ as per the laid down norms.

Audit scrutiny in this regard showed that-

- The State, as of March 2017, had only 124 FSs³⁷ to cover an area of 78,438 sq. km with a shortage of 1,546 (93 per cent) FSs.
- The F&ES proposed (July 2014) to the GoA for creation of only 35 FSs as against additional requirement of 1,546. The GoA notified establishment of 36 FSs in May 2015 but was yet to sanction the same (as of November 2017). Reasons for delay in sanction were, however, not available on records.
- In seven (out of 10) districts covered under this audit, each station covered an average area ranging from 11 to 44 sq. km in urban areas and 346 to 2,625 sq. km in rural areas. This was due to shortage of FSs against the prescribed norm. Further, the GoA was yet to create rural FSs in the remaining two districts viz., Bongaigaon (1,061 sq. km) and Kokrajhar (3,280 sq. km). **Appendix-3.5** exhibits the detailed position in this regard.

The response time to attend to fire related calls, due to shortage of fire stations, was, therefore, much more owing to coverage of longer distances by the fire tenders, as discussed in **Paragraph 3.2.6.3**.

The SDGP, while accepting the audit observation of shortage of fire stations, assured (November 2017) that the F&ES would consider the SFAC norms for establishing the fire stations. The SDGP, also added that as per Risk Management Solution of India (RMSI) norms of the MHA, GoI, the State had prioritised to create 212 fire stations initially. However, action taken in this regard was yet to be intimated to audit, though called for (March 2018).

³⁵ Paragraph 15 (Appendix 30 C).

³⁶

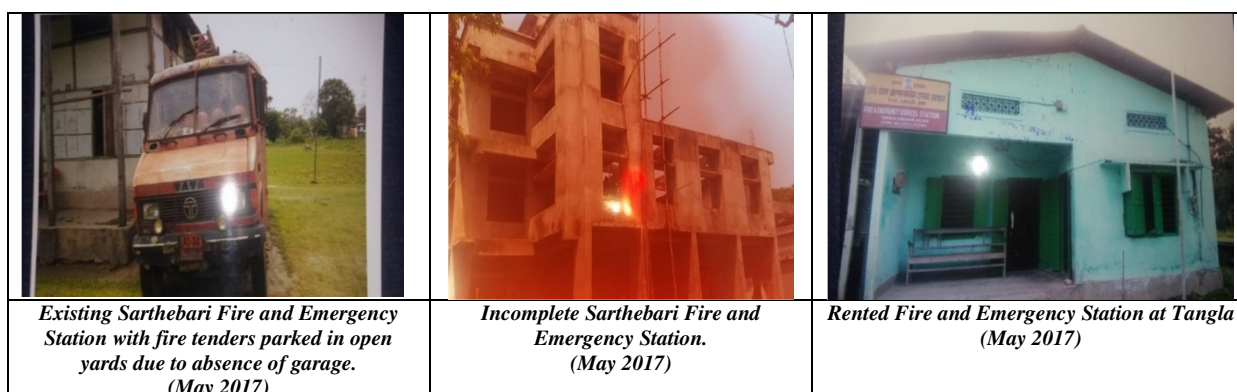
Area as per census 2011 (in sq. km)	Requirement of fire stations as per SFAC norm	Actual number of stations	Shortage
Urban	1,260	82	44 (35 per cent)
Rural	77,178	42	1,502 (97 per cent)
Total	78,438	124	1,546 (93 per cent)

³⁷ Excluding six *ad-hoc* stations.

3.2.6.2 Incomplete construction of fire stations

As per the Departmental records, a total of 58 FSs (out of 124) were functioning³⁸ from outsourced accommodation (rented: 34 FSs; rent free: 24 FSs). Scrutiny of records showed that out of 58 such FSs, the F&ES took up construction works of 21 FSs during 2012-16, which included 11 rented FSs. All these FSs, however, remained incomplete even after lapse of one to five years period as against the stipulated period of completion of one year. The physical progress of these FSs ranged from zero to 99 *per cent* (June 2017). The F&ES did not frame any action plan for the construction of the remaining outsourced 37 (58-21) FSs. The F&ES, therefore, had incurred an extra expenditure of ₹ 0.20 crore (upto June 2017) due to non-completion of works within the stipulated period (*Appendix-3.6*) towards payment of rent on incomplete 11 FSs.

The SDGP, while accepting the audit observation, stated (November 2017) that non-provision in the budget (2015-16) slowed down the construction works. The SDGP, however, assured that except three works, where court cases were pending, the F&ES would complete construction of the remaining works by the end of the current financial year, which would be watched in audit.



3.2.6.3 Poor response time against emergency calls

As per the SFAC norms³⁹ read with minutes of the 35th SFAC meeting (November 2013), the response time⁴⁰ of a maximum of five minutes should be achieved by the FSs in all hazard zones in urban area and 20 minutes in rural areas, to reach the scene of fire.

There had been altogether 18,259 fire incidents occurred in the State during 2012-17. Audit analysis of 3,326 fire reports⁴¹ (urban: 3,179; rural: 147) of the selected districts, on test check basis, revealed that FSs did not attend fire calls within the prescribed time.

³⁸ As of June 2017.

³⁹ Paragraph 14 under the Appendix 30-D of the Compendium of SFAC.

⁴⁰ Time taken by a fire tender to reach the fire accident spot after receipt of fire call.

⁴¹ Total 5,681 fire accidents occurred in 26 FSs of 10 selected districts covered under audit,

The response time was within the prescribed limit in 1,187 calls (37 per cent) in urban areas and in respect of 111 calls (76 per cent) in rural areas. Delay in response in the remaining 2,028 cases (urban: 1,992; rural: 36), ranged from six to 319 minutes in urban area, while it was 21 to 48 minutes in rural areas (*Appendix-3.4*).

This indicated that the F&ES was unable to maintain prescribed response time mainly in urban areas, which was a matter of concern for the safety of the people.

The SDGP, while accepting the audit observation, attributed (November 2017) the delay in response time to shortage of fire stations as per norms of the SFAC.

3.2.6.4 Shortage of pumping units

The SFAC norms⁴² and the NDMG provide that the number of pumping units/fire tenders⁴³ should be calculated on the basis of population of the area/locality. One pumping unit was required for every half a lakh population as per the prescribed norms, and thereafter, additional one unit for every one lakh or fraction thereof of the population, besides a reserve of minimum one pump.

Audit, on scrutiny of records, observed that the F&ES assessed the requirement of pumping units long back in 2001 as per its own norms. The F&ES, therefore, did not re-assess the requirement afresh as per Census 2011, keeping in view the prescribed norms with due consideration of the decadal growth rate (17.07 per cent) of the population.

The total population of the State was 312 lakh, as per the Census 2011, for which the minimum requirement of pumping units worked out to be 748⁴⁴ as per the norms. The State had only 392⁴⁵ (*Appendix-3.2*) pumping units, as of March 2017. Thus, shortage of a minimum of 356 pumping units (48 per cent) resulted in one pumping unit addressing an average of 0.80⁴⁶ lakh population as against the prescribed norms of 0.50 lakh population.

The overall shortage of pumping units in the 10 districts (with total 48 FSs) covered under this audit, with reference to 2011 Census, was 170 and district-wise shortage of pumping units ranged from 11 to 24 (*Appendix-3.7*).

⁴² Paragraph 1 under Chapter 6 of the Compendium.

⁴³ A pumping unit or fire tender means a self-propelled motor fire engine or trailer fire pump, complete with towing vehicle, or a jeep fire engine.

⁴⁴ $312 \text{ lakh} / 0.50 \text{ lakh} + 124$ (provision for one pumping unit to be reserved in each station) = 748.

⁴⁵ including 175 water tender pumps (three out of order since last three years), 171 mini water tender pumps and 46 mini water mist tender pumps.

⁴⁶ $312 \text{ lakh} / 392 \text{ pumping units} = 0.80 \text{ lakh}$.

Audit also noticed that the F&ES⁴⁷ sent their requirement to GoA from time to time. The GoA, however, provided only 20 new fire tenders during the last five years.

On this being pointed out, the Deputy Director (Technical), in reply (April 2017), agreeing to the audit observation, stated that the F&ES had suffered badly due to insufficient pumping units in such situations in the past.

The Government, however, did not offer any comment during Exit Conference (November 2017).

3.2.6.5 Shortage of rescue van

The SFAC norms⁴⁸ provide for one 'rescue van' for every place having a population of three to ten lakh, with one more rescue van for every additional ten lakh population. The van should be accompanied with the regular fire engine to provide essential rescue services during the course of fire accidents.

Audit observed that the F&ES had only 17 rescue vans (in 17 FSs deployed in 16⁴⁹ districts) as against the requirement of 104⁵⁰. This led to shortage of 87 rescue vans (84 *per cent*) in the State (May 2017). Consequently, the remaining 17 districts remained unserved with essential rescue services.

The Additional Secretary to the GoA, Home and Political Department, while accepting the audit observation, stated (November 2017) that the Department had taken initiatives to overcome the shortage of vans. This would be watched in audit.

Control mechanism, to ensure optimum infrastructure availability as per SFAC norms, needs to be put in place, for effective functioning of the department.

3.2.6.6 Inadequate source of water supply

The SFAC norms⁵¹ provide that the Director of Fire Service should take all measures for ensuring the availability of adequate and continuous water supply.

In this regard, Audit observed the following major deficiencies:

- The F&ES did not secure any city/town in the State with placement of water storage tanks at different locations, as required under SFAC norms. It was observed that

⁴⁷ The last being in February 2017.

⁴⁸ Paragraph 9 under the Chapter 6.

⁴⁹ Kamrup (Metro): Guwahati and DispurFSs; Kamrup (Rural): Mirza FS; North Lakhimpur: LakhimpurFS; Dibrugarh: Dibrugarh FS; Nagaon: NagaonFS; Darrang: MongoldoiFS; Cachar: SilcharFS; Nalbari: NalbariFS; Kokrajhar: KokrajharFS; Dhubri: DhubriFS; Karimganj: KarimganjFS; Hojai: HojaiFS; Goalpara: Goalpara FS; Golaghat: Golaghat FS; Sonitpur: TezpurFS and Sivasagar: SivasagarFS.

⁵⁰ Total population (312 lakh)/3=104.

⁵¹ Paragraph 32 of Chapter III (Appendix 5 B of SFAC) read with Paragraph 11 of Section 19 of the Compendium.

the State Executive Committee (SEC)⁵², in their seventh meeting (May 2012), felt the need for the installation of Water Hydrants at strategic places in Guwahati City, which was, however, yet (November 2017) to be installed.

- The SFAC norms provide that each FS should have a static water tank (25,000 litre capacity) with a provision of continuous piped water supply for fire-fighting purposes. Audit observed that only 28 FSs (including 14⁵³ of 26 FSs covered under this audit) had the static water tank (detailed in **Appendix-3.2**). The tanks were supplied with water, either through water boring pump or an intermittent arrangement of water supply from the Public Health Engineering Department (PHED). The remaining 96 FSs, were solely dependent on natural sources of water (ponds, lakes *etc.*) besides having a shortage of fire tenders, which had water storage capabilities. As a result, these 96 FSs (77 *per cent*) were functioning at a reduced capacity in terms of fire-fighting capabilities and storage of water, ranging from 5,000 to 19,000 litre (**Appendix-3.2**) in the FSs.
- Only 24 FSs (including three⁵⁴ FSs covered under this audit) had the provision of required rain water harvesting system (**Appendix-3.2**).

Natural source of water was not necessarily sufficient at all the times, especially in the fire-prone dry season. Consequently, the FSs, with no static water tank and having shortage of availability of water could entail inordinate delay in dealing with fire operations as noticed in the ‘Fancy Bazar’ fire accident, discussed under **Paragraph 3.2.5.1** of this report.

The SDGP accepted the audit observation and stated (November 2017) that the F&ES would mitigate water crisis in the coming days.

3.2.6.7 Non-functioning of global positioning system

The GoA provided (December 2015) 25 Global Positioning System (GPS)⁵⁵ at a cost of ₹ 2.56 lakh. The F&ES installed (December 2015) all the GPSs in five⁵⁶ FSs of Kamrup (Metro) district. Audit observed that the F&ES installed the GPS without making necessary arrangement in the control room with supporting ancillary appliances like computer, internet facility *etc.*, required for functioning of the GPSs. The F&ES, as a result, could not put the GPSs into use (November 2017). As such, procurement of the

⁵² Constituted in July 2011 under the chairmanship of the Chief Secretary, to ensure effective monitoring of the State Disaster Response Fund (SDRF) under **Section 20** of the Disaster Management Act, 2005.

⁵³ Fire Stations at Guwahati, Chandmari, Dispur, North Guwahati, Morigaon, Bongaigaon, Abhayapuri, Dibrugarh, Naharkatia, Tinsukia, Doomdooma, Sivasagar, Nazaria and Silchar.

⁵⁴ Fire Stations at Guwahati, Chandmari and Pathsala.

⁵⁵ The Global Positioning System (GPS) is a utility that provides users with positioning, navigation, and timing (PNT) services.

⁵⁶ Fire Station at Guwahati (9), Chandmari (3), Dispur (4), Pandu (6) and Lakhra (3).

devices, without having the basic requisite infrastructure in place for installation, defeated the intended purpose of infrastructural upgradation.

The SDGP, while accepting (November 2017) the audit observation, stated to have noted the requirement for necessary compliance.

3.2.6.8 Non -availability of other infrastructure

The SFAC norms⁵⁷ provides for the following:

- availability of one ambulance with two stretchers including normal first-aid equipment and oxygen resuscitator in each FS of metropolitan cities, divisional fire service headquarters and fire service command headquarters;
- fire tenders, which should be equipped with appliances like extension ladder, hydraulic platform⁵⁸ etc.; and,
- each FS should maintain a stock of minimum of 500 litres of foam compound⁵⁹.

Audit observed that-

- no ambulance was available with the F&ES;
- only eight FSs, in Kamrup (Metro) district, fulfilled the norm of stocking 500 litres foam compound, as of March 2017;
- the F&ES had only a few number of basic equipment like hydraulic cutters (six)⁶⁰, hydraulic spreaders (four)⁶¹, concrete cutters (34)⁶² and aluminium adjustable tripods (six)⁶³ etc. These were essential equipment to be used in rescue operations in respect of natural disasters;
- the entire State had only two hydraulic platforms (Dispur and Panbazar FSs) for fire-fighting operations in high rise buildings. Emphasizing the necessity for one hydraulic platform required in each district, the F&ES proposed (May 2016) to GoA for providing minimum six hydraulic platforms in the first phase. The Government had, however, not taken any action as of November 2017, in this regard;
- there were only 121 fire entry suits, 170 breathing apparatuses, 37 smoke exhausters, 57 proximity suits and 701 life jackets available for a total of 2,280 operational staff.

⁵⁷ Appendix 30-C (Annexure- III) of Compendium of SFAC.

⁵⁸ A lifting fire fighting and rescue equipment for high rise building accompanied by a platform and turntable extension ladder.

⁵⁹ A fire-fighting system where foam is made by mechanically mixing air with a solution consisting of fresh water to which a foaming agent is added.

⁶⁰ A machine used to make a big hole in the wall.

⁶¹ A machine used for spreading the hole in the wall.

⁶² Cutter is used to make whole/cut any metallic items.

⁶³ A machine used for rescue victims from well etc.

Further, none of the FSs was equipped with jumping cushion and visibility test equipment. The shortage of essential equipment required during rescue operations could be a life threat for the operational staff in the event of any disaster taking place;

- the F&ES did not allocate fire-fighting equipment uniformly in the 26 FSs covered under the audit, as per the strength of operational staff. In 15 FSs (out of 26), the F&ES provided 478 helmets to 263 operational staff resulting in excess stock of 215 helmets. Again, it had issued only 110 helmets to 157 operational staff in the remaining 11 FSs, leading to short supply of 47 helmets. Similarly, the F&ES issued an excess quantity of 229 eye protection equipment to 13 FSs while, there was short supply of 73 numbers of the same in 10 FSs.

As a result, the F&ES was not equipped with adequate infrastructure/equipment to cope with the immediate crisis in the event of disasters.

The SDGP, while accepting the audit observation, stated (November 2017) that the F&ES would follow the norms of basic requirements invariably as prescribed by the SFAC.

3.2.7 Human Resource Management

3.2.7.1 Shortage of manpower

The F&ES had vacancies in most of the key posts of various operational and other field-level cadres *viz.*, Station Officer, Sub-Officer, Leading Fireman, Divisional Officers and Fire Prevention Officers. **Table 3.5** indicates the vacancies against the sanctioned strength of these cadres, as of March 2017:

Table-3.5

Category of Post	Sanctioned strength	Men in position	Vacancy	Percentage of Vacancy
A. Operational Staff				
Sr. Station Officer/Station Officer	118	77	41	35
Sub-Officer	206	152	54	26
Leading Fireman/Fireman	1751	1574	177	10
Driver	490	477	13	3
Sub-total of 'A'	2,565	2,280	285	11
B. Other Field Level Staff/key post				
Divisional Officer	3	2	1	33
Fire Prevention Officer	2	1	1	50
Assistant Fire Prevention Officer	3	3	0	0
Mechanic	8	5	3	38
Sub-total of 'B'	16	11	05	31
C. Administrative staff and other and Non-Technical Staff	100	87	13	13
D. Regional Training Centre	23	23	0	0
Grand Total	2,704	2,401	303	11

Source: Departmental records.

It is evident from the above table that there was overall shortage of 303 (11 *per cent* of sanctioned strength) personnel against the sanctioned strength under various categories of posts. The vacancy position included 285 key posts relating to the operational staff.

Audit observed that the Department recruited only 276 personnel during 2013-17. F&ES, however, could not mitigate the overall shortage owing to creation of additional vacancies (224) on account of periodical retirements.

The SDGP in reply stated (November 2017), that the GoA had constituted the State Level Police Recruitment Board for recruiting the personnel of the Department, which was under process, and the same would be watched in audit.

3.2.7.2 Inadequate manpower in State Disaster Response Force

The GoA decided (October 2009) to create a State Disaster Response Force (SDRF) with a view to deal with all types of natural and man-made disasters. The Force is to be under the command and control of the Director of F&ES on the same line as the National Disaster Response Force (NDRF). The F&ES submitted the proposal (November 2009) for raising one SDRF Battalion, with a requirement of 1,023 personnel for the entire State. The GoA, however, sanctioned (between September 2011 and March 2015) only 438 SDRF personnel. Against these sanctioned posts of 438, actual men-in-position, as on 31 March 2017, were only 271 (62 *per cent*). The F&ES deployed the available 271 SDRF personnel at 27 stations located in 19 districts (out of total 33 districts).

As a result, the State had a shortfall of 752 SDRF⁶⁴ personnel as of March 2017, representing an overall shortage of 74 *per cent* of actual requirement.

The ASDMA, in its periodical Survey Reports, had categorised the State as highly flood-prone zone. The Survey Report also indicated that the State was prone to earthquake hazards, being located in seismic Zone-5, the highest risk zone. The Department, however, did not deploy SDRF personnel in 14 (33 *minus* 19) districts. Further, the SDRF personnel deployed were also not equipped with adequate⁶⁵ rescue equipment like rescue tenders, floating fire pumps *etc.*

The population of the State was vulnerable to serious damage and injury in the event of occurrence of earthquakes and other major disasters. Adequate steps need to be taken to equip the F&ES with men and machinery (equipment) on priority to prevent any untoward incident in the eventuality of a disaster. The SDGP agreed (November 2017) to the audit observation and stated to initiate necessary action in this regard.

⁶⁴ Requirement: 1,023 *minus* Men-in-position :271=752.

⁶⁵ In the State, only five each of rescue tenders and floating fire pumps were available with SDRF.

3.2.7.3 Physical fitness of firemen

The SFAC norms⁶⁶ provide that personnel of the Fire Services including officer should have a high degree of physical efficiency and fitness in view of their arduous duties under adverse conditions. SFAC, in view of this, recommended (in 1998)⁶⁷ that while 45 years should be the upper age limit for firemen who are involved in actual fire-fighting and rescue operations, a system should be evolved for their early retirement and alternative employment. The norms further provide that to ensure the physical efficiency and fitness of firemen for duties, physical fitness assessments for fire personnel should be conducted every six months to assess their ability for running, climbing and carrying weight *etc.*

Audit observed that 290 (18.42 *per cent* of total 1,574) firemen had crossed (as of March 2017) the upper age limit of 45 years. The Department, however, had not framed any policy/taken any decision with regard to the recommendations of the SFAC. Audit also observed that the F&ES did not conduct any physical assessment test during 2012-17.

3.2.7.4 Inadequate training

The F&ES could impart training to only 1,986 of their staff at Regional Training Centre (RTC), located at North Guwahati during the period 2012-17. Audit observed that the F&ES did not fully utilise their allocated yearly slots in RTC. This contributed to under utilisation of RTC which came down from 90 *per cent* (2012-13) to 65 *per cent* in 2016-17 as detailed in *Appendix-3.8*. Further, the F&ES did not conduct practical training on hydraulic cutters, hydraulic spreaders and concrete cutters since May, 2016 due to non-availability of course material.

The F&ES, as a result, failed to utilise its training resources optimally by providing adequate training to its key personnel with a view to increase the confidence level towards fire-fighting preparedness of the staff.

The Government and the F&ES did not offer (November 2017) any comment(s) in this regard.

Control mechanism needs to be in place for optimum utilisation of manpower, as per guidelines.

3.2.7.5 Lack of co-ordination with liaisoning department

NDMG⁶⁸ provides that all the toll free emergency numbers of the State such as those of police, fire, Emergency Operation Centre (EOC), medical support, *etc.*, should be linked up for transmitting the disaster related information to FSS. Further, the EOC of the district

⁶⁶ *Paragraph 8* under the *Appendix 11-G* of Compendium of SFAC.

⁶⁷ By publishing the Compendium of SFAC.

⁶⁸ *Paragraph 3.7.2.*

administration and the nearest Police Station should also work in coordinated manner with the F&ES for spotting and attending to the cases of emergency/casualty.

Scrutiny of records, however, indicated lack of liaison between F&ES and other related departments. The State lost 269 human lives and property valuing ₹ 14,401 crore during 2013-16 due to flood alone, as per ASDMA information. In contrast, there were 430 death cases and loss of property of ₹ 203 crore during the same period for all sorts of fire and emergency cases as per the information furnished by the F&ES.

There existed discrepancies in the figures of deaths and other parameters which remained un-reconciled. As such, generation of different set of information by the various departments of the State was indicative of absence of liaisoning and co-ordination.

The SDGP, while accepting the lack of liaisoning among the various departments, stated (November 2017) that discrepancies could be due to inclusion of NDRF-led rescue operations under the Deputy Commissioners. Efforts for working in a coordinated manner by all the concerned departments needed to be taken by the State, on priority.

A liaisoning mechanism involving all stakeholders thus, needed to be in place for effective functioning of the department.

3.2.8 Monitoring

There were deficiencies noticed in the functioning of the F&ES from the planning stage to the final fire-fighting operations as has already been discussed in the preceding paragraphs. The F&ES, however, did not evolve any monitoring mechanism for enhancing the preparedness of the organization as the first respondent in all kinds of disasters.

Audit also noticed the following deficiencies with regard to monitoring at various levels:

3.2.8.1 Lack of monitoring at district level

NDMG provides that the District Chief Fire Officer (DCFO) should supervise all the FSs in the district whereas the Divisional Officer (DO) should supervise all the districts falling under the Divisions. Further, the SFAC norms⁶⁹ provide that DO should be in charge of two to eight FSs, depending upon the size and importance of the stations.

Audit observed that though the F&ES submitted proposals (December 2009 and May 2010) to create posts of 28 DCFOs, GoA was yet to sanction any post as of

⁶⁹ Chapter III (Appendix 5 B) of Compendium of SFAC.

November 2017. Further, as against the requirement of minimum 16⁷⁰ DOs, F&ES had only two functional DOs.

The monitoring of FSs at district level as envisaged was therefore, lacking due to non-availability of required number of DCFOs and shortage of DOs.

The Government did not offer any comment in this regard in the Exit Conference (November 2017).

Control mechanism thus, needed to be in place for the effective monitoring activities of the department.

3.2.8.2 Non-formulation of Assam Fire Service Manual

Manual is an integral part of an organisation. The Manual not only serves as a ready reckoner with regard to departmental rules and regulations but also enables the staff to undertake quick fact-finding of the relevant parameters, wherever required.

Audit observed that the F&ES had not yet formulated Assam Fire Service Manual despite the Department being in existence since 1956. As a result, the SFAC and other norms relating to disaster management, which were updated at regular intervals, remained to be consolidated in the form of a concrete departmental manual. The F&ES also did not update amendments and notifications owing to non-formulation of manual. As per the recommendation (34th Meeting) of the SFAC, the Department prepared a Draft All India Fire and Emergency Manual (DAIFEM)⁷¹ and sent (May 2013) the same to the SFAC. However, the Manual *ibid*, was yet to be finalised. SFAC also, in this regard, did not make any efforts (after May 2013) for early finalisation of the draft Manual.

3.2.8.3 Follow up on Audit Report

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 (ATN)⁷² on paragraphs and reviews included in the Audit Reports to the PAC with a copy to the Accountant General (Audit) within three months of presentation of the Report to the Legislature without waiting for any notice or call from the PAC. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before commenting and making recommendations.

The PA on the working of the Department covering the period from 2002-03 to 2006-07 had featured in the Report of the Comptroller and Auditor General of India – Government of Assam (Civil) for the year ended 31 March 2007. However, the

⁷⁰ 124 FSs/8 = 16DOs.

⁷¹ Through a Sub-Committee constituted (November 2012) under the Chairmanship of the Director, F&ES, Assam.

⁷² indicating the action taken or proposed to be taken.

PAC is yet to discuss the Report (November 2017). The Government also did not give due cognisance to major systemic deficiencies in fire safety measures, as brought out in the previous PA Report.

On this being pointed out, the Additional Secretary, Home and Political Department, assured (November 2017) to take necessary follow-up corrective action, in this regard.

3.2.9 Conclusion

The State Fire and Emergency Services did not prepare any comprehensive perspective plan and systematic databank to combat fire hazards and other emergent cases. The financial management was deficient which led to short release of funds by the Government. The State Government also released funds mostly at the fag-end of the financial year during 2012-13 to 2016-17. The fire prevention measures were inadequate. This was due to ineffective implementation of awareness programme and issue and renewal of fire safety certificates to self-approached premises only without ensuring their issue to all the premises where necessary. The disaster prevention measures were also inadequate due to absence of any mechanism on regular physical inspection of hazardous premises. In the absence of conduct of physical assessment test of firemen despite attaining the upper age limit of 45 years, the actual fitness of the firemen was not beyond doubt. The F&ES lacked basic infrastructure including the problem of water crisis, shortage of SDRF personnel *etc.*, which could entail serious consequences during major disasters. There were monitoring deficiencies in tackling hazardous incidents with serious implication on the performance of the Department. The GoA had not yet created Community Relation Bureau for the preparation and dissemination of simple and effective literature on fire prevention measures. The Public Accounts Committee was yet to discuss the previous PA Report of the Department. The Government also did not give due cognisance to major systemic deficiencies in fire safety measures, as brought out in the previous Audit Report.

3.2.10 Recommendations

Government/Department may consider to:

- *prepare comprehensive database in coordination with other Government agencies relating to high rise buildings and hazardous places for implementation of fire safety measures effectively;*
- *review the status of pendency and renewal of NOCs on priority;*
- *provide requisite infrastructure/equipment, including establishment of adequate number of Fire and Emergency Stations besides, making the manpower, including SDRF, available for effective working;*

- *frame a policy ensuring the physical fitness of the Firemen with a Human Resource Management (HRM) policy relating to alternative employment of firemen who are found to be unfit for the services; and,*
- *monitor the disaster prevention programmes scrupulously by creating the Community Relation Bureau.*

Compliance Audit

Border Protection and Development Department

3.3 Border Areas Development Programme

3.3.1 Introduction

The Department of Border Management, Ministry of Home Affairs (MHA), Government of India (GoI), implements the Border Area Development Programme (BADP)⁷³ from the seventh Five Year Plan (1988-1992). Implementation of BADP in Assam started from 1993-94.

BADP is a major intervention strategy of the Central Government to meet the special development needs of the people living in remote and inaccessible areas situated near the international border. The objective of the BADP is to saturate⁷⁴ the border areas with the required essential infrastructure through convergence of central/state/local schemes and participatory approach.

Assam has a total of 533.30 km international border spread along eight border districts covering 28 blocks. The area, population and the length of border of the 28 border blocks are given in **Table-3.6** below:

Table-3.6

Details relating to area, population and the length of border of the 28 border blocks in the State

Sl. No.	Name of border district	No. of border blocks	Area (Sq. Km)	Population (Numbers)	Length of international border (Km)
1	2	3	4	5	6
1	Baksa	6	2,157.92	4,96,945	82.90
2	Chirang	2	919.60	1,60,154	70.70
3	Kokrajhar	3	2,000.79	5,84,480	61.40

⁷³ A Centrally funded scheme upto 2015-16 and a Centrally Sponsored Scheme with sharing pattern of 90:10 between GoI and GoA from the year 2016-17.

⁷⁴ Fulfilment of all the basic infrastructural needs/gaps in terms of connectivity, education, health services, electricity, water supply *etc.*, in the villages of the border areas.

1	2	3	4	5	6
4	Udalguri	2	386.84	3,58,867	50.80
5	Cachar	2	331.62	2,33,976	27.30
6	Karimganj	5	896.44	8,61,646	98.30
7	Dhubri	5	1,053.60	7,83,884	78.90
8	South Salmara - Mankachar	3	309.01	4,49,609	63.00
Total		28	8,055.82	39,29,561	533.30

Source: Departmental records.

The State's population, as per the Census Report 2011, was 3.12 crore with a decadal growth of 17.07 *per cent* from the 2001 census. The growth in population in the four⁷⁵ border districts covered under audit during the previous decade ranged between 5.21 *per cent* (Kokrajhar) to 24.44 *per cent* (Dhubri).

Audit analysis revealed that out of the 55 villages covered in audit, 49 villages had increase in population ranging from 0.65 to 173.96 *per cent* (**Appendix-3.9**). In the remaining six villages⁷⁶, there was a decrease in population ranging from 3.42 to 55.57 *per cent*. At the block level, average population increased in the range of 2.72 to 102.99 *per cent* in all selected border blocks.

The Directorate of Border Areas (DBA), Assam under the administrative control of Border Protection and Development Department (BPDD)⁷⁷, acts as the nodal agency for implementation of the schemes. At the field level, the Deputy Commissioner (DC) of the concerned district, Commandant, Border Guarding Forces (BGF), development blocks and line departments⁷⁸ are implementing the schemes.

3.3.2 Scope and coverage of Audit

The Compliance Audit of BADP covering the period 2012-13 to 2016-17 was carried out to ascertain the extent to which implementation of the programme was successful in meeting the special needs of the four border districts (out of the eight border districts⁷⁹) covered under this audit in the State and its impact on the life of people residing in bordering area.

Audit scrutinised (April – June 2017) records of the offices of the Principal Secretary, BPDD, Government of Assam (GoA), Director of Border Areas, Assam and the DCs of

⁷⁵ Kokrajhar, Karimganj, Udalguri and Dhubri.

⁷⁶ (i) Keshorkapan-9 (ii) Hoitorkha (iii) No.2, Rajagarh (iv) No. 1, Sagunbahi (v) Bosabil, and (v) Maligaon Forest village.

⁷⁷ BPDD, erstwhile known as the Border Areas Department, has been renamed vide GoA's notification No. AR54/2017/Pt-II/15 dated 18 May 2017.

⁷⁸ PWD (Roads), PHE, Irrigation and Agriculture *etc.*

⁷⁹ Baksa, Chirang, Cachar, Dhubri, Karimganj, Kokrajhar, South Salmara and Udalguri.

four⁸⁰ (out of eight) districts, 11 (out of 28) border blocks⁸¹ and 55 villages⁸² (**Appendix-3.10**) on the basis of statistical sampling technique. Main parameters for selection were fund allocation and releases thereagainst. Beneficiary survey on capacity building was also conducted on random basis.

The details of area, population and length of border of the selected 11 border Blocks under four districts covered in audit are shown in **Table-3.7**:

Table – 3.7

Details relating to area, population and the length of border of the 11 border blocks covered in audit

District	No. of blocks covered	Block	Area (in sq. Km)	Population (Numbers)	Length of international border (km)
Kokrajhar	3	Kochugaon	773.94	1,95,059	38.80
		Kokrajhar	1,078.04	2,44,978	12.60
		Dotma	148.81	1,44,443	10.00
Udalguri	2	Bhergaon	326.14	1,53,981	22.00
		Udalguri	60.70	2,04,886	28.80
Karimganj	3	North Karimganj	147.51	1,38,421	25.65
		Badarpur	163.40	1,26,216	7.86
		Patherkandi	241.53	1,83,272	26.01
Dhubri	3	Agomoni	144.05	1,48,841	12.00
		Gauripur	172.06	2,17,279	26.90
		Golokganj	150.41	1,71,171	14.00
Total	11	-	3,406.59	19,28,547	224.62

Source: Base Line Survey

3.3.3 Financial Management

3.3.3.1 Funding pattern

BADP was a 100 *per cent* centrally funded Programme upto the financial year 2015-16. The programme had been classified as one of the Core Centrally Sponsored Scheme (CSS) from the year 2016-17 with the funding pattern as 90:10 between the Centre and the State.

⁸⁰ Indo-Bangladesh - Dhubri, Karimganj; Indo – Bhutan - Kokrajhar and Udalguri against the criteria of a minimum of 30 *per cent* of the total number of districts of the State having an international border and an additional district identified as risk area.

⁸¹ Against the criteria of a minimum of 25 *per cent* of 28 blocks.

⁸² Against the criteria of a minimum of 5 villages situated in the prescribed range (0-10 Km) of international border in each of the selected blocks.

3.3.3.2 Financial position

The funds, as per the recommendations of the Thirteenth Finance Commission (TFC) (2010-15), were released as State Specific Grants (SSGs), being grants-in-aid to the State Governments for state specific needs. One of the important focus areas for the SSGs was to provide infrastructure to alleviate problems like communication, safe drinking water, irrigation and children education *etc.*, faced by the local population in blocks and tehsils along the international border.

The funds were thus, received by the State Government from GoI under BADP for providing infrastructure and to bridge the gaps in meeting the developmental needs of the border village population.

GoI released an amount of ₹ 153.58 crore (₹ 57.50 crore under TFC and ₹ 96.08 crore under SCA⁸³) during 2012-17 for the implementation of the schemes under BADP. The total funds available with GoA was ₹ 211.08 crore including the opening balance of ₹ 57.50 crore. Out of this, the GoA released ₹ 122.80 crore to DBA leaving a balance of ₹ 88.28 crore. The position of release of funds by the GoA and the expenditure incurred by the DBA has been shown in **Table-3.8 (A)** and **(B)** respectively.

Table-3.8 (A)
Allocation by GoI, release to GoA and funds released to the DBA thereagainst during 2012-17

(₹ in crore)							
Year	Scheme	Allocation by GoI	Released by GoI to GoA	Opening Balance with GoA	Total fund available with GoA	Funds released to DBA	Balance with GoA
2012-13	TFC	57.50	0.00	57.50	57.50	47.42	10.08
	SCA	34.80	10.33	0.00	10.33	10.26	0.07
	TOTAL	92.30	10.33	57.50	67.83	57.68	10.15
2013-14	TFC	57.50	0	10.08	10.08	0	10.08
	SCA	34.80	0	0.07	0.07	0	0.07
	TOTAL	92.30	0	10.15	10.15	0	10.15
2014-15	TFC	57.50	57.50	10.08	67.58	51.74	15.84
	SCA	34.80	21.04	0.07	21.11	12.18	8.93
	TOTAL	92.30	78.54	10.15	88.69	63.92	24.77
2015-16	TFC	0	0	8.93	8.93	0	8.93
	SCA	33.82	30.66	15.84	46.50	1.20	45.30
	TOTAL	33.82	30.66	24.77	55.43	1.20	54.23
2016-17	TFC	0	0	8.93	8.93	0	8.93
	SCA	34.05	34.05	45.30	79.35	0	79.35
	TOTAL	34.05	34.05	54.23	88.28	0	88.28
Total		344.77	153.58			122.80	

Source: Department records.

- The GoI did not release ₹ 191.19 crore against the total allocated amount of ₹ 344.77 crore. The reason for the non-release of the allocated funds was mainly due to

⁸³ Special Central Assistance.

non-submission of utilisation certificates (UCs) for ₹ 55.57 crore by the GoA against the funds of ₹ 268.82 crore released during 2009-16.

- The DBA could not incur any expenditure from SCA-2016-17 due to delayed accordance of administrative approval of the schemes by the GoA.

Table-3.8 (B)
Year wise expenditure incurred by the DBA during 2012-17

(₹ in crore)

Year	Opening Balance			Fund received			Total fund available	Expenditure incurred			Closing Balance			Percentage of expenditure
	TFC	SCA	Total	TFC	SCA	Total		TFC	SCA	Total	TFC	SCA	Total	
2012-13	-	-	-	47.42	10.26	57.68	57.68	0.00	0.80	0.80	47.42	9.46	56.88	1.39
2013-14	47.42	9.46	56.88	0.00	0.00	0.00	56.88	22.88	2.84	25.72	24.54	6.62	31.16	45.22
2014-15	24.54	6.62	31.16	51.74	12.18	63.92	95.08	32.93	3.54	36.47	43.35	15.26	58.61	38.36
2015-16	43.35	15.26	58.61	0.00	1.20	1.20	59.81	22.92	5.81	28.73	20.43	10.65	31.08	48.04
2016-17	20.43	10.65	31.08	0.00	0.00	0.00	31.08	20.43	10.65	31.08	0.00	0.00	0.00	100.00
Total				99.16	23.64	122.80		99.16	23.64	122.80				

Source: Department records.

From the Tables above, it could be seen that:

- The DBA could only utilise funds ranging from 1.39 per cent to 48.04 per cent of the available funds during the years 2012-16. The DBA, however utilised the entire balance amount of ₹ 31.08 crore available with it during 2016-17.

3.3.3.3 Non-release of State share

BADP has been classified as CSS from the year 2016-17 with the funding pattern of 90:10 between the Centre and the State. The GoI, released (April 2016) ₹ 34.05 crore for implementation of BADP during 2016-17. The GoA, however, had not released its matching state share of ₹ 3.78 crore (May 2017) due to not making the provision of funds in its Budget.

The Jt. Secretary, BPDD stated (October 2017) that the provision for the State share fund for 2016-17 was made in the budget of 2017-18.

The reply furnished was not factual since the Department had made no provision for the said amount in the Budget of 2017-18 as ascertained in audit.

Audit Findings

3.3.4 Planning

3.3.4.1 Base line survey and Perspective Plan

The BADP guidelines required the State Government to draw up plan for implementation of the schemes based on assessment of the needs of the people after identifying the critical gaps in physical and social infrastructure by undertaking a base line survey of the villages in the border blocks. District Level Committee (DLC)⁸⁴, headed by the District Magistrate/Deputy Commissioner should prepare village-wise plans in consultation with the local MLA⁸⁵, Members of PRIs⁸⁶, autonomous councils, community leaders and development agencies. Such plans should be prepared through a base line survey in the blocks and the overarching sectoral priorities within which the various need-based departmental schemes selected in a systematic manner.

The villages located within 0-10 km from the international border identified by the BGF⁸⁷ should be given priority for bridging identified gaps and infrastructure development. The State Government may take up the next stage of villages within 0-20 km, 0-30 km, 0- 40 km and 0-50 km only after saturation⁸⁸ of 0-10 km villages, with the approval of the Department of Border Management, MHA.

Audit noticed that the BAD, GoA (now known as Border Protection and Development Department) conducted⁸⁹ a base line survey (December 2009 – April 2010) of the remote villages of the international border districts located within 0-10 km distance from the international border. The base line survey identified the gaps in infrastructures relating to the improvement of internal and approach roads, electrification of villages, sanitation facilities, drinking water facilities, health facilities, school buildings and irrigation facilities for their development in the next five years. Audit, however, noticed that no perspective plan, based on the base line survey, was prepared during 2012-17 for prioritising the works for implementation by the BPDD. Schemes were also not taken up in order of priority identified by the base line survey. Audit observed that in 36 border villages covered under this audit, 86 schemes were implemented of which, only 27 schemes were taken up from the first priority list. The balance 59 schemes (69 per cent) were not enlisted under the first priority. Further, of these 59 schemes, 28 schemes

⁸⁴ Comprised of District Forest Officer, District Planning Officer, Superintendent of Police of the concerned district and Commandant or Deputy Commandant of the Border Guarding Force (BGF) present in the area.

⁸⁵ Member of Legislative Assembly.

⁸⁶ Panchayati Raj Institution.

⁸⁷ Border Guarding Force.

⁸⁸ As per Revised Guidelines (June 2015), DLCs were to define the saturation of a village infrastructure based on the minimum facilities including road connectivity, schools alongwith facilities like separate toilets for girls, sports facilities, health services, electricity, water supply, community centre, public toilets particularly for women, houses for teachers and health staff in view of their local condition.

⁸⁹ by engaging Rastriya Gramin Vikash Nidhi (RGVN).

(47 per cent) were not enlisted even under the second or third priority list (*Appendix 3.11*) of the baseline survey.

The DCs of the districts covered under the audit stated (May-June 2017) that the concerned Block Development Officers (BDOs), MLAs, MPs⁹⁰, BGFs and the implementing agencies recommended the schemes implemented during 2012-17 prioritising only the construction of roads. The Jt. Secretary, BPDD, in reply (October 2017) assured that necessary steps would be taken for conducting base line survey of villages located in the International boundary for identifying the gaps in development in the next five years.

3.3.4.2 Annual Plan

The BADP scheme guidelines stipulated that an annual plan should be prepared and submitted by the DLC latest by February–March each year for approval of the State Level Screening Committee (SLSC) and High Level Monitoring Committee (HLMC)⁹¹. The SLSC and HLMC should meet preferably before March-April every year in order to finalise the schemes for the following years.

Audit noticed that during 2012-17, there was delay in holding meeting of the SLSC and HLMC which caused consequent delays in submission of the Annual Action Plan (AAP) by four to six months⁹² by the GoA to the GoI. This delayed release of funds by the GoI, adversely affecting implementation of the schemes under the programme.

The DBA, in reply (May 2017), stated that the reasons for delay in convening the meeting of SLSC during the periods was due to late submission of AAP⁹³ by the DCs concerned as the process of preparation of Plan and Estimates was time consuming. The reply furnished, justifying the delay was not tenable as timely action in preparation of AAP considering the lead time was required to be taken.

⁹⁰ Member of Parliament.

⁹¹ High Level Monitoring Committee (HLMC) approved the TFC schemes and SLSC approved the SCA schemes.

⁹²

Scheme	Plan due	FY	Date of SLSC	Delay in months (approx.)	Date of sending the AAP by GoA to GoI	Delay from April of the year (in months approx.)
SCA	February/ March	2012-13	10.08.2012	5	04.09.2012	5
		2013-14	24.09.2013	6	01.10.2013	6
	March/ April	2014-15	02.08.2014	4	16.08.2014	4
		2015-16	24.08.2015	5	01.09.2016	5
		2016-17	17.08.2016	5	20.09.2016	6
TFC	February/ March	2012-13	17.11.2012	9	Not Available	Not Available

⁹³Annual Action Plan.

The fact however, remained that the delays in submission of AAPs and holding the meetings consequently led to delay in finalisation of State AAP. This adversely affected the release of funds by the GoI and the timely completion of the schemes.

3.3.5 Programme Implementation

3.3.5.1 Implementation of schemes in the border districts

The main objective of BADP is to meet the critical gaps and overall development of the socio-economic condition of the people of border areas.

Audit analysis disclosed that the Department took up 1,035 schemes⁹⁴ valued at ₹ 203.84 crore in all the eight border districts of the State during 2012-17. Of these, only 626 schemes were completed, 371 schemes were ongoing while 38 schemes valued at ₹ 10.34 crore did not commence at all as of March 2017. The detailed position of implementation is given in **Table-3.9**:

Table-3.9

(₹ in crore)

Year	Schemes approved (in number)	Money Value	Schemes Sanctioned		Schemes completed		Scheme incomplete (in number)			
			Number	Money Value	Number	Completion value	Ongoing		Work not started	
							Number	Money Value	Number	Money Value
2012-13	795	137.59	701	126.40	554	106.68	123	16.99	24	2.73
2013-14	347	67.23	0	0	0	0	0	0	0	0
2014-15	160	23.12	110	20.16	66	12.24	44	7.92	0	0
2015-16	210	33.00	167	25.13	6	0.82	149	18.63	12	6.42
2016-17	105	54.10	57	32.15	0	0.00	55	30.96	2	1.19
Total	1,617	315.04	1,035	203.84	626	119.74	371	74.50	38	10.34

Source: Departmental records.

Out of 701 schemes sanctioned during the year 2012-13, 554 schemes were completed in different years during the period 2012-17, though depicted against the sanctioned year of the works, i.e., 2012-13. Similarly, for the rest of the years, the position of schemes with reference to the status of their completion or on-going status was as shown in the Table above. The year-wise annual plans were prepared separately for TFC and SCA funds received by the state from GoI. TFC funds were received upto 2012-13 only, thereby no annual plan was prepared for TFC since 2013-14. This led to a reduction in the number of sanctioned works per year after 2012-13.

The position of implementation of the schemes in 11 border blocks under the four districts covered under audit during 2012-17 is shown in **Table-3.10**.

⁹⁴ Out of 1,617 schemes valued at ₹ 315.04 crore approved.

Table-3.10

(₹ in crore)

District	Block	Approved Scheme		Sanctioned Scheme		Completed		Ongoing		Work not started	
		Number	Money Value	Number	Money Value	Number	Completion Value	Number	Money Value	Number	Money Value
1	2	3	4	5	6	7	8	9	10	11	12
Udalguri	Bhergaon	21	7.87	15	6.52	7	2.80	8	3.72	0	0.00
	Udalguri	48	13.47	31	10.51	24	6.77	7	3.75	0	0.00
Kokrajhar	Dotma	46	9.02	43	8.43	33	6.08	9	2.26	1	0.10
	Kachugaon	97	18.40	76	15.47	60	11.41	16	4.06	0	0.00
	Kokrajhar	76	19.04	60	14.61	42	11.06	16	3.35	2	0.20
Dhubri	Agomoni	31	5.56	21	4.49	12	2.32	8	2.07	1	0.10
	Golakganj	23	5.65	21	5.43	12	2.92	4	0.92	5	1.59
	Gauripur	29	7.43	25	6.54	19	3.20	6	3.34	0	0.00
Karimganj	Patherkandi	92	10.49	78	9.88	43	3.81	31	5.66	4	0.40
	Badarpur	45	5.63	38	5.23	24	2.77	14	2.46	0	0.00
	North Karimganj	61	9.43	49	8.07	27	3.98	21	3.99	1	0.10
Total		569	111.99	457	95.18	303	57.12	140	35.57	14	2.49

Source: Departmental records.

The Department attributed non-finalisation of plan estimates as the reasons for non-commencement of the schemes. The Department, however, neither furnished reasons for delay in completion of the works taken up since 2012-13, nor produced the records to ascertain the same.

Therefore, the people of border areas were deprived from the intended benefits under BADP conceived as per AAP of the respective years due to delayed implementation of the schemes.

Control mechanism needs to be put in place in the Department to ensure timely completion of the planned schemes.

3.3.5.2 Needs/gaps in border villages

In the 11 border blocks of the four districts, 661 (out of 1,531) villages (having 1,44,666 households) within 0-10 km distance from the international border were covered in the base line survey conducted (December 2009-July 2010) by the GoA for identification of gaps. The survey identified 49 villages without approach roads, 203 villages without electricity and 654 villages had no safe drinking water facility. Further, there was no sanitation in 247 villages, 341 villages were not accessible by loading trucks, 563 villages had no medical facilities while 616 villages had no irrigation facilities. Regarding educational facilities, the survey revealed that 63 villages had no primary school, 448 villages had no secondary schools while 572 villages had no high school situated within the village. No more base line survey was however, conducted after July 2010.

Of the villages surveyed above, in 55 villages of 11 border blocks of the four districts covered under the audit, 28 villages were located within 0-10 km from the international border. These villages, as per the base line survey, needed health facilities, approach roads, electricity, irrigation facilities, protection of embankment and community/training hall *etc.* on priority. Fulfillment of the basic needs/gaps, though covered partially in respect of irrigation, approach roads, protection of embankment and community/training hall, however, the health care facilities and electricity problems remained entirely unaddressed as of May 2017 due to lack of planning process. Therefore, the border villagers were deprived from their due facilities under the programme.

The Jt. Secretary, BPDD in reply (October 2017), stated that as per the Chairman of SLSC, the first and foremost development priority in the International border was to making availability of better road connectivity from the security as well as development point of view.

The fact, however, remained that the objective of the scheme was to provide all round infrastructure development to alleviate problems being faced by the border populace *viz.*, communication, safe drinking water, irrigation, health care *etc.*, besides improvement of road connectivity. Audit noticed that the infrastructure development in accordance to the priority list as per the identified needs/gaps was not done in any of the subsequent years during 2012-17.

3.3.5.3 Saturation of strategically prioritised village

The BADP guidelines stipulate that, for saturation of a village, the minimum facilities were to include road connectivity, schools alongwith facilities like separate toilets for girls, sports facilities, health services, electricity, water supply, community centre, public toilet particularly for women, houses for teachers and health staff *etc.*

The scheme guidelines also emphasised that only after saturating the villages located within 0-10 km from the international border with basic infrastructure, the next set of villages should be taken up. The DLC did not, however, fix any criteria to define the saturation of a village with basic infrastructure.

Audit observed that out of 75 schemes implemented during 2012-13 and 37 schemes during 2016-17 (amounting to ₹ 34.05 crore) pertaining to 11 blocks covered under this audit, 26 of these implemented schemes related to construction of roads, agricultural canals, drinking water facilities *etc.*⁹⁵ It was also observed that these schemes were implemented in the villages located within 10-50 km from the international border without ensuring the saturation/ development of the border villages located within 0-10 km from the border. Joint beneficiary survey (May-June 2017) established the fact that

⁹⁵ Amounting to ₹ 4.98 crore (15 per cent).

many gaps in the villages (within 0-10 km) were yet to be fulfilled. This indicated that the works to bridge the gaps in the strategically located villages were not prioritised due to non-adherence to the scheme guidelines.

The Jt. Secretary, BPDD in reply (October 2017), stated that only after saturating the border villages with good road connectivity, projects of other sectors were to be taken up in the following years.

The reply furnished was not tenable as only road connectivity was not a measure of saturation of the infrastructure development in border villages. As per the Guidelines of BADP, other facilities such as making availability of drinking water, health care, education, electricity *etc.*, were equally important for achieving the saturation state. In this context, the Department needed to define the achievement of saturation state in border areas in terms of making availability of other minimum infrastructure besides road connectivity.

3.3.5.4 Inadmissible works

As per the Guidelines of BADP, works/schemes of individual benefit were not permissible. Guidelines also prohibited construction of any work in religious places/private places out of schematic funds.

Audit however, noticed that the DC, Karimganj installed 226 Tara-pumps valued at ₹ 0.87 crore during 2012-15 on private land/premises through Block Development Officer (BDO). Further, in four blocks under Karimganj district, nine works⁹⁶ valued at ₹ 1.23 crore were executed (2012-16) beyond the scope of Scheme guidelines and without approval of MHA, GoI. This resulted in inadmissible expenditure of ₹ 2.10 crore due to implementation/execution of the above mentioned schemes/works from the funds under the scheme.

3.3.5.5 Idle assets

Seven schemes valued at ₹ 1.18 crore executed in the three⁹⁷ (out of four) districts covered under this audit for detailed scrutiny were found completed during January 2014 to January 2017 but the assets created were not put to use as of May 2017 due to various reasons as mentioned in **Table-3.11**.

⁹⁶ (i) Boundary wall of Patherkandi Block Elementary Education Office, (ii) stair at Prasarapur Mosque, (iii) Community Hall at Mahadevbari and reliance academy (iv) Community Hall at Dalgram Madrassa, (v) Community Hall at Bakharsal Adharsa Vidyalaya and Club, (vi) Community Hall at Chandpur-KalibariMondir with approach road (vii) Community Hall and Computer Centre at S.V. Vidyaniketan- Nilambazar (viii) Godown of Shephinjuri Cooperative Society and (ix) Construction of Bus stand at Rangamati (MHA observed that the work was taken up without feasibility report).

⁹⁷ Dhubri, Kokrajhar and Udalguri.

Table-3.11

Sl. No.	Name of the works/schemes	Expenditure (₹in lakh)	Reasons for non-utilisation
1	Construction of dairy farm at Labyanapur ⁹⁸ at Ultapani, Kokrajhar	10.00	The cows for the farm were not purchased due to non-release of the required fund of ₹1.80 lakh.
2	Establishment of distillation unit alongwith drying shed at North Pentagon for extraction of Citronella oil from plantation in Kokrajhar district	15.00	Economically not viable to run the unit.
3	Construction of Sialmari market shed at Kokrajhar	15.00	Lack of approach road.
4	Rain water harvesting unit at Ultapani, Kokrajhar	10.00	Local people surrounding the unit were not aware about the rain water harvesting.
5	Construction of police barrack, watch tower and quarter building at Ultapani BOP	22.50	Non deployment of police personnel.
6	Construction of potable water supply scheme (PWSS) at Jhaskhal at Agomoni block, Dhubri	30.00	Non availability of deep tube well and provision for electricity.
7	Samrang mini water supply scheme (MWSS) at Bharegaon block in Udalguri	15.50	
Total		118.00	

Source: Departmental records and Joint Physical Verification Report.

The people of border blocks were deprived from generating income due to non-functioning of the three employment generation schemes (Sl. Nos. 1-3 above). This indicated that the schemes were selected by the SLSC without proper planning. The entire expenditure of ₹ 1.18 crore incurred against the works/schemes became unproductive depriving the people residing in the border areas from the intended benefits. In addition, the infrastructures created for the construction of Dairy Farm and Rain Water Harvesting unit at Ultapani under Kokrajhar district became dilapidated due to their prolonged idling.



MWSS lying idle at Dhubri
(02 June 2017)



Market shed idle at Kokrajhar
(25 May 2017)

The Jt. Secretary, BPDD while accepting the audit observation, stated (October 2017) that the DCs had been instructed to maintain asset registers and to hand over the completed projects/ schemes to the departments concerned soon after completion for their operationalisation.

⁹⁸ Cow-Shed with Calf Pen schemes.

3.3.5.6 Repair and Maintenance work

The BADP Guidelines provide⁹⁹ that 15 *per cent* of annual allocation under BADP should be utilized for the repair and maintenance of the assets after three years of their creation.

Audit analysis, however, brought out that provisions for the maintenance of assets were not made in the AAP during 2012-17. The Department did not even maintain any asset register to watch subsequent claims for maintenance under the Scheme.

The Jt. Secretary, BPDD while admitting the audit observation, stated (October 2017) that the DCs had been instructed to submit maintenance proposals after completion of three years of the schemes, if required.

3.3.5.7 Employment generation schemes

The BADP Guidelines stipulated that adequate emphasis was to be laid on each of the schemes meant for employment generation, production oriented activities and also on schemes which provide for critical inputs in the social sector.

Audit, however, noticed that the GoA did not accord due emphasis in this regard, as was noticed from the implementation of 66 schemes (out of 457) in 55 villages covered under audit for the detailed scrutiny. Except the three schemes as mentioned in **Paragraph 3.3.5.5 (Table 3.11: Sl. Nos. 1 to 3)**, the schemes were not related to any income generating project.

On this being pointed out in audit, the Jt. Secretary, BPDD stated (October 2017) that the emphasis was given on road connectivity first, followed by other sectors, rather than on employment generation.

The reply was not tenable as the guidelines give equal emphasis on development of all round infrastructure including employment opportunities to alleviate problems faced by the border populace. The Department had, however, emphasis only on the road connectivity, which frustrated the objective of the scheme.

3.3.5.8 Skill development and capacity building programme

The BADP guidelines provides for taking up of skill development and capacity building programmes by way of vocational studies and training of youth for self-employment and skill upgradation of artisans, weavers, farmers, tourism and hospitality *etc.* MHA, GoI, also insisted (September 2015) for organising capacity building/skill up gradation

⁹⁹ **Para 4.2** of the Guidelines (February 2009), **Para 4.2** of the Revised Guidelines (February 2014) and **Para 4.4** of the Modified Guidelines (June 2015).

programme under Pradhan Mantri Koushal Vikash Yojana (PMKVY) from 2016-17 for the benefit of border population to curtail migration from border blocks.

The GoA prepared (December 2014) an Action Plan and sanctioned (July 2015) ₹ 1.74 crore for capacity building and skill development under BADP. The SLSC¹⁰⁰ targeted for providing of training on capacity building and skill up gradation on 21 trades¹⁰¹ to 3,740 beneficiaries in the eight border districts during 2012-13 (1,740) and 2013-14 (2,000) at the National Academy of Construction, Hyderabad, Indian Institute of Entrepreneurship (IIE) and State Institute of Rural Development (SIRD), Assam. The target of the women beneficiaries was fixed at 50 *per cent*. Audit, however, observed that the action plan remained unimplemented due to non-release of funds by the Government.

Scrutiny revealed that the GoA belatedly released (August 2016) ₹ 0.50 crore for skill development and capacity building training in four districts¹⁰², including the districts of Dhubri and Udalguri covered under this audit. In two districts (Dhubri and Udalguri), skill development and capacity building training on healthcare, sales executive and hospitality was provided to targeted 230 beneficiaries¹⁰³. No training was however, imparted to any of the beneficiaries of the remaining districts (Baksa and Chirang). It was also observed that in the two other districts¹⁰⁴ covered under this audit, the targeted 664 beneficiaries were not imparted any training as of May 2017. Specific reasons for not conducting training was not stated to Audit, though called for.

The amount of ₹ 0.10 crore earmarked (2015-16) for capacity and skill development of 100 persons in Kokrajhar district was diverted (October 2016) by the SLSC without the approval of GoI, MHA. The diversion of funds was done to enhance the estimated cost of three schemes¹⁰⁵ in the blocks under Kokrajhar district for implementation in 2015-16. The programme under PMKVY was also not implemented in the four districts covered under this audit during 2016-17.

Audit further noticed that the DCs of Dhubri and Udalguri had neither obtained any feedback from the trainees nor initiated any follow-up for assessing the impact of the training on the beneficiaries under the schemes. As a result, fulfillment of the objective of

¹⁰⁰ State Level Screening Committee.

¹⁰¹ Electric Wiring, Plumbing & Sanitation, Masonry, Retail sale Executive, Auto Motive Servicing, Welding, Mobile Repairing, Civil Construction Mason, Carpentry, Tailoring, Plumbing, Computer, Refrigeration and air condition mechanic, Beautician, TV repairing, Motor Driving, Weaving, Sericulture and Handloom, *etc.*

¹⁰² (i) Baksa (ii) Chirang (iii) Dhubri and (iv) Udalguri.

¹⁰³ out of the total 504 persons, expending ₹ 50.40 lakh (Dhubri- 139: ₹ 13.90 lakh, Chirang: 50: ₹ five lakh, Udalguri: 91: ₹ 9.10 lakh, Baksa: 224: ₹ 22.40 lakh) trained.

¹⁰⁴ Karimganj (311) and Kokrajhar (353).

¹⁰⁵ (i) Construction of 2 nos of culverts at Ultapani village; (ii) Construction of road from west Maligaon to Jordanpur village including 2 no of culverts by JCBP which now stands approved RV) -one at Boro Bosti and other at Nepalibasti; (iii) Improvement of road from west Bhodrapur village under Basbari Bhodrapur VCDC.

the BADP to enhance employment opportunity in the border areas with a view to curtail migration by promoting livelihood remained unascertained.

3.3.5.9 Non-convergence with other schemes

The BADP Guidelines stipulates that the DLC shall look into the convergence and dovetailing of schemes with on-going development programmes and schemes of different Ministries/Departments of Central/State Governments and funds coming through various channels like PMGSY, MNREGA, SSA, Rural/Social Development schemes *etc.*, for the well-being of the border populace.

Audit, on scrutiny of records, observed that none of the 66 schemes selected for the detailed scrutiny was implemented with convergence and dovetailing of the funds from any Central or State schemes. Of the 31 roads constructed, 24 roads were constructed with sand and gravel with limited resources, without converging with other schemes *viz.*, MGNREGS and the BADP resources were not used for the construction of long lasting metal topped and black topped (MTBT) roads.



Sand and gravel road at Kokrajhar (25 May 17)



MTBT road at Jamduar, Kokrajahr (25 May 2017)

The Jt. Secretary, BPDD while accepting the observation stated (October 2017) that necessary action would, henceforth be taken for convergence and dovetailing of projects with other ongoing development programmes.

3.3.6 Findings in joint physical verification

Sample survey by audit alongwith the representatives of the DCs concerned and implementing line departments was conducted (April-June 2017) in 55 border villages of the 11 border blocks covered under this audit located at the distance from 0-10 km from the international border. This was done with a view to assessing the impact of the schemes implemented under the BADP. Results of survey based on interactions on different parameters made with the beneficiaries residing in the villages brought out the following:

- Out of the 55 villages covered under this audit, all the 86 schemes valued at ₹ 23.94 crore were implemented in only 36 villages during 2012-17. However, no

schemes in the rest 19 villages were implemented under the programme despite availability of funds.

- The schemes implemented in the 36 villages were found asymmetrical as the number of schemes implemented and the quantum of fund utilised varied from village to village. For example, in Golokganj block of Dhubri, three schemes valuing ₹ 1.11 crore were implemented in Lakhimari II village, whereas only one scheme valuing ₹ 0.08 crore was implemented in Bishkhowa II village. In Kachugaon block of Kokrajhar, nine schemes valuing ₹ 1.70 crore were implemented in Raimona village whereas only one scheme valuing ₹ 0.15 crore was implemented in Oxiguri village. Implementation of the schemes was also not based on need and population (*Appendix-3.11*) indicating deficiency in the planning process.
- Two¹⁰⁶ approved (2015-16) schemes which were not viable (land problem/inadmissible), were replaced with alternative schemes¹⁰⁷. The alternative schemes, however, were not implemented as of May 2017 due to non-receipt of approval of the SLSC. This was indicative of the fact that the schemes were selected without ensuring their feasibility.
- Six water supply schemes (three Mini Water Supply Scheme and three Deep Bore wells) were completed by the Executive Engineer, Public Health Engineering, Tangla at Udalguri at an expenditure of ₹ 0.82 crore. In these schemes, two major components of the works viz., providing and fixing of single phase power connection and filter media sand-gravel along with filter cover of approved brands (valued at ₹ 1.83 lakh) were not actually installed, but the payment thereof, was released. Payment of ₹ 1.83 lakh to the contractor without execution of the works resulted in excess payment to that extent. The water supply schemes were, however, being run by temporary hooking (illegal power connection) without any official connection. Despite the fact, no permanent solution of the problem was explored so far (March 2018).

3.3.7 Satisfaction level of beneficiaries

During joint site-visit (April-June 2017) of the schemes, 378 villagers/beneficiaries inhabiting the selected 52 (out of 55) border villages of the 11 border blocks of the four districts covered under this audit were interviewed to assess the impact of the implementation of various schemes under the programme on the life of villagers. The responses of the villagers were as shown in **Table 3.12**:

¹⁰⁶ (i) Land development and improvement of two storied community hall at Agomoni Bus Stand; and (ii) construction of Assam Type Building at SatrasalJatiyaBidyalaya under Agomoni block.

¹⁰⁷ Community Hall at Kaldoba (Agomani) Pt-II and CC block road at Ramraikuti (Agomani).

Table – 3.12
Statement of the outcome of Beneficiary survey conducted amongst 378 villagers of 52 selected border villages

Audit Questionnaire	Whether villagers of the border areas were aware of the BADP scheme	Whether basic needs /problems of the villagers in the border areas were enquired by any official	Whether children’s educational facilities were available in the border villages	Whether health care facilities were available in the border villages	Whether safe drinking water facilities were available in the border villages	Whether irrigation facilities were available in the border villages	Whether the villagers feel secure in the border villages
Number (percentage) of villagers that replied “Yes”	185 (49)	NIL (0)	296 (78)	185 (49)	69 (18)	42 (11)	295 (78)

Source: Beneficiary survey.

The above position indicated that fulfillment of the basic requirement of the border populace was partial. The Department must therefore, draw people-centric, need-based development plans, keeping in view the immediate requirement of the border populace carefully to attain the intended objectives conceived under the BADP.

The Jt. Secretary, BPDD in reply (October 2017), stated that the schemes under BADP were selected on ‘need-felt basis’ by the DLC after due consultation with MPs/MLAs/PRI/ Autonomous Councils *etc.*, the representatives of the people.

The fact however remained that peoples’ participation to develop the actual need-based plan was not sought which led to creation of mostly road connectivity thereby fulfillment of the basic requirement of the border populace was partial. Significantly, during the beneficiary survey also, 193 out of 378 beneficiaries (51 *per cent*) surveyed expressed their ignorance about the schemes implemented under the BADP.

3.3.8 Monitoring and Evaluation

An effective monitoring system is a pre-requisite for any Department for its smooth functioning and achievement of its targets and objectives. The provision as per BADP scheme guidelines and their compliance by the BPDD is shown in the table below:

Sl. No.	Provision as per BADP scheme Guidelines	Status of compliance by BPDD
1	2	3
1	The State Government should develop an institutional system for the inspection of the BADP schemes.	Institutional system developed by the Government was deficient as only one Additional Deputy Commissioner was designated as Nodal Officer to monitor the programme implementation in the four districts covered under the audit.

1	2	3
2	Each border block should be assigned to a high-ranking state Government Nodal Officer who should regularly visit the block and take responsibility for the implementation of BADP schemes.	Assignment of block-wise Nodal Officer was not done.
3	Third Party inspection should be commissioned for an independent feedback on the quality of works executed and other relevant issues.	The Department conducted (February 2015 to October 2015) a third party inspection by NABCONS, Mumbai ¹⁰⁸ of the completed schemes of 2009-12. The inspection party submitted its report in respect of seven districts ¹⁰⁹ in 2016 containing its recommendation. Remedial action/corrective measures on the recommendations made were, however, not taken as of May 2017.
4	An inventory of assets, created under the BADP in border villages, should be developed for analytical purposes.	In none of the districts covered under audit, inventory of works implemented was found maintained.
5	The SLSC should meet at least twice a year for approval and review of the on-going schemes in the month of March/April and November/December respectively every year.	The SLSC met only once in each year, during the period of implementation, for the recommendation and approval of the schemes under the programme.

On this being pointed out, Director of BPDD stated (May 2017) that the Department could not monitor all the schemes due to lack of manpower. This indicated the absence of proper monitoring and evaluation system for the schemes implemented under BADP.

3.3.9 Conclusion

Implementation of the scheme in the State suffered:

- due to short release of funds¹¹⁰ by the GoI;
- due to non-submission of UCs by the State;
- delay in approval of the schemes by the SLSC;
- the DLC did not fix any criteria to define the saturation of a village with basic infrastructure;
- the Department prioritised road connectivity as the first and foremost development requirement instead of all round infrastructural development;

¹⁰⁸ National Bank for Agriculture and Rural Development Consultancy Services, Mumbai.

¹⁰⁹ Karimganj, Cachar, Dhubri, Baksa, Chirang, Kokrajhar and Udalguri.

¹¹⁰ Amounting to ₹ 191.19 crore during 2012-17.

- implementation of the scheme in the eight border districts of the state was partially successful, as only 60 per cent (626 out of 1,035 works) of the works sanctioned for execution during 2012-17 could be completed;
- planning process for implementation of the schemes was inadequate which led to approval of inadmissible works, idling of assets created and non-creation of sufficient income generating schemes;
- monitoring mechanism, both at the State and district level, was inadequate and ineffective; and,
- principle of convergence was not followed.

3.3.10 Recommendations

The following recommendations may be considered by the State Government:

- *In order to assess the progress made during 2012-17 and identify the present needs/gaps in planning processes, baseline survey of border villages should be carried out.*
- *The SLSC should clearly lay down criteria prescribing infrastructural requirement relating to health, power, livelihood, drinking water, sanitation, education and security etc., in the border areas. The SLSC should also lay down saturation point for a village, in order to assign priority for the sanction and implementation of the schemes under the programme.*
- *Department should ensure completion of the schemes in time and submit the UCs to GoI to avoid short release of funds for creation of assets etc., under the programme.*
- *Decentralised monitoring mechanism should be strengthened at the State, district and block levels for effective implementation of the schemes in a time bound manner.*

General Administration Department

3.4.1 Excess payment

The Deputy Commissioner, Jorhat failed to deduct 10 per cent contractor's profit while making payment for works executed through Construction Committees, resulting in excess payment of ₹ 0.70 crore.

Revised Guidelines of Untied Fund¹¹¹, issued (July 1995) by the Government of Assam (GoA), Planning and Development Department (P&D), stipulate, *inter-alia*, that in schemes which are implemented through the Deputy Commissioners (DCs) as the nodal authority, if necessary, the works may be executed through constitution of committees¹¹² under the supervision of the DCs. The estimates for such works are to be prepared as per the Assam Public Works Department (APWD) Schedule of Rates (SoR) which includes a provision of 10 per cent contractor's profit over the cost of material and wages of labourers. Therefore, in case of execution of the works through the committees, which are comprised of departmental people, the element of contractor's profit needs to be deducted from the estimated cost.

Audit scrutiny (December 2016) of records of DC, Jorhat revealed that GoA, P&D sanctioned 44 works¹¹³ valued at ₹ 7.05 crore (detailed in **Appendix-3.12**) under Untied fund (State specific scheme) during 2013-14. Construction Committees (CCs)¹¹⁴ executed these works during 2013-14 and 2014-15 without engaging contractors. APWD SORs, which included 10 per cent contractor's profit over material and labour cost, were used to prepare the estimates of these works. The DC, Jorhat, however, failed to deduct the element of 10 per cent contractor's profit at the time of release of funds to the CCs, which ought to have been deducted as the works were executed without the involvement of contractors. This resulted in excess payment of ₹ 0.70 crore to the CCs.

Audit pointed out such irregularity earlier also vide **Paragraphs 3.3.2 and 3.4.1** of the Comptroller and Auditor General of India's Report on Social, General and Economic (Non-PSUs) sectors for the years ended March 2014 and 2016 respectively. This indicated that the Department had not taken remedial measures to avoid recurrence of such lapses and the irregularity still persisted.

The matter was reported to the Government in June 2017; reply was awaited (March 2018).

¹¹¹ Untied funds are placed at the disposal of district/sub-division with a view to providing certain measure of financial freedom for the purpose of encouraging local level planning.

¹¹² Comprising members from Non-Government Organisations (NGOs), Panchayati Raj Institutions (PRIs), Local Self Government (LSG), Construction Committees (CC) etc.

¹¹³ Infrastructure Development, construction of community halls, roads, recreation centres, school buildings etc.

¹¹⁴ A departmental committee constituted for execution of works under the supervision of DC.

The Government may consider fixing responsibility on official(s) responsible for making the excess payment.

3.4.2 Suspected misappropriation

The Deputy Commissioner, Jorhat failed to furnish the records in support of utilisation of ₹ 13.56 lakh which pointed towards suspected misappropriation. Further, the Additional DC irregularly issued UC against the amount.

Government of Assam (GoA), Finance (Budget) Department's order (February 1995) stipulate that the Deputy Commissioner (DC), being the drawing and disbursing officer (DDO), must ensure regular and up-to-date maintenance of the cash book besides carrying out surprise physical verification of closing balances. The result of such verification must be recorded in the cash book with dated signature.

Government of Assam (GOA) launched the Kalpataru Scheme in the year 2003-04 with a view to provide financial support for self-employment in agriculture, industry and service sectors in the State. The Planning and Development (P&D) Department provides funds to District Officers/Deputy Commissioners under the Kalpataru scheme from Untied funds for utilisation as decided by the District Level Committee.

Government of Assam, P&D Department, sanctioned (19 March 2015) ₹ 86.40 lakh for the implementation of Kalpataru scheme through the Deputy Commissioner (DC), Jorhat. The amount was meant for providing financial support (during 2014-15) to below poverty line (BPL) beneficiaries in six¹¹⁵ rural and urban areas of Jorhat district. The DC, Jorhat sanctioned (May-October 2015) ₹ 86.29 lakh for release to 14 implementing agencies¹¹⁶ (details are in *Appendix-3.13*) out of the amount received, leaving a balance of ₹ 0.11 lakh¹¹⁷. The Additional DC (ADC), Jorhat subsequently issued the entire sanctioned amount through cheques to the implementing agencies.

Audit scrutiny (December 2016) of records of the DC, Jorhat revealed that the sanctioned amount included three cheques for ₹ 13.56 lakh to be released to three implementing agencies¹¹⁸. As per information furnished by one agency, the cheque¹¹⁹ for ₹ 4.76 lakh bounced from the bank and was returned to the DC while the other two cheques (for ₹ 8.80 lakh) were neither received by the respective agencies nor encashed.

¹¹⁵ Dergaon, Jorhat, Teok, Titabor, Morioni and Majuli Legislative Assembly Constituencies.

¹¹⁶ (i) DC, Golaghat, (ii) General Manager, DICC, (iii) Chairman, Jorhat Municipal Board; Block Development Officers of (iv) Jorhat, (v) Jorhat North West, (vi) Jorhat East, (vii) Jorhat Central, (viii) Titabor (ix) Kalipani, (x) Majuli, and (xi) UjanMajuli; and Chairman, Town Committees of (xii) Mariani, (xiii) Titabor and (xiv) Teok.

¹¹⁷ ₹ (86.40 – 86.29) lakh = ₹ 0.11 lakh.

¹¹⁸ Ch. No. 035811 dated 03 October 2015- ₹ 6.80 lakh to the Block Development Officer (BDO) Titabor Development Block, Ch. No. 035816 dated 03 October 2015- ₹ 4.76 lakh to the BDO UjaniMajuli Development Block and Ch. No. 035820 dated 03 October 2015 - ₹ two lakh to the Chairman, Teok Town Committee.

¹¹⁹ Ch.No.035816 dated 03 October 2015 issued to BDO, Majuli Development Block.

However, the balance in the bank account¹²⁰ of the DC came down to ₹ 4,126 on 03 March 2016. Audit also noted that ₹ 42.64 lakh was withdrawn in cash (self-cheques) in 43 instances during the period from 31 March 2015 to 29 October 2015 but no record in the cash book¹²¹ was maintained thereagainst. In the absence of records, Audit, could not ascertain the purposes of withdrawal and payment/utilisation of the amounts by the DC, Jorhat. The possibilities of misappropriation of ₹ 42.64 lakh withdrawn in cash, including the unutilised amount of Kalpataru fund of ₹ 13.56 lakh, could not therefore, be ruled out. It was further observed that the ADC, Jorhat submitted (01 December 2015) the UC for the entire amount of ₹ 86.40 lakh (inclusive of ₹ 13.56 lakh which was neither utilized nor surrendered/refunded) to the Director, Planning and Development, Assam.

On this being pointed out, the District Development Commissioner (DDC), confirmed (March 2017) that the amount of ₹ 13.56 lakh was not available in the accounts. It was also confirmed (July 2017) that the cash book for the period 2014-16 was not maintained and that ₹ 42.64 lakh was withdrawn through self-cheques. An enquiry was being conducted by the Chief Minister's Vigilance Cell on the above violation of financial instructions.

Non-existence of the amount in the bank account and absence of records of utilization of funds therefore, pointed towards suspected misappropriation, besides irregular submission of UCs for the entire sanctioned funds without their actual utilization.

The Government should consider lodging FIR against the officials responsible for the misappropriation of money.

The matter was reported to Government in August 2017; reply was awaited (March 2018).

Printing and Stationery Department

3.4.3 Infertuous expenditure

Director, Printing and Stationery incurred infertuous expenditure of ₹ 1.21 crore towards purchase of machineries for modernization of Government Press, which remained uninstalled and unutilized.

The Printing and Stationery Department (PSD), Government of Assam (GoA) prepared (April 2008) a detailed project report (DPR), to modernize the Assam Government Printing Press (AGPP) at Guwahati, for replacing the old printing machineries by new and sophisticated modern machines. The DPR for installation and commissioning of the

¹²⁰ Account No. 3331161472 of the Central Bank of India.

¹²¹ For the year 2014-15 and 2015-16.

new machineries, prepared through a consultancy firm¹²², proposed increase in machinery-wise requirement of present power load connection for electricity.

The PSD, GoA formed a Joint Consultative Technical Committee (JCTC)¹²³ under the Commissioner and Secretary, PSD (as Chairman), to suggest the machines required for the modernisation of AGPP. The PSD, GoA approved (10 September 2013) procurement of 12 printing machineries¹²⁴ based on the recommendation of JCTC. The Director, Printing and Stationery (PS), Assam invited (26 September 2013) tenders for the supply of the machines and placed (October-December 2013) supply orders with three selected firms¹²⁵. The firms were to complete the supply within a period of 30 days and submit the bills for payment after the successful installation of the machineries. The firms supplied all the machineries between October 2013 and February 2014. The Director paid (March 2014) ₹ 1.96 crore to the firms based on the sanction accorded (13 November 2013) by the Government and installation certificates furnished by the suppliers.

Audit on scrutiny (July–August 2016) of records of the Director, PS, Assam and information furnished by the directorate revealed that none of the machineries, was installed. All the machines were lying in packed/unpacked condition (April 2017) due to insufficient power load capacity which was also confirmed by the Director, PS (May 2017). Audit further, observed that the supplier had furnished incorrect installation reports. It was, therefore, evident that the Director, without ensuring the actual status of installation from AGPP, made the payments based on the incorrect reports furnished by the suppliers.

On this being pointed out, the Government, in its reply, stated (July 2017) that four high speed digital black and white copier/printer/scanner, though installed (31 May 2014) were damaged a few months later by rodents and the same were not feasible to be repaired. Besides, one Digital multi-functional photocopier installed (July 2017) in the AGPP, Guwahati was functioning while the remaining seven machines were lying uninstalled (July 2017) due to insufficient load capacity. Further, the enhancement of load capacity was not processed due to paucity of funds during 2013-14.

¹²² Printers Traders Private Ltd.

¹²³ The members of the Committee consisted of the Joint Director (P&S), AGPP, Deputy Director (P&S), AGPP, Executive Engineer, P.W.D. (Mech.) and an Architect.

¹²⁴ Six Digital Multifunctional Photocopiers (A3 size) (1 October 2013), One Gathering machine (8 sections) (25 November 2013), One Fully Automated UV Coating and Curing machine (Size-20" x 30") (25 November 2013) and Four High Speed Digital Black and White Multifunctional machines (6 December 2013).

¹²⁵ (i) M/s Anupam Industrial Corporation, Guwahati, (ii) M/s KDS Graphics, Guwahati; and (iii) M/s RICOH India, Mumbai.

The reply was not tenable for the reason that the procurement of machineries was made without ensuring provisions for required additional power load capacity assessed in 2008 and also without availability of funds.

The objective to modernise the AGPP was therefore, frustrated due to lack of efforts during the past nine years on the part of the Directorate. Further, the inability to enhance the power load capacity to enable installation and functioning of the new machineries, also resulted in an infructuous expenditure of ₹ 1.21 crore¹²⁶ in respect of seven uninstalled machineries. Besides, loss of ₹ 0.72 crore on the irreparable four high speed digital copiers could not also be ruled out. Additionally, due to non-installation of the machineries, the Government was also deprived of the benefit of free services for any likely defect detected at a later date after their actual installation as the guarantee period of one year had already elapsed.

Revenue and Disaster Management Department

3.4.4 Excess payment

Assam State Disaster Management Authority made excess payment of ₹ 2.95 crore to All India Disaster Mitigation Institute due to misinterpretation of the terms and conditions of the agreement.

Assam State Disaster Management Authority (ASDMA) initiated (February 2011) a capacity building and pilot implementing programme on 'Training of teachers on School safety including the School Disaster Management (DM) Plans and conduct of mock drills'. The Chief Executive Officer, ASDMA invited (April 2011) request for proposal (RFP) from nine short-listed institutes/consultancies/agencies for offering their bids for conducting training to school teachers on disaster management during 2012-13.

The Evaluation Committee, headed by the Principal Secretary, Revenue and DM Department, accepted (July 2011) the rate of ₹ 10,195.84 (being lowest quoted rate)¹²⁷ offered by All India Disaster Mitigation Institute (AIDMI)¹²⁸. The rate consisted of the fee per manday of instructor (₹ 9,180) and the cost per trainee (₹ 1,015.84). ASDMA accordingly, executed (June 2012) an agreement with AIDMI for imparting training to 1,600 school teachers during 2012-13. The agreement was extended on the same terms and conditions for the years 2013-14 and 2014-15 also.

¹²⁶ Five Digital Multifunctional Photocopiers (A3 size) (₹ 15,27,369.60), One Gathering machine (8 sections) (₹ 66,58,050.00) and One Fully Automated UV Coating and Curing machine(Size-20" x 30") (₹ 38,85,000.00).

¹²⁷ Based on bids of six participated institutes/firms.

¹²⁸ A Gujarat based registered Non-Governmental Organisation.

Audit on scrutiny (January 2017) of the records of the ASDMA observed that AIDMI imparted training to 3,562 participants for 261 days¹²⁹ during 2012-15¹³⁰. It was paid (till December 2016) a total amount of ₹ 3.55 crore¹³¹ based on the number of participants and the approved rate (₹ 10,195.84). Audit however, observed that the total amount due to be made to AIDMI as per agreement during the period, was ₹ 0.60 crore (detailed in the **Appendix-3.14**). This was based on the rate of fee per manday in respect of instructor *plus* cost per trainee per training, as agreed upon. The amount paid was therefore, resulted in excess payment of ₹ 2.95 crore to AIDMI so far (May 2017).

The reason for the excess payment made was due to incorrect interpretation of the terms and conditions of the agreement and lack of control checks required to be exercised while making the payment to AIDMI.

The Joint Secretary and State Project Officer, ASDMA stated (January 2017) that only the total contract rate was considered by the Evaluation Committee and not the cost per manday. The reply was not tenable as the terms and conditions of the agreement clearly stipulated that the firm would be paid per training manday fee of instructors and per trainee cost to AIDMI.

Thus, extra payment amounting to ₹ 2.95 crore made to the AIDMI on account of imparting the training beyond the agreed training cost was needed to be recovered by the ASDMA.

The matter was reported to Government in June 2017; reply was awaited (March 2018).

The Government may consider fixing responsibility on the official(s) responsible for making the excess payment and ensuring recovery of the excess payment made to AIDMI.

3.4.5 Irregular and unauthorised expenditure

Expenditure of ₹ 1.54 crore incurred by Deputy Commissioner, Kamrup (Rural) for the execution of four works of permanent nature from State Disaster Response Fund was irregular and unauthorised.

Guidelines on Constitution and Administration of the State Disaster Response Fund (SDRF) provides that SDRF shall be used only for meeting the expenditure for providing immediate relief to the victims of cyclone, drought, earthquake, fire, flood, tsunami, hailstorm, landslide, avalanche, cloud burst and pest attack. The repairing/restoration

¹²⁹ conducted 87 trainings for three days against each training.

¹³⁰ 2012-13 - 40 trainings, 2013-14 - 27 trainings and 2015-16 - 20 trainings.

¹³¹ 2012-13-₹ 1,63,13,342, 2013-14-₹ 1,02,57,014 and 2014-15-₹ 88,80,577.

work of immediate nature¹³² only were to be taken up through SDRF so that relief and essential commodities could be taken to the site. Upgradation of infrastructure of pre-damaged period was not admissible as per the guidelines. Further, the provision for disaster preparedness, restoration, reconstruction and mitigation shall not be a part of SDRF. Guidelines also envisaged that State Executive Committee (SEC) under the Chairmanship of Chief Secretary of the State constituted for affairs of SDRF, will decide on all matters connected with the financing of the relief expenditure.

Audit observed (September 2016) that the Executive Engineer (EE), PWD (Roads), Guwahati Road Division based on the proposal of the DC, Kamrup (Rural), prepared (October/November 2014) estimates of repair and restoration works of four roads (*Appendix-3.15*) against the flood damages. Government of Assam (GoA), Revenue and Disaster Management Department accorded (31 March 2015) administrative approvals (AAs) for the execution of the works under SDRF at a total estimated cost of ₹ 177.42 lakh (*Appendix-3.15*) including provision of emergency works for ₹ 3.10 lakh. The EE awarded (May 2015) the works to four contractors for execution and the contractors completed (September 2015-January 2016) the works at the total cost of ₹ 153.56 lakh.

Scrutiny of the approved estimates indicated that the DC took up repair and restoration works on the pre-damaged roads caused by floods, which were in no way related to the needs of immediate transportation of relief to the victims of natural calamity. Further, no expenditure pertained to emergency works, as provided in the estimate. Audit could not ascertain whether the SEC had approved the execution of the works through SDRF. The division/DC also could not furnish any information in this regard. Moreover, the works executed were of re-construction/erosion management/ permanent nature as these involved dismantling of existing structure, providing new items, laying of pipes and pitching of roads with Granular Sub Base/Water Bound Macadam/Mix Seal Surfacing *etc.*, as shown in the *Appendix-3.15*. Therefore, execution of the works, did not qualify to be funded from SDRF.

On this being pointed out, Commissioner and Special Secretary to the Government of Assam, PWD (Roads) accepted the fact and stated (November 2017) that the division prepared the estimates based on the proposal of the DC, Kamrup (Rural) under SDRF 2014-15. The works were actually of emergent nature and meant for restoration of communication damaged by flood.

¹³² Filling up of breaches and potholes, use of pipe for creating waterways, repair and stone pitching of embankments; repair of breached culverts; providing diversion to the damaged/washed out portions of bridges to restore immediate connectivity and temporary repair of approaches to bridges/embankments of bridges, repair of damaged railing bridges, repair of causeways to restore immediate connectivity, granular sub base over damaged stretch of road to restore traffic.

The reply was not tenable as the works actually executed were of permanent nature, which did not qualify to be funded from SDRF.

Execution of repair and restoration works of regular/permanent nature by utilising funds out of SDRF in violation of the Guidelines was therefore, irregular and led to an unauthorized expenditure of ₹ 153.56 lakh.

3.4.6 Loss of interest

State Government delayed transfer of State Disaster Response Fund to Public Account in violation of the SDRF Guidelines which resulted in potential loss of interest of ₹ 51.24 crore.

The Government of Assam (GoA) constituted (July 2011) the State Disaster Response Fund (SDRF)¹³³ under section 48(1) (a) of the Disaster Management (DM) Act, 2005. Expenditure for providing immediate relief to the victims of cyclones, droughts, earthquakes, fires, floods *etc.* is met from this fund. Government of India (GoI) releases 90 *per cent* of the total yearly allocation, as recommended by the Thirteenth Finance Commission, in the form of a non-plan grant. Balance 10 *per cent* is to be contributed by the GoA under SDRF. The GoA, immediately on receipt of the grants from GoI, was required to transfer the same, along with its own share, to the Public Account (PA) head. The State Executive Committee (SEC)¹³⁴ constituted in October 2010¹³⁵, was entrusted with the responsibility to monitor accretions to the SDRF and investment thereof in the stipulated instruments, as per the guidelines of SDRF.

Audit on scrutiny (August – September 2016) of records of the Additional Chief Secretary (ACS), Revenue and Disaster Management Department (RDMD), GoA and information furnished subsequently (August 2017), observed delays in transfer of ₹ 1,263.62 crore¹³⁶ during 2014-17 under SDRF to Public Accounts by three to 14 months. This resulted in potential loss of interest to the Government amounting to ₹ 51.24 crore¹³⁷ (detailed in the *Appendix-3.16*).

On this being pointed out, the GoA, RDMD, in reply, stated (December 2017) that the entire funds received from the GoI during 2014-17, together with the State share, were transferred to the PA. The delay in transfer of the funds was attributed to paucity of time. The reply was not tenable as the delay was in violation of the stipulated provisions of the Guidelines governing immediate transfer of funds to PA for investment.

¹³³ The Fund became operative from the financial year 2010-11.

¹³⁴ The Chief Secretary to the GoA is the *ex-officio* Chairperson of the SEC.

¹³⁵ as per section 20 of the DM Act, 2005.

¹³⁶ Received ₹ 1,137.26 crore from GoI and ₹ 126.36 crore from the State Government.

¹³⁷ Calculated on the average rate of interest prevalent during the years 2014-17.

3.5 General

3.5.1 Cases of theft, misappropriation and losses

Audit observed 299 cases of theft, misappropriation, and losses involving Government money amounting to ₹ 119.18 crore (up to March 2017) on which final action was pending. The Department-wise breakup of pending cases and age-wise analysis is given in *Appendix - 3.17* and the nature of those cases is given in *Appendix - 3.18*.

The age-profile of pending cases and the number of cases pending in each category *i.e.*, theft, misappropriation and losses of Government material *etc.*, are summarised in **Table 3.13**.

Table 3.13
Profile of cases of theft, misappropriation and loss

Age Profile of the Pending cases			Nature of the Pending Cases		
Range in Years	Number of cases	Amount involved	Nature/ characteristics of the cases	Number of cases	Amount involved
0-5	206	8,692.95	Theft	27	222.82
5-10	59	2,114.65			
10-15	17	1,013.53	Misappropriation/ Loss of material etc.	272	11,695.05
15-20	9	78.25			
20-25	6	7.96			
25 and above	2	10.53	Total	299	11,917.87
			Cases of loss written off during the year	Nil	Nil
Total	299	11,917.87	Total pending cases as on 31 March 2017	299	11,917.87

Source: Inspection Reports.

A further analysis indicated that the reasons for which the cases were outstanding could be classified in the categories listed in **Table 3.14**.

Table 3.14
Reasons for outstanding cases of theft, misappropriation and losses

Reasons for the Delay of Outstanding Pending cases	Number of Cases	Amount (₹ in lakh)
(i) Reply awaited from Government	99	3,286.63
(ii) Non-furnishing of proper reply by the Department	163	5,593.78
(iii) Final reply detailing the action taken was awaited	37	3,037.46
Total	299	11,917.87

Source: Inspection Reports.

Of the 299 cases above, the First Information Report (FIR) in respect of only 35 cases involving ₹ 9.14 crore was lodged where the investigation was in process. The

Government should consider lodging FIR in all the remaining cases also, for their expeditious settlement.

Besides, Government should consider putting in place an effective mechanism to ensure speedy settlement of cases relating to theft, misappropriation and losses.

3.5.2 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 and recommendations.

However, only seven *suo-moto* replies/explanatory notes were received in respect of paragraphs and reviews included in the Audit Report on Social, General and Economic (Non-PSUs) sectors up to 2015-16 from the respective departments.

As of March 2017, PAC discussed 1,151 out of 1,771 paragraphs, reviews and stand-alone Reports pertaining to the years 1983-84 to 2015-16. Consequently, 620 audit observations/comments included in those paras/reviews had not been discussed by the PAC as of March 2017.

3.5.3 Action taken on recommendations of the PAC

The PAC made 545 recommendations in its Fifty Fifth to Hundred and forty seventh Reports with regard to 45 Departments. The PAC dropped 244 paragraphs based on compliance action taken by the respective departments on the recommendations made by the PAC and as such, no further action was required to be taken against those paragraphs. However, only two Departments¹³⁸ furnished ATNs relating to two paragraphs pertaining to the years 2004-05 and 2006-07 respectively, as of March 2017. Thus, 299 recommendations were pending for settlement as of March 2017 due to non-receipt of ATNs/Reports from the Government Departments.

¹³⁸ Home and Water Resources.

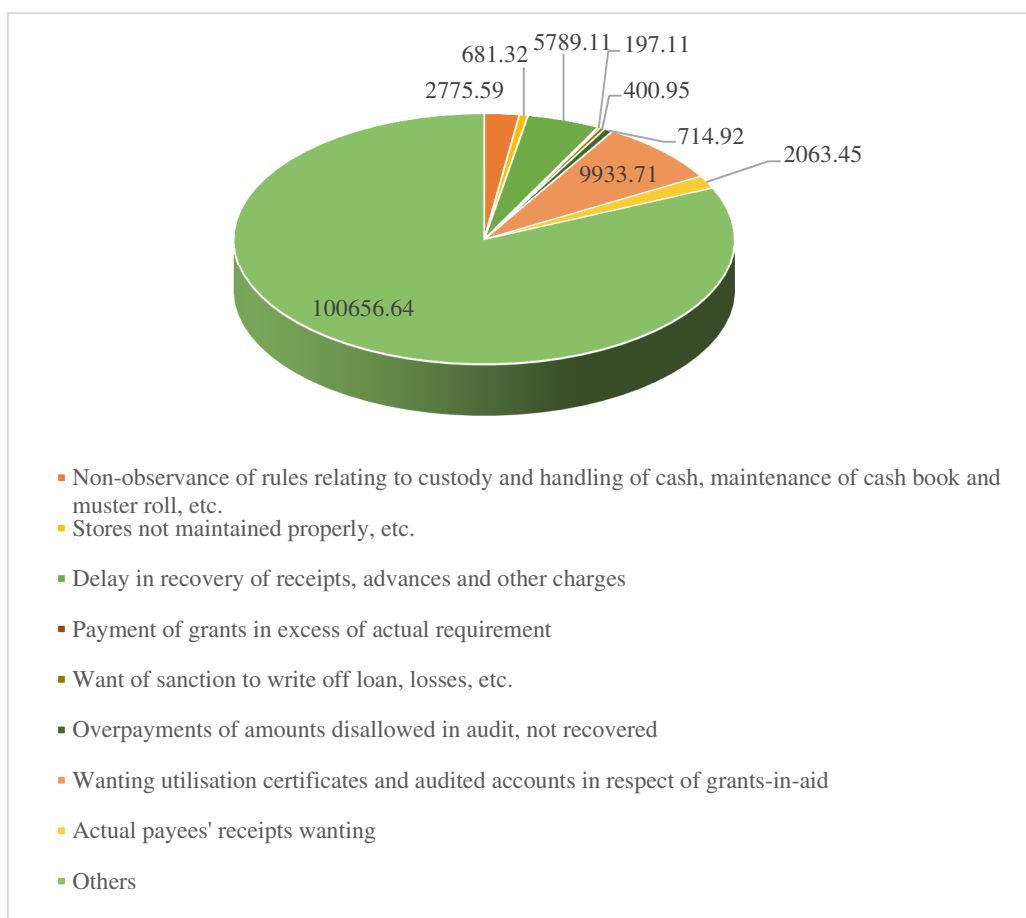
3.5.4 Response to audit observations and compliance thereof by senior officials

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. They were also required to rectify the defects and omissions promptly wherever called for and report their compliance to the AG. The AG sends half-yearly report of pending IRs to the Commissioners and Secretaries of the Departments concerned from time to time. This report is sent to facilitate monitoring of the audit observations contained in the pending IRs.

IRs issued up to December 2016 pertaining to Civil Departments/Public Health Engineering Department/Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department disclosed that 23,142 paragraphs pertaining to 4,127 IRs were outstanding for settlement at the end of June 2017. Of these, 1,064 IRs containing 2,899 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 four weeks from the date of issue, were not received from 45 Departments in respect of 1,009 IRs containing 8052 paragraphs issued between 1994-95 and 2016-17. As a result, serious irregularities commented upon through 23,142 paragraphs involving ₹ 1,23,212.80 crore, had not been addressed as of June 2017 as shown in the **Chart-3.2**:

Chart-3.2

(₹ in crore)



Non-receipt of replies to the IRs in respect of the 45 Departments were 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 potential loss to the Government though these were pointed out in Audit.

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 2015-16, the Government had constituted (25 August 2015) one AOC for discussion of outstanding audit objections. Altogether 53 meetings (Social Sector: 30; Economic Sector: 16; and General Sector: 7) of the Committee were

held on different dates upto July 2016. The AOC discussed total of 396 IRs and 1,602 Paragraphs, of which 27 IRs and 332 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 fail 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.



(RASHMI AGGARWAL)
Accountant General (Audit), Assam

Guwahati
The 29 Jun 2018

Countersigned



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

New Delhi
The 02 July 2018

