



**Report of the  
Comptroller and Auditor General of India  
on  
Social, Economic and General Sectors  
for the year ended 31 March 2020**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Government of Assam**  
*(Report No. 4 of 2022)*



**REPORT OF THE  
COMPTROLLER AND AUDITOR  
GENERAL OF INDIA**

**on**

**Social, Economic and General Sectors**

**FOR THE YEAR ENDED 31 MARCH 2020**

**GOVERNMENT OF ASSAM**  
*(Report No. 4 of 2022)*



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## ***PREFACE***



## *Preface*

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India for laying on the floor of the State Legislature.
2. This Report presents the results of the audit of the Departments of the Government of Assam under Social, General and Economic Sectors.
3. The cases mentioned in this Report are those, which came to notice in the course of test audit during the year 2019-20 as well as those, which came to notice in earlier years, but could not be dealt with in the previous Reports.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.
5. The Reports of the Comptroller and Auditor General of India containing the observations on State Finances, findings of Performance Audit and Compliance Audit under Revenue Sector and observations arising out of audit of Statutory Corporations, Boards, Government Companies are presented separately.



***OVERVIEW***



## Overview

This Audit Report has been prepared in four chapters. Chapters I to III deal with Social, Economic and General Sectors other than the State Public Sector Undertakings (PSUs). Chapter IV deals with general paragraphs.

This Report contains Performance Audit on “Development and Promotion of Horticulture”. The Report also contains 13 paragraphs including two Subject Specific Compliance Audit Paragraphs, eight Compliance Audit Paragraphs and three general paragraphs. The draft Performance Audit Report and draft audit paragraphs were sent to the Principal Secretary/ Commissioner of the Departments concerned with a request to furnish replies within six weeks. The views of the Government were incorporated wherever appropriate. The audit findings were also discussed in exit conferences held with the representatives of the Government of Assam and their views were duly acknowledged in the Report. A synopsis of the important findings contained in the Report is presented below.

## SOCIAL SECTOR

### Compliance Audit

Krishna Kanta Handiqui State Open University (KKHSOU) incurred loss to the tune of ₹ 4.03 crore, out of which ₹ 1.85 crore was towards payment of bank charges on collection of fees from students/learners and ₹ 2.18 crore towards Tax Deduction at Source on Fixed Deposits in SBI due to non-submission of Tax Exemption Certificate.

#### Recommendation

- *The University needs to make vigorous effort to get refund of amount deducted towards bank charges.*

**(Paragraph 1.2.1; Page 2)**

Director of Social Welfare (DSW) failed to ensure compliance with National Food Security Act, 2013 through non-provision of mandated nutritional support under SNP, and gave undue financial benefit estimated at over ₹ 94 crore to Suppliers through purchase of rice and peas under Take Home Ration (THR) at exorbitant cost during 2019-20.

#### Recommendations

- *Government may bring the scheme implementation in line with the SNP scheme guidelines and also consider topping-up of the scheme with State funds for providing wholesome nutrition to beneficiaries targeted under SNP.*

- *Accountability may be fixed in a time bound manner for improper implementation of SNP leading to undue financial benefit being extended to certain suppliers and steps taken for recovery of the same.*

*(Paragraph 1.2.2; Page 5)*

Expenditure of ₹ 4.17 crore (including committed liability of ₹ 0.84 crore) incurred on baseline survey conducted for assessing the needs of the targeted beneficiaries under Multi-sectoral Development Programme (MsDP) was wasted due to non-finalisation of the survey report and discontinuation of MsDP.

*(Paragraph 1.2.3; Page 11)*

## **ECONOMIC SECTOR**

### **Performance Audit**

#### ***Performance Audit on ‘Development and Promotion of Horticulture’***

The Performance Audit on Promotion and Development of Horticulture showed that after incurring an expenditure of ₹ 243.12 crore during 2015-20, the Department managed to achieve marginal increase in Area under cultivation of fruits (17 *per cent*), vegetables (four *per cent*) and spices (18 *per cent*) in 2019-20 as compared to 2015-16. Similarly, there was increase in production under fruits (26 *per cent*), vegetables (12 *per cent*) and spices (99 *per cent*). The PA further showed that Annual Action Plans were prepared without base line survey and without following a bottom-up approach. The Directorate was not having the required information to know the potential, weakness and critical areas of promotion and development of Horticulture crops in the State. Records of beneficiary not maintained and selection of beneficiary as per AAPs was not done. Moreover, selected beneficiaries also failed to utilise assistance. Release of funds was not as per the actual requirement. The Fund management was not efficient, and there was also deficiency in utilisation of fund. Delayed issue of seeds/planting materials was noticed. Improper planning and lack of monitoring led to unproductive expenditure on Centre of excellence (CoE), Floriculture Unit, Nursery units. The progress reports were not prepared based on actual field level data, and as a result, achievement shown in progress reports was found factually not correct. Efforts for implementation of post-harvest management facilities were found lacking. Inadmissible allowance of subsidy was found in the scheme component pollination through bee keeping. Department failed to implement the scheme of certification and organic farming despite approval of the same by SLEC. Prescribed targeted training and awareness programme was not done. The system of monitoring mechanism found to be weak, and even the monthly reports required to be uploaded in GoI site was not uploaded nor was monthly progress report prepared and submitted. Third party evaluation as required to be done was not done.



## Recommendations

*State Government may*

- *Ensure preparation of Annual Action Plan after conducting baseline survey. Preparation of Perspective/Strategic Plan may be ensured.*
- *Ensure that reporting of expenditure is done based on the basic accounting records maintained for capturing expenditure. The Finance Department needs to review the operation of bank accounts by departments.*
- *Fix Responsibility of the officials concerned in a time bound manner for unfavourable site selection for Model Floriculture Unit and lack of monitoring.*
- *Formulate a mechanism for effective project management including proper site selection, timely supply of planting materials, funds & manpower for maintenance and creation of post-harvest facilities.*
- *Ensure functioning of FPOs for improvement of cultivation techniques, processing and marketing of produces.*
- *Ensure training of farmers and revival of CsOE for skill development of local farmers through training and demonstration of horticulture crops.*
- *Closely monitor the functioning of Food Processing Units and ensure that the FPU's discharge their liabilities and commitments in accordance with the MoU.*
- *Ensure effective monitoring of the implementation of projects, strengthening of periodical reporting and concurrent evaluation of the implemented projects.*

***(Paragraph 2.2; Page 16)***

## Compliance Audit

Director of Fisheries made excess payment to the contractors on the basis of fictitious measurements, leading to fraudulent payment of ₹ 44.39 lakh on Up-gradation of Jongal Balahu Garh Fish Farm.

***(Paragraph 2.3.1; Page 45)***

Chief Engineer, Public Works Department (Border Roads) converted flexible pavements to ICBP under PMGSY by revising the original estimates during the execution stage, and used unprescribed lower grade materials at a rate higher than that of the prescribed higher grade material. The revised working estimates escaped competitive bidding resulting in extra expenditure, which in 18 selected works amounted to ₹ 2.82 crore excluding taxes.

## Recommendation

- *Government may fix responsibility in a time bound manner at appropriate level for overlooking the financial interest of State exchequer and extending undue benefit to the contractors.*

***(Paragraph 2.3.2; Page 48)***

The contractor bagged the tender of the work of improvement and upgradation of SH-2 (Chapaguri to Manas River) by offering an unreasonably high amount of ₹ 23.81 crore (1,332 *per cent* above the estimated rate) as credits for salvaged items. Subsequently, by reducing the measured quantities and drawing an incorrect revised BoQ, the credit salvage value was reduced to ₹ 1.65 crore thereby extending financial benefit of ₹ 22.16 crore to the contractor, and estimated loss of ₹ 18.39 crore to Government.

**Recommendation**

- *Government may fix accountability in a time bound manner for this financial irregularity which has led to undue gain of ₹ 22.16 crore to Contractor, and estimated loss of ₹ 18.39 crore to Government. The Government needs to explore steps for recovery of the undue gain from the contractor.*

*(Paragraph 2.3.3; Page 51)*

Executive Engineer, Water Resource Division, Kajalgaon, made payment for collection of river boulders without deducting void and recorded exaggerated measurement in the measurement book giving rise to suspected fraudulent payment of ₹ 15.89 lakh.

*(Paragraph 2.3.4; Page 54)*

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| <b>GENERAL SECTOR</b> |
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| <b>Compliance Audit</b> |
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**Compliance Audit on “Implementation of Crime & Criminal Tracking Network Systems (CCTNS)”**

Crime and Criminal Tracking Network System (CCTNS) project envisaged various benefits to the Police Department which included making available enhanced tools for investigation, a centralised crime and criminal information repository along with the criminal images and fingerprints with advanced search capabilities, and resultant enhanced ability to analyse crime patterns. However, even after ten years of project initiation and seven years of CCTNS being implemented in Assam at a cost of ₹ 67.08 crore, the required centralised repository with details of crime and criminals was not found to have been created within the CCTNS system in Assam. The requirement of hundred *per cent* connectivity to all the police stations and higher offices in the State remained unaddressed.

It was observed that the manual system was still prevalent in the PS, with only certain mandatory fields being recorded in the System, leading to discrepancies of data between the CCTNS and manual records. Thus, due to incomplete data capture in CCTNS-CAS the very objectives of providing information repository to help the police officials in analysing crimes and detection of criminals and tracking remained unachieved.

Only the few of the citizen centric services were operational and utilisation was not optimum. There was shortfall in training of manpower, and data capture in CCTNS was being done by hired operators on behalf of the concerned police personnel (SP/SHO/IO and others) which compromised the user access control. There was incorrect reporting

which led to CCTNS Pragati Dashboard not displaying the correct status of implementation of the project.

### **Recommendations**

- *Steps may be taken to do away with parallel system of maintaining both manual forms and CAS generated forms in phased manner. The CCTNS-CAS should be mainstreamed by completely migrating to the CCTNS as was envisaged by the CCTNS project. The manual system of creating and maintaining records should be done away with in a phased manner.*
- *A review of the quality of data being entered in the CCTNS system may be conducted, and clear instructions issued for mandatory recording of fields considered essential for the crime and criminal tracking.*
- *The citizen services may be processed timely and required steps may be taken for creating of public awareness for citizen services.*
- *Adequate and required training to all the staff of the Assam Police may be imparted.*
- *Adequacy in deployment of staff for the smooth implementation of the project may be ensured.*
- *Monitoring from different level of the department on the implementation of the project may also be ensured.*
- *Prior to uploading of data towards Pragati Dashboard, facts and figures on the implementation of the project may be verified.*

**(Paragraph 3.2; Page 58)**

### **Compliance Audit on “Logistical arrangements for National Register of Citizens Updation project in Assam”**

Updation of NRC in Assam commenced in December 2014 with the initial project cost of ₹ 288.18 crore, with deadlines for completion within 14 months *i.e.*, February 2015. However, the timeline for the project kept extending leading to the publication of final draft in August 2019. Due to time over run, and significant change in scope of the initially conceptualised NRC updation software, the project cost escalated from ₹ 288.18 crore to ₹ 1,602.66 crore (expenditure of ₹ 1,579.78 crore reported) by March 2022. Test check of records by audit disclosed various irregularities in utilisation of fund including excess and inadmissible payment to vendors.

In NRC updation process, a highly secure and reliable software was required to be developed; audit however, observed lack of proper planning in this regard and to the extent of 215 software utilities were added in a haphazard manner to the core software. These were done without following due process of either software development, or selection of vendor through eligibility assessment following a national tendering. Haphazard development of software and utilities for NRC data capture and correction posed the risk of data tampering, without leaving any audit trail. The audit trail could have ensured accountability for the veracity of NRC data. Thus, the intended objective of preparing a valid error-free NRC has not yet been met despite direct expenditure of

₹ 1,579.78 crore as well as manpower cost of deployment of large number of Government servants ranging from 40,000 to 71,000.

***Recommendations:***

- *Responsibility of the SCNR should be fixed and action taken in a time bound manner for the excess, irregular and inadmissible payment made to the vendor.*
- *Penal action needs to be initiated against the System Integrator (M/s Wipro Limited) for violation of the Minimum Wages Act as payments were made to operators at a rate less than the minimum wages.*
- *Accountability of the SCNR, as Principal Employer, should also be fixed for not ensuring compliance with the MW Act.*

***(Paragraph 3.3; Page 81)***

Short/ Non-Deduction of House Rent despite occupying Government quarters resulted in annual loss of revenue to the Government estimated to the tune of ₹ 27.12 crore.

***Recommendations:***

- *Government should take immediate action to ensure deduction of the due House Rent and to recover the above outstanding dues from the concerned employees at the earliest.*
- *Department may suitably revise the OM fixing the license fee (House Rent) with prescribed ceiling on the lines of license fee fixed by the Ministry of Housing and Urban Affairs, Government of India for residential accommodation with periodical revision.*

***(Paragraph 3.4.1; Page 103)***

## ***CHAPTER-I***

### ***SOCIAL SECTOR***



# CHAPTER-I

## SOCIAL SECTOR

### 1.1 Introduction

This Chapter contains findings based on audit of State Government departments/ offices under Social Sector.

During 2019-20, against a total budget provision of ₹ 51,746.66 crore, 17 departments, including three Autonomous District Councils under VI schedule areas, viz., Bodoland Territorial Council (BTC) under Welfare of Plain Tribes and Backward Classes (WPT&BC) Department; North Cachar Hills Autonomous Council (NCHAC) and the Karbi Anglong Autonomous Council (KAAC) under Hill Areas Department (HAD) incurred an expenditure of ₹ 40,310.92 crore.

**Table 1.1** gives details of Department-wise budget provision and expenditure incurred there against by these departments:

**Table 1.1:-Department-wise details of budget provision and expenditure during 2019-20**

(₹ in crore)

| Sl. No.                        | Department                                 | Grant No. and Name                                 | Budget provision |          | Expenditure |          |
|--------------------------------|--------------------------------------------|----------------------------------------------------|------------------|----------|-------------|----------|
|                                |                                            |                                                    | Revenue          | Capital  | Revenue     | Capital  |
| 1.                             | Co-operation                               | 43 – Co-operation                                  | 104.98           | 73.87    | 83.70       | 2.84     |
| 2.                             | Cultural Affairs                           | 27 – Art and Culture                               | 144.72           | 111.36   | 86.60       | 13.32    |
|                                |                                            | 28 – State Archives                                | 2.19             | 0.12     | 1.74        | 0.11     |
| 3.                             | Higher Education                           | 26 – Education (Higher Education)                  | 3,174.65         | 120.00   | 2,175.15    | 46.91    |
| 4.                             | Food, Civil Supplies and Consumers Affair  | 46 – Weights and Measures                          | 22.55            | 0.88     | 13.83       | 0.32     |
|                                |                                            | 37 – Food Storage, Warehousing                     | 1,308.55         | 9.79     | 835.83      | 6.31     |
| 5.                             | Health and Family Welfare                  | 29 – Medical and Public Health                     | 6,451.79         | 861.82   | 4,551.43    | 479.25   |
|                                |                                            | 24 – Aid Materials                                 | 0.01             | --       | --          | --       |
| 6.                             | Labour and Employment                      | 36 – Labour and Employment                         | 416.30           | 34.45    | 174.19      | 18.18    |
| 7.                             | Public Health Engineering                  | 30 – Water Supply and Sanitation                   | 722.51           | 2,075.57 | 529.34      | 635.55   |
| 8.                             | Social Welfare                             | 39–Social Security, Welfare and Nutrition          | 2,759.47         | 0.22     | 2,207.84    | --       |
|                                |                                            | 40 – Social Security and Welfare (Freedom Fighter) | 83.85            | --       | 31.83       | --       |
| 9.                             | Minorities Welfare and Development         | 42 – Other Social Services                         | 254.32           | 2.80     | 23.61       | 0.11     |
| 10.                            | Sports and Youth Welfare                   | 74 – Sports and Youth Welfare                      | 231.75           | 39.47    | 168.32      | 10.76    |
| 11.                            | Welfare of Plain Tribes & Backward Classes | 38 – Welfare of SC, ST and OBC                     | 1,280.42         | 144.25   | 908.23      | 48.74    |
|                                |                                            | 78–Welfare of Plain Tribes and BC (BTC)            | 3,062.76         | 374.35   | 3,020.77    | 887.75   |
| 12.                            | Welfare of Tea Tribes                      | 38 – Welfare of SC, ST and OBC                     | 108.53           | 1.00     | 33.04       | --       |
| 13.                            | Guwahati Development                       | 73 – Urban Development (GDD)                       | 472.72           | 521.09   | 118.47      | 234.91   |
| 14.                            | Secondary Education                        | 71 – Education (Elementary, Secondary etc.)        | 15,092.12        | 264.50   | 11,579.84   | 94.93    |
| 15.                            | Elementary Education                       |                                                    |                  |          |             |          |
| 16.                            | Pension and Public Grievances              | 23 – Pension                                       | 8,956.31         | --       | 9,602.14    | --       |
| 17.                            | Hill Areas                                 | 70 – Hill Areas                                    | 19.20            | 6.40     | 1.92        | 1.06     |
|                                |                                            | 76 – Hill Areas Department (KAAC)                  | 1,401.95         | 218.67   | 1,129.02    | 94.46    |
|                                |                                            | 77 – Hill Areas Department (NCHAC)                 | 720.33           | 94.07    | 395.37      | 63.20    |
| Total                          |                                            |                                                    | 46,791.98        | 4,954.68 | 37,672.21   | 2,638.71 |
| Grand Total (Includes Charged) |                                            |                                                    | 51,746.66        |          | 40,310.92   |          |

Source: Appropriation Accounts 2019-20

### 1.1.1 Planning and conduct of audit

Audit of this Sector is conducted in accordance with Annual Audit Plan. The departments/ offices are selected on the basis of risk assessment. Weighted parameters such as expenditure trends, serious objections found during previous audit, media reports, major activities/ scheme executed, *etc.*, form the basis of categorisation of Departments/ offices as 'high' risk, 'medium' risk and 'low' risk. Inspection Reports are issued to the heads of offices as well as heads of departments after completion of audit. Based on the replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed for inclusion in the Report of the Comptroller and Auditor General of India.

During 2019-20, out of 1,523 auditable units under Social Sector, we audited 254 auditable units<sup>1</sup> during the year involving an expenditure of ₹ 14,181.30 crore (including expenditure incurred in earlier years). This chapter contains three Compliance Audit Paragraphs.

Major observations made in audit during the year 2019-20 are discussed in succeeding paragraphs.

## Compliance Audit

### Higher Education Department

#### 1.2.1 Loss on account of Bank Charges and due to non-submission of Tax Exemption Certificate

**Krishna Kanta Handiqui State Open University (KKHSOU) incurred loss to the tune of ₹ 4.03 crore, out of which ₹ 1.85 crore was towards payment of bank charges on collection of fees from students/learners and ₹ 2.18 crore towards Tax Deduction at Source on Fixed Deposits in SBI due to non-submission of Tax Exemption Certificate.**

(A) The basic objective for establishment (September 2005) of the Krishna Kanta Handiqui State Open University (KKHSOU) was to promote education that reaches the unreached through the Open and Distance Learning system by providing access to higher education to large segments of the population, and in particular the disadvantaged groups such as those living in remote and rural areas of the State.

Admission to any discipline of the University involves payment of prescribed course fee by the learner to the University.

KKHSOU opened (July 2012) Powerjyoti Account<sup>2</sup> at SBI, Beltola Branch for cash deposit of course fees as per the prospectus by the learners. Subsequently, in March 2017,

<sup>1</sup> High risk auditable entities: 49, medium risk auditable entities: 68 and low risk auditable entities: 137.

<sup>2</sup> Powerjyoti Current Account is an exclusive Current Account for the purpose of Collection of fees/funds at all the Branches of SBI where a remitter can send fees/funds without having an account with SBI and is ideal for Educational Institutes, Government Bodies, *etc.*, for the collection of fees/funds, *etc.*



KKHSOU opened SBI e-collect Account<sup>3</sup> *i.e.*, alternate mode of payment for online depositing of fees at any branch of the bank.

The operation of the “Powerjyoti Account” was continuing without levying any bank charges up to 2016-17 but from 2017-18 onwards the bank started levying bank charges, as per bank’s Rules, @ ₹ 69 (including GST) and @₹ 70.80 (including GST)<sup>4</sup> per transaction against cash deposit of fees by learners. However, no bank charges were levied by the bank against deposit of fees made in alternative mode *i.e.*, SBI e-collect A/c. Thus, in spite of knowing the fact that the deposit of fees in SBI e-collect A/c is free from bank charges, KKHSOU continued with the option of deposit of fees by the learners in the “Powerjyoti Account”, and paid an extra amount of ₹ 1.85 crore in the form of bank charges as detailed in **Table 1.2**:

**Table 1.2:-Details of bank charges borne by KKHSOU during 2017-21**

| Year         | Powerjyoti<br>(₹ in crore) | e-collect<br>(₹ in crore) | Ratio | Bank charges paid for powerjyoti<br>account (₹ in lakh) |
|--------------|----------------------------|---------------------------|-------|---------------------------------------------------------|
| 2017-18      | 26.05                      | 1.72                      | 94:06 | 76.99                                                   |
| 2018-19      | 14.50                      | 5.35                      | 73:27 | 64.95                                                   |
| 2019-20      | 6.21                       | 13.59                     | 31:69 | 35.03                                                   |
| 2020-21      | 1.10                       | 4.70                      | 19:81 | 7.96                                                    |
| <b>Total</b> |                            |                           |       | <b>184.93</b>                                           |

Thus, a total of ₹ 1.85 crore was borne by the University towards bank charges during 2017-21 which could have been saved.

The University took up the matter of levying of the bank charges on Powerjyoti Account in August 2017, and subsequently sought waiving of bank charges with the Bank authority in January 2019<sup>5</sup>, followed by a request in June 2020 for refund of the charges so levied. However, no action was taken by SBI, Beltola Branch and bank charges continued to be deducted. However, the University wrote (February 2021) to the SBI for closure of the Powerjyoti Account and the account was finally closed on 04 March 2021.

Thus, the University neither took the approval of the competent authority towards bearing the bank charges by the University on behalf of learners, nor was it able to obtain waiver or refund of such charges from the bank, leading to loss in fee revenue to the tune of ₹ 1.85 crore in the form of bank charges.

The matter was reported (July 2021) to Government and also discussed in exit meeting (December 2021). The Department has accepted the observation and stated that prior to 2017, no bank charges were collected, however, post de-monetisation, SBI started levying charge from the University without any prior intimation to the University. The Department further added that fees in offline mode were being collected from

<sup>3</sup> SBI e-Collect Account: This facilitates customers to receive online payments from receivers of their goods & services. The Payer has to just click on ‘State Bank Collect’ and choose the Corporate for which payment has to be made and make the payment through one of the several options displayed like Internet banking, Credit/Debit card, by cash/cheque at SBI branches, *etc.*, and is very useful for fees collection by Educational Institutions.

<sup>4</sup> May 2017 & June 2017 @ ₹ 69; July 2017 to March 2018 @ ₹ 70.80.

<sup>5</sup> Memo No. KKHSOU/Accounts/A/c opening/103/2015/27 dtd. 07.01.2019

learners who took admission prior to the Academic year 2017-18 as from the Academic Year 2017-18, fees are being collected in online mode only. Moreover, the bank had been requested to refund the amount of bank charges already deducted.

**Recommendation:** *The University needs to make vigorous effort to get refund of amount deducted towards bank charges.*

**(B)** Further, income received by any University or educational institution, existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially financed<sup>6</sup> by the Government is fully exempt from income tax under Section 10 (23C) (iii ab) of the Income Tax Act, 1961, provided that the institution shall have to make an application in the prescribed form and manner to the prescribed authority for the purpose of grant of the exemption. However, the onus lies with the University to produce necessary documents/ circulars to the bank authority in support of their claim for non-deduction of Tax Deducted at Source (TDS) from interest on Fixed Deposits at the time of deduction of tax.

Further, as per Section 139 (4C) (e) (v) of Income Tax Act, any university or other educational institution referred under Section 10 (23C) (iii ab) shall furnish a return of income of the previous year.

Section 67 (iii) (a) (4) of Finance Act, 2016 states that in Section 139 of IT Act any person who has not furnished a return within the time allowed to him under sub-section (1), may furnish the return for any previous year at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.

Further, as per Circular issued (June 2015) by Central Board of Direct Taxes (CBDT), claim of refund of excess Income Tax paid is to be made within one year from the last date of the Assessment Year (AY). However, condonation application may be entertained within six years, if a competent authority condones the delay.

We observed that Krishna Kanta Handiqui State Open University (KKHSOU) had earned ₹ 21.81 crore as interest from Fixed Deposits (FDs) with two banks during Financial Years (FY) 2010-16 (AY 2011-17). The banks deducted ₹ 2.18 crore as TDS towards Income Tax out of total credited interest during the AY 2011-17 as detailed in **Table 1.3**:

**Table 1.3:-Details of interest earned by KKHSOU and TDS deducted towards Income Tax**

(₹ in crore)

| Financial Year (AY)  | Bank | As per Annual Accounts |         |        | As per Form 26AS |              | Closing Balance |
|----------------------|------|------------------------|---------|--------|------------------|--------------|-----------------|
|                      |      | Opening balance        | Matured | New FD | Interest earned  | TDS deducted |                 |
| 2010-11<br>(2011-12) | SBI  | 2.93                   | 1.00    | 2.00   | 0.33             | 0.04         | 4.23            |
| 2011-12<br>(2012-13) | SBI  | 4.23                   | 0       | 7.00   | 0.73             | 0.07         | 11.88           |

<sup>6</sup> As per Rule 2BBB of Income Tax, any university shall be considered as substantially financed by the Government, if the Government grant to such university exceeds fifty *per cent* of the total receipts including any voluntary contribution.

| Financial Year (AY)  | Bank | As per Annual Accounts |             |              | As per Form 26AS |              | Closing Balance |
|----------------------|------|------------------------|-------------|--------------|------------------|--------------|-----------------|
|                      |      | Opening balance        | Matured     | New FD       | Interest earned  | TDS deducted |                 |
| 2012-13<br>(2013-14) | SBI  | 11.88                  | 0           | 26.50        | 2.49             | 0.25         | 40.62           |
| 2013-14<br>(2014-15) | SBI  | 40.62                  | 1.25        | 18.00        | 4.78             | 0.48         | 61.68           |
| 2014-15<br>(2015-16) | SBI  | 61.68                  | 0           | 10.00        | 6.19             | 0.62         | 77.25           |
| 2015-16<br>(2016-17) | SBI  | 77.25                  | 0           | 0            | 6.25             | 0.62         | 82.88           |
|                      | AGVB | 0                      | 0           | 18.00        | 1.04             | 0.10         | 18.93           |
| <b>Total</b>         |      |                        | <b>2.25</b> | <b>81.50</b> | <b>21.81</b>     | <b>2.18</b>  |                 |

Note: SBI-State Bank of India; AGVB-Assam Gramin Vikash Bank Limited

It was further noticed that the University had never filed Income Tax Return till the AY 2017-18. Income tax return could not be filed due to non-preparation of annual accounts. Annual accounts for 10 years pertaining to the period 2006-07 to 2016-17 was prepared only in April 2018. The delay in preparation of annual accounts was attributed to non-availability of full-fledged Finance Officer. Income Tax return was filed for the first time for the AY 2017-18. Refund of ₹ 86.64 lakh and ₹ 75.68 lakh for AY 2017-18 and AY 2018-19 respectively have also been received because of admissible exemption.

As the University had not filed any return for the AY 2011-17 till date, there was no scope of claiming refund of TDS for the period AY 2011 to 2016 with TDS amount of ₹ 145.45 lakh, and has limited window for claiming refund of ₹ 72.83 lakh for AY 2016-17 (before 31<sup>st</sup> March 2023) within the condonation window of six years by CBDT.

Thus, failure in timely preparation of accounts, filing of Income Tax return as a Tax exempt entity under Section 10(23C) (iii ab) of the Income Tax Act, 1961, and claiming of refund for the AYs 2011-17 resulted in loss of ₹ 2.18 crore deducted as income tax on the interest earned by University during this period.

The matter was reported (March 2021) to Government and also discussed in exit meeting (December 2021). The Department accepted the observation.

### Social Welfare Department

#### 1.2.2 Non-compliance with NFSA with undue financial benefit of over ₹ 94 crore to Suppliers

**Director of Social Welfare (DSW) failed to ensure compliance with National Food Security Act, 2013 through non-provision of mandated nutritional support under SNP, and gave undue financial benefit estimated at over ₹ 94 crore to Suppliers through purchase of rice and peas under Take Home Ration (THR) at exorbitant cost during 2019-20.**

With a view to improve the health and nutritional status of children in the age group of six months to 72 months, pregnant women and lactating mothers (PWLM), the Supplementary Nutrition Programme (SNP) was included as one of the most important components of the Integrated Child Development Service (ICDS) Scheme launched in 1975. It is a Centrally Sponsored Scheme at cost sharing ratio of 90:10 between the

Centre and State<sup>7</sup>. Under the programme, supplementary nutrition was to be provided for a period of 300 days a year as per cost norms indicated in **Table 1.4**:

**Table 1.4:-Details of supplementary nutrition as per cost norms under SNP**

| Sl. No. | Category of beneficiaries                   | Scheme components      | Unit cost (per beneficiary per day) | Revised unit cost (w.e.f. October 2017) |
|---------|---------------------------------------------|------------------------|-------------------------------------|-----------------------------------------|
| 1       | Children 6 months to 3 years                | Take Home Ration (THR) | ₹ 6                                 | ₹ 8                                     |
| 2       | Children 3 years to 6 years                 | Hot Cooked Meals (HCM) | ₹ 6                                 | ₹ 8                                     |
| 3       | Malnourished children (6 months to 6 years) | THR                    | ₹ 9                                 | ₹ 12                                    |
| 4       | Pregnant women and Lactating mothers        | THR                    | ₹ 7                                 | ₹ 9.50                                  |

The National Food Security (NFSA) Act, 2013 mandated provision of appropriate meal, free of charge, to the identified beneficiaries through the local Anganwadis as a legal entitlement under the Act. The Act also specified nutritional standards required to be met by providing Take Home Ration (THR) or nutritious Hot Cooked Meals (HCM) in accordance with the ICDS schemes. Further, the Act assured supply of foodgrains to the States at subsidised rates (rice at ₹ three per kg).

Director of Social Welfare (DSW), Assam procured foodstuff centrally for THR. The foodstuff for HCM were however procured locally through Anganwadi Centres Management Committee (AWMC). During the year 2019-20, Government of Assam (GoA) spent ₹ 620.56 crore for implementation of SNP under general area (excluding sixth schedule area) as shown in **Table 1.5**:

**Table 1.5:-Details of fund spent for implementation of SNP**

| ₹ in crore                                            |               |             |                      |                               |                       |                            |
|-------------------------------------------------------|---------------|-------------|----------------------|-------------------------------|-----------------------|----------------------------|
| Unspent balance of previous years as per bank account | Receipt       |             | Total available fund | Fund released for HCM         | Fund released for THR | Total reported utilisation |
|                                                       | Central share | State share |                      | Excluding sixth schedule area |                       |                            |
|                                                       | 164.97        | 577.97      |                      | 44.34                         | 787.28                | 126.97                     |

THR was implemented in two modes viz., (i) supply of micronutrient energy dense food and (ii) supply of dry ration in the form of rice and white peas. The said two modes were operational in parallel, with one of the two being supplied at any given time. However, the predominant mode of operation was supply of rice and white peas. Out of total expenditure of ₹ 493.59 crore under THR, ₹ 427.64 crore was spent for supplying dry ration (rice and white peas) for a period of 236 to 378 days in 24 districts and ₹ 65.95 crore for supply of micronutrient energy dense food for a period of 62 days.

Audit test checked records relating to supply of dry ration viz., rice and white peas under THR for one year i.e., 2019-20 and noticed as under:

<sup>7</sup> In case of Assam and other NE States/ Hill States, 60:40 in case of other States

DSW invited (November 2016) Expression of Interest (EoI) from NGO/ SHGs for supply of rice (Aijong fine variety) and white peas. Out of 96 participating NGOs, 49 were selected (August 2017) based on their eligibility, willingness and undertaking for providing specified foodstuff at the cost norms fixed by the Government. These 49 selected NGOs were given extension to continue supply till date (September 2021). As per the terms and condition of EoI, only two commodities *i.e.*, rice and white peas were to be supplied at the prescribed rate of cost norms as shown in **Table 1.6**:

**Table 1.6:-Details of commodities to be supplied at the prescribed rate of cost norms**

| Category of beneficiary                     | Quantity per beneficiary per day (in gram) |            | Unit cost (in ₹) per beneficiary per day |
|---------------------------------------------|--------------------------------------------|------------|------------------------------------------|
|                                             | Rice                                       | White peas |                                          |
| Children (6 months to 3 years)              | 75                                         | 25         | 6                                        |
| Malnourished children (6 months to 6 years) | 120                                        | 50         | 9                                        |
| Pregnant women and Lactating mothers        | 100                                        | 20         | 7                                        |

However, breakup of unit cost, *i.e.*, how much amount is payable for rice and white peas individually had not been indicated in the EoI. Although not mentioned in the terms and conditions of EoI, transportation cost of ₹ 0.20 per beneficiary per day was borne by the suppliers within the cost norms. Thus, while THR under SNP was meant to provide wholesome and balanced nutrition, the EoI issued by DSW had restricted this requirement into a simple supply of two items – Rice and White peas, but at a composite unit rate (@ ₹ six, ₹ nine, or ₹ seven as the case may be), which was meant for the supply of the complete nutritional package.

Audit noticed that during previous years, *i.e.*, prior to the EoI initiated in November 2016, SHGs/ NGOs were required to supply three pieces of banana, oil, fuel, and condiments in addition to Rice, White peas and transportation cost, against the same unit rate stipulated for THR. Food grains were procured from open market and never lifted from FCI during any of the years.

During test check, records relating to procurement of rice and white peas during the year 2019-20 for expenditure of ₹ 392.03 crore only could be made available to audit. It was noticed that 49,424.08 MT of rice and 14,197.52 MT of white peas were supplied by NGOs to cover beneficiaries of 24 districts under general areas of Assam (detailed in **Appendix-1.1**). Audit noted that the bills were claimed and paid based on cost norms by multiplying the unit cost norm with the number of beneficiaries and number of feeding days instead of considering the total supplied quantity of rice and peas. This has led to undue financial benefit to the Suppliers. Audit has estimated the amount of undue benefit by comparing the actual cost of food stuffs supplied, based on the maximum prevailing retail market rate<sup>8</sup> of rice (Aijong fine variety) and white peas, with the amount paid by DSW. The comparison is shown in **Table 1.7**.

<sup>8</sup> The maximum prevailing retail price in open market was collected from the Director of Food and Civil Supplies and monthly average rate was considered. The retail price of Aijong fine quality rice were between ₹ 27 to ₹ 40 per kg and white peas were between ₹ 52 to ₹ 62 per kg. The highest rate of ₹ 40 and ₹ 62 for rice and peas respectively had been considered in audit.

**Table 1.7:-Details of calculation of undue benefit to the Suppliers by comparing the actual cost of food stuffs supplied *vis-à-vis* the amount paid by DSW**

| Total Rice supplied (in kg) | Total White Peas supplied (in kg) | Market Rate (per Kg) of |            | Transportation cost (in ₹) | Total cost of bill (in ₹)<br>{(1x3)+(2x4)+5} | Amount claimed and paid (in ₹) | Estimated Undue Financial Benefit (in ₹) (7-6) |
|-----------------------------|-----------------------------------|-------------------------|------------|----------------------------|----------------------------------------------|--------------------------------|------------------------------------------------|
|                             |                                   | Rice                    | White peas |                            |                                              |                                |                                                |
| 1                           | 2                                 | 3                       | 4          | 5                          | 6                                            | 7                              | 8                                              |
| 4,94,24,080                 | 1,41,97,523                       | 40                      | 62         | 11,98,27,398               | 297,70,37,024                                | 392,02,69,268                  | 94,32,32,244                                   |

It is thus estimated that an undue benefit of ₹ 94.32 crore was given to the suppliers through payment of ₹ 392.03 crore for food items which is estimated to cost ₹ 297.70 crore.

The NFSA had assured supply of subsidised Rice to the States at ₹ three per kg for providing Supplementary nutrition. Had Rice been obtained by DSW through PDS, the actual cost of food items sourced would have been lower by ₹ 182.87 crore<sup>9</sup>.

Audit further observed the following irregularities:

- Out of selected 49 NGOs, 36 NGOs deposited equal amount of earnest money of ₹ 1.00 lakh. DSW however, repeatedly awarded supply orders only to six NGOs<sup>10</sup> who bagged 74 *per cent* of supply orders, with the remaining being distributed among the other 43 NGO/SHGs. No ground/reasoning was found recorded for such disparity in awarding supply orders amongst the suppliers having equal capacity. This is indicative of extending such undue financial benefit to certain selected NGO/SHGs.
- Furthermore, in the annual project implementation plan (APIP) forwarded to GoI, which was a pre-requisite for sanction of funds under SNP, the DSW had shown supply of various items *viz.*, rice, pulses, muri, pea, suji, sugar, milk powder and oil under THR. Thus, apart from incorrect reporting to GoI for release of funds under the Centrally Sponsored Scheme for THR, by supplying only rice and peas, wholesome nutrition was not ensured which violated the scheme guidelines as well as NFSA.

A comparative study in this regard with the nutritional standards stipulated in NFSA disclosed that 31 to 46 *per cent* of calories and 14 to 34 *per cent* of proteins were compromised and nutritional standards envisaged in the NFSA were not met. The comparison is shown in **Table 1.8**.

<sup>9</sup> (₹ 40 - ₹ 3) X 4,94,24,080 kg = ₹ 182.87 crore.

<sup>10</sup> Rural Education Development Institute, Navalok, Omm Foundation, Dayasagar, Nava Vikash Foundation, and Nava Pratistuti.



**Table 1.8:-Comparison between nutritional standards stipulated in NFSA vis-à-vis actual supply**

| Nutritious value as per actual supply       |             |                   |                 |                | Requirement as per NFSA |                | Less Supply of nutritional value |                    |
|---------------------------------------------|-------------|-------------------|-----------------|----------------|-------------------------|----------------|----------------------------------|--------------------|
| Category of beneficiaries                   | Rice (gram) | White peas (gram) | Calories (Kcal) | Protein (gram) | Calories (Kcal)         | Protein (gram) | Calories (Kcal)                  | Protein (gram)     |
| Children(6 months to 3 years)               | 75          | 25                | 327.80          | 10.27          | 500                     | 12-15          | 172.2 (34 per cent)              | 1.73 (14 per cent) |
| Malnourished children (6 months to 6 years) | 120         | 50                | 431.25          | 13.27          | 800                     | 20-25          | 368.75 (46 per cent)             | 6.73 (34 per cent) |
| Pregnant women and Lactating mothers        | 100         | 20                | 413.80          | 12.02          | 600                     | 18-20          | 186.2 (31 per cent)              | 5.98 (33 per cent) |

Similarly, in case of micronutrient fortified foods supplied by DSW through a separate tender, the nutritional standard was also not met. For instance, in case of pregnant women, the supplied energy and protein were less *i.e.*, 550 Kcal and 16.5 gm against the requirement of 600 Kcal and 18-20 gm of protein.

In continuation to the issues discussed above, audit noted further significant deficiencies:

- The NFSA assured provision of subsidised rice to reduce the burden on State. GoA was allotted subsidised rice every year based on proposals made by the State. DSW lifted rice from FCI at subsidised rates for preparation of micronutrient energy dense food only. However, DSW had not lifted rice from FCI for supply of dry ration under THR and Hot Cooked Meal (HCM). It is only in August 2021 that the DSW had issued lifting orders of rice at subsidised rates from FCI, but only for HCM.

Since rice was procured from open market at higher rates, major share of funds was utilised towards the procurement of rice although rice comprised only a small part of the nutritional support programme. This had adversely impacted any possibility of supplying other food items (like jaggery, fruits, milk, eggs, *etc.*) required to meet wholesome nourishment, and thus, provision of NFSA and scheme guideline was violated.

- Audit did not find any evidence that the stated 'Aijong fine variety' of rice were actually supplied. DSW had prescribed a specified variety of rice without focusing on the mandated nutritional value.
- The revised Unit rates were affected randomly, for HCM it was affected since February 2018 while for THR (rice and white peas) it was affected since March 2020. DSW stated (September 2021) that due to non-finalisation of fresh EoI, the revised rate was not affected. However, DSW did not explain the reason for allowing revised rate w.e.f. March 2020 without finalising the fresh EoI.

- d) Incidentally, Assam has one of the highest rates of Maternal and Child mortality (MMR and IMR), implying the strong need for nutritional support which the present mode of implementation of SNP in Assam has failed to ensure.

In view of above, we conclude that despite spending hundreds of crore each year, GoA was unable to meet the commitment of nutritional assurance given in NFSA, and envisaged in the SNP guidelines.

The matter was reported to Government (November 2021) and also discussed in an exit meeting (December 2021). Regarding micronutrient fortified food, the Department stated that beneficiaries were refusing to take the food as it was tasteless. Keeping this in mind, presently, regional flavor and taste have been added to micronutrient fortified food.

Regarding awarding of supply order to selective NGOs, the department stated that more supply order was awarded to those NGOs who were performing better and were faster in execution of work, however no data was provided in support of this assessment.

On the excess payment made to NGOs, the Department stated that item wise sub components such as food item cost, transportation cost, fuel cost, condiments and others had to be borne by the NGO within the unit cost per beneficiary per day. But the reply was not acceptable as no other items were supplied by NGOs, and nor were they contractually bound to do so as per the supply order.

The Department further stated that during the current financial year 2021-22, rice has been procured from FCI at ₹ three per kg and from the remaining balance amount, other nutritious food items (egg, fruits, milk, *etc.*) are being procured. Also, orientation training programme to ICDS functionaries are provided to ensure nutritional requirement by providing different recipes developed by the department. However, fact remained that the department failed to maintain nutritional standard under THR and extended financial benefit to NGOs during the reported period.

***It is strongly recommended that:***

- i. Government may bring the scheme implementation in line with the SNP scheme guidelines and also consider topping-up of the scheme with State funds for providing wholesome nutrition to beneficiaries targeted under SNP.*
- ii. Accountability may be fixed in a time bound manner for improper implementation of SNP leading to undue financial benefit being extended to certain suppliers and steps taken for recovery of the same.*



## Welfare of Minorities and Development Department

### 1.2.3 Wasteful expenditure

**Expenditure of ₹ 4.17 crore (including committed liability of ₹ 0.84 crore) incurred on baseline survey conducted for assessing the needs of the targeted beneficiaries under Multi-sectoral Development Programme (MsDP) was wasted due to non-finalisation of the survey report and discontinuation of MsDP.**

The Multi-sectoral Development Programme (MsDP), a Centrally Sponsored Scheme (CSS) launched in the year 2008-09, aimed at improving the socio-economic conditions of minorities and providing basic amenities to them for improving the quality of life of the people and reducing imbalances in the identified minority concentration areas. The MsDP scheme continued till 31 March 2018 and thereafter restructured and renamed as Pradhan Mantri Jan Vikas Karyakram (PMJVK) in which only ongoing projects of erstwhile MsDP were to be completed during the period from 2017-18 to 2019-20.

As per the guidelines issued by Ministry of Minority Affairs, Government of India (GoI), MsDP plan would be prepared at grass root level. The Block Level Committee would prepare the plan at village level comprising different projects needed on the basis of baseline survey. In case of town/cities, the plan would be prepared by local bodies. The plans so prepared would be submitted to District Level Committee and after scrutinising the same would be forwarded to State Level Committee (SLC). The SLC would approve the projects costing upto ₹ 10 crore. Empowered Committee at the Centre would approve the overall plan of block/ town and the projects of more than ₹ 10 crore. Based on this approval the release of fund would be done by the Ministry and the State Government.

From the above it was clear that the baseline survey was at the root of planning process as it plays a vital role in assessing the needs at grass root level and proposing such gap filling projects. In keeping with this idea, GoI instructed (August 2013) to conduct a baseline survey for assessing the needs of the targeted beneficiaries for implementation of MsDP during the period of 12th Five Year Plan (2012-13 to 2016-17). GoI also forwarded a tentative proforma questionnaire for conducting the baseline survey and stipulated the survey to be completed by February 2014. The cost of conducting the baseline survey was to be covered under administrative expenses of MsDP.

Subsequently, GoI released (March and July 2014) Grants-in Aid of ₹ 4.17 crore (@₹ 3.5 lakh per block/town) to the GoA for conducting baseline survey in 118 minority concentrated blocks (MCBs) and one minority concentrated town (MCT).

GoA issued (January, 2014) work order to Omeo Kumar Das Institute of Social Change and Development (OKDISCD)<sup>11</sup> before GoI release for conducting baseline survey. The survey was to be completed by February 2014. In response, OKDISCD requested

<sup>11</sup> It is an autonomous institute established in 1989 under the joint initiative of Government of Assam and Indian Council of Social Science Research (ICSSR) New Delhi. 90 per cent of its expenditure is shared between GoA and ICSSR at 50:50 and remaining 10 per cent is borne by the Institute from its own savings. For conducting the base line survey its incentive share was 12 per cent of the total cost of survey.

(January, 2014) the Department to release 60 *per cent* of the sanctioned amount as advance for completion of the assignment within the stipulated time frame. GoA, however, did not release the fund for reasons attributed to lack of adequate budget provision in 2014-15 and operation of model code of conduct of Assembly election in 2015-16. As such, OKDISCD did not commence the work. Audit noted that the grounds for non-release of fund stated by GoA were not valid, as GoA had received the full amount of ₹ 4.17 crore by July 2014<sup>12</sup> from GoI and Assembly elections were held only in April 2016.

GoI made several communications<sup>13</sup> with GoA for early submission of survey report to the Ministry as the delay in such kind of surveys defeats the very purpose for which the scheme was conceived. GoA, however, failed to submit report even after several revision of dates by GoI.

Welfare of Minorities and Development Department (WMD), GoA, executed agreement with OKDISCD for conducting baseline survey in December 2014. However, a fresh agreement was executed in March 2017 that with a stipulation to complete it within three months (*i.e.*, by June 2017) from the date of release of first instalment<sup>14</sup>. As per agreed terms, OKDISCD submitted reports of all 118 MCBs to the Department in April 2018 after a delay of nine months from the stipulated month of submission (June 2017). OKDISCD attributed the delay to several waves of flood and rumour on the outcomes of encephalitis vaccination which had prevented their field teams to enter some of the villages and schools. In November, 2018, WMD instructed OKDISCD to re-submit the completed district wise reports of the baseline survey on MsDP duly vetted by the concerned Deputy Commissioner (DC) though the same was not included in the agreement. Audit observed that the survey report had not been finalised till February 2020, though an amount of ₹ 3.33 crore<sup>15</sup> had already been paid to OKDISCD.

Since GoI had closed the MsDP in March 2018 and under PMJVK only the ongoing projects of erstwhile MsDP were to be completed, there was no scope for taking up of new schemes under both the programmes. Therefore, expenditure of ₹ 4.17 crore (₹ 3.33 crore already paid leaving a balance of ₹ 0.84 crore to be paid) on baseline survey, which was yet to be finalised, was wasteful and the objective of assessment of the needs of the targeted beneficiaries was largely defeated.

It may be mentioned here that during the years 2013-18, the Department received and utilised a sum of ₹ 1,004.02 crore (Central share of ₹ 924.95 crore and State share of ₹ 79.07 crore) under MsDP. However, in the absence of baseline survey, the projects under MsDP were approved and taken up based on the proposal of the Block Level

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<sup>12</sup> ₹ 59.50 lakh in March 2014 and ₹ 3.57 crore in July 2014.

<sup>13</sup> July 2014, March, 2015, April, 2015 and August 2015.

<sup>14</sup> First instalment of 60 *per cent* of the total amount of ₹ 4.17 crore was to be released to the institute after signing of the agreement, second instalment of 20 *per cent* of the total amount of ₹ 4.17 crore was to be released to the institute on completion of the 80 *per cent* of the assigned task and Third instalment of 20 *per cent* of the total amount of ₹ 4.17 crore was to be released to the institute on successful completion of the survey and submission of the required database to WMD, GoA.

<sup>15</sup> First instalment of ₹ 2,49,90,000/- in March 2017 and second instalment of ₹ 83,30,000/- in March 2018.

Committee. Thus, MsDP was implemented in the State during the period 2015-16 and 2016-17 without taking into account the needs assessed at grass root level through a systematically conducted baseline survey.

On the matter being pointed out, Under Secretary, GoA, WMD stated (November 2019) that although 12th Five Year Plan had already been concluded on 31st March, 2017, the survey would assess non gap filling requirement for the minorities which is necessary for provision of basic amenities and upliftment of socio economic status. The reply furnished by the Department is indicative of the fact that the survey conducted at an expenditure of ₹ 3.33 crore proved futile as the same could not be used for implementation of MsDP. Further, the survey already conducted may not be useful to the new scheme PMJKV which has different objective and separate set of guidelines.

From the above, it is evident that lackadaisical approach of WMD, GoA led the expenditure of ₹ 4.17 crore becoming wasteful, with likely adverse impact on the selection of the most suitable and appropriate projects for upliftment of the Minority community, as envisaged under the MsDP scheme.

The matter was reported to Government (September 2021) and also discussed in exit meeting (December 2021). While the observation was not disputed by the Department during the exit meeting, reply to the observation was yet to be received (April 2022).



## ***CHAPTER-II***

### ***ECONOMIC SECTOR***



## CHAPTER-II

### ECONOMIC SECTOR

#### 2.1 Introduction

The findings based on audit of the State Government departments/ offices under Economic Sector feature in this chapter. During 2019-20, against a total budget provision of ₹ 37,948.75 crore, 18 departments incurred an expenditure of ₹ 25,436.14 crore. **Table 2.1** gives Department-wise details of budget provision and expenditure incurred there against by 18 departments under Economic Sector during 2019-20.

**Table 2.1:-Department-wise details of budget provision and expenditure during 2019-20**

(₹ in crore)

| Sl. No.                                | Department                                 | Grant No. and Name                                      | Budget provision |                  | Expenditure      |                  |
|----------------------------------------|--------------------------------------------|---------------------------------------------------------|------------------|------------------|------------------|------------------|
|                                        |                                            |                                                         | Revenue          | Capital          | Revenue          | Capital          |
| 1.                                     | Agriculture                                | 48 – Agriculture                                        | 2,453.55         | 194.49           | 1,490.39         | 48.91            |
|                                        |                                            | 67 – Horticulture                                       | 196.74           | 5.00             | 86.10            | --               |
|                                        |                                            | 10 – Other Fiscal Services                              | 3.44             | --               | 1.78             | --               |
|                                        |                                            | 5 – Sales Tax & other taxes                             | 660.94           | 18.85            | 525.25           | 7.95             |
|                                        |                                            | 13 – Treasury & Accounts Administration                 | 134.66           | 25.75            | 88.38            | 3.07             |
| 2.                                     | Finance                                    | 66 – Compensation and Assignment to LBs and PRIs        | 1,036.70         | --               | 366.23           | --               |
|                                        |                                            | 7 – Stamps and Registration                             | 352.33           | --               | 32.64            | --               |
|                                        |                                            | 68 – Loans to Govt. Servant                             | --               | 100.00           | --               | --               |
|                                        |                                            | 8 – Excise and prohibition                              | 90.73            | 1.00             | 57.61            | --               |
|                                        |                                            | Public Debt and Servicing of Debt                       | 5,122.96         | 4,109.57         | 4,718.91         | 3,169.27         |
|                                        |                                            | Appropriation to the Contingency Fund                   | --               | 100.00           | --               | 100.00           |
| 3.                                     | Fishery                                    | 54 – Fisheries                                          | 83.86            | 34.66            | 53.78            | 24.52            |
| 4.                                     | Water Resources                            | 63 – Water Resources                                    | 408.08           | 1,271.97         | 271.17           | 700.03           |
| 5.                                     | Forest and Environment                     | 55 – Forestry and Wild Life                             | 1,062.61         | 21.60            | 450.92           | 5.51             |
| 6.                                     | Handloom, Textiles and Sericulture         | 59 – Village, Small Industries, Sericulture and Weaving | 395.84           | 15.23            | 254.06           | 8.74             |
| 7.                                     | Industries and Commerce                    | 58 – Industries                                         | 109.27           | 133.76           | (-) 68.09        | 84.50            |
|                                        |                                            | 60 – Cottage Industries                                 | 82.83            | 0.50             | 54.81            | --               |
| 8.                                     | Irrigation                                 | 49 – Irrigation                                         | 612.12           | 877.32           | 468.67           | 212.99           |
| 9.                                     | Mines and Minerals                         | 61 – Mines and Minerals                                 | 24.76            | 1.58             | 13.75            | 1.03             |
| 10.                                    | Power                                      | 62 – Power (Electricity)                                | 2,936.85         | 1,311.92         | 1,409.10         | 397.49           |
| 11.                                    | Public Works Roads                         | 64 – Roads Bridges                                      | 1,779.54         | 9,626.51         | 969.43           | 8,123.17         |
| 12.                                    | Science and Technology                     | 69 – Scientific Services and Research                   | 29.49            | 6.15             | 25.21            | 3.52             |
| 13.                                    | Soil Conservation                          | 51 – Soil and Water Conservation                        | 138.46           | 87.61            | 115.91           | 39.63            |
| 14.                                    | Transport                                  | 9 – Transport Services                                  | 456.72           | 304.22           | 337.69           | 85.41            |
| 15.                                    | Tourism                                    | 65- Tourism                                             | 119.08           | 164.99           | 93.09            | 10.79            |
| 16.                                    | Animal Husbandry and veterinary            | 52 – Animal Husbandry                                   | 509.06           | 70.33            | 264.54           | 24.94            |
|                                        |                                            | 53 – Dairy Development                                  | 30.68            | 1.50             | 21.85            | 0.75             |
| 17.                                    | Information Technology                     | 75 – Information Technology                             | 85.09            | 1.00             | 29.07            | --               |
| 18.                                    | Public Works Building and National Highway | 17 – Administrative and Functional Buildings            | 304.01           | 153.55           | 175.65           | 45.56            |
|                                        |                                            | 21-Guest Houses, Government Hostels, etc.               | 79.29            | --               | 25.16            | --               |
|                                        |                                            | 33 – Residential buildings                              | 4.50             | 5.50             | 2.60             | 2.70             |
| <b>Total</b>                           |                                            |                                                         | <b>19,304.19</b> | <b>18,644.56</b> | <b>12,335.66</b> | <b>13,100.48</b> |
| <b>Grand Total (includes Charged):</b> |                                            |                                                         | <b>37,948.75</b> |                  | <b>25,436.14</b> |                  |

Source: Appropriation Accounts 2019-20

### 2.1.1 Planning and conduct of Audit

During 2019-20, out of 426 auditable units under Economic Sector (excluding SPSUs), we audited 135 units<sup>16</sup> (including 11 certification audits) based on risk analysis involving an expenditure of ₹ 14,541.14 crore (including expenditure of earlier years). This Chapter contains one Performance Audit (PA) on ‘**Development and Promotion of Horticulture**’ and four Compliance Audit Paragraphs.

Major observations made in audit during the year 2019-20 are discussed in succeeding paragraphs.

## PERFORMANCE AUDIT

### Horticulture Department

### 2.2 Performance Audit on Development and Promotion of Horticulture

*Assam has gross cropped area of 36.37 lakh hectare of which horticultural crops cover an area of 8.15 lakh hectare (22.41 per cent). Government of Assam has spent ₹ 300.45 crore during the years 2015-20 for horticulture development in the State. Audit however, observed deficiencies in implementation of schemes with lack of proper planning. Targets in the Annual Action Plans were fixed without conducting field level survey for assessing the actual requirement. The Directorate was lacking the required input on the potentiality, weakness and critical areas of promotion and development of horticulture crops in the State. Deficiencies were noticed in utilisation of fund and release of funds was not as per the actual requirement. Audit also noted delayed issue of seeds/planting materials and instances of unproductive expenditure. Achievement shown in progress reports was not found based on actual field level data which were prepared on the basis of prescribed cost norms only. Required training and awareness programme were underachieved. The system of monitoring mechanism was found to be inadequate, and third party evaluation as required to be done was not done by the Department.*

#### Highlights:

***Perspective/ Strategic Plan was not prepared. Annual Action Plans lacked bottom-up approach as District Annual Plans were found not prepared for both Horticulture Mission for North-East & Himalayan States (HMNEH) and Rastriya Krishi Vikash Yojana (RKVY).***

*{Paragraphs 2.2.3.1.2 (i) and 2.2.3.1.2 (ii)}*

***Incorrect reporting of expenditure under HMNEH which resulted in inflated reporting of achievement. There were also instances of short release of fund under HMNEH by both GoI and GoA.***

*(Paragraphs 2.2.4.1 and 2.2.4.2)*

<sup>16</sup> High risk units: 69, medium risk units: 55 and low risk units: nil.



*There were instances of delay in supply of seeds/planting materials beyond planting season. There was short achievement of training and skill development.*

*(Paragraph 2.2.5.3 and 2.2.5.5)*

*The Department took up construction of three nurseries and two Centres of Excellence at a cost of ₹ 17.29 crore which remained idle. There was also unproductive expenditure of ₹ 1.12 crore towards procurement of planting materials for nurseries.*

*{Paragraphs 2.2.5.6.1, 2.2.5.6.2, 2.2.5.6.3 (i) & 2.2.5.6.3 (ii)}*

## **2.2.1 Overview**

### **2.2.1.1 Present Status and Potential**

Assam has a wide variety of climate and soils on which a large number of horticultural crops such as fruits, vegetables, spices, potato and other tropical tuber crops, mushroom, ornamental, medicinal and aromatic plants, plantation crops, cashew and betel vine are grown. Horticultural crops cover an area of 8.15 lakh Ha<sup>17</sup> out of Assam's gross cropped area of 36.37 lakh Ha.

Horticulture sectors perform a vital role in the economy by not only acting as source of additional income for farmers but also contribute in generating employment, providing raw material to various food processing industries, and higher farm profitability due to higher production and export value.

The area under horticulture crops increased from 5.33 lakh Ha during 2015-16 to 8.15 lakh Ha during 2019-20 and the production of horticulture crops increased from 75.77 lakh MT<sup>18</sup> to 99.08 lakh MT during the same period.

### **2.2.1.2 Development of Horticulture**

Government of Assam has spent ₹ 300.45 crore during 2015-20 on horticulture development<sup>19</sup> and two major Centrally Sponsored Schemes which contributed 81 *per cent* of government expenditure on horticulture have been selected for detailed scrutiny by Audit. They are briefly discussed below:

- (i) Horticultural Mission for North-East and Himalayan States (HMNEH): To achieve overall development of horticulture in North-East Region and Himalayan States, a Technology Mission for Integrated Development of Horticulture was launched in 2001-02 by Government of India. The scheme was renamed as Horticulture Mission for North-East and Himalayan States (HMNEH) during 2010-11. Subsequently in 2014-15, the Mission for Integrated Development of Horticulture (MIDH), a Centrally Sponsored Scheme was launched during XII Five Year Plan under Krishi Unnati Yojana for holistic growth of the horticulture sector covering fruits, vegetables, root and tuber crops, mushrooms, spices,

<sup>17</sup> Hectare

<sup>18</sup> Metric tonne

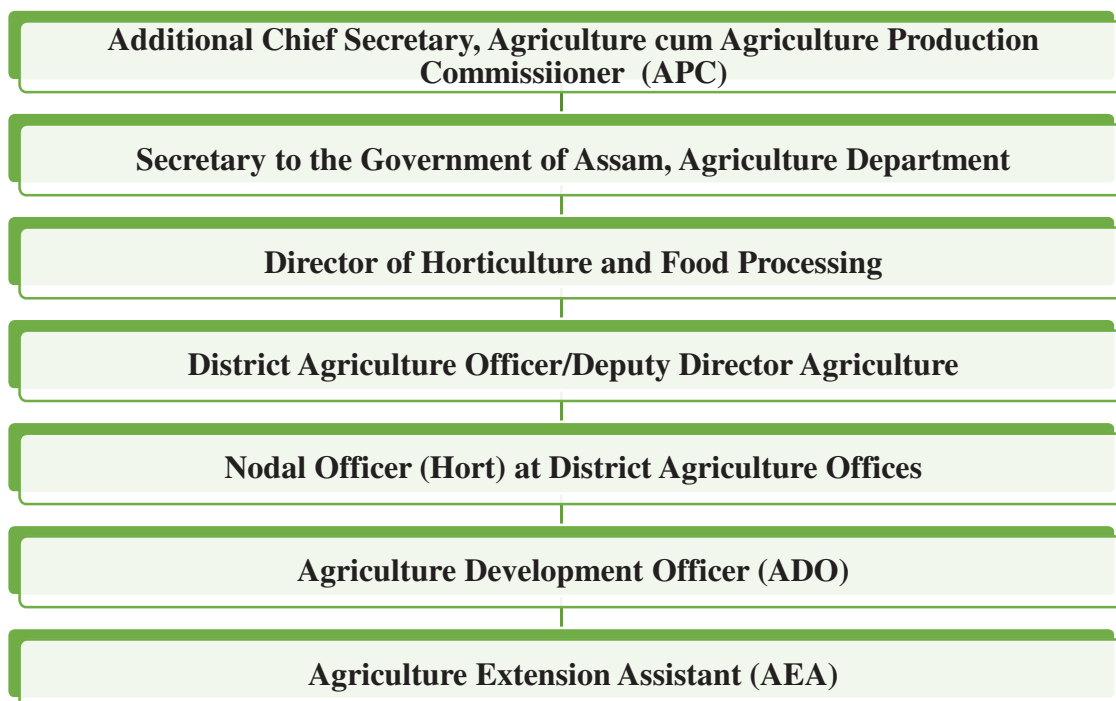
<sup>19</sup> Includes expenditure under Grant 67-Horticulture and Horticulture expenditure under RKVY for the period 2015-2020

flowers, aromatic plants, coconut, cashew, cocoa and bamboo. MIDH subsumed ongoing missions/schemes - National Horticulture Mission (NHM), Horticulture Mission for North-East & Himalayan States (HMNEH), National Horticulture Board (NHB), Coconut Development Board (CDB) and Central Institute for Horticulture (CIH), Nagaland.

- (ii) Rashtriya Krishi Vikas Yojana (RKVY): It is a central sector scheme launched in 2007 for the development of agriculture and allied sectors by Government of India. Development of horticulture is one of the key focus areas of this scheme.

### **2.2.1.3 Organisational Structure**

**Chart 2.1: Organisational Structure**



### **2.2.2 Audit objectives, Criteria and Methodology**

#### **2.2.2.1 Audit Objectives**

The objectives of the Performance audit were to ascertain:

- i. Whether effective planning process was in place fixing priorities for State/ different districts/ regions in consonance with the diverse agro-climate features and whether various schemes/ projects for increase of production area and productivity of horticulture Crops were planned effectively?
- ii. Whether implementation of the schemes/ projects and provision and utilisation of funds was efficient and effective and has resulted in increased acreage of horticultural crops and diversification of horticultural production as envisaged?
- iii. Whether the promotion of technology, extension, post-harvest management, processing and marketing for holistic growth of horticulture sector was in consonance with comparative advantage each State/ region?

- iv. Whether the skills of the local youth have been developed to create employment opportunities in the horticulture sector?
- v. Whether monitoring and evaluation system including internal controls were adequate and effective?

#### 2.2.2.2 Audit Criteria

Audit findings were benchmarked against the criteria derived from the following sources:

- i. Operational Guidelines of MIDH and other relevant scheme/project guidelines.
- ii. Operation Guidelines of RKVY.
- iii. Annual Action Plans of HMNEH and RKVY.
- iv. Guidelines, Circulars, Notifications and various orders issued by the GoI/ State Government from time to time.
- v. Departmental Rules/ Policies, *etc.*, if any.
- vi. General Financial Rules/ Assam Financial Rules.
- vii. Packages of Practice of Horticulture Assam. Annual Administrative Report of Agriculture Department.
- viii. Statistical Handbook, Government of Assam and Economic Survey of Assam.

#### 2.2.2.3 Audit Methodology

The Performance Audit commenced with an Entry Conference (02 and 05 November 2020) with the Secretary, Agriculture Department, Government of Assam and other agencies involved wherein audit objectives, scope, audit criteria were discussed, and the inputs of the department were obtained.

Records relating to the implementation of Schemes were examined at Directorate and selected sample of six District Offices<sup>20</sup> for the years 2015-16 to 2019-20 during the period from November 2020 to April 2021.

The methodology adopted scrutiny of records, issue of questionnaires, audit observations and other evidence in the implementing Departments/Directorate and selected District Offices.

The Performance Audit Report was issued to the Principal Secretary cum Agriculture Production Commissioner, Secretary, Agriculture Department, and Director, Horticulture on 10 December 2021 for their comments. The findings of audit were also discussed in an exit meeting held on 19 January 2022 and the Department's views were incorporated wherever applicable.

#### 2.2.2.4 Sampling Methodology

Due to the prevailing Covid-19 conditions and restrictions in travel and stay, judgemental sampling plan was undertaken, selecting districts nearby Kamrup-Metro for audit. Six districts (18 *per cent*) out of 33 districts were selected which covered an expenditure of ₹ 87.96 crore under HMNEH (50 *per cent* of total HMNEH expenditure) and

<sup>20</sup> Kamrup Metro; Kamrup Rural; Morigaon; Nagaon; Nalbari and Sonitpur

₹ 51.39 crore under RKVY (76 per cent of RKVY expenditure) for the period from 2015-16 to 2019-20 as detailed in **Tables 2.2** and **2.3**:

**Table 2.2:-Details of total expenditure incurred by Directorate and expenditure covered in audit**

| Total Districts | Selected Districts | Total Expenditure from HMNEH and RKVY | Expenditure covered in Audit |
|-----------------|--------------------|---------------------------------------|------------------------------|
| 33              | 6                  | ₹ 243.12 crore                        | ₹ 139.35 crore               |

**Table 2.3:-Details of expenditure of sampled districts**

| Sampled districts          | HMNEH Expenditure (₹ in crore) | RKVY Expenditure (₹ in crore) |
|----------------------------|--------------------------------|-------------------------------|
| Morigaon                   | 5.54                           | 2.54                          |
| Nagaon                     | 9.01                           | 2.86                          |
| Kamrup Rural               | 10.00                          | 2.23                          |
| Nalbari                    | 3.49                           | 1.74                          |
| Kamrup Metro <sup>21</sup> | 55.24                          | 39.11                         |
| Sonitpur                   | 4.68                           | 2.91                          |
| <b>Total</b>               | <b>87.96</b>                   | <b>51.39</b>                  |

In addition, beneficiary survey of farmers was also done to a limited extent due to pandemic situation. The beneficiary survey of farmers who received horticulture inputs under HMNEH & RKVY Schemes as per APRs submitted by the department were done in villages within the sampled districts subject to availability of the farmers.

#### **2.2.2.5 Audit Constraints**

In course of Performance Audit, 41 audit requisitions/queries/including reminders and 31 Preliminary observations Statement (POS) were issued to the Director of Horticulture and Food Processing (H&FP), Assam for obtaining records/information/clarifications in respect of important and critical areas. In response, although records were provided to the extent of availability and replies/records furnished against 08 requisitions and 03 POS, and partial replies in respect of 16 requisitions furnished, but replies/clarification along with records were not furnished for 17 audit requisitions/queries and 28 POS.

In absence of these records/ information/ clarifications, basis of preparation of Annual Action Plan, Progress Reports, area/ production/ productivity data could not be verified. The observations made in this report was limited to the extent of availability of records. Further, reasons for short release of fund, allocation of seeds/planting materials to the district and non-functional of COE/Government nurseries was commented to the availability of records.

#### **2.2.3 Audit Findings**

The important issues noticed during the course of audit are discussed in the succeeding paragraphs:

##### **2.2.3.1 Planning**

Proper planning is essential and necessary for successful implementation of any scheme. The observations in this regard are as follows:

<sup>21</sup> Expenditure includes ₹ 49.16 crore under HMNEH & ₹ 39.06 crore under RKVY incurred directly by the Directorate of Horticulture & FP, Assam

### 2.2.3.1.1 Non-preparation of perspective/strategy plan

The Operational Guidelines of HMNEH 2014, GoI envisaged that State Level Agency (*i.e.*, Directorate of Horticulture & Food Processing, Assam) shall prepare perspective/strategic plan and annual action Plan in consonance with scheme goals and objectives and in close co-ordination with a Technical Support Group (TSG), State Agriculture Universities, Central Agriculture Institutes and oversee its implementation. The plan should invariably contain information on geography and climate, potential of horticulture development, availability of land, Strength, Weakness, Opportunities and Challenges (SWOC) analysis, strategy for development and plan of action proposed to be taken to achieve goals in each district of the State focusing on crops having comparative advantage and natural potential for development in the State, adoption of cluster approach for production and linking with available infrastructure, or to be created, for post-harvest management, processing, marketing and export.

Perspective/strategic plan for the years 2014-15 to 2018-19 was not furnished to audit. It was also noticed that the Department did not constitute State TSG by engaging technical persons and experts to advice, formulate, appraise and to monitor the implementation of programme. As such, perspective/strategic plan, feasibility study and SWOC analysis remained unassessed in audit.

The Department (Joint Secretary to the Government of Assam, Agriculture Department) while accepting (February 2022) the audit observation stated that although, TSG was not constituted but expert advice was taken from Assam Agriculture University, ICAR, Industry & Commerce and IIFPT. The Department further stated that the Directorate is preparing a five-year vision document in consultation with the experts/scientists from line departments.

### 2.2.3.1.2 Preparation of Annual Action Plan

#### i. Planning in HMNEH

State is to prepare Annual Action Plan (AAP) as per the allocation communicated by Ministry of Agriculture, Government of India (GoI). A bottom-up planning approach was envisaged where District Agriculture Offices are to prepare district annual action plans keeping in view their priority and potential by conducting baseline survey and feasibility studies with the support of Directorate of Horticulture and submit to the Department within the allocated fund. The district-wise AAP are consolidated by Directorate of Horticulture and vetted/approved by the State Level Executive Committee (SLEC) and finally by GoI.

Annual Action Plan (AAP) is to be supported with data/outcome of past interventions like the details of area expansion, increase in productivity achieved, number of clusters created and water resource development, *etc.* The area expansion should be determined based on availability of planting materials and sub-plan on seed and planting materials shall be prepared separately as a part of AAP.

Audit observed that the Baseline survey was not conducted during 2015-16 to 2019-20. GoI approved an amount of ₹ 2.50 crore in the AAPs for 2018-19 and 2019-20 only for conducting baseline survey and strengthening of horticulture statistical database but the same was not done despite receipt of fund of ₹ 1.50 crore (2019-20 in December 2019) as evident from Progress Report. This resulted in non-assessment of potential and demand of horticulture development activities in Assam. Thus, various interventions under HMNEH were carried out in an unplanned manner.

The Department accepted (February 2022) the audit observation and stated that groundwork for baseline survey is under process. The Department further added that prior to preparation of AAPs, views/inputs were taken from different districts for incorporation in the AAP. However, neither the Department nor the sampled districts furnished any documentary evidence in support of reply.

**ii) Planning in RKVY**

RKVY guidelines stipulated preparation of district as well as State plans. The State would have a Comprehensive State Agricultural Plan by integrating the district plans. Further, RKVY guidelines envisaged that Detailed Project Reports (DPRs) shall have to be prepared incorporating feasibility study, competence of the implementing agencies and the potential benefits that will flow to the farmers/State.

Records showed that the DPRs for Horticulture were prepared at the Directorate level for the State, approved by the State Level Project Screening Committee (SLPSC) and forwarded to GoI for approval and release of funds.

In this regard, audit observed that the comprehensive District Horticulture Plans were not prepared and district wise allocation was made by the Directorate. Thus, bottom-up approach was not followed as mandated in RKVY guidelines and the State was not in a position to have correct information about the potential, weakness and critical areas for development of Horticulture crops.

The Department replied (February 2022) that views from different districts are taken and incorporated in the draft DPRs, however, did not furnish any documentary evidence in support of reply. In sampled districts, documents in support of the reply were not furnished.

|                                   |
|-----------------------------------|
| <b>2.2.4 Financial Management</b> |
|-----------------------------------|

Ministry of Agriculture, Cooperation and Farmer Welfare, GoI releases its share of fund to GoA based on the approved outlay in the AAPs. GoA, in turn, releases (Central and State share) funds to implementing agency/nodal department based on financial sanction accorded by the Agriculture Department and finally funds are transferred into the Bank account maintained for the purpose by the Director of Horticulture and Food Processing, Assam.

The fund sharing of both the Schemes (HMNEH & RKVY) was 90:10 (Central 90 per cent & State 10 per cent). During 2015-16, it was 50:50 between Central and State



only for RKVY. The status of fund during the years 2015-16 to 2019-20, under HMNEH and RKVY as reported by the Director of Horticulture is given in **Table 2.4**.

**Table 2.4:-Status of fund for the years 2015-16 to 2019-20**

(₹ in crore)

| Year        | Approved outlay for Annual Action Plan including Spill over/unspent amount |             |        | Reported by the Director, H&FP                               |             |        |             | Percentage of Central Share released by GoI | Percentage of State Share released by GoA |
|-------------|----------------------------------------------------------------------------|-------------|--------|--------------------------------------------------------------|-------------|--------|-------------|---------------------------------------------|-------------------------------------------|
|             |                                                                            |             |        | Central Share received by State and released to the Director |             |        | Expenditure |                                             |                                           |
|             | Central Share                                                              | State Share | Total  | Central Share                                                | State Share | Total  |             |                                             |                                           |
| 2015-16     | 54.90                                                                      | 6.10        | 61.00  | 20.00                                                        | -           | 20.00  | 20.00       | 36                                          | 0                                         |
| 2016-17     | 34.25                                                                      | 3.80        | 38.05  | 22.00                                                        | 1.33        | 23.33  | 13.16       | 64                                          | 35                                        |
| 2017-18     | 36.41                                                                      | 4.04        | 40.45  | 22.90                                                        | 1.26        | 24.16  | 19.77       | 63                                          | 31                                        |
| 2018-19     | 84.00                                                                      | 9.33        | 93.33  | 56.00                                                        | 3.00        | 59.00  | 46.58       | 67                                          | 32                                        |
| 2019-20     | 113.86                                                                     | 12.65       | 126.51 | 79.16                                                        | 7.90        | 87.06  | 75.60       | 70                                          | 62                                        |
| Total HMNEH | 323.42                                                                     | 35.92       | 359.34 | 200.06                                                       | 13.49       | 213.55 | 175.11      |                                             |                                           |
| 2015-16     | 31.10                                                                      | 31.10       | 62.20  | 21.55                                                        | -           | 21.55  | 21.35       | 69                                          | 0                                         |
| 2016-17     | 54.88                                                                      | 6.10        | 60.98  | 19.54                                                        | 2.17        | 21.71  | 20.21       | 36                                          | 36                                        |
| 2017-18     | 53.86                                                                      | 5.98        | 59.84  | 15.86                                                        | 1.76        | 17.62  | 15.63       | 29                                          | 29                                        |
| 2018-19     | 4.34                                                                       | 0.48        | 4.82   | 3.44                                                         | 0.38        | 3.82   | 2.22        | 79                                          | 79                                        |
| 2019-20     | 26.85                                                                      | 2.98        | 29.83  | 9.00                                                         | 1.00        | 10.00  | 8.60        | 34                                          | 34                                        |
| Total RKVY  | 171.03                                                                     | 46.64       | 217.67 | 69.39                                                        | 5.31        | 74.70  | 68.01       |                                             |                                           |

Source: Information furnished by the Directorate.

#### 2.2.4.1 Incorrect reporting of expenditure under HMNEH

Audit further noted that funds drawn from the treasury was being shown as expenditure in the progress reports depicting expenditure under HMNEH. This led to reporting of expenditure of ₹ 175.11 crore in the progress report, while the actual expenditure as per the cash book and bank statement was ₹ 115.26 crore. The balance amount was lying in bank account of the Director of Horticulture & FP, Assam maintained with Axis Bank.

The Director stated (January 2022) that progress reports are prepared AAP wise irrespective of the year of receipt and expenditure. Thus, the figures exhibited in the original books of accounts viz., Cash Book and Bank Statement differs with the progress reports.

##### 2.2.4.1.1 Incorrect reporting of achievement under HMNEH

Operational Guidelines of HMNEH 2014, GoI stipulated that monthly progress reports should be posted on the website of GoI by 5<sup>th</sup> of every month following the month by both District and State. Further, as per the instruction contained in the approval letter, certified hard copy of the monthly progress reports should also to be furnished to GoI by 10<sup>th</sup> of every month following the month. Progress reports depict the monthly physical and financial progress made.

Audit observed that during the period from 2015-16 to 2019-20, there was overstatement of achievement in the components as detailed in **Table 2.5**.

Table 2.5:-Activity-wise achievement status during 2015-20

| Name of activity                    | Achievement reported |                        | Achievement as per records <sup>22</sup> |                        |
|-------------------------------------|----------------------|------------------------|------------------------------------------|------------------------|
|                                     | Physical (Nos)       | Financial (₹ in crore) | Physical (Nos)                           | Financial (₹ in crore) |
| Creation of marketing facilities    | 62                   | 4.28                   | 24                                       | 1.16                   |
| Farmer Producer Organisations       | 20                   | 1.63                   | 0                                        | 0.15                   |
| Honey Bee Colony and Bee-Hive boxes | 13,200               | 2.12                   | 9,360                                    | 2.09                   |
| IPHM                                | 778                  | 30.54                  | 97                                       | 9.66                   |
| Mechanisation (power tiller)        | 2,530                | 18.99                  | 1,111                                    | 8.33                   |
| Mushroom                            | 49                   | 3.28                   | 23                                       | 0.73                   |
| Small nursery                       | 79                   | 6.19                   | 26                                       | 1.43                   |
| <b>Total</b>                        | <b>16,718</b>        | <b>67.03</b>           | <b>10,641</b>                            | <b>23.55</b>           |

Source: Departmental records

The above table indicates that reported physical achievement was overstated by 57 per cent by the Directorate inflating achievements to show utilisation of fund released by GoA without actual utilisation.

The Director replied (January 2022) that the reporting of progress/ achievement as well as expenditure was as per AAP year-wise instead of financial year-wise as worked out by audit. However, the Director did not maintain/furnish the monthly data to analyse the discrepancy of reporting between financial year and AAP year in support of the reply, as stated by Principal Secretary during the Exit Meeting. Therefore, the fact remains that Director did not prepare monthly report as stipulated in the guidelines and reported incorrect figures of achievement to GoI.

#### 2.2.4.2 Short release of Central Share by GoI and State Share by GoA

- Under HMNEH, out of approved outlay of ₹ 359.34 crore, ₹ 213.55 crore was released to the Director. The release of Central share ranged between 36 to 70 per cent whereas release of State share ranged between zero to 62 per cent.
- Under RKVY, out of approved outlay of ₹ 217.67 crore, ₹ 74.70 crore was released to Director of Horticulture. The release of Central share ranged between 29 to 79 per cent whereas release of State share ranged between zero to 79 per cent.

From the aforesaid facts, it transpired that the funds were not released as per approved AAP due to delayed/non-submission of UCs.

The Department admitted the facts and stated (February 2022) that fund was not released as per allotment of approved AAP though proposals were submitted. The reply was not based on the facts stated above.

#### 2.2.5 Implementation of HMNEH and RKVY Schemes

The Director of Horticulture implemented HMNEH and RKVY schemes with a view to increase the area coverage and increase production and productivity of horticulture crops through interventions like providing seed, planting material and cash assistance for procuring horticultural equipment and building infrastructure which are detailed in succeeding paragraphs. Taking the base year as 2014-15, the impact with reference to

<sup>22</sup> Audit considered the subsidy payment records.



area sown and production of horticulture crops during the period covered under audit (2015-16 to 2019-20) was as under:

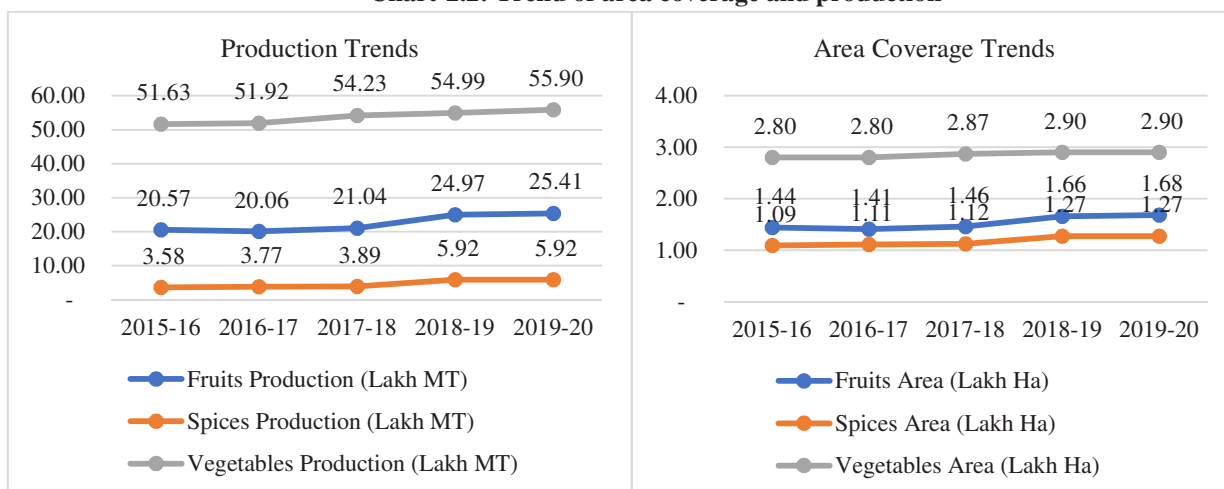
**Table 2.6:-Status of area and production of Horticulture crops**

(Area in lakh Ha and Production in lakh MT)

| Year    | Fruits |            | Spices |            | Vegetables |            |
|---------|--------|------------|--------|------------|------------|------------|
|         | Area   | Production | Area   | Production | Area       | Production |
| 2014-15 | 1.44   | 20.12      | 1.08   | 2.98       | 2.78       | 50.12      |
| 2015-16 | 1.44   | 20.57      | 1.09   | 3.58       | 2.80       | 51.63      |
| 2016-17 | 1.41   | 20.06      | 1.11   | 3.77       | 2.80       | 51.92      |
| 2017-18 | 1.46   | 21.04      | 1.12   | 3.89       | 2.87       | 54.23      |
| 2018-19 | 1.66   | 24.97      | 1.27   | 5.92       | 2.90       | 54.99      |
| 2019-20 | 1.68   | 25.41      | 1.27   | 5.92       | 2.90       | 55.90      |

Source: Departmental figures

**Chart-2.2: Trend of area coverage and production**



It can be observed from the charts above that there has been only a little increase in area coverage and production year on year during 2015-20.

While the above charts present the overall horticulture scenario in Assam, the Horticulture activities carried out under HMNEH and RKVY Schemes during 2015-2020 are discussed in succeeding paragraphs.

### 2.2.5.1 Activities and expenditure under HMNEH

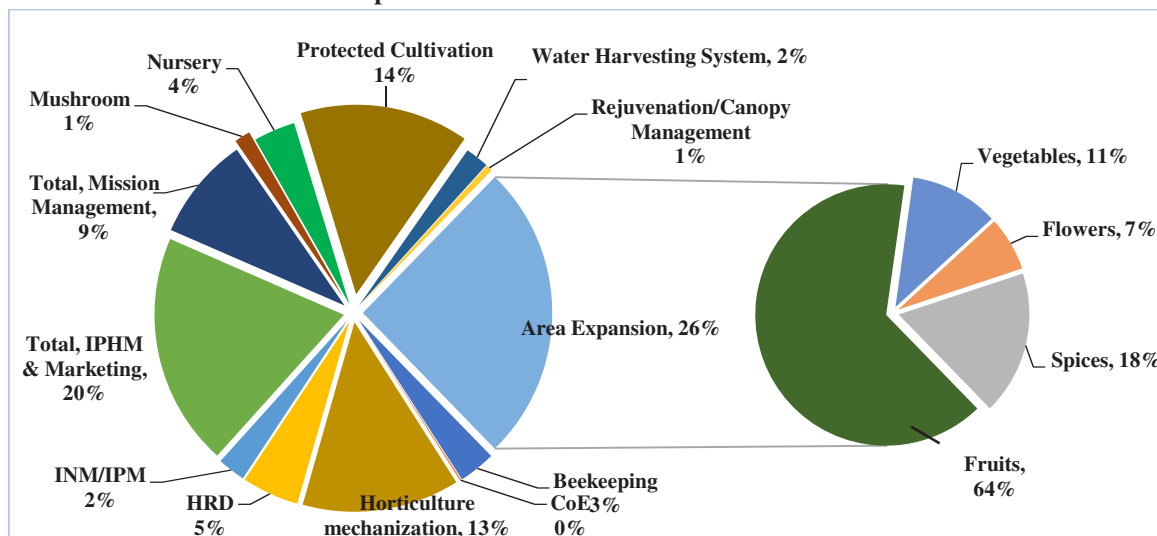
The Horticulture activities under HMNEH was carried out through components like Area expansion, Nursery development, INM & IPM<sup>23</sup>, IPHM<sup>24</sup> & Marketing, Protected cultivation, Mushroom cultivation, Mechanisation, Water Harvesting, Pollination through Bee keeping, developing Centres of Excellence (CoE) for horticulture, Human Resource Development (HRD), and Mission Management.

As per Progress Reports, an amount of ₹ 175.11 crore was spent during the years 2015-20 against different components. The component-wise expenditure was as under:

<sup>23</sup> Integrated Nutrient Management (INM) & Integrated Pest Management (IPM)

<sup>24</sup> Integrated Post Harvest Management (IPHM)

Chart-2.3: Expenditure Distribution for HMNEH 2015-16 to 2019-20



The major expenditure (26 per cent) was under Area Expansion followed by IPHM & Marketing (20 per cent), Protected cultivation (14 per cent), Mechanisation (13 per cent), Mission Management (nine per cent), HRD (five per cent), Nursery (four per cent), Pollination through Bee keeping (three per cent), INM/IPM (two per cent), Water Harvesting (two per cent), Rejuvenation/canopy management (one per cent) and Mushroom (one per cent). The area expansion contained the sub-component for area coverage of Fruits (64 per cent), Spices (18 per cent), Vegetables (11 per cent) and Flowers (seven per cent).

#### 2.2.5.1.1 Area coverage under HMNEH

Operational Guidelines of HMNEH 2014, GoI stipulated that monthly progress reports should be posted on the website of GoI by 5<sup>th</sup> of every month following the month by both District and State. Further, as per the instructions, the certified hard copy of the monthly progress reports should also to be furnished to GoI by 10<sup>th</sup> of every month following the month. Progress reports depicts the monthly physical and financial progress made.

Records revealed that the monthly progress reports were not found prepared at both District and State level. The Directorate furnished yearly physical and financial progress reports mentioning the targets and annual achievement of the activities undertaken during the year. In order to assess the achievement, audit asked for the basic records of preparation of achievement which were not furnished.

Area coverage was done by way of issue of seeds and planting materials to the beneficiaries by the Directorate of H&FP through the District Agriculture Offices. Other crop inputs like fertilisers and labour cost, etc., were to be borne by the beneficiaries.

The target and achievement as per the Progress Reports in terms of area coverage in respect of four Horticulture Components under HMNEH was as follows:

Table 2.7:-Target and achievement as per Progress Reports

(Area in Ha)

| Year         | Flowers    |               | Fruits        |              | Spices       |              | Vegetables   |             |
|--------------|------------|---------------|---------------|--------------|--------------|--------------|--------------|-------------|
|              | Target     | Achievement   | Target        | Achievement  | Target       | Achievement  | Target       | Achievement |
| 2015-16      | 5          | 4.55          | 4,357         | 778          | 1,000        | 540          | 505          | 495         |
| 2016-17      | 103        | 103           | 2,082         | 1,475        | 640          | 490          | 253          | 253         |
| 2017-18      | 122        | 50            | 2,488         | 1,142        | 790          | 725          | 126          | 126         |
| 2018-19      | 257        | 257           | 1,828         | 800          | 850          | 486          | 918          | 518         |
| 2019-20      | 210        | 200           | 2,470         | 2,120        | 2,150        | 2,150        | 710          | 710         |
| <b>Total</b> | <b>697</b> | <b>614.55</b> | <b>13,225</b> | <b>6,315</b> | <b>5,430</b> | <b>4,391</b> | <b>2,512</b> | <b>2102</b> |

Source: Departmental records

It can be seen from the table above that the planned targets were not fully achieved under all four components. Audit observed that crop-wise estimation was not carried out by the Directorate in reporting the achievement of planned targets and also did not provide any other basis of assessing the achievement. Though the achievement in respect of area coverage for Fruits during 2016-17 was more than that of 2015-16 under HMNEH but the achievement was found decreased in 2016-17 for the State.

In absence of basic records, audit calculated area coverage on the basis of yardsticks given in Package of Practices (PoP) of Horticulture crops of the Department. In the selected districts, audit assessed the area coverage figures taking the yardsticks in the PoP, based on receipt of seeds/planting materials by the districts, as detailed in **Table 2.8**.

Table 2.8:-Area Coverage as reported and as per PoP in the selected districts.

(Area in Ha)

| District                                                            | Flower                 |                          | Fruit                  |                          | Spice                  |                          | Vegetable              |                          |
|---------------------------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|
|                                                                     | Area coverage reported | Area coverage as per PoP | Area coverage reported | Area coverage as per PoP | Area coverage reported | Area coverage as per PoP | Area coverage reported | Area coverage as per PoP |
| Kamrup (Rural & Metro)                                              | 171                    | 49                       | 556                    | 314                      | 171                    | 230                      | 108                    | 88                       |
| Morigaon                                                            | 20                     | 3                        | 266                    | 79                       | 120                    | 167                      | 92                     | 44                       |
| Nalbari                                                             | 70                     | 10                       | 135                    | 127                      | 115                    | 115                      | 79                     | 70                       |
| Nagaon                                                              | 39                     | 5                        | 695                    | 531                      | 248                    | 166                      | 128                    | 79                       |
| Sonitpur                                                            | 50                     | 7                        | 492                    | 471                      | 224                    | 283                      | 136                    | 65                       |
| <b>Total</b>                                                        | <b>351</b>             | <b>73</b>                | <b>2144</b>            | <b>1522</b>              | <b>878</b>             | <b>961</b>               | <b>542</b>             | <b>347</b>               |
| <b>Percentage as per PoP against reported by Director, H&amp;FP</b> | <b>21</b>              |                          | <b>71</b>              |                          | <b>109</b>             |                          | <b>64</b>              |                          |

Audit noticed that reported inconsistency in area coverage of horticulture crops was reporting of achievement uniformly as per cost norms against the funds released to the Directorate. The Directorate while reporting of achievement did not look at the quantity of seeds/ planting materials supplied, only adopted the cost norms against the fund received by them.

The Department while accepting (February 2022) the audit observation stated that progress/ achievement were reported as per cost norms as laid down in the operational

guidelines. The reply of the Department was not based on facts as the achievement should have been on actual area covered and not on cost norms which led to incorrect reporting.

There was irregular allocation, non-receipt/supply of allocated quantities to districts, fixing of targets without assessing the actual requirement of districts, as discussed in **Paragraph No. 2.2.5.3**.

#### **2.2.5.2 Activities and expenditure under RKVY**

During the years 2015-20, an amount of ₹ 68.01 crore (as per Progress Reports) was spent. The major expenditure (76 *per cent*) was under the category of Production Growth of horticultural crops which included Vegetables (79 *per cent*), Spices (11 *per cent*) and Fruits (10 *per cent*). It was noticed that –

- In case of Hybrid vegetables, though the achievement was more than the target during 2016-17 and 2017-18, but it was only 55 *per cent* during 2019-20.
- Under the category of Spices, in addition to onion, “black pepper, ginger and turmeric” with a target area 600 Ha was also planned during 2016-17 which was not taken up. The reasons for not taking up the planned item was not found on records.
- In the case of Fruits, it was seen that strawberry seeds were supplied during 2015-17 and 2019-20. The area coverage was reported as 286 Ha against target of 631 Ha. Audit using the yardstick in PoP observed that only 13.72<sup>25</sup> Ha could have been covered.

The Department, while accepting the audit observation stated (February 2022) that strawberry was supplied based on cost norms and to cover the targeted area, remaining quantities have to be managed by farmers from their own resources. Thus, it transpired from reply that reporting of progress/achievement of area coverage was done presuming that the farmers procured the rest planting materials and not based on the coverage of actual area

#### **2.2.5.3 Allocation of seeds/planting materials**

Audit observed that the requirement of crop variety-wise seeds/inputs was not found recorded in AAPs for 2015-20. Audit noticed that there were cases of short supply and delayed supply of seeds as illustrated below:

- Records (indents, challans, bills/vouchers) of the Directorate showed that there was short supply of nine seeds (Appleber, Assam Lemon, Banana, Black Pepper, Capsicum, Papaya, Ride Gourd, TC Banana and Tuberrose). As a result of short supply of crops against the allotment, area coverage was less ranging from two to 79 *per cent* calculated as per PoP of respective crops {**Appendix-2.1 (A) & (B)**}

<sup>25</sup> Total supply of 6,77,213 strawberry plants were made. The area coverage yardstick in PoP was 0.02025 sqm per plant i.e. 6,77,213 strawberry plants x 0.02025 sqm per plant = 1,37,135.63 sqm/10,000 = 13.72 Ha

- In 250 out of 985 cases, there was delay in supply of seeds/planting materials beyond the sowing season ranging between two to 170 days (*Appendix-2.2*). It was noticed in the 250 cases of delay-
  - in 15 cases, supplier delayed the supply though supply order was issued before the sowing season;
  - in 92 cases, the supply order was issued during the sowing season; and
  - in 143 cases, the supply order was issued post sowing season.
- In one of the selected districts due to supply made beyond sowing season, DAO Kamrup refused to receive seeds/planting materials worth ₹ 24.84 lakh (Capsicum-10.5 kg worth ₹ 9.23 lakh, Tuberose-14.83 lakh plants worth ₹ 13.50 lakh and Turmeric-85.50 quintal worth ₹ 2.01 lakh during 2017-18). The refused quantities were diverted to three districts (Baksa, Golaghat and Hojai).

Further, to assess the impact of delayed supply of planting materials in the selected districts, the reported data relating to area coverage, production and productivity was analysed for five crops with reference to the yardstick (yield rate) PoP and it was noticed that the average yield of crops were found less ranging between four to 96 *per cent* as detailed in **Table 2.9**.

**Table 2.9:-Comparison of yield of crops**

| Name of the crop | Minimum yield as per PoP (quintal/hectare) | Average yield as per records furnished by DHFP (quintal/hectare) | Percentage of less yield |
|------------------|--------------------------------------------|------------------------------------------------------------------|--------------------------|
| Potato           | 85.00                                      | 71.40                                                            | 16.00                    |
| Onion            | 150.00                                     | 77.77                                                            | 48.15                    |
| Turmeric         | 300.00                                     | 13.07                                                            | 95.64                    |
| Ginger           | 150.00                                     | 95.35                                                            | 36.43                    |
| Capsicum         | 70.00                                      | 67.43                                                            | 03.67                    |

Thus, it is indicative that delayed supply of planting materials can be one of the major reasons for drop-in yield rate besides depriving the farmers in producing better yielding crops and thereby better income.

The Department accepted (February 2022) the facts and stated that AAP was prepared based on sectoral allocation received from GoI and not as per requirement of district. The Director stated that supply of materials to farmers were delayed because of late release of fund and now initiative has been taken to avoid supply beyond planting season. The reported progress/achievement were based on cost norms fixed by GoI. Further, expressing the constraint to achieve as per package of practice, it was stated that the requirement is more which needed to be purchased by beneficiaries from their own source. The reply was not tenable as the Department had prepared PoP for Horticulture crops and the achievement should have been based on the parameters as spelt out in the PoP for the respective crops.

#### 2.2.5.4 Establishment of Nursery

As per HMNEH scheme guidelines, 50 *per cent* subsidy of project cost<sup>26</sup> will be provided for setting up new nurseries<sup>27</sup> (hi-tech nurseries and small) under the Public (Government) as well as Private Sector to meet the requirement of planting materials. Nurseries will be encouraged to get accreditation within 18 months of setting up through designated agencies like National Horticulture Board, Central and State institutions. Central Institute of Horticulture, Nagaland is the designated agency for accreditation in North-Eastern Region. Planting materials for HMNEH will be procured only from accredited nurseries as per the scheme guidelines.

**Private Small Nurseries** - During the period from 2016-17 to 2019-20, altogether 84 private and seven public nurseries were taken up with the financial target of ₹ 6.31 crore and ₹ 1.00 crore respectively. As per the annual progress reports, the achievement was shown as the establishment of 74 (private) and five (public) nurseries with the expenditure of ₹ 5.53 crore and ₹ 0.66 crore respectively. However, the payment records revealed that payment of ₹ 1.43 crore was made in respect of 26 private nurseries only (**Appendix-2.3**). In absence of the payment records of the remaining 53 nurseries, audit could not ascertain the veracity of the establishment as well as the expenditure incurred. As such, the claims made in the annual progress reports are doubtful as no payment were found made in respect of 53 remaining nurseries.

It was also noticed (March 2021) that four private nurseries and one public nursery was found accredited as on date of audit, but procurement of seeds/planting materials was not found made from these accredited nurseries.

In reply, the Department stated (February 2022) that 10 private nurseries have been accredited till January 2022. The Department, further, stated that procurement from private nurseries could not be done due to the procurement procedure of GoA. However, the Department did not provide any reply regarding mismatch between achievement of establishment of nurseries as per progress report and payment records.

#### 2.2.5.5 Training and skill development

RKVY and HMNEH schemes envisaged training including seminar, workshop, exposure visit, *etc.*, to farmers, entrepreneurs, field level workers to be taken up at State Level and outside the State with a view to create skill development of farmers, unemployed youths for adoption of high yielding varieties of crops and farming system.

It was noticed that achievement during 2015-20 ranged between zero to 89 *per cent* and 2 to 18 *per cent* under HMNEH and RKVY respectively (**Appendix-2.4 (A) & (B)**).

<sup>26</sup> Maximum admissible project cost is ₹ 15,00,000

<sup>27</sup> Nursery is a unit for producing planting materials. Small Nursery is a nursery with an area of 1 ha with a provision for naturally ventilated green houses and net houses and will produce 25,000 plants of the mandated fruits/ plants/ tree spices/ plantation crop per year. There are also Hi-tech nurseries which will have an area of 1 to 4 ha with a capacity to produce 50,000 plants per ha of mandated fruits crops/ tree spices/ plantation crops, *etc.*



The Department accepted the audit observation and replied (February 2022) that targeted training could not be done due to Covid 19 and non-allotment of fund. The reply of the Department is factually incorrect as Covid 19 cannot be the reason for shortfall during 2015-20.

#### 2.2.5.6 Idle and unproductive expenditure- ₹ 18.41 crore

##### 2.2.5.6.1 Model Floriculture Unit at Sarutari, Kamrup

###### (i) Idle expenditure of ₹ 1.33 crore due to non-functional infrastructure

SLSC approved (12 December 2013) establishment of floriculture units (public nursery) at Sarutari, Kamrup under HMNEH 2013-14 at a project cost of ₹ 200.00 lakh as proposed by the Directorate with the objective (i) to develop a plan to showcase the cut flowers with the facility for cultivation of Orchid, Gerbera and Anthurium; (ii) to demonstrate the cultivation practice of floriculture to farmers and to train 1,000 farmers *per year* and (iii) to get project return of ₹ 5.00 lakh *per annum* from sale of cut spike of flowers as well as kiekies<sup>28</sup>. The public nursery was completed in December 2015 at a cost of ₹ 1.44 crore (₹ 1.33 crore for civil works and ₹ 0.11 crore for computer and office stationeries) and was handed over by the contractor for running departmentally.

In March 2016, the nursery was partially damaged due to heavy rainfall and wind. The nursery, located at the hilltop could not withstand high velocity of wind and rainfall every year. No effort was found to have been made to repair the damages.

During joint site visit (March 2021), it was observed that all the six green houses were in a damaged condition. Grown weeds were found within all the green houses, no plantation was found within the green houses, there was no boundary wall/fencing, the iron gate at the entrance was found in a deplorable condition. The DG set covered with plastic sheet was found kept in an open space as the shed was damaged. The labour barrack was also found damaged and unfit for use. Furniture and computer were not found in the unit. The cold room was inaccessible and found dumped with various materials.



Fifth Green House in front of the office building and below the labour barrack was found in a dilapidated condition. No plantation was observed under the green house (12-03-2021)

<sup>28</sup> In horticulture, “Kiekie” is a plant produced asexually by an orchid plant, especially Dendrobium, orchids.

It was evident that the technical aspect was not looked into during site selection. The unfavourable site selection coupled with the inaction to make the unit operational during the last five years and lack of monitoring defeated the objective of creation of the unit and the expenditure of ₹ 1.33 crore did not yield the desired objectives.

**(ii) Unproductive expenditure of ₹ 1.12 crore in procurement of planting materials**

For procurement of planting materials for the model floriculture unit at Sarutari, the Director of Horticulture received (June 2015) willingness from approved firm (M/s Raja Enterprise) for supply of planting materials on buy-back agreement. In buy-back agreement, the agencies needed to supply planting materials at the approved quoted rate and subsequently buy back all the produce obtained from the supplied planting materials. The status of agreements entered, if any, was not found on records.

Records showed that planting materials worth ₹ 1.12 crore were procured in two phases (**Appendix-2.5**). In the 1<sup>st</sup> phase, seedlings of four varieties of orchids involving expenditure of ₹ 0.53 crore were procured in June and August 2015 which was before commencement (October 2015) of the construction of the green houses and in the 2<sup>nd</sup> phase, seedlings of two varieties of flowers involving expenditure of ₹ 0.59 crore were procured in December 2015 and March 2016 from the firm (M/s Asiatic Horticulture Farm) which did not agree to the terms of buy back. Further, as mentioned in aforesaid paragraph that the unit (public nurseries) was in operation till 2017-18 and it was noticed that during the period *w.e.f.*, 12 August 2016 to 01 November 2017, horticultural produce of 1,685 nos. valuing only ₹ 8,530 were found to have been sold to farmers outside the State (as stated during discussion) and not under buy-back agreement to the two selected firms.

In view of the above facts, it can be concluded that undue benefit was extended to the firms as the planting materials were procured from them but desired benefit of selling of produces on buy back was not carried out which defeated the objective of scheme even after incurring expenditure of ₹ 1.12 crore on planting materials.

The Department while accepting (February 2022) the audit observation stated that the unit is lying idle due to absence of permanent water source which indicated improper survey and planning before taking up of the project. The reply of the department was not tenable as provision of permanent water source should have been considered before taking up the project.

**2.2.5.6.2 Nurseries under RKVY – Idle expenditure of ₹ 5.89 crore**

The SLSC approved establishment of nurseries under RKVY 2012-13 *viz.*, “Central Horticulture Nursery” and “Model Horticulture Orchard with ‘V’ type Automated Nursery” at Ulubari and Byrnihat, Kamrup Metro with a cost of ₹ one crore and ₹ five crore respectively. However, due to non-availability of adequate land, the site of the 2<sup>nd</sup> nursery was changed to Ulubari. The objective of setting up of both the nurseries was to grow high-quality planting materials of horticulture crops having high-tech green house, modern farming technique to improve production and income of farmers. Both



the nurseries were constructed (March 2014) without consideration of various aspects viz., broad objective of the projects, infrastructural requirement and modalities of operation & maintenance.

The construction of both the nurseries was completed on 30 January 2015 and 30 June 2015 at cost of ₹ 4.89 crore and ₹ 1.00 crore respectively and these were handed over (February 2016) by the contractor to the Directorate after providing training to the designated Project Manager, who is an officer from the Directorate, for running the nurseries along with 14.99 lakh<sup>29</sup> seedling of various flowers and vegetables. Both the nurseries were to be operated departmentally. It was also seen that SLEC had recommended formation of technical committee for self-sustainability but records in support of implementation of the recommendation was not found in records.

During joint site visit (April 2021), it was seen that all the net houses were in dilapidated condition, weed and bush growth were found, plantation was not observed inside the units as well as net houses and the scion<sup>30</sup> and mother block was not traceable. Further, it was stated by the Directorate that these nurseries remained non-functional since January 2017 due to non-installation of separate electric connection, non-availability of inputs and non-availability of funds for recurring expenditure and maintenance.

Thus, due to lack of formulation of modalities of operation & maintenance and self sustainability the project failed to provide the desired benefits.



V-type Nursery net house with jungle weed in the hardening house (09-04-2021)



Central Horticulture Nursery net house without any plantation (09-04-2021)

29

| Name of Crop                                                                                   | No. of seedlings | Name of Crop  | No. of seedlings |
|------------------------------------------------------------------------------------------------|------------------|---------------|------------------|
| Cauliflower                                                                                    | 3,59,568         | Chilly        | 29,106           |
| Tomato                                                                                         | 1,84,932         | Capsicum      | 35,640           |
| Cabbage                                                                                        | 52,668           | Tomato        | 56,628           |
| Chilly                                                                                         | 1,02,762         | Bhendi        | 32,472           |
| Capsicum                                                                                       | 1,57,806         | Ridge Guard   | 3,168            |
| Brinjal, Chinese Cabbage, Bottle Guard, Pumpkin, Kirikhal, Red Cabbage, Parceli, Palak, Dhania | 2,57,400         | Bean          | 5,940            |
| Cucumber & Papaya                                                                              | 13,464           | Papaya        | 2,376            |
| Broccoli                                                                                       | 95,238           | Cucumber      | 5,940            |
| Flowers                                                                                        | 9,576            | Brinjal       | 5,940            |
| Mix Others                                                                                     | 87,912           | <b>Total:</b> | <b>14,98,536</b> |

<sup>30</sup> The scion is a young shoot, branch, or bud that is taken from one plant variety to be grafted onto the rootstock of another plant variety.

The Department accepted (February 2022) the audit point and stated that the units are lying idle due to lack of proper business plan, shortage of manpower and maintenance fund, however, attempt is being made for its' revival.

#### 2.2.5.6.3 Centre of Excellence – Idle expenditure of ₹ 9.98 crore

Further, to augment the skill development of the farmers through training and demonstration of horticulture crops, two Centres of Excellence (COE) were set up.

HMNEH scheme guidelines envisaged establishment of Centre of Excellence (COE) for different horticulture crops which would serve as demonstration and training centres as well as source of planting material and vegetable seedlings under protected cultivation.

Establishment of two CsOE was proposed by GoA and GoI sanctioned at a cost of ₹ 5.00 crore each during 2012-14, where one COE was for citrus fruits and the other one was for off-season vegetables and high value flowers. The CsOE were in non-functional state as discussed in the succeeding paragraphs.

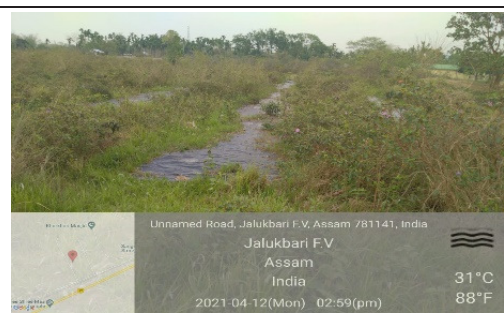
##### i) Centre of Excellence for Citrus

Under HMNEH 2013-14, establishment of COE for Citrus at Boko, Kamrup Rural was approved at ₹ 5.00 crore (₹ 3.58 crore for engineering works like civil works, tubular structure, electrification, transformer, *etc.* and ₹ 1.42 crore for non-engineering works like irrigation, fertigation, vehicle, power tiller, tractor, root stock, mother blocks, *etc.*) The COE was proposed to have six insect proof net houses for mother blocks and rootstock and an open orchard of 10 Ha and to provide high quality and disease-free quality planting materials, usage of precision farming techniques, post-harvest handling of citrus crops and training and capacity building of citrus growers, departmental personnel, nurserymen, *etc.* The said COE was to be run departmentally and was found inaugurated in August 2016.

During joint physical verification of the COE by audit (April 2021) with the departmental representative, it was seen that the open orchard was divided into two parts (one part containing citrus plants and the other part only had plastic mulching laid without plants). Though citrus plants were found in three insect proof net houses but the rest three were covered with bushes and shrubs. The presence of rootstock was also not noticed. The Director stated during the joint verification report that production could not be made due to lack of manpower and maintenance fund, and this resulted in COE being non-operational which led to idle expenditure of ₹ 5.00 crore.



Green house (stated for root stock) roof damaged and full of bushes (12-04-2021)



Plastic mulching in open field without plantation (12-04-2021)

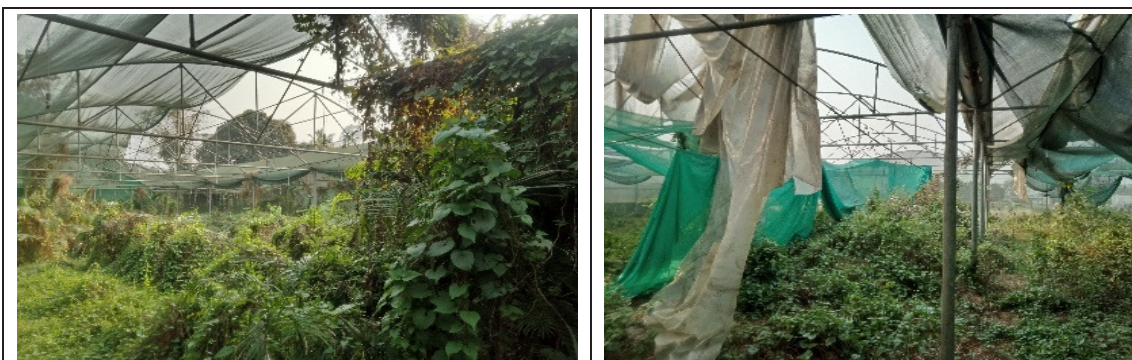


The Department while accepting the audit observation stated (February 2022) that the unit was lying idle due to insufficient manpower and maintenance fund and work has been started for revival in a phased manner.

## ii) Centre of Excellence for off-season vegetables and high value flowers

The CoE, designed to serve as a Technology Demonstration Centre for innovative techniques to foster cultivation of different horticultural crops including orchids and other high value flowers, offseason vegetables and commercial fruits crops with central focus on productivity enhancement and qualitative production was approved (27 February 2013) under HMNEH 2012-13 at ₹ 4.98 crore (₹ 1.70 crore for civil works and ₹ 3.28 crore for horticulture activities, tax, *etc.*) and was to be run departmentally. Northeastern Regional Agricultural Marketing Corporation Ltd. (NERAMAC), a Government of India Undertaking was entrusted (03 July 2013) to complete the work by 31 October 2013. NERAMAC completed the project on 15 February 2016 (which included construction of infrastructure and development of plants) and the COE was taken over by the department on 01 April 2016.

Joint site visit by audit (24 March 2021) with the departmental representatives disclosed that roof nets of all the nine green houses were in damaged condition. Only four green houses had flowers (Anthurium and cut flowers) and vegetables (papaya and tomatoes) and the rest five green houses were covered with weeds and bushes. The anthurium plants were in dried condition and it was difficult to distinguish the cut flower plants amid weeds and bushes.



Green house in damaged condition full of jungles and bushes. Shade net of roof and side wall also missing at places (24-03-2021)

As per status notes (March 2021), irrigation and fertigation system of COE were damaged (October 2017) by trespassing of wild elephants by breaking the boundary wall. A proposal of ₹ 19.54 lakh was prepared for revival/repairing of the destroyed systems. But the system could not be repaired to make the COE



Green House with 50 per cent dried Anthurium plants. Roof nets missing (24-03-2021)

functional as the COE was occupied as camp by CRPF personnel.

Audit also observed that the SLEC recommended to set up a Technical Team<sup>31</sup> for development of SOP and to prepare a well-defined calendar for smooth running of the COE (September 2016) and to constitute a Society for preparation of business plan for the COE to run them on self-sufficient basis (July 2018). The recommendations of the SLEC were not found implemented by the Directorate. Thus, the non-functioning of the CsOE led to idle expenditure of ₹ 9.98 crore (₹ 5.00 crore *plus* ₹ 4.98 crore).

The Director stated that the above nurseries and CsOE became non-functional for want of maintenance fund, manpower, *etc.* The reply indicates improper planning as source of maintenance fund as well as requirement of manpower were not considered during seeking approval of the above projects and also proposal for maintenance fund and manpower were not found included in the subsequent AAPs.

The Department while accepting the audit observation stated (February 2022) that proposal for revival was under process. The reply is not based on facts as the Department was supposed to make arrangement of funds for maintenance and provision for manpower at the time of sending the proposal for establishment of CsOE.

#### 2.2.5.7 Other components implemented under HMNEH

- **Organic Farming** –It was noticed that in the 2<sup>nd</sup> SLEC meeting, proposal of organic farming and certification for 1,000 Ha in nine districts was approved. The identification of beneficiaries required to be approved by SLEC was found not done, which was one of the conditions for release of fund, and as a result, the same was not forwarded to GoI. Audit observed that GoA had not formulated any policy for Organic Farming in the State till date (April 2022) and the proposal for organic farming and certification as submitted to the SLEC, was not based on a well thought out strategy to promote organic farming in the State.

The Department accepted (February 2022) the audit point and stated that organic farming and certification of 1000 ha were not implemented due to the shortage of funds.

- **Inadmissible expenditure of ₹ 0.60 crore under Pollination through Bee Keeping**–During 2018-19, the bee hive boxes and colonies were provided in two phases. It was seen that in the 1st phase, 6,880 units were supplied at 40 *per cent* subsidy of total cost and the rest 60 *per cent* was paid by the beneficiaries. In the 2nd phase, 2,480 units were supplied with subsidy at 100 *per cent* of cost in contravention to the norms of 40 *per cent* subsidy. Due to payment of 100 *per cent* of total cost, the target of 13,200 units remained underachieved by 3,840 units, and there was consequent irregular expenditure of ₹ 59.52 lakh, on account of providing 100 *per cent* subsidy against admissible subsidy of 40 *per cent*.

<sup>31</sup> With the Chief Scientist, Horticulture Research Station, Kahikuchi; Chief Engineer (Agri), Assam, Principal Scientist (Hort) ICAR, Barapani, Representative from NABARD and Deputy Director of Agriculture (Horticulture).

The Department while accepting the audit observation stated (February 2022) that the implementation procedure was changed, and the farmers were asked to procure the rest 60 *per cent* bee colonies and boxes. However, this was in contrary to provisions as envisaged in the guidelines and no approval was found to have been taken from GoI for the deviations.

- **Lack of initiatives led to non-formation of 18 FPOs under RKVY-** Farmers Producer Organisations are an organisation of farmer-producers that provide support to small farmers with end-to-end services covering almost all aspects of cultivation from inputs, technical services to processing and marketing. HMNEH guidelines envisaged aggregation of farmers into farmer groups, promotion of FPO and their tie up with Market Aggregators, Financial Institutions to bring economy of scale and scope in horticulture sector. For this, the SLEC have to review the progress of formation of FPOs.

The pattern of assistance is through a Resource Institute (RI). The Director engaged the Associated Tea and Agro Management Service Pvt. Ltd, which was the only empaneled Agency of Assam as per the panel of RI under GoI. The RI helps in formation of FPO and in training the office bearers<sup>32</sup> of FPO for the first three years and gets reimbursed for the training imparted from the Directorate.

Under RKVY, the payment gets routed through Assam Small Farmers Agri Business Consortium (ASFAC)<sup>33</sup>. It was seen that 28 FPOs were approved during 2015-20. Records showed that the Director received ₹ 9.84 crore against approved amount of ₹ 10.56 crore for 28 FPOs and released ₹ 5.03 crore to ASFAC and an expenditure of ₹ 3.60 crore was incurred by the agency. RIs reports further showed that due to irregular/ delayed payment the 18 FPOs started during 2016-17 and 2017-18 remained non-functional. Even the CEOs and office bearers quit due to non-payment of honorarium.

Thus, due to irregular/delayed payment to RIs, the Department failed to ensure the successful formation and functioning of FPOs.

The Department accepted the audit observation and stated (February 2022) that due to pandemic situation, RI did not render their service and also ASFAC was unable to process the release fund in time due to less manpower.

#### 2.2.5.8 Assistance for Food Processing Unit

The assistance for Food Processing Units was given under HMNEH at 50 *per cent* of the cost norms (₹ 8.00 crore per unit).

Records (AAP, Progress Reports, Bill/Voucher, DPRs and concerned files) showed that two Food Processing Units<sup>34</sup> applied and were approved for providing financial assistance of ₹ 8.00 crore (₹ 4.00 crore each) under HMNEH. The assistance was

<sup>32</sup> Chief Executive Officer (CEO), Local Resource Person (LRP) and Accountant of the FPO

<sup>33</sup> ASFAC is an autonomous body under Department of Agriculture, GoA formed in 2001 with an objective to promote, finance and support producer owned and controlled organisations

<sup>34</sup> (i) Amalgamated Plantations Pvt. Ltd, Nagaon and (ii) Sigma Spice Industries Pvt. Ltd, Kamrup

approved (January 2016 and March 2017) by the Empowered Monitoring Committee, GoI for production of spices<sup>35</sup> and the same was released during July 2017 to September 2020 to both units.

Memorandum of Understanding (MoUs) was signed with both the units with condition to do contract farming, collect raw materials preferably from local farmers and to submit progress report to the Department.

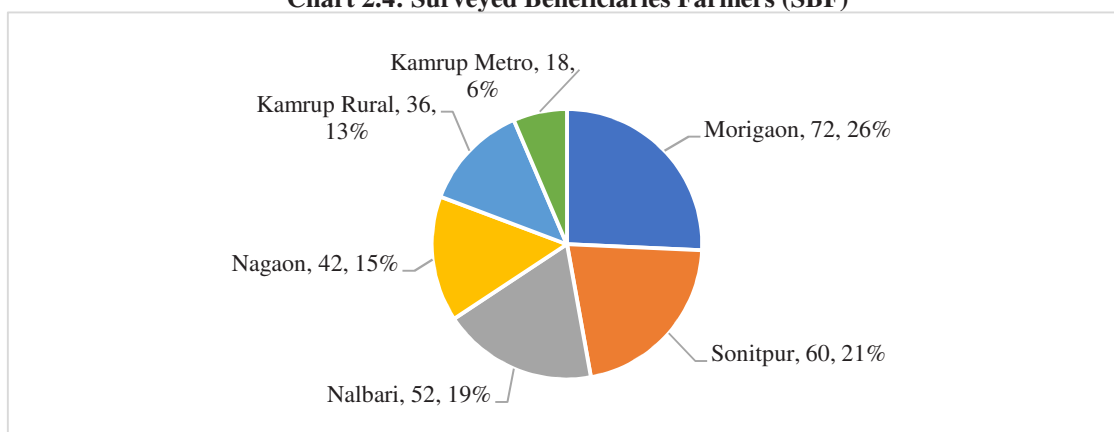
While Sigma Spice Industries, Kamrup was to produce all the spices, Amalgamated Plantations Pvt. Ltd, Nagaon was to produce only Black Pepper. Records showed that the units did not submit the periodical progress reports, and as such, benefits provided to local farmers, if any, could not be ascertained in audit. Sigma Spice Industries started (August 2016) commercial production, but the unit procured raw materials from outside the State due to the stated reason of non-availability of best quality of raw materials from local farmers. Thus, the intended benefit of contract farming and procurement of raw materials from local farmers was not achieved. Further, it was noticed that Amalgamated Plantations Pvt. Ltd, Nagaon did not furnish periodical progress reports and as such, the Department was also unaware of adherence to the conditions as laid down in the MoUs.

The Department accepted the facts and stated (February 2022) that necessary action will be initiated to implement the terms and conditions laid down in the MoUs signed between the Directorate and the industrial units.

### **2.2.6 Beneficiary Survey**

A total of 280 beneficiaries who received horticulture inputs under HMNEH and RKVY schemes were surveyed across the six districts of Assam. The beneficiaries were selected based on the Actual Payees Receipts (APRs) and availability of farmers<sup>36</sup>. The beneficiaries surveyed on various parameters relating to the benefit derived from the assistance provided under the said schemes.

**Chart 2.4: Surveyed Beneficiaries Farmers (SBF)**



<sup>35</sup> (i) Amalgamated Plantations Pvt. Ltd, Nagaon: Chilly, Large Cardamom, Ginger, Turmeric, Pepperlong, Bay Leaf, Leeks, Coriander, Mustard and (ii) Sigma Spice Industries Pvt. Ltd, Kamrup: fresh fruits and Coriander, Cumin, Chilly and Turmeric

<sup>36</sup> Seeds/planting materials for 30 Horticulture crops were found received by the available farmers. The farmers reported production of 24 Horticulture crops.



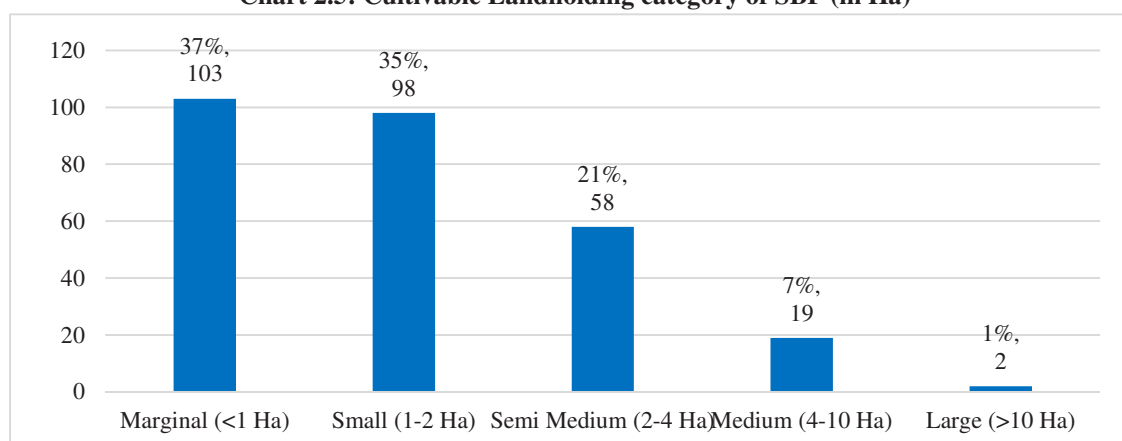
**(i) Profile of Beneficiaries**

The surveyed farmer beneficiary (SBF) had an average cultivable land of 1.85 Hectares (Ha). Larger average cultivable landholding was seen in Nalbari.

**Table 2.10:-Beneficiary Cultivable Landholding (in Ha)**

| District       | Average cultivable land | Maximum cultivable land | Minimum cultivable land |
|----------------|-------------------------|-------------------------|-------------------------|
| Kamrup Rural   | 1.75                    | 7.36                    | 0.40                    |
| Kamrup Metro   | 1.34                    | 4.82                    | 0.40                    |
| Nagaon         | 1.66                    | 2.68                    | 0.40                    |
| Nalbari        | 2.72                    | 40.16                   | 0.27                    |
| Morigaon       | 1.55                    | 8.03                    | 0.33                    |
| Sonitpur       | 1.82                    | 6.69                    | 0.27                    |
| <b>Overall</b> | <b>10.84</b>            | <b>40.16</b>            | <b>0.27</b>             |

Almost 71 *per cent* of the farmer surveyed had Marginal or Small cultivable land of less than two Hectares or 15 Bighas. The summary of cultivable land of SBF is given in **Chart 2.5**.

**Chart 2.5: Cultivable Landholding category of SBF (in Ha)**

All the 280 SBF were cultivating Agriculture crops and partially horticulture crops. Around 36.40 *per cent* of the cultivable land was put for use of horticulture crops by the surveyed beneficiary farmers.

**Table 2.11:-Percentage of cultivable land used for Horticulture Crops**

| District       | Number of SBF | Total cultivable land (in Ha) | Percentage <sup>#</sup> of cultivable land used for Agriculture crops | Percentage <sup>#</sup> of cultivable land used for Horticulture crops |
|----------------|---------------|-------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------|
| Kamrup Rural   | 36            | 62.92                         | 92.02                                                                 | 20.96                                                                  |
| Kamrup Metro   | 18            | 24.10                         | 68.34                                                                 | 34.15                                                                  |
| Nagaon         | 42            | 69.61                         | 94.62                                                                 | 33.08                                                                  |
| Nalbari        | 52            | 141.63                        | 65.88                                                                 | 54.38                                                                  |
| Morigaon       | 72            | 111.45                        | 83.30                                                                 | 31.33                                                                  |
| Sonitpur       | 60            | 109.30                        | 86.89                                                                 | 29.76                                                                  |
| <b>Overall</b> | <b>280</b>    | <b>519.01</b>                 | <b>80.15</b>                                                          | <b>36.40</b>                                                           |

<sup>#</sup> Percentage total exceeds 100, as some SBF used a portion of same plot of land for both agri-crops and horti-crops

(ii) *Assistance of seeds/planting materials received by the farmers*

One of the objective of the schemes was to provide assistance for promotion and development of horticulture crops. The Directorate provided assistance by way of issue of seeds/planting materials only.

Audit asked the farmers about supply of seeds/planting materials of their choice. The response of 267 (out of 280) beneficiary farmers is summarised in **Table 2.12**.

**Table 2.12:-Receipt of assistance by farmers as per their choice**

| District       | Number of SBF responded | No. of SBF who received Inputs as per farmers' choice |                    |                     |
|----------------|-------------------------|-------------------------------------------------------|--------------------|---------------------|
|                |                         | Received in full                                      | Partially received | Not received at all |
| Kamrup Rural   | 32                      | 03                                                    | 17                 | 12                  |
| Kamrup Metro   | 17                      | 00                                                    | 10                 | 07                  |
| Nagaon         | 36                      | 03                                                    | 08                 | 25                  |
| Nalbari        | 52                      | 01                                                    | 28                 | 23                  |
| Morigaon       | 72                      | 0                                                     | 72                 | 0                   |
| Sonitpur       | 58                      | 0                                                     | 15                 | 43                  |
| <b>Overall</b> | <b>267</b>              | <b>07</b>                                             | <b>150</b>         | <b>110</b>          |

In response to our question on when did the farmers start cultivation of horticulture crops, it was seen that only 27 out of 280 farmers started cultivating horticulture crops in the last five years and the remaining 253 farmers were cultivating since 1990 onwards.

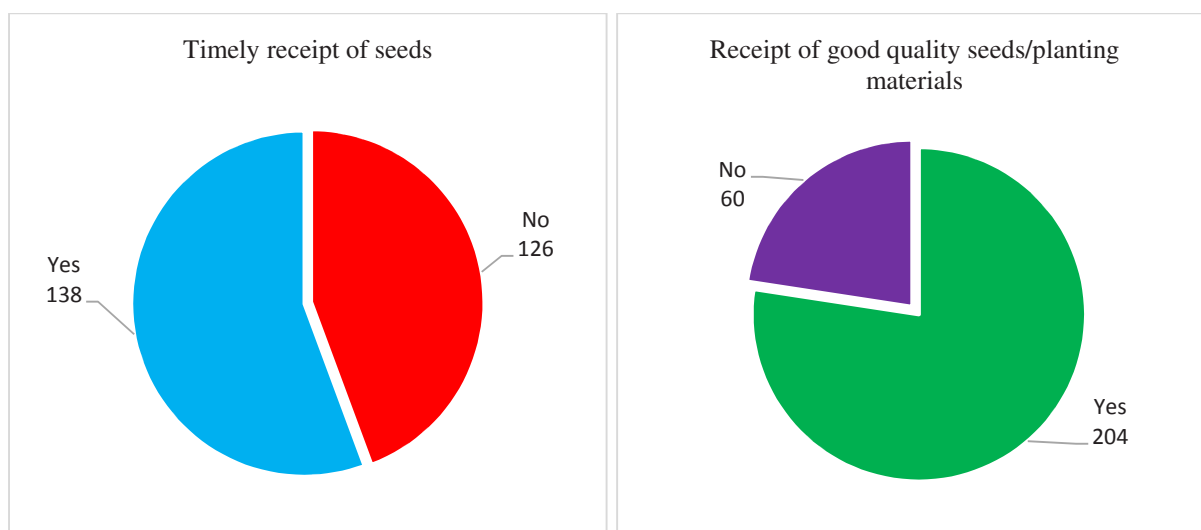
None of the surveyed beneficiary farmers stated receipt of same seeds/inputs in the subsequent years.

(iii) *Supply of seeds/planting materials*

One of the objectives of the schemes was to supply good quality seeds/planting materials before the start of sowing season. Out of the 280 SBF, 264 farmers received seeds/planting materials.

Audit asked the farmers about the quality and timely receipt of seeds/planting materials. The response of the farmers was as shown in **Chart 2.6**.

**Chart 2.6: Receipt of timely and good quality seeds/planting materials**



It was also seen that 79 farmers did not receive seeds in time though they received good quality of seeds/planting materials.



**(iv) Assessment of production of horticulture crops**

The production of horticulture crops was calculated by audit based on the data as per Package of Practices for Horticulture Crops (PoP), GoA due to non-undertaking of crops estimation of horticulture crops by the Districts.

In order to assess the production of horticulture crops against the seeds/planting materials received from the District Agriculture Offices/self-procured by the beneficiary farmers, audit asked about the production of horticulture crops cultivated by the farmers. The position reported by the farmers was analysed for 16 horticulture crops and it was seen that in 12 horticulture crops maximum production reported by farmer was less than the minimum production as per PoP of the respective horticulture crop. The response of farmers *vis-à-vis* data of PoP was in **Table 2.13**.

**Table 2.13:-Yield rate reported by SBF and as per PoP**

| Horticulture Crops |              | Yield rate reported by SBF   |                              | Standard yield rate as per PoP |                              | Number of SBF received seeds/planting materials | Number of SBF who reported more production |
|--------------------|--------------|------------------------------|------------------------------|--------------------------------|------------------------------|-------------------------------------------------|--------------------------------------------|
| Type of Crop       | Name of Crop | Minimum Production in Qtl/ha | Maximum Production in Qtl/ha | Minimum Production in Qtl/ha   | Maximum Production in Qtl/ha |                                                 |                                            |
| Fruits             | Banana       | 59.76                        | 298.80                       | 300.00                         | 400.00                       | 39                                              |                                            |
|                    | Strawberry   | 3.74                         | 194.22                       | 200.00                         | 250.00                       | 34                                              |                                            |
|                    | Water Melon  | 74.70                        | 224.10                       | 280.00                         | 465.00                       | 27                                              |                                            |
| Spices             | Chilli       | 7.47                         | 74.70                        | 70.00                          | 80.00                        | 84                                              | 1                                          |
|                    | Onion        | 52.29                        | 134.46                       | 150.00                         | 200.00                       | 78                                              |                                            |
| Vegetables         | Ash Gourd    | 149.40                       | 179.28                       | 185.00                         | 325.00                       | 12                                              |                                            |
|                    | Bhendi       | 59.76                        | 156.87                       | 150.00                         | 200.00                       | 54                                              | 1                                          |
|                    | Bottle Gourd | 29.88                        | 112.05                       | 120.00                         | 250.00                       | 53                                              |                                            |
|                    | Brinjal      | 7.47                         | 179.28                       | 200.00                         | 200.00                       | 122                                             |                                            |
|                    | Cabbage      | 37.35                        | 186.75                       | 200.00                         | 250.00                       | 109                                             |                                            |
|                    | Capsicum     | 3.74                         | 59.76                        | 70.00                          | 80.00                        | 35                                              |                                            |
|                    | Cauliflower  | 37.35                        | 149.40                       | 150.00                         | 200.00                       | 67                                              |                                            |
|                    | Cucumber     | 29.88                        | 74.70                        | 50.00                          | 60.00                        | 54                                              | 9                                          |
|                    | Potato       | 11.21                        | 89.64                        | 100.00                         | 160.00                       | 150                                             |                                            |
|                    | Ridge Gourd  | 5.98                         | 112.05                       | 90.00                          | 130.00                       | 42                                              | 2                                          |
|                    | Tomato       | 14.94                        | 313.74                       | 350.00                         | 400.00                       | 167                                             |                                            |
|                    |              |                              |                              |                                |                              | <b>Total</b>                                    | <b>13</b>                                  |

**(v) Post-harvest assistance**

One of the objective of the schemes was to provide post-harvest assistance by way of construction of storage facilities (cold room, cold storage, *etc.*).

Audit asked whether the farmers received post-harvest assistance and the response of the farmers was that only one farmer (out of 280) received post-harvest assistance.

Further, audit asked the farmers about damage of crops in absence of post-harvest storage facilities. The response of farmers is summarised in **Table 2.14**.

**Table 2.14:-Damage of crops due to want of post-harvest storage facilities**

| District       | Number of SBF | Name of crops                                                             | Total quantity (in Qtl.) |               | Percentage of damage |
|----------------|---------------|---------------------------------------------------------------------------|--------------------------|---------------|----------------------|
|                |               |                                                                           | Produced                 | Damaged       |                      |
| Kamrup Rural   | 04            | Cabbage, Cauliflower, Cucumber, Strawberry and Tomato                     | 589.00                   | 37.35         | 6.34                 |
| Nagaon         | 01            | Brinjal                                                                   | 220.00                   | 2.00          | 0.91                 |
| Nalbari        | 10            | Cabbage, Cauliflower, Chilli, Raddish, Ridge Gourd, Strawberry and Tomato | 1,102.50                 | 121.80        | 11.05                |
| Morigaon       | 01            | Brinjal, Chilli and Tomato                                                | 140.00                   | 52.50         | 37.50                |
| Sonitpur       | 09            | Bottle Gourd, Brinjal, Cabbage, Cauliflower, Cucumber, Potato and Tomato  | 2,367.50                 | 41.60         | 1.76                 |
| <b>Overall</b> | <b>25</b>     |                                                                           | <b>4,419.00</b>          | <b>255.25</b> | <b>5.78</b>          |

The farmers reported that the overall 5.78 *per cent* of the production was damaged having the approximately value of ₹ 4.46 lakh. In the additional comments, 64 beneficiary farmers sought for post-harvest facility assistance.

**(vi) Training and skill development**

One of intended objective of the schemes was to impart training and awareness programmes to the farmers for adoption of high yielding varieties of crops and farming system as well as adoption of modern techniques of cultivation.

Audit asked whether the farmers were provided training, awareness programs, workshops, *etc.* The response of the farmers was that overall 16.79 *per cent* farmers received training, *etc.* as shown in **Table 2.15**.

**Table 2.15:-Position of training, awareness programs, workshops, *etc.***

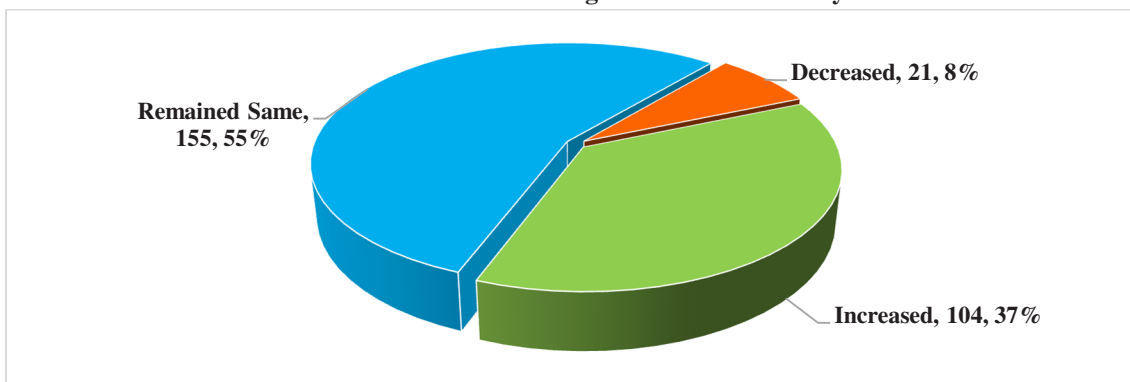
| District       | Number of SBF | Number of SBF received | Number of SBF not received | Per cent SBF received training, <i>etc.</i> |
|----------------|---------------|------------------------|----------------------------|---------------------------------------------|
| Kamrup Rural   | 36            | 17                     | 19                         | 47.22                                       |
| Kamrup Metro   | 18            | 02                     | 16                         | 11.11                                       |
| Nagaon         | 42            | 00                     | 42                         | 0.0                                         |
| Nalbari        | 52            | 11                     | 41                         | 21.15                                       |
| Morigaon       | 72            | 13                     | 59                         | 18.05                                       |
| Sonitpur       | 60            | 04                     | 56                         | 6.67                                        |
| <b>Overall</b> | <b>280</b>    | <b>47</b>              | <b>233</b>                 | <b>16.79</b>                                |

There was demand for training by 12.50 *per cent* of the beneficiary farmers.

**(vii) Change in income of farmers**

To assess the impact of the schemes on income of farmers, audit asked whether the farmers had seen an increase in income in the last five years. While around 35 *per cent* of the respondents stated that there had been increase in income, there was also another eight *per cent* who stated that their income had shown a decrease as depicted in **Chart 2.7**.

Chart 2.7: Self-Assessed change in Income in last 5 years



The response of the farmers by District, and by cultivable landholding category is shown in **Table 2.16**.

Table 2.16:-Self-Assessed change in Income in last 5 years – By District

| District       | Increased  | Remained Same | Decreased | Total SBF  | Per cent Reporting Increase in Income |
|----------------|------------|---------------|-----------|------------|---------------------------------------|
| Kamrup Rural   | 09         | 22            | 05        | 36         | 25                                    |
| Kamrup Metro   | 12         | 05            | 01        | 18         | 67                                    |
| Nagaon         | 0          | 42            | 0         | 42         | 0                                     |
| Nalbari        | 36         | 11            | 05        | 52         | 69                                    |
| Morigaon       | 36         | 30            | 06        | 72         | 50                                    |
| Sonitpur       | 11         | 45            | 04        | 60         | 18                                    |
| <b>Overall</b> | <b>104</b> | <b>155</b>    | <b>21</b> | <b>280</b> | <b>37</b>                             |

Of the farmers who stated an increase in income, 58.6 *per cent* attributed the increase to reasons other than increase in crop production.

Table 2.17:-Reason stated for increase in income

| Stated Reason for Increase in Income                                | SB Farmers | per cent SB Farmers |
|---------------------------------------------------------------------|------------|---------------------|
| Due to Increase in Production of Horticulture Crops                 | 04         | 3.9                 |
| Due to Increase in Production of Horticulture and Agriculture Crops | 39         | 37.5                |
| Due to Income from Other Sources                                    | 61         | 58.6                |
| <b>Total SB Farmers stating increase in Income</b>                  | <b>104</b> | <b>100.0</b>        |

## 2.2.7 Evaluation and monitoring

Impact Evaluation Study by engaging independent organisation was required to be carried out as per directions of GoI. But no such evaluation was carried out for Horticultural schemes under both HMNEH and RKVY.

### 2.2.7.1 Monitoring through Hortnet and Progress Reports

The HMNEH guidelines envisaged to operationalise Information Communication Technology (ICT) enabled Management Information System (MIS) up to grass root level through Hortnet<sup>37</sup> website by the State. Further, the Chief Consultant deputed by GoI on his visit (January 2015) to Guwahati emphasised on the need to ensure that the progress

<sup>37</sup> Hortnet is web portal of Ministry of Agriculture and Farmers welfare, GoI tracking the Mission for Integrated Development of Horticulture (MIDH) scheme.

from each district should be uploaded from the respective district and the consolidated progress from the State HQ level.

Audit check of website showed that the district-wise monthly report was not found uploaded for years 2015-20. An aggregate number of 4,02,692 farmers (**Appendix-2.6**) were found registered in website but details of farmers could not be accessed. Further, the Director, H&FP could not provide the district wise monthly progress reports as well as the consolidated progress reports except annual progress reports (AAP wise) and also did not provide reasons for non-upload to website. Moreover, the annual progress reports which was provided to audit was found inflated and not as per actual achievement or progress as already detailed in this report in preceding paragraphs.

In view of the above-mentioned facts, it was evident that the monitoring mechanism to assess the implementation and progress of work through website was found absent.

### **2.2.8 Conclusion**

The Performance Audit on Promotion and Development of Horticulture showed that after incurring an expenditure of ₹ 243.12 crore during 2015-20, the Department managed to achieve marginal increase in Area under cultivation of fruits (17 *per cent*), vegetables (four *per cent*) and spices (18 *per cent*) in 2019-20 as compared to 2015-16. Similarly, there was increase in production under fruits (26 *per cent*), vegetables (12 *per cent*) and spices (99 *per cent*). The PA further showed that Annual Action Plans were prepared without base line survey and without following a bottom-up approach. The Directorate was not having the required information to know the potential, weakness and critical areas of promotion and development of Horticulture crops in the State. Records of beneficiary not maintained and selection of beneficiary as per AAPs was not done. Moreover, selected beneficiaries also failed to utilise assistance. Release of funds was not as per the actual requirement. The Fund management was not efficient, and there was also deficiency in utilisation of fund. Delayed issue of seeds/planting materials was noticed. Improper planning and lack of monitoring led to unproductive expenditure on Centre of excellence (CoE), Floriculture Unit, Nursery units. The progress reports were not prepared based on actual field level data, and as a result, achievement shown in progress reports was found factually not correct. Efforts for implementation of post-harvest management facilities were found lacking. Inadmissible allowance of subsidy was found in the scheme component pollination through bee keeping. Department failed to implement the scheme of certification and organic farming despite approval of the same by SLEC. Prescribed targeted training and awareness programme was not done. The system of monitoring mechanism found to be weak, and even the monthly reports required to be uploaded in GoI site was not uploaded nor was monthly progress report prepared and submitted. Third party evaluation as required to be done was not done.

### **2.2.9 Recommendations**

*State Government may*

- *Ensure preparation of Annual Action Plan after conducting baseline survey. Preparation of Perspective/Strategic Plan may be ensured.*

- *Ensure that reporting of expenditure is done based on the basic accounting records maintained for capturing expenditure. The Finance Department needs to review the operation of bank accounts by departments.*
- *Fix Responsibility of the officials concerned in a time bound manner for unfavourable site selection for Model Floriculture Unit and lack of monitoring.*
- *Formulate a mechanism for effective project management including proper site selection, timely supply of planting materials, funds & manpower for maintenance and creation of post-harvest facilities.*
- *Ensure functioning of FPOs for improvement of cultivation techniques, processing and marketing of produces.*
- *Ensure training of farmers and revival of CsOE for skill development of local farmers through training and demonstration of horticulture crops.*
- *Closely monitor the functioning of Food Processing Units and ensure that the FPU discharge their liabilities and commitments in accordance with the MoU.*
- *Ensure effective monitoring of the implementation of projects, strengthening of periodical reporting and concurrent evaluation of the implemented projects.*

## COMPLIANCE AUDIT

### Fisheries Department

#### 2.3.1 Fraudulent payment

**Director of Fisheries made excess payment to the contractors on the basis of fictitious measurements, leading to fraudulent payment of ₹ 44.39 lakh on Up-gradation of Jongal Balahu Garh Fish Farm.**

Rule 466 (1) of Assam Financial Rules (AFR) depicts that every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Fishery Department, Government of Assam administratively approved (31 July 2014) Up-gradation of Jongal Balahu Garh (JBG) Fish Farm<sup>38</sup> at an estimated cost of ₹ 7.29 crore. The technical sanction for the same amount was accorded by the Chief Engineer (CE), Department of Agriculture and financial sanction for ₹ 7.22 crore was accorded during June 2015 to March 2018. The estimate consisting of 17 sub-estimates with total value of ₹ 7.29 crore envisaged development of ponds, construction of internal roads, construction of brick boundary walls, campus lighting, renovation of old building, construction of watchman tower, plantation and beautification, construction of brick pavement and drains, installation of deep tube well, etc. The work was awarded (January-

<sup>38</sup> At Raha, Nagaon under RIDF- XIX of NABARD

March 2015) in six groups and was completed between February 2016 and February 2017 and payment of ₹ 7.22 crore was made between June 2015 and March 2018.

In September 2018, one RTI activist lodged a complaint with Director of Fisheries alleging misappropriation of funds on execution of the above works. Based on the complaint, a preliminary departmental enquiry was conducted by a committee headed by Joint Director of Fisheries. In March 2019, Director of Fisheries (DoF) submitted a preliminary departmental inquiry report and found prima-facie evidence of misappropriation of funds in excess of ₹ 2.00 crore. Consequent to this inquiry, the Junior Engineer (JE), who was found responsible for recording incorrect MBs, was placed under suspension (March 2019) and a show cause notice was issued in May 2019. However, the Hon'ble High Court, in its interim order, directed (June 2019) the Government not to proceed against the officer with the show cause notice. The Department did not file any review petition for vacating the interim order as of December 2021.

DoF requested (February 2019) the Chief Engineer, Irrigation Department for deputing a senior technical officer for conducting further inquiry and the CE, Irrigation Department deputed Superintending Engineer (SE), Irrigation Department for the inquiry, who submitted his report in June 2019. DoF informed (September 2019) the CE, Irrigation that the report submitted by the SE, Irrigation was not based on facts and was misleading one which appeared to shield the accused officer/contractor. The DoF further requested (September 2019) the CE, Irrigation Department to depute Additional Chief Engineer level officer for conducting a fair inquiry. The CE expressed his inability to spare an Addl. CE Level officer for the inquiry.

Audit scrutiny (August–September 2019) of records of 17 sub-estimates followed by a joint site visit (04 September 2019) along with the departmental officers for three sub-estimates<sup>39</sup> showed that the executed quantities of various items of works were not at par with recorded measurements in Measurement Book (MB) as described below:

- a) Against the sub-estimate of Development of internal road of JBG fish farm, construction of 330 m of road was measured at ₹ 10.87 lakh against estimated 295 m. Joint site visit, however, revealed construction of only 115 m road length with short execution of 215 m, resulting in payment of ₹ 6.13 lakh to the contractor for unexecuted road length as detailed in **Table 2.18**.

**Table 2.18:-Item-wise status of short execution of work**

| Sl. No. | Items of work                                  | Length as per MB (m) | As per site (m) | Amount as per MB | Value on short-execution |
|---------|------------------------------------------------|----------------------|-----------------|------------------|--------------------------|
| 1       | 2                                              | 3                    | 4               | 5                | 6 [(5/3) x (3-4)]        |
| 1a      | Construction of sub-grade and earthen shoulder | 330.00               | 115.00          | 1,53,369.52      | 99,922.57                |
| 1b      | Extra Lead for carriage beyond initial lead    |                      |                 | 18,189.33        | 0.00                     |
| 2       | GSB                                            | 330.00               | 115.00          | 2,79,281.52      | 1,81,956.14              |
| 3 a)    | WBM-II                                         | 304.70               | 115.00          | 2,52,445.54      | 1,57,167.44              |
| 3b)     | WBM-III                                        | 210.00               | 115.00          | 1,89,892.08      | 85,903.56                |
| 4       | PC                                             | 210.00               | 115.00          | 34,965.00        | 15,817.50                |

<sup>39</sup> Sub-estimate No.-2: Development of internal road; Sub-estimate No.-8: Provision for campus lighting and Sub-estimate No.-16: Construction of brick pavement and drain.



| Sl. No.      | Items of work                | Length as per MB (m) | As per site (m) | Amount as per MB | Value on short-execution |
|--------------|------------------------------|----------------------|-----------------|------------------|--------------------------|
| 1            | 2                            | 3                    | 4               | 5                | 6 [(5/3) x (3-4)]        |
| 5            | TC                           | 210.00               | 115.00          | 9,324.00         | 4,218.00                 |
| 6            | Open Graded Premix Surfacing | 210.00               | 115.00          | 1,01,010.00      | 45,695.00                |
| 7            | Seal Coat                    | 210.00               | 115.00          | 48,951.00        | 22,144.50                |
| <b>Total</b> |                              |                      |                 |                  | <b>6,12,824.71</b>       |

- b) Against the sub-estimate of Construction of brick pavement and drain, construction of 7,175 sqm<sup>40</sup> brick edge floor was measured at ₹ 32.87 lakh<sup>41</sup> against estimated provision of 7,190 sqm. Joint site visit, however, revealed construction of only 3,759.60 sqm<sup>42</sup> with short execution of 3,415.40 sqm<sup>43</sup>, resulting in payment of ₹ 15.64 lakh<sup>44</sup> to the contractor for unexecuted work. Further, ₹ 17.35 lakh was paid to the contractor by measuring 2,243.35 RM of 300 mm x 25 mm drain with brick work without any such execution.
- c) Against the sub-estimate of campus lighting, the Director paid for erection of 71 straight tubular pole with 150 watt High Pressure Sodium Vapour (HPSV) street light @ ₹ 23,952.18 *per* pole. Joint site visits, however, revealed that only 49 such poles with lights were installed at the site. Thus, ₹ 5.27 lakh<sup>45</sup> was paid against 22 poles without such erection.

Thus, there was excess payment to the contractors on the basis of fictitious measurements, leading to suspected fraudulent payment of ₹ 44.39 lakh<sup>46</sup> in three works stated above. The Department stated (April 2021) that ₹ 16.93 lakh was adjusted against security deposit leaving a balance of ₹ 27.42 lakh which needs to be recovered from the contractors.

Audit pointed out an illustrative observation on less execution based on three selected works alone. As such, in view of departmental inquiry conducted by DoF and in the light of audit observation, the entire 17 works may be reviewed and measured by the appropriate competent technical authority and affect recovery of the amount determined by such authority. Also, appropriate action as per the provision of AFR may be taken against the officers/staff found responsible for any irregularity in the execution of these 17 works, and against the SE for submitting incorrect report.

The matter was reported to the Government (February 2021 and December 2021) and discussed in a meeting (December 2021). The Joint Secretary-cum-Director, Fisheries Department, while accepting the audit observation stated (December 2021) that FIR had been lodged against the defaulting contractor and the matter was sub-judice. The Department also assured during exit meeting that the whole works would be reviewed in

<sup>40</sup> 2870 m long and 2.5 m wide

<sup>41</sup> 7175 sqm @ ₹ 458.06 per sqm

<sup>42</sup> 1879.80 m length with average width of 2 m

<sup>43</sup> 7175.00 m – 3759.60 m

<sup>44</sup> 3415.40 m @ ₹ 458.06 per m

<sup>45</sup> 22 poles @ ₹ 23,952.18 per pole

<sup>46</sup> ₹ 6.13 lakh+₹ 15.64 lakh+₹ 17.35 lakh+₹ 5.27 lakh



the light of audit observation and action would be initiated against the SE, Irrigation Department.

### Public Works (Roads) Department

#### 2.3.2 Extra expenditure

**Chief Engineer, Public Works Department (Border Roads) converted flexible pavements to ICBP<sup>47</sup> under PMGSY by revising the original estimates during the execution stage, and used unprescribed lower grade materials at a rate higher than that of the prescribed higher grade material. The revised working estimates escaped competitive bidding resulting in extra expenditure, which in 18 selected works amounted to ₹ 2.82 crore excluding taxes.**

PMGSY, is a centrally sponsored scheme under which Rural Roads are constructed with both Central Government and State Share, which in the case of Assam is in the ratio of 90:10, with 10 *per cent* being borne by Government of Assam (GoA). The scheme envisages construction of all-weather roads having a metalled water bound macadam (WBM) surface. Based on a request of GoA in keeping with assessment that ICBP roads are faster to construct, have low maintenance and long life, and can be constructed even during monsoon season, the Ministry of Rural Development, GoI, permitted in May 2018 for construction of Rural Roads using Interlocking Concrete Block Paver (ICBP), including conversion<sup>48</sup> of roads already sanctioned, in place of the existing conventional flexible pavement design using metalled surface. The approval conveyed by GoI was subject to the following *inter alia* conditions:

- i. specifications for ICBP indicated in clause 1504 of MoRD Book of Specifications for Roads and Bridges published by IRC is to be followed; and
- ii. additional cost required due to conversion of roads to ICBP would solely be borne by the State Government in addition to mandatory 10 *per cent* State share.

Further, as per section 1504 of Ministry of Rural Development (MoRD) 'Quality Assurance Handbook for Rural Roads' published (December 2016) by National Rural Roads Development Agency, concrete paving blocks shall conform to the relevant IRC:SP:63 published by Indian Road Congress (IRC). IRC:SP:63-2018 provides that M30 grade ICBP with the block thickness of 60 mm shall be used for cycle tracks and pedestrian footpaths while M40 grade with the block thickness of 60-80 mm was prescribed for commercial traffic. Moreover, the IRC prescribed pavement design of two layers (Sand Bed and Granulated Sub-base) for laying M30 grade ICBP while three layers {Sand Bed, Water Bound Macadam (WBM)/ Wet Mixed Macadam (WMM) and Granulated Sub-base (GSB)} was provided for laying M40 grade ICBP.

<sup>47</sup> Interlocking Concrete Block Paver.

<sup>48</sup> in cases where the projected traffic was less than 250 vehicles per day (excluding two wheelers).

Rule 466 (I) of AFR stipulates that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money.

Audit noted that GoI sanctioned 3,144 roads under PMGSY during the year 2017-18 to 2019-20. Subsequent to the approval for conversion received from GoI, GoA changed the scope of work in case of 1,279 works (41 *per cent*) by converting from the provision of pre-mix carpeting to ICBP during execution. The year-wise position is shown in **Table 2.19**.

**Table 2.19:-Status of roads under PMGSY during the year 2017-20**

(₹ in crore)

| Year         | Number of roads sanctioned | Estimated cost | Tendered cost   | Number of roads converted to ICBP | Revised cost    | Additional Cost over Estimate | Additional Cost Over Tendered cost |
|--------------|----------------------------|----------------|-----------------|-----------------------------------|-----------------|-------------------------------|------------------------------------|
| 2017-18      | 2,399                      | 5,356.24       | 5,537.09        | 1,054                             | 6,127.10        | 770.86                        | 590.01                             |
| 2018-19      | 492                        | 2,284.30       | 2,199.04        | 167                               | 2,301.50        | 17.20                         | 102.46                             |
| 2019-20      | 253                        | 1,334.16       | 1,274.61        | 58                                | 1,334.73        | 0.57                          | 60.12                              |
| <b>Total</b> | <b>3,144</b>               | <b>8,974.7</b> | <b>9,010.74</b> | <b>1,279</b>                      | <b>9,763.33</b> | <b>788.63</b>                 | <b>752.59</b>                      |

*Source: Information furnished by Chief Engineer, PWD (Border Roads), Assam.*

Scrutiny showed that the Department did not revise the already approved estimates by including provisions for ICBP before finalising the tender in all the PMGSY works where ICBP was executed in place of sanctioned provision of premix carpeting. We further noted that even in case of 225 out of the 1,279 works mentioned above, which were put to tender subsequent to the approval of GoI for conversion into ICBP, change in the scope of work and modification in the estimates were not carried out. The Department facilitated the inclusion of ICBP by framing working estimates and drawing up revised Bill of Quantities (BoQ)<sup>49</sup> during execution stage only. Since the entire tender process and allotment of work to contractor are done based on the original estimates, the rates of newly included items of working estimates escaped competitive bidding.

During test check of records in five divisions<sup>50</sup>, Audit came across 18 such works (detailed in **Appendix-2.7**) executed during 2017-19 where ICBP were included. It was noticed that original provision of base and bituminous items<sup>51</sup> were replaced during execution with ICBP grade M30 (80 mm) by analysing its rate at ₹ 1,104.70 per sqm including GST.

Audit observed that ICBP grade M30 was not prescribed for vehicular traffic as per IRC SP:63; while ICBP grade M40, prescribed for vehicular traffic as per IRC SP:63, was also a scheduled item in the SoR of Public Works Department (PWD) Rural Roads for the year 2017-18 at a stipulated rate of ₹ 918.70 per sqm including VAT. The Department, however, did not consider the M40 grade and used unprescribed lower grade ICBP

<sup>49</sup> It is a statement of rates against item wise quantity agreed between the contractor and department.

<sup>50</sup> Mangaldoi and Dalgaoon Territorial Road Division (TRD), Charaideo District TRD, Doom Dooma and Sadia TRD, Kohora Road Division and West Guwahati TRD.

<sup>51</sup> WBM-II/III, Prime Coat, Track Coat, Premix Carpeting and Seal Coat.

(M30), the rates for which were determined to be even more than the higher prescribed grade ICBP (M40).

The Department executed the road construction works by laying M30 grade ICBP on three layers of pavement designs (Sand Bed, WBM and GSB) in violation of the specification of IRC SP:63 as only two layers of pavement designs (Sand Bed and GSB) were required for laying M30 grade ICBP. As such, despite executing the works by adopting layer specification required for M40 grade ICBP, the Department used lower unprescribed grade of ICBP leading to extra financial burden on the State Exchequer.

In view of above, the expenditure of ₹ 130.78 crore was incurred against the 18 works test checked in audit, by using lower unprescribed ICBP (M30) for which roadworthiness could not be ascertained. On the other hand, even with conservative estimates, adoption of higher price for lower grade of items resulted in extra expenditure of ₹ 2.82 crore<sup>52</sup> excluding taxes. If all such conversions of PMGSY roads to ICBP where work was executed post-tender process through Supplementary tender at analysed rate is taken into account, the loss to government would be far higher.

Thus, use of M30 Grade ICBP as supplementary item lacked adequate justification, and construction of roads using ICBP under PMGSY did not face any competitive bidding besides compromising on the quality of road.

The matter was reported (October 2021) to Government and discussed in a meeting (December 2021). The Department forwarded (December 2021) a reply along with a working sheet showing the rate analysis of ₹ 1,104.70 per sqm for M30 item. In its reply, the Department justified the increase in analysed rate of M30 *vis-à-vis* the SOR rate for M40 due to (i) change in the notified rates of labour wage, (ii) increase in price of paver blocks and (iii) GST. Further, the Department assured that original estimate would be prepared with the provision of ICBP and tendering would also be done including the provision of ICBP from next time onward.

The reply is not acceptable as M30 grade ICBP was not supposed to be used for vehicular traffic as per the standard prescribed under Quality Assurance Handbook of Rural Road Development Agency.

52

| Sl. No. | Particulars                                                                            | Amount (in ₹)         |
|---------|----------------------------------------------------------------------------------------|-----------------------|
| i)      | Rate of ICBP (M30) analysed by the department including tax (GST-12%, LC-1% & SB-0.5%) | 1,104.70              |
| ii)     | Rate of ICBP (M30) analysed by the department excluding tax                            | 973.30                |
| iii)    | Rate of ICBP (M40) including 5% VAT as per SoR 2017-18 PWD (Rural Road)                | 918.70                |
| iv)     | Rate after deducting 5% VAT already included in SOR 2017-18                            | 874.95                |
| v)      | <b>Difference in rate {(ii)-(iv)}</b>                                                  | <b>98.35</b>          |
| vi)     | Total quantity utilised (in sqm)                                                       | 2,87,130.72           |
| vii)    | <b>Total avoidable excess expenditure {col.(v) x col.(vi)}</b>                         | <b>2,82,39,306.31</b> |

**Recommendation:-** Government may fix responsibility in a time bound manner at appropriate level for overlooking the financial interest of State exchequer and extending undue benefit to the contractors.

### 2.3.3 Undue financial benefit to the contractor and loss to Government

The contractor bagged the tender of the work of improvement and upgradation of SH-2 (Chapaguri to Manas River) by offering an unreasonably high amount of ₹ 23.81 crore (1,332 per cent above the estimated rate) as credits for salvaged items. Subsequently, by reducing the measured quantities and drawing an incorrect revised BoQ, the credit salvage value was reduced to ₹ 1.65 crore thereby extending financial benefit of ₹ 22.16 crore to the contractor, and estimated loss of ₹ 18.39 crore to Government.

Chief Engineer (CE), PWRD (ARIASP and RIDF)<sup>53</sup> issued (22 July 2013) Invitation for Bid (IFB) for Improvement and Upgradation of 31.287 Km of SH-2 (Chapaguri to Manas River) at an estimated cost of ₹ 108.91 crore<sup>54</sup>. Government of Assam accorded administrative approval (20 October 2014) of ₹ 165.45 crore for the project. The approved amount consisted of two parts viz., ₹ 129.58 crore for improvement and upgradation cost of the project and ₹ 35.87 crore for pre-construction activities<sup>55</sup>.

The estimated cost of ₹ 108.91 crore, put to tender, consisted of ₹ 110.57 crore for execution part and ₹ 1.66 crore for credit for salvage value against three items<sup>56</sup> of works. In response to the IFB, three bidders participated and quoted item wise rates as summarised in **Table 2.20**.

**Table 2.20:-Component-wise variation of quoted rate between three bidders**

(₹ in crore)

| Components                | Estimated cost | L <sub>1</sub> |                            | L <sub>2</sub> |                            | L <sub>3</sub> |                             |
|---------------------------|----------------|----------------|----------------------------|----------------|----------------------------|----------------|-----------------------------|
|                           |                | Quoted cost    | Variation                  | Quoted cost    | Variation                  | Quoted cost    | Variation                   |
| Execution                 | 110.57         | 122.48         | 10.77 per cent above       | 104.09         | 5.87 per cent below        | 122.08         | 10.41 per cent above        |
| (Less) Credit for salvage | 1.66           | 23.81          | 1,332 per cent above       | 1.77           | 6.22 per cent above        | 1.15           | 30.77 per cent below        |
| <b>Total cost</b>         | <b>108.91</b>  | <b>98.67</b>   | <b>9.40 per cent below</b> | <b>102.32</b>  | <b>6.05 per cent below</b> | <b>120.92</b>  | <b>11.03 per cent above</b> |

From the above, it would be seen that L<sub>2</sub> bidder offered the lowest cost for execution part. However, the L<sub>1</sub> bidder<sup>57</sup> bagged the contract by offering more than 14 times of estimated cost for salvage credit value, thereby bringing his final bid value down to 9.40 per cent below the estimated cost. This was despite his quoted amount for the Execution being the highest, at ₹ 11.91 crore above the estimate.

<sup>53</sup> PWRD: Public Works (Roads) Department; ARIASP: Assam Rural Infrastructure and Agricultural Services Society Project; RIDF: Rural Infrastructure Development Fund.

<sup>54</sup> Civil Works and Environmental Management Plan.

<sup>55</sup> Electrical and pipeline utility shifting, sewerage board, land acquisition and repair and renovation.

<sup>56</sup> Credit for salvage value for (i) Cutting of trees, etc., (ii) Removal of stumps left over and (iii) Dismantling of existing structures like culvert, etc., flexible pavements and re-use of dismantled materials.

<sup>57</sup> M/s ANPL-CMATPL.

The CE entered into an agreement (09 June 2015) with L<sub>1</sub> bidder with a clause that all parts of trees, including trunks, branches, stumps and all materials obtained from dismantling/ milling would be the property of the contractor for which rebate would be admissible according to respective BoQ item<sup>58</sup>. The contractor would be free to sell/ dispose the trees/material as deemed fit by him except existing pavement crust which would be reused. These were referred as salvage value for which the contractor offered ₹ 23.81 crore.

Because of the extremely high rates quoted by L<sub>1</sub> bidder for salvage credit value compared to both estimated cost and cost quoted by other participant bidders, audit carried out a comparative study in this regard. The study showed that out of total salvage value of ₹ 23.81 crore, two items viz., base/sub-base course and bituminous course comprised major part of the total at ₹ 21.36 crore. The quoted rate of salvage credit for these two items were seen to be unreasonably and ridiculously high, being even higher than the rate of construction of these two items as summarised in **Table 2.21** (detailed in **Appendix-2.8**):

**Table 2.21:-Item-wise quoted rate of salvage credit by L<sub>1</sub> bidder**

| Item                     | Unit | Estimated salvage rate | Salvage rate quoted by L <sub>1</sub> bidder | Salvage Value by L <sub>1</sub> bidder | Average BOQ rate for fresh construction of Item | Bid salvage rate higher than rate for construction (in per cent) |
|--------------------------|------|------------------------|----------------------------------------------|----------------------------------------|-------------------------------------------------|------------------------------------------------------------------|
| 1. Base/ sub base course | cum  | ₹ 650                  | ₹ 8,000                                      | ₹ 20,35,38,960                         | ₹ 2,500                                         | 220                                                              |
| 2. Bituminous course     | cum  | ₹ 100                  | ₹ 15,000                                     | ₹ 1,00,69,200                          | ₹ 9,875                                         | 52                                                               |

However, the CE did not take cognisance of the reasonableness of the salvage rate quoted by L<sub>1</sub> bidder, and awarded (17 June 2015) the work at ₹ 98.67 crore with stipulation to complete the work by 16 June 2018.

The work commenced on 17 June 2015 and was completed on 08 August 2019. The Department paid (January 2020) ₹ 129.39 crore<sup>59</sup> to the contractor as final bill. Significantly, ₹ 1.65 crore only was deducted towards credit for the salvage instead of the agreed bid salvage value of ₹ 23.81 crore.

Audit observed that executed quantities of dismantling works for salvage shown upto IPC-28 were recorded in the MB. The corresponding salvage value of dismantled quantities upto IPC-28 stood ₹ 506.29 lakh<sup>60</sup> but the same were not recovered while releasing payment upto IPC-28. However, audit noted that the dismantled quantities had been substantially reduced in MB while drawing up IPC-29. Up to IPC-28, under dismantling of existing structures like culvert *etc.*, the execution against the sub items of Base/sub-base course and Bituminous course were 10,555.679 cum and 2,535.053 cum

<sup>58</sup> Bill of Quantities (BoQ) is agreed quantity and rates.

<sup>59</sup> ₹ 129.39 crore includes ₹ 104.04 crore towards value of work done, ₹ 22.58 crore for value of variation of quantity during execution and ₹ 2.77 crore for price adjustment paid for changes in cost (steel, cement, labour, bitumen, *etc.*) as per clause 13 of general condition of contract.

<sup>60</sup> For tree cutting, *etc.* ₹ 16,000; for Removal of stumps, *etc.* ₹ 95,50,000 and for Dismantling of existing structures like culvert, *etc.* ₹ 4,10,63,273.



respectively. But, in the 29<sup>th</sup> IPC, the dismantled quantity of Base/sub-base course and Bituminous course were shown as 3,309.831 cum and 1,609.836 cum respectively without putting any reason for such drastic reduction. The total salvage credit value at this stage worked out to ₹ 164.89 lakh, which remained unchanged till the final bill.

It was noticed that after completion of the work, on the request of the contractor, the Department approved (January 2020) a revised BoQ by reducing the quantities as shown in the **Appendix-2.9**. It was noted that for certain items *viz.*, tree cutting and removal of stumps, no salvage value was put in the revised BoQ despite such cutting and removals having actually taken place. As such, the revised BoQ was not correct.

The CE replied that the major reason for revision of BoQ was due to the fact that during execution of work, the quantities of certain items of work<sup>61</sup> varied from the contract BoQ and as such salvage amount was adjusted and reduced. The reply was not acceptable as the dismantled quantities were already recorded in the MB and the revised BoQ was drawn incorrectly.

Further, the contractor became L<sub>1</sub> solely due to the high rates offered for salvage amounting to ₹ 23.81 crore. Hence, acceptance of the request of the contractor for reduction of quantity extended undue benefit to the contractor, by enabling him to reduce the salvage credit to ₹ 1.65 crore, while reaping the benefit of the higher amount bid by him for execution of work. At the reduced salvage value of ₹ 1.65 crore, the contractor's bid was the highest bidder among the three participating bidders. It is clear that the contractor inflated the salvage credit amount in the tender only to become L<sub>1</sub>.

Acceptance of unreasonable bid, reduction in quantities disregarding MB recordings at the request of contractor, drawing of incorrect revised BoQ and the facts stated above indicated extension of deliberate and undue financial benefit to the contractor to the tune of ₹ 22.16 crore<sup>62</sup>. Had the Department taken cognisance of the unreasonable bid for salvage value quoted by L<sub>1</sub>, and rejected the bid as being unreasonable and invalid, the work could have been awarded at a lower cost offered by L<sub>2</sub>, saving an estimated ₹ 18.39 crore<sup>63</sup> for the Government.

The matter was reported to the Government (September 2021) and discussed in the exit meeting (December 2021). Department stated (December 2021) that although some of the items, especially the items of BoQ for credit for salvage materials were seriously unbalanced, however, apprehending the future litigation and consequent delay in completion of procurement process, the contract was awarded to the L<sub>1</sub> bidder at his quoted amount. The Department accepted that the quantities of works in case of credit for salvage materials was found to be reduced as per measurement initially recorded by the Engineer. But the quantities were re-measured by the Engineer and certified in the subsequent payment certificate. The quantities of salvage materials were found less than the BOQ quantities which has reduced the credit value from ₹ 21.36 crore to ₹ 1.30 crore.

<sup>61</sup> Like scarification of existing road, dismantling of structures, cutting of trees, *etc.*

<sup>62</sup> ₹ 23.81 crore *minus* ₹ 1.65 crore.

<sup>63</sup> Difference of quoted cost for execution by L<sub>2</sub> and L<sub>1</sub> (₹ 122.48 crore *minus* ₹ 104.09 crore).

The reply is not acceptable on the following grounds:

1. Entry in the measurement book (MB) is made after taking proper measurement and dismantled quantities had already been recorded in the MB and in all payment certificate upto the 28<sup>th</sup> certificate. Moreover, dismantled items were re-used in the work which leaves no scope for remeasurement.
2. Department had neither established any mechanism by restricting loop-holes in the system for rejection of unreasonable higher bids, nor ensured deduction of the tendered amount for salvage credit value from the contractor which made him L<sub>1</sub> to bag the bid.
3. Department did not consider the cost offered by L<sub>2</sub> bidder, who offered ₹ 1.77 crore against the estimated ₹ 1.66 crore for salvage credit value, which could have saved an estimated ₹ 18.39 crore of government money.

**Recommendation:-** Government may fix accountability in a time bound manner for this financial irregularity which has led to undue gain of ₹ 22.16 crore to Contractor, and estimated loss of ₹ 18.39 crore to Government. The Government needs to explore steps for recovery of the undue gain from the contractor.

### Water Resources Department

#### 2.3.4 Exaggerated measurement led to suspected fraudulent payment

**Executive Engineer, Water Resource Division, Kajalgaon, made payment for collection of river boulders without deducting void and recorded exaggerated measurement in the measurement book giving rise to suspected fraudulent payment of ₹ 15.89 lakh.**

As per the Schedule of Rate (SOR) 2018-19 of the Water Resource Department (WRD), on collection of river boulder of size 23 cm to 30 cm average and minimum weight 30 kg (with 10 *per cent* under sized boulder allowed for packing/ filling the gaps occurred during execution of work), 15 *per cent* deduction would be made from the stack measured quantities on account of void. Void is the gap/empty spaces between boulders when stacked together.

The stipulated rate for collection of the river boulder in the SOR of WRD for the year 2018-19 was for the final compacted measurement. As such, the payment against supply of river boulder ought to be made after deducting the specified void of 15 *per cent*.

During test check of records of Deputy Commissioner (DC), Baksa, we noticed that the Executive Engineer (EE), Chirang, Water Resource Division, Kajalgaon, executed river boulder work in a flood control scheme<sup>64</sup> under SDRF 2018-19 at an estimated amount of ₹ 1.80 crore. Government of Assam, Revenue and Disaster Management (General) Department accorded (February 2019) administrative approval for the work. The plan and estimate prepared by the EE was technically sanctioned (February 2019) by the

<sup>64</sup> 'Immediate Measures for repairing of damages of F/E along L/B of river Beki river from Mothanguri to Bashbari (Ch. From 10,200.00M to 10,700.00M)'



Additional Chief Engineer (ACE), Kokrajhar Zone, Water Resource Department, BTC, Kokrajhar.

The ACE allotted (May 2019) the work to a contractor at a tendered value of ₹ 1.62 crore with the stipulation to complete the work within 90 days. The work was executed between 28 May 2019 and 22 June 2019. Based on the completion report submitted (09 July 2019) by the EE, the DC released (March 2020) payment of ₹ 1.62 crore to the contractor.

As per the approved estimate, 5,040 number of cages having volume of 1.0125 cum<sup>65</sup> each made of iron wire net sheets were to be launched after filling up with river boulder of size 23 cm to 30 cm in average and minimum weight of 30 kg. (10 *per cent* under sized boulder is allowable for packing/filling the gaps occurred during execution of works).

From the approved estimate Audit noticed as under:

- Volume of each cage: 1.0125 cum
- Total number of cages: 5,040
- Total volume of 5,040 numbers cages: 5,103 cum (5,040 x 1.0125 cum)

Therefore, maximum volume of 5,103 cum river boulders only could be accommodated in the cages with the volume of 5,103 cum. It is to be mentioned here that void between boulders will be a part of the volume of cages after dumping of boulders inside the cages. As such, requirement of river boulder to be supplied should not be more than 5,103 cum including void. Since the payment was to be made on compacted volume *i.e.*, after deducting 15 *per cent* void, admissible volume for payment would be 4,338 cum river boulder (5,103 cum *minus* 15 *per cent* towards void).

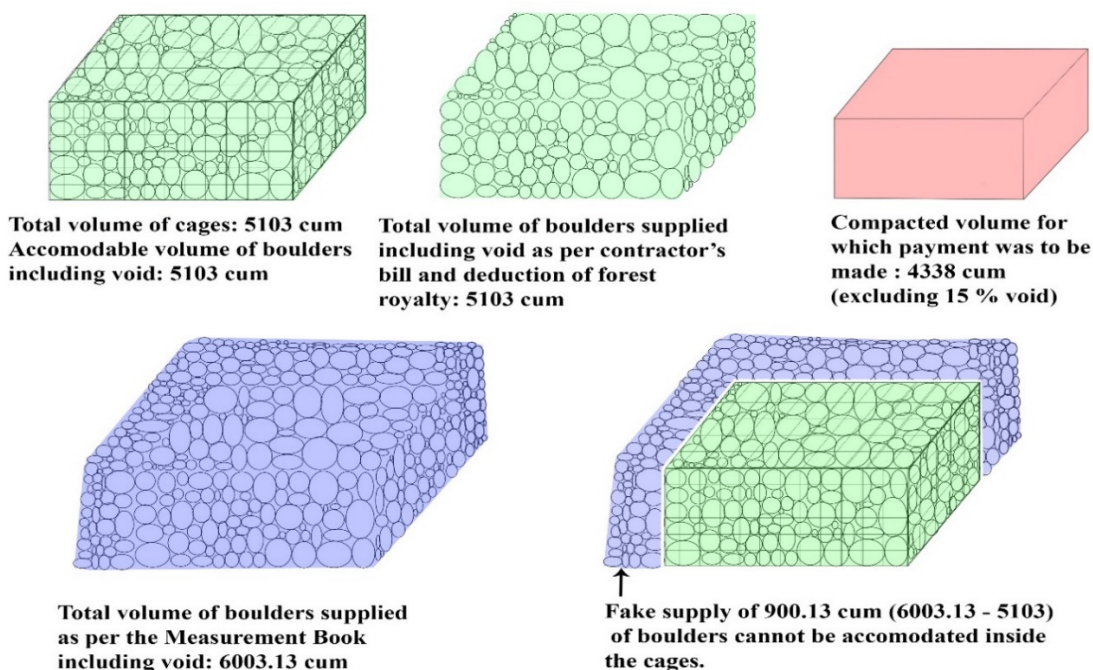
From the contractor's bill, it was seen that equal quantity of 5,102.66 cum (rounded off to 5,103 cum) of river boulders were supplied and Forest Royalty (FR) of ₹ 11,22,585<sup>66</sup> was deducted from the contractor's bill against supply of 5,103 cum river boulders which established the fact of supply of 5,102.66 cum boulders.

However, in the measurement book (MB), the EE recorded stack measurement of 6,003.13 cum of river boulders. Thus, EE recorded exaggerated volume of 6,003.13 cum in the MB against the supply of 5,103 cum river boulders, and payment was made for 5,103 cum (6,003.13 cum *minus* 15 *per cent* towards void) instead of the conceivable compacted volume of 4,338 cum. Thus the MB was falsified with fake supply of 900.13 cum (6,003.13 cum *minus* 5,103 cum) river boulders. This led to suspected fraudulent payment to the tune of ₹ 15.89 lakh (detailed in **Appendix 2.10**) without executing such work which was not possible within the scope of actual execution. The fact is made clear from the picture given below:

<sup>65</sup> The size of each individual cages was 1.5m x 1.5m x 0.45m = 1.0125 cum.

<sup>66</sup> The prevailing rate of FR is @ ₹ 200 per cum and on the royalty 10 *per cent* other charges are levied as per Mines and Minerals (Development and Regulation Act) 1957. Thus, FR against 5,102.66 cum boulder is= ₹ 11,22,585 (5,102.66x₹ 200 =₹ 10,20,532 *plus* 10% charge of ₹ 1,02,053 = ₹ 11,22,585).

Chart-2.8



To ensure the actual execution of the work, audit conducted (06 March 2021) a Joint Physical Verification (JPV) with a technical representative from the executing agency along with a representative of Deputy Commissioner, Baksa. During the JPV, it was found that the sizes of the cages were as per the estimate and no loose pitching of boulders outside the cages were done.

Audit also noted that deduction of voids from the required volume of 5,103 cum was not done in the Statement appended to the estimate. Similar error was also made in preparation of the comparative statement.

During exit meeting convened in December 2021 to discuss the para, the CE accepted the observation and assured that the Department would take necessary action to avoid such type of observations arising in future. He further added that more focus should be given in preparation of estimates regarding void cases considering the SoR clauses and if needed the void clause in the SoR would be reviewed.

However, the reply of the CE was silent on action against the erring Engineers facilitating such fraudulent payment.

## ***CHAPTER-III***

### ***GENERAL SECTOR***



## 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 2019-20, against a total budget provision of ₹ 30,020.27 crore, 17 departments incurred an expenditure of ₹ 17,284.01 crore. **Table 3.1** gives details of budget provision and expenditure incurred there against by these departments during 2019-20:

**Table 3.1:-Department-wise details of budget provision and expenditure**

(₹ in crore)

| Sl. No. | Department                          | Grant No. and Name                               | Budget provision |          | Expenditure |         |
|---------|-------------------------------------|--------------------------------------------------|------------------|----------|-------------|---------|
|         |                                     |                                                  | Revenue          | Capital  | Revenue     | Capital |
| 1.      | Administrative Reforms and Training | 22-Administrative Training                       | 17.58            | 20.00    | 8.74        | 3.16    |
| 2.      | Border Protection and Development   | 50-Other Special Areas Programme                 | 6.73             | 98.70    | 3.39        | 72.85   |
| 3.      | Election                            | 4-Election                                       | 136.10           | 35.25    | 112.18      | 34.57   |
| 4.      | General Administration              | 12-District Administration                       | 560.64           | 75.20    | 309.04      | 52.50   |
|         |                                     | 25-Miscellaneous General Services                | 2,474.23         | 356.00   | 751.40      | 224.05  |
|         |                                     | 47-Trade Adviser                                 | 1.42             | --       | 0.88        | --      |
| 5.      | Home and Political                  | 14-Police                                        | 5,810.82         | 173.50   | 4,098.25    | 19.82   |
|         |                                     | 15-Jails                                         | 115.96           | 23.21    | 80.94       | 17.09   |
|         |                                     | 18-Fire Services                                 | 153.38           | 58.50    | 138.39      | 32.85   |
|         |                                     | 19-Vigilance Commission & others                 | 1,535.92         | 20.00    | 282.84      | 8.96    |
|         |                                     | 20-Other Administrative Services                 | 289.77           | 2.27     | 247.00      | --      |
| 6.      | Judicial                            | 3-Administration of Justice                      | 460.59           | 137.20   | 361.73      | 77.74   |
| 7.      | Legislative                         | 1-State Legislature                              | 99.66            | 70.88    | 75.09       | 58.24   |
| 8.      | Governor's Secretariat              | Head of State                                    | 11.15            | --       | 7.44        | --      |
| 9.      | CM Secretariat                      | 2-Council of Ministers                           | 14.41            | --       | 7.70        | --      |
| 10.     | Panchayat and Rural Development     | 56-Rural Development (Panchayat)                 | 4,682.91         | --       | 4,041.40    | --      |
|         |                                     | 57-Rural Development                             | 4,086.36         | --       | 2,823.14    | --      |
| 11.     | Printing and Stationery             | 16-Printing and Stationery                       | 51.31            | 2.90     | 25.34       | 1.11    |
| 12.     | Revenue and Disaster Management     | 6-Land Revenue and Land Ceiling                  | 490.26           | 6.00     | 286.69      | 3.30    |
|         |                                     | 41-Natural Calamities                            | 1,386.23         | --       | 997.38      | --      |
|         |                                     | 72-Social Security and Welfare                   | 20.02            | --       | 2.97        | --      |
| 13.     | Secretariat Administration          | 11-Secretariat and Attached Offices              | 1,151.47         | 50.60    | 633.94      | 0.49    |
| 14.     | Information and Public Relations    | 35-Information and Publicity                     | 88.22            | --       | 61.05       | --      |
| 15.     | Personnel                           | Public Service Commission                        | 18.79            | --       | 13.66       | --      |
| 16.     | Transformation and Development      | 45-Census, Surveys and Statistics                | 68.62            | 3.00     | 39.99       | 2.04    |
|         |                                     | 44-North Eastern Council Schemes                 | 2.00             | 2,764.50 | 2.00        | 420.18  |
| 17.     | Urban Development                   | 31-Urban Development (Town and Country Planning) | 747.26           | --       | 320.11      | --      |
|         |                                     | 32-Housing Schemes                               | 4.22             | 0.79     | 3.82        | 0.79    |

| Sl. No.                               | Department | Grant No. and Name                                 | Budget provision |                 | Expenditure      |                 |
|---------------------------------------|------------|----------------------------------------------------|------------------|-----------------|------------------|-----------------|
|                                       |            |                                                    | Revenue          | Capital         | Revenue          | Capital         |
|                                       |            | 34-Urban Development<br>(Municipal Administration) | 1,631.56         | 4.18            | 515.85           | 1.92            |
| <b>Total</b>                          |            |                                                    | <b>26,117.59</b> | <b>3,902.68</b> | <b>16,252.35</b> | <b>1,031.66</b> |
| <b>Grand total (includes Charged)</b> |            |                                                    | <b>30,020.27</b> |                 | <b>17,284.01</b> |                 |

Source: Appropriation Accounts 2019-20

### 3.1.1 Planning and conduct of audit

During 2019-20, out of 1,005 auditable units under General Sector, we audited 193 auditable units<sup>67</sup> during the year involving expenditure of ₹ 7,731.03 crore (including expenditure of earlier years). This Chapter contains three Compliance Audit Paragraphs.

Major observations made in audit during the year 2019-20 are discussed in the succeeding paragraphs.

## Compliance Audit

### Home and Political Department

### 3.2 Compliance Audit on “Implementation of Crime & Criminal Tracking Network Systems (CCTNS)”

#### 3.2.1 Introduction

Crime and Criminal Tracking Network System (CCTNS) is a Mission Mode Project under the National e-Governance Plan (NeGP) of Government of India (GoI). CCTNS aimed at creating a comprehensive and integrated system for enhancing the efficiency and effectiveness of policing through adopting the principles of e-Governance and creation of a nationwide networking infrastructure for evolution of IT-enabled-state-of-the-art tracking system for all-around investigation of crime and detection of criminals. The detailed objectives of CCTNS are given in **Appendix-3.1**. Cabinet Committee on Economic Affairs (CCEA), Government of India (GoI) approved the project in June 2009. Ministry of Home Affairs (MHA), GoI appointed (22 June 2010) Wipro Limited as Software Development Agency (SDA) for development of Common Core Application for sharing the same with the State Government for implementation of the project at the State level.

The CCTNS application software contains a “core” that is common across all 35 States and UTs. The CCTNS Core Application Software (henceforth referred to as CAS) having basic Modules as developed by SDA, was provided by GoI to States and Union Territories (UTs) for configuration, customisation and deployment of CAS according to their requirement thereof at State Data Centre. States and UTs also have an option to develop and deploy additional applications over and above the customised CAS. The CAS contains 24 Forms (11 Integrated Information Forms (IIF), three Organised Crime

<sup>67</sup> High risk units: 93, medium risk units: 53 and low risk units: 47.

Intelligence System (OCIS) and 10 Other Registration Forms / Module) dealing with different nature of complaints. Details shown in *Appendix-3.2*.

CCTNS Implementation guidelines issued to States by the MHA, GoI under e-Governance programme envisaged nine important services<sup>68</sup> relating to police functioning to be covered in CCTNS. These services were to be implemented through various modules and extension of modules of CAS in the State. In Assam, only four of these services<sup>69</sup> (two fully and two partly) are functioning (as of February 2021).

### 3.2.2 CCTNS in Assam

A Memorandum of Understanding (MoU) was signed (September 2009) between MHA, GoI and Government of Assam for implementation of the project in the State. The CCTNS CAS deployed in Assam consists of 13 modules<sup>70</sup>. The total expenditure under the project was (till August 2020) ₹ 67.08 crore (Central Government fund of ₹ 43.23 crore and State Government fund of ₹ 23.85 crore)<sup>71</sup>.

For implementation of the project, the Government of Assam selected the service providers to provide various functions as detailed below:

**Table 3.2:-Service providers selected for CCTNS implementation**

| Functions                                                 | Service Providers                                                                                       |
|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| State Designated Agency <sup>72</sup>                     | Assam Police Housing Corporation Ltd (APHCL) (Since December 2008)                                      |
| State Project Management Consultancy (SPMC) <sup>73</sup> | IL&FS Ltd from June 2010 and PIM (Project Implementation & Monitoring Report) submitted in October 2010 |
| State Project Management Unit (SPMU) <sup>74</sup>        | KPMG Advisory Services Pvt Ltd from August 2012 to August 2019 <sup>75</sup>                            |
| System Integrator (SI)                                    | HCL Technology Limited till 2017 and CMS IT services for the period from October 2017.                  |

Initially CCTNS was implemented in two Pilot Districts (Kamrup (M) and Kamrup (R)) from 04 January 2013 and subsequently the project went live to cover all the districts from January 2014.

<sup>68</sup> 1. Registration, Investigation and Prosecution Solutions, 2. Law and Order Solutions, 3. Crime prevention Solutions, 4. Traffic Solutions, 5. Emergency Response Management Solutions, 6. Reporting Solutions, 7. Human Resources Management Solutions, 8. Collaboration Solutions and 9. Citizen and External Interfacing Solutions.

<sup>69</sup> 1. Registration, Investigation and Prosecution Solutions, 2. Reporting Solutions, 3. Collaboration Solutions and 4. Citizen and External Interfacing Solution

<sup>70</sup> Administrator, General Diary, Complaint, Citizen services, Registration, Investigation, Prosecution, Reports, Registers, Data Bank Services, Search and Query, Legal Library, FAQ

<sup>71</sup> Central government fund received from 2008 to 2019 was ₹ 44.78 crore and ₹ 43.23 crore was expended leaving balance of ₹ 1.55 crore. State Government fund received from 2014-15 was ₹ 30.41 crore out of which ₹ 23.85 crore was expended.

<sup>72</sup> To serve as a channel for transfer of funds from GOI to State and from State governments to the vendors implementing CCTNS. From 2015-16, GoI funds were received in State Government Account.

<sup>73</sup> Appointed to assist the State Government in implementation of CCTNS by delivering Detailed Assessment Report, Project Implementation & Monitoring Report, Issue of RFP for SI and selection of SPMU

<sup>74</sup> Appointed for managing and monitoring the implementation of CCTNS by the SI

<sup>75</sup> After exit of SPMU, the role of SPMU has been taken over by the State Government



### 3.2.2.1 Connectivity

In Assam, there are altogether 502 units/locations which includes 348 Police Stations (PS) and 154 Higher Offices (HO). Out of this, 474 units/locations are covered under CCTNS and in remaining 28 units/locations, network connectivity was not available as shown in **Table 3.3**:

**Table 3.3:-Status of connectivity as of February 2021**

| Category of Units and Locations | Total units/ locations | Network Connectivity available | Network connectivity not available |
|---------------------------------|------------------------|--------------------------------|------------------------------------|
| Police Stations (PS)            | 348                    | 329                            | 19                                 |
| Higher Offices (HO)             | 154                    | 145                            | 9                                  |
| Total                           | 502                    | 474                            | 28                                 |

There were three Service Level Agreements (SLA) signed with BSNL, Railtel, and Airtel in 2012, 2017 and 2018 respectively with the objective of connecting every PSs and HOs with CCTNS project. However, even after seven years of go-live of CCTNS, nine higher offices<sup>76</sup> and 19 PSs out of total 502 remain unconnected as of February 2021. The Department stated that service providers were not able to provide connectivity to the said locations citing technical issues *viz.*, hilly areas, riverine areas, *etc.*

Further, Ministry of Home Affairs (MHA), GoI accorded sanction and released (September 2016) ₹ 2.17 crore for CCTNS implementation in 36 new Police Stations (PSs) established after March 2011 in Assam. However, audit noticed that the Department was able to connect only 23 out of 36 PSs with CCTNS till February 2021. This led to non-inclusion of said offices in the CCTNS system and as a result said offices were left out of CCTNS even after 5 years of sanction of the funds.

As per advisory issued (30 November 2015) by MHA, GoI, offline version of CAS needs to be used by such PSs for synchronisation with SDC database from a nearby PS of HO where network connectivity is available.

### 3.2.2.2 CCTNS Governance Structure

GoI guidelines on implementation of CCTNS required State Government to constitute four governance committees namely State Apex Committee (SAC), State Empowered Committee (SEC), State Mission Team (SMT) and District Mission Teams (DMT). The committees have been constituted in Assam. The functions of these committees are given in **Table 3.4**:

**Table 3.4:-Functions of Governance Committees**

| Governance Committee               | Functions                                                                                                                                                                                       |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| State Apex Committee <sup>77</sup> | Review progress, Monitor fund utilisation, Issue Policy directions and guidelines <i>etc.</i>                                                                                                   |
| State Empowered Committee          | Responsible for allocation of funds, Sanctions for various project components, approval of various functionalities, review progress, training arrangements, deployment of handholding personnel |

<sup>76</sup> Circle Police Offices, Sub-Divisional Police Office, Superintendent of Police, ADGP

<sup>77</sup> The Apex committee headed by Chief Secretary was constituted by GoA, Home (A) department vide Notification No HMA 380/2008/114 dated 19 February 2009

| Governance Committee   | Functions                                                                                                                                                                                                                                                                    |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| State Mission Team     | Operational responsibility, formulating project proposals, Hardware rollout and commissioning, co-ordination with various agencies, software issues, assist the State Apex and Empowered Committees.                                                                         |
| District Mission Teams | Prepare district project proposal, ensure proper rollout of the project in PSs, ensure hardware and software installation and operationalisation of the project, training of police personnel, in the district, ensure separate account keeping for the project, <i>etc.</i> |

Presently, Addl. DGP (CID), Assam Police Headquarter is the Nodal Officer for CCTNS.

### 3.2.3 Audit Framework

Records relating to implementation of CCTNS were test-checked to see whether the system fulfilled its objective of creating information repository for crime and criminal tracking and helped the police officials in analysing crimes and detection/tracking of criminals and also whether it provided the citizen centric services as envisaged under the CCTNS project.

The audit was carried out during 28 October 2020 to 24 March 2021 in the office of the IGP, CID (the Nodal Office) and six Police Stations (Basistha, Dispur, Hatigaon, Gorchuk, Jalukbari and Azara) selected for test check on Random sampling basis.

Audit evidence was collected through requisitions, audit queries, questionnaires, comparison of electronic data with manual records, analysis of various modules of CCTNS software, analysis of CCTNS database for the period from January 2014 to March 2021 through IDEA and Tableau software, checking of reports generated and general scrutiny of records in selected units.

### 3.2.4 Audit findings

#### 3.2.4.1 FIR Registration

The First Information Report (FIR) is registered when informant/complainant visits the police station under whose jurisdiction the crime has taken place and narrates the details of the crime to the office in-charge/station house officer. A unique number is then given to the complainant which can be referred for later usage. Using this number, a copy of the FIR can also be downloaded from the CCTNS website.

##### 3.2.4.1.1 Deficiency in CCTNS IT system including Controls and Shortcomings in FIR Registration

**I.** Application Controls are specific controls unique to each computerised application. When business processes are automated into an IT application, the business rules are also built into the application in the form of application controls. These controls are built to ensure and protect the accuracy, integrity, reliability and confidentiality of information. They ensure that initiation of transactions is properly authorised, valid input data is processed, completely recorded, and accurately reported.

Audit observed that the data captured in CCTNS application was deficient and the captured data contained errors. Such errors rendered the database unreliable, and the

outputs therefrom were thus unreliable and misleading. On Analysis of FIR Registration data, the following deficiencies were noticed:

- a. **Processing of Invalid and abnormal dates:** In case of 29 records, GD entry date was 1.1.1900 and for 7 records it was 18.09.2023. Further, in one case FIR registration date was 03.07.2211 and in another case GD entry was 31.12.9998.
- b. **Invalid data captured for Information Received Date:** On analysis of database, it was observed that during the period from 01 January 2014 to 19 November 2020, total FIR registered were 7,23,573 and the “information received date” field was 00-00-0000 for 6,73,177 FIRs and 01-01-1900 for 50,396 FIRs. Hence, it showed that the vital “information received date” field in all the form were captured incorrectly.

Above discrepancies indicates that no system checks were enforced and thus incomplete and inaccurate entry in the database rendered the database unreliable and defeated the very purpose of implementing the CCTNS. It also made online monitoring of FIRs difficult.

It was because of data entry error on the part of the operators and also the system was unable to restrict the data entry to specific period which caused application error. In the exit conference, the department agreed with the audit observation.

## II. Discrepancies between Manually recorded and CAS generated FIRs

A comparison between manual FIR records maintained at the test checked PS level and CAS generated FIRs showed that there were discrepancies in several fields such as original date and time, Information received at PS date/time, Name of IO in FIRs, Time of occurrence in FIRs, Father’s Name, Occupation details, name and address of complainant, Act & Sections. These discrepancies ranged in 45 to 100 *per cent* of test checked FIRs at different PSs (*Appendix-3.3*).

Therefore, manually generated FIR and the CAS generated FIR was not identical which might render the CAS generated FIR less trustworthy. Further, the manual FIR system was still continuing though the State Nodal Officer, CCTNS instructed (May 2017) to discontinue the manual registration and migrate to system generated FIR using CCTNS.

### 3.2.4.1.2 Delay observed in synchronisation of FIR

Under CCTNS, the data can be captured and accessed through both online module (through web) and offline version of CAS. In Online module, the data is directly captured in main database *i.e.*, the server, whereas in the offline module, PSs enter the data in software which is replicated with the main server on synchronisation. Ministry of Home Affairs, GoI advised (30 November 2015) the State Governments that “Offline version of CCTNS should be used to register FIR in Police Stations where network connectivity is unstable or is still pending and then synchronised with the state data centre from a nearby Police Station/Higher Office”.

Further, as per the Supreme Court directive dated 15 November 2016, FIR should be uploaded in the official website of the police of all states, preferably within 24 hours of

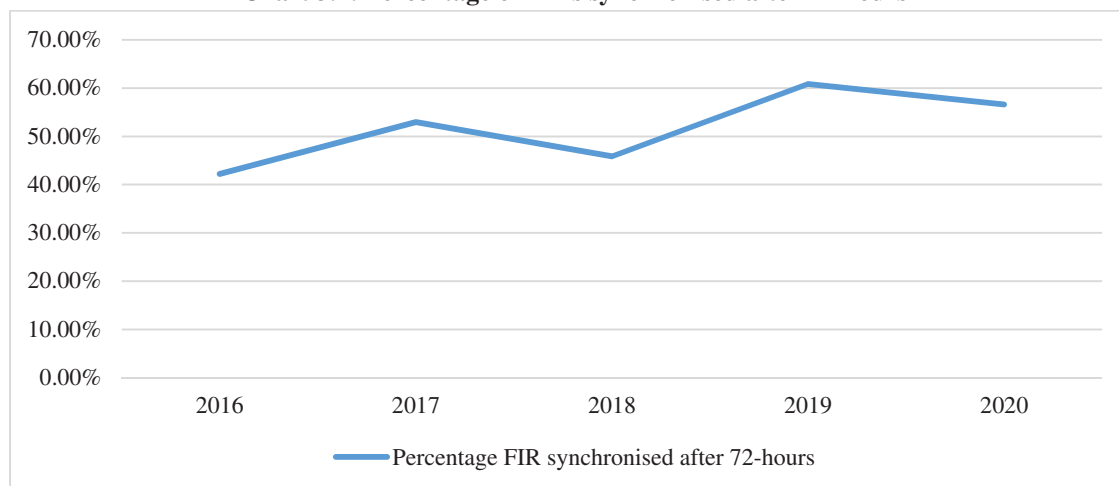
registration which can be extended to maximum 72 hours. The Supreme Court also mentioned that if an FIR is not uploaded, it shall not ensure per se a ground to obtain the benefit under Section 438 of the Cr. PC which deals with the direction for grant of bail to person apprehending arrest.

On analysis of FIRs for the period from 2016 to 2020, delay in synchronisation of FIRs with centralised database was observed as shown in **Table 3.5** and **Chart 3.1**.

**Table 3.5:-Status of synchronisation of FIRs**

| Year | Total FIR registered | FIR synchronised after 3 days (72 hours) |                            |                            | Percentage of FIR synchronised after 3 days (72 hours) |
|------|----------------------|------------------------------------------|----------------------------|----------------------------|--------------------------------------------------------|
|      |                      | No of FIR                                | Average delay (No of days) | Highest delay (No of days) |                                                        |
| 2016 | 1,05,767             | 44,671                                   | 176.93                     | 1,714                      | 42.24                                                  |
| 2017 | 1,09,630             | 58,070                                   | 192.06                     | 1,377                      | 52.97                                                  |
| 2018 | 1,21,489             | 55,750                                   | 242.30                     | 1,040                      | 45.89                                                  |
| 2019 | 1,32,442             | 80,649                                   | 149.45                     | 666                        | 60.89                                                  |
| 2020 | 94,956               | 53,777                                   | 56.29                      | 320                        | 56.63                                                  |

**Chart 3.1: Percentage of FIRs synchronised after 72-hours**



Thus, due to delayed synchronisation of the FIR data with centralised database, the citizen/ complainant/accused or the person concerned is unable to download the copy of FIR online and has to visit the PS to collect the copy of the FIR, thereby defeating the purpose of providing online service under E-governance initiative.

#### **3.2.4.1.3 Improper linking of FIR**

The CCTNS-CAS provides for linking of FIR when it is found that FIR is related to other FIR or when a complaint first raised has been converted into FIR. Linking is also essential for relational database as it provides stored data to be retrieved from connected variables thereby providing the database user the complete picture of the information from the data.

Analysis of CCTNS database for the period from January 2014 to November 2020 showed that all the 4,916 FIRs which were shown linked with other FIRs, had a field “case number” corresponding to linked FIRs as 0 (zero). Thus, the FIRs remained independent and unrelated and thus, cannot be retrieved.

Also, on scrutiny of complaint service available under the CCTNS citizen services, it was observed that 46 complaints received for the period from August 2013 to March 2021 were converted into FIR. But complaint table in the database neither contained any FIR linking field nor the link was entered in FIR table. This leads to creation of unrelated database.

#### **3.2.4.1.4 Non-use of CCTNS for sharing of FIR**

As per the Software Requirements Specification (SRS) prepared by SI for Assam Police-CCTNS project, “FIR copy will be sent to different agencies depending on the crime head and according to the acts and sections applied, so in the screen there should be a grid presenting the email ids of the departments where all the copies of FIR should go via email/alert, with the department name in the heading of FIR copy”. Also, the CCTNS E-mail service was launched along with the CCTNS software which could be used for communication with relevant departments.

In all the test checked six PSs, it was observed that that the PSs usually prepared six copies of FIR out of which one copy is prepared manually on a blank FIR form and five xerox copies of the same are taken. The original FIR is sent to the concerned Court. The Xerox copies are sent through Post to the concerned DCP office, DCP (Crime) office, concerned IO, CCTNS data entry section, and one is kept in parent office as office copy.

Thus, in spite of available technological facilities it was seen that the department was still using the more expensive and time taking postal system for sending/receiving of communications thereby depriving itself of one of the benefits that could flow from the implementation of CCTNS.

#### **3.2.4.2 Investigation**

After the FIR is registered, the case is assigned to a particular Investigating Officer (IO) who then investigates the case and submits required reports/documents on completion of investigation.

##### **3.2.4.2.1 Poor use of Case Diary module**

The Assam Police Manual prescribes that case diary is to be maintained and updated by every police officer while carrying out an investigation. Particulars of the case such as the time at which the case was reported, time at which the investigation began, the time when the IO closed the investigation, places visited for investigation should be noted in the diary.

From the analysis of database for the period from January 2014 to November 2020, it was observed that though there were 7,23,573 registered FIRs in the State, case diaries were only registered against 9,515 registered FIRs at 92 PSs which was only 1.3 *per cent* of the total registered FIRs indicating poor use of case diary module.

### 3.2.4.2.2 Deficiency in Crime Details Form (IIF-2)

Once the investigation begins, the IO is to enter the details of the crime found during investigation in the crime details form (IIF-2). It can be saved multiple number of times till it is finally submitted in the CCTNS portal as per the SRS.

- Audit noticed that the PSs submit the manually prepared Final Form/Charge sheet along with the Case Diary which contains detailed investigation comments with supporting documents to court. The Crime Details Form in the IIF2 format was neither prepared during investigation nor submitted to the Court.
- Further, as per Assam Police Manual Rule 194, cases map or a plan or, if required by circumstance, both will always accompany the charge sheet for heinous cases<sup>78</sup>. On scrutiny of crime details form prepared through CCTNS-CAS, it was observed that there were 2,13,205 cases reported as heinous during the period from January 2014 to November 2020. The site map/ case map/plan was not found uploaded in the system for any of these cases. Further, for all the 2,13,205 crime details record available in the database the “physical evidence field” was empty. This indicated that the CCTNS was not used adequately for recording data.
- Further, a comparison between manual crime details form records maintained at the test checked PS level and CAS IIF-2 showed that there were discrepancies in several fields such as date and time of visit to the place of occurrence, gist of the case, modus operandi, motive of crime, particulars of victim, description of the place of occurrence. These discrepancies ranged in 33.33 per cent to 100 per cent of test checked FIRs at different PSs as shown in *Appendix-3.4*.

Thus, due to inadequacy in capturing information, it is observed that Crime Detail Form failed to fulfil its purpose. The absence of a complete and reliable Crime details data defeats the very objective of creating a centralised database of crime and criminals.

### 3.2.4.2.3 Final Report/Charge sheet

On analysis of database following discrepancies were observed in the Final Form/Charge Sheet generated from CCTNS-CAS:

1. As per Assam Police Manual Rule 218 ‘a police officer sending up an accused person for trial, will, whenever practicable, take the fingerprint of left thumb on a piece of paper to be annexed to the charge sheet’. Also, as per Rule 116 of Assam Police Manual ‘In view of the importance of photography as a means of identification of criminals, the photographs of convicts and others should be taken in accordance with the rules framed by the State Government under the Notification of Prisoners Act, 1920 (Act XXXIII of 1920), (a) In connection with an investigation, inquiry, or trial, and (b) in the case of prisoners accused of classes of offences for which a photographic record is deemed necessary’. Further, as per rule 35 of Assam Police Manual, ‘Approvers in important cases

<sup>78</sup> Murder, Highway or mail robbery, Dacoity or extensive burglary or theft, and Riot involving grievous hurt or culpable homicide or damage to property



should have their photographs and fingerprints (3 sets) taken without delay'. In keeping with above requirements of Assam Police Manual, the CCTNS project had considered the availability of an information repository along with the criminal images and fingerprints with advanced search capabilities as one of the primary benefits to flow from the project. However, an analysis of database revealed that no fingerprints or photographs were found captured till March 2021.

2. The data entered in the Court Name Field of IIF-5 was irrelevant and erroneous in 37,934 out of 1,89,580 entries (20 *per cent*) which contained entries like Unknown, not known, not noted, *etc.*
3. Further, 150 FIRs were randomly selected in 5 test-checked PSs from Khatian Register maintained by five (5) out of the six (6) test checked PSs against which Final Report/Charge Sheet (CS) were submitted to court. But on cross checking of FIRs with CAS at PS level, it was disclosed that out of 150 FIRs, data was entered only in IIF-5 (CAS) in case of 94 FIRs (62.66 *per cent*). Even after a lapse of one to five years from the submission of FR/CS to court, data against 56 FIRs was not entered in IIF-5 (CAS), details of which are shown in **Appendix-3.5**. Further, audit checked 94 aforementioned FIRs and found that even the basic fields (*viz.* Particulars of Accused Person Charge-Sheeted, Status of Accused, Father/Husband name of the accused and date of birth) to be empty in case of several (12) FIRs as is shown in **Appendix-3.6**.

Hence, it is observed that entries in the IIF-5 in CAS was not done for all the FIRs against which FR/CS submitted to court. Even though data was entered for some FIRs in IIF-5 (CAS) even the basic fields had no entries as noted above. This rendered the database incomplete defeating one of the core objectives of CCTNS.

#### **3.2.4.2.4 Uploading of Photograph of Missing Person / Unidentified dead body or Unnatural death – observation thereof**

As per SRS, System should provide the user with the following representative Information Services through the online portal (i) Missing Persons Listing with Photographs (ii) Unidentified Dead bodies (with Photographs) Listing and (iii) Most Wanted Criminals Listing (with Photographs). Moreover, NCRB vide Minutes of CCTNS Nodal Officers meeting (October 2020) categorically reiterated to upload good quality of photographs by all States/UTs. Test check of records and system check showed that except Missing Person (where some photographs were uploaded but not in all cases), no photographs of Unidentified dead body or Unnatural death was uploaded/captured in the system. Uploading of photos not only helps in investigation, but also creates a strong database which could be utilised in future to solve cases.

#### **3.2.4.3 Non-utilisation of various modules in the system**

On examination of database with respect to the investigation and registration of cases, it was found that following modules available in CAS were not used:



Table 3.6:-Non-Utilised Modules

| Sl. No. | Name of Module                                    | Use/Application                                                                                                                                                                                                                                            | Status                                                                                                                                                                                                                                                                                                                                                  |
|---------|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Interrogation module under Investigation          | Stores information like interrogated person details, physical description of interrogated person, confession details and other related information relating to interrogation of accused/suspect. Interrogation information is vital part of investigation. | On Scrutiny of database, it was seen that not a single entry was found in the module.<br>The concerned police official who made interrogation, entered the information in the case diary manually without utilising the system. Responsibility of data entry in the system was left on data entry operator. This led the module largely unused.         |
| 2       | Malkhana <sup>79</sup> module under Investigation | Has provision for acceptance of property in Malkhana, release of property from Malkhana, re-submission in Malkhana, matching of property stolen/involved and prepare property movement challan/invoice.                                                    | i. Analysis of database showed that Malkhana module had only 10 entries (1 in 2017 and 9 in 2020) by 2 users, out of total 10,964 users.<br>ii. Further it was also seen that 32,017 seizure memos were entered but the same were not found in the Malkhana module which indicated that the information was not properly linked in the database.        |
| 3       | Prosecution Module                                | Assign case number from Court, Add and view Trial details, Warrant details issued by the court, Court disposal/appeal details, Add and release Jail detail, Property release from Malkhana.                                                                | On analysis of the CCTNS database, it was found that the prosecution/court module was not being used since the inception of the system. It was noticed during audit that the integration with the ICJS (courts) was not completed. During exit conference (23 December 2021), the Department stated that the integration process was still in progress. |
| 4       | Preventive Action under Registration Module       | Register and view details of Preventive Action/ Kalandr, Externment proposal details submitted by SHO, Externment proposal details submitted by SDPO/ ACP/ DSP to SP/DCP, Approval/ Rejection of proposal by SP/DCP, Court proceedings (For Externment).   | It was observed that the system was not used by the Police Personnel; as desired. Task of data entry was left on the data entry operators leading to shortfall.                                                                                                                                                                                         |
| 5       | Data Bank Services                                | Data Bank Services module was developed to act as a repository of data for various heads such as Firing/Lathi Charges, Arm License Details, Citizen Helpful to Police Information, was developed to act as a repository of data for various heads.         | Analysis of database for the period from January 2014 to November 2020, it was observed that only 14 records <sup>80</sup> were captured in the module. This indicated that Data Bank services module was not adequately used for data capture in the system                                                                                            |

<sup>79</sup> As per Assam Police Manual Rule 63(a), A secure room known as Malkhana will be provided for the safe custody of properties such as stolen property sent up for identification; property found on under-trial prisoners; property forwarded as exhibits in criminal trial, unclaimed property taken possession of by the police under Section 25 of the Police Act. (Act. V of 1861), suspicious property sent in under Section 523, Cr. P. C. and all other property which may be taken charge of the police and sent to court,

<sup>80</sup> Arm License Details: 7, Citizen Helpful to Police Information: 1, Drug Peddler Information: 2, Senior Citizen Information: 2, Single Woman Information: 1, Total Village Information: 1.

On field visit to Dispur PS, it was observed that many seized/stolen vehicles were kept inside the premises of PS with Malkhana Register Number (MR No.) registered against them, but no corresponding entry was made in the Malkhana Module under CCTNS. Maintenance of centralised database of vehicles using the Module can help in locating the rightful owners of vehicles which is not possible in the current system.



**Image showing seized/ stolen vehicles kept inside the premises of Dispur P.S.**

Thus, it was seen that even after seven years of go live of the CCTNS project, many modules in the system were not being used which defeated the very objective of digitising the operations of the Police department. The reasons attributing to non-utilisation of CCTNS was lack of training to the users and also the use of both manual and online system of keeping records.

The Department during exit conference (23 December 2021) agreed with audit observation and ensured to keep away with existing parallel system of maintaining both manual forms and CAS generated forms in phased manner.

#### ***A brief on the usage of CCTNS by Assam Police***

The expected benefits from implementation of CCTNS to the Police Department, as envisaged, were to create centralised crime and criminal information repository along with the criminal images and fingerprints with advanced search capabilities and provide enhanced ability to analyse crime patterns and/ or modus operandi. Based on the findings enumerated in the Paragraphs 3.2.4.1 to 3.2.4.3, audit observed non-effective usage of CCTNS system by the Department as noted below:

- I. Non recording/Partial recording of details as a part of different IIFs: The information regarding the crime as recorded during registration of FIR, Investigation Officer rank and name and relevant information during preparation of case diary, crime details form and final form/charge sheet was found incompletely recorded. Many important details like, site map, physical evidence details were not found captured in the system.
- II. The attributes of criminals which could aid subsequent crime and criminal tracking were also inadequately recorded as it was seen that no photograph and fingerprint were captured in the system.

- III. The information was not real-time as the data was entered into the CCTNS system by the concerned operators on production of physical records.

Hence, it can be concluded that CCTNS project implementation in Assam has failed to create a reliable information repository of both crime and criminals thereby frustrating the very objective of the project which was to facilitate investigation of crime and detection of criminals.

#### 3.2.4.4 Report Generation

##### 3.2.4.4.1 Non-utilisation of Report generation utility

One of the objectives of CCTNS project was to reduce manual and redundant records thereby reducing the maintenance of various registers and forms in daily functioning of the office. On test check of records maintained by Police stations following deficiencies were noticed:

- (i) Each PS sent monthly and yearly reports consisting of 48 individual reports to DCP(Crime)/ Higher Offices. On scrutiny of monthly report for the month of September 2020 for the Dispur PS, it was found that manual entry was done for all the 48 reports under different captions although the facility to generate several of these reports in similar format was available in the CCTNS. It was also observed that higher officers too were not accessing the CCTNS-CAS through their individual login accounts for accessing the system generated reports, and instead were asking the individual PSs to send the report.

It was noticed that the data entered in the system at the PS level was incomplete and thus leading to generation of erroneous report. This was further confirmed by the Department in the Exit conference and it was also stated that erroneous report led the higher offices to ask for the manually generate reports.

- (ii) Analysis of the manually prepared reports and reports generated through CAS by the Dispur Police Station for the month of September 2020 showed that:
  - Total 41 reports were available in CAS against the total 48 reports prepared manually. Out of the 48 reports prepared manually, 26 were not found in the CAS as shown in *Appendix-3.7*.
  - Comparison of 17 similar manual and CAS reports revealed that various important fields were either not matching, missing or showing nil/blank report as shown in *Appendix-3.8*.
  - None of the reports of the PSs generated from the CAS was identical to the manually generated reports.

Further, as per the agreement with System Integrator (SI), the Government of Assam was empowered to make customisation of the CAS for state specific requirements. It was, however, noticed that no such customisation was requested to the SI by the Government of Assam. Also, as observed in *Paragraph No. 3.2.4.1.1*, the data entry in the system was not error free and so it was likely that higher offices preferred manual reports to the ones generated by the system.

One of benefits of CCTNS to Police Department, as envisaged, was reduced workload for the police stations back-office activities such as preparation of regular and ad-hoc reports and station records management. The existence, prevalence and dependence on manual reports even after seven years of implementation of CCTNS raises question about the efficacy of implementation of the project and trustworthiness of reports generated.

#### **3.2.4.4.2 Pragati Dashboard and CCTNS Database**

Pragati Dashboard prepared by NCRB<sup>81</sup> provides the component wise periodical as well as up-to date reports on various activities of the implementation of CCTNS of the States/ Union Territories and CCTNS. The dashboard provides the actual status (both periodical/ up to date) on the various activities of the implementation of the project of a State/UT. It also ranks states among various categories<sup>82</sup>. The state of Assam was ranked 3<sup>rd</sup> out of 10 states in Hilly states category in September 2020 (Rank of Assam is 6<sup>th</sup> in August 2021).

Audit compared the information available on Pragati Dashboard with the figures of CCTNS database and other information furnished by the Department for the month of September 2020 and found that both set of information does not match with each other. Comparison made on several indicators is shown in **Table 3.7:**

**Table 3.7:-Differences in reporting between Pragati Dashboard and Actual facts (database and information furnished) for the month of September 2020**

| Sl. No. | Field Name                                                                       | Pragati Dashboard (September 2020) | Actual figures as per database and information furnished                                                                                                                                                                                                                                                                                                                                                                                 | Remarks                                                                                                                                                                                                                                                                                                 |
|---------|----------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Total No. of FIRs registered in all PSs, and Total No of FIRs entered in CAS     | 7,810                              | The Dashboard shows identical number for total FIRs registered in all PS and those entered in CAS. However, on test check of total FIRs registered in Dispur PS for September 2020, the number was 325 FIRs whereas CAS showed 218 FIRs for the same PS (difference of 107). Thus, total FIRs registered in the PS and those entered in the CAS was not found to be same as stated by Assam police and being shown in Pragati Dashboard. | Thus, factually incorrect information is provided by Assam police to NCRB thereby increasing rank of Assam and painting incorrect picture of successful implementation of CCTNS in Assam. Further, it is also seen that all the cases registered are not entered in the system as claimed in Sl. No. 7. |
| 2       | No of PS that recorded IIF1 in CAS only (and not first on paper and then in CAS) | 100%                               | On field visit of test checked 6 PSs, it was found that the Data Entry Operators entered IIF-I to IIF-5 on the basis of production of physical / on paper form duly authenticated by SHOs and                                                                                                                                                                                                                                            | Audit observed that data is entered in CAS only after the physical copies of various forms are provided to CCTNS cell. Further, on analysis of manual and CAS generated report for the period from                                                                                                      |

<sup>81</sup> National Crime Records Bureau, MHA, GoI

<sup>82</sup> Non CAS states (Advance States), Major States (including Delhi), Hilly states, Union Territories (except Delhi)

| Sl. No. | Field Name                                                                       | Pragati Dashboard (September 2020) | Actual figures as per database and information furnished                           | Remarks                                                                                                                                                                                                    |
|---------|----------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                                                  |                                    | IIFs were not recorded directly in the CAS.                                        | January 2021 to July 2021, it was observed that there was difference in the IIF1 to IIF5 registered manually and those entered in CAS. Thus, incorrect information is being provided for NCRB's dashboard. |
| 3       | No of PS that recorded IIF2 in CAS only (and not first on paper and then in CAS) | 100%                               |                                                                                    |                                                                                                                                                                                                            |
| 4       | No of PS that recorded IIF3 in CAS only (and not first on paper and then in CAS) | 100%                               |                                                                                    |                                                                                                                                                                                                            |
| 5       | No of PS that recorded IIF4 in CAS only (and not first on paper and then in CAS) | 100%                               |                                                                                    |                                                                                                                                                                                                            |
| 6       | No of PS that recorded IIF5 in CAS only (and not first on paper and then in CAS) | 100%                               |                                                                                    |                                                                                                                                                                                                            |
| 7       | Numbers of PS where CCTNS data synched with the SDC on same day                  | 100%                               | 20.56%                                                                             | Out of 9,589 total FIRs, as per database, 1,972 FIRs were replicated on same day.                                                                                                                          |
| 8       | Reports generated through CCTNS in the Police Stations                           | 100%                               | In test checked 6 PS, it was observed none of the PS used CCTNS generated reports. | As observed in Audit, Report generation facility is not used whereas manual reports are still prevalent and used.                                                                                          |
| 9       | Usage Search and Query through CCTNS                                             | 100%                               | In test checked PS, it was not found used during investigation                     | The system is used by operators and not by the concerned IOs, hence the usage and search function is not found used.                                                                                       |
| 10      | Number of PS able to search on National database                                 | 100%                               | In test checked PS, it was not found used.                                         |                                                                                                                                                                                                            |



| Sl. No. | Field Name                                                                      | Pragati Dashboard (September 2020) | Actual figures as per database and information furnished | Remarks                                                                                                         |
|---------|---------------------------------------------------------------------------------|------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 11      | Numbers of Capacity Building                                                    | 100%                               | 20.50%                                                   | State plan recommended training of 51,729 persons, whereas training was imparted to 10,595 persons till 09-2020 |
| 12      | Numbers of PSs where complete Hardware commissioned and CCTNS software deployed | 100%                               | 94.30%                                                   | 315 out of 334 PS had hardware commissioned and CCTNS software deployed                                         |
| 13      | SMS alert activated in the CAS/CCTNS                                            | Yes                                | No                                                       | False information provided.                                                                                     |

Therefore, it is evident from the table above that the information being furnished by the Department to NCRB for maintenance of Pragati Dashboard is factually incorrect on many parameters, and the nature of the erroneous reporting is such as to show a better picture of the extent of implementation thereby even garnering a better inter-se rank. Such misreporting renders the whole Dashboard of NCRB unreliable and misleading for assessing the *inter-se* progress of CCTNS project implementation across States.

#### **3.2.4.5 Failure in implementing role-based system**

As per the SRS, the CAS was to be a role-based system (with 54 roles) where the concerned Station House Officer (SHO)/Investigating Officer (IO)/concerned person made their individual entries as per requirement. But on test check of Police Stations, it was observed that the concerned officials conducted and prepared relevant documents as per the existing manual system which was prevalent before the introduction of the CCTNS. The data entry in the system was subsequently performed by hired operators who entered all the forms/data to be entered in the system by using Login IDs of all the officials concerned in the particular Police Station (PS)/Higher Office.

This violated the access control of the database, compromising data security, and at the same time, the information in the database was not real-time as was envisaged.

Further, on scrutiny of documents related to software customisation requests received by CMS Ltd, it was observed that Assam Police requested for “Multiple Login from SP Login ID” on 08 March 2018 and the same was implemented since 16 March 2018. Also at PS level, the “Multiple Login from SHO Login ID” feature was requested on 04 May 2018 which was implemented on 07 May 2018. Thus, a single SP and a single SHO is permitted by the application to be logged in on multiple devices at the same time. This feature thus enables Multiple Logins to be performed from single account by operators or other than person concerned.

The matter of non-involvement of IO/Police personnel to CCTNS was also pointed (19 October 2017) out by the NCRB team after their visit to PSs.

Thus, the Assam Police is not only violating role-based access but also furthering the use of operators thereby compromising the database and quality of data created.

The Department in the Exit conference stated that database was compromised and the real-time basis was not maintained due to duplicity of work *i.e.*, same work was done both manually and through CCTNS, the SHO was unable to perform individual entries in the CAS due to work load and time constraints.

### 3.2.4.6 Citizen Services

One of the objectives of the CCTNS was to improve delivery of citizen-centric services through effective usage of Information & Communications Technology (ICT). As a part of it, several citizen services were launched by Assam Police using the CCTNS. There are 2 types of services provided under it:

- a. **Direct Services-** which are completely rendered by Assam Police. It includes Complaint, Servant verification, Tenant verification, Employee verification, Strike/protest & Procession permission, Missing person information and Lost & Found.
- b. **Indirect services-** which are rendered in collaboration with other departments *viz.*, Passport verification. It includes Passport Service, Permanent Residence Certificate, Character Certificate & DAKSHA.

#### 3.2.4.6.1 Poor implementation of Citizen Services

Requests to avail the services are submitted directly by the citizens and other government departments. The overall picture of status of the services availed for the period from January 2014 to March 2021 is shown in **Table 3.8** and **Chart 3.2**:

**Table 3.8:-Status of Service Requests**

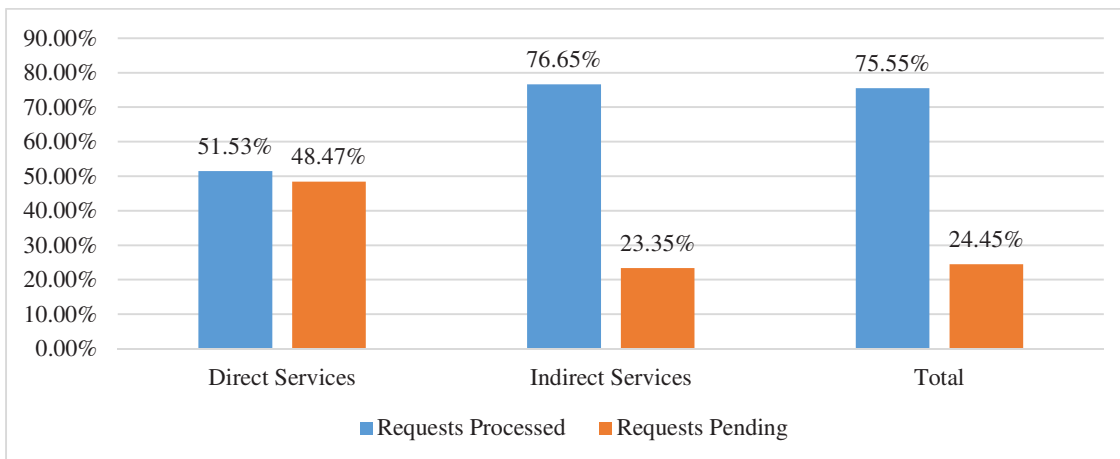
| Request Type                                                              | Request Submitted (Nos.) | Request entertained/ Completed (Nos.) | Request Pending (Nos.) | Percentage of pendency |
|---------------------------------------------------------------------------|--------------------------|---------------------------------------|------------------------|------------------------|
| <b>Direct Service (Offered only by Assam Police)</b>                      |                          |                                       |                        |                        |
| Complaint                                                                 | 1,753                    | 468                                   | 1,285                  | 73.30                  |
| Employee verification                                                     | 25,321                   | 13,622                                | 11,699                 | 46.20                  |
| Tenant verification                                                       | 98                       | 0                                     | 98                     | 100.00                 |
| Domestic help verification                                                | 164                      | 23                                    | 141                    | 85.98                  |
| Procession                                                                | 5                        | 1                                     | 4                      | 80.00                  |
| Event                                                                     | 48                       | 0                                     | 48                     | 100.00                 |
| Protest / Strike                                                          | 1                        | 0                                     | 1                      | 100.00                 |
| Lost & Found                                                              | 468                      | NA                                    | NA                     | NA                     |
| Sub Total                                                                 | 27,858                   | 14,114                                | 13,276                 | 48.47 <sup>83</sup>    |
| <b>Indirect Service (Offered in collaboration with other Departments)</b> |                          |                                       |                        |                        |
| PRC                                                                       | 2,05,826                 | 1,79,439                              | 26,387                 | 12.82                  |
| DAKSHA                                                                    | 3,428                    | 795                                   | 2,633                  | 76.81                  |
| Passport                                                                  | 1,80,956                 | 88,892                                | 92,064                 | 50.88                  |

<sup>83</sup> Lost & found being self-service no processing is required, so not included in calculation



| Request Type | Request Submitted (Nos.) | Request entertained/ Completed (Nos.) | Request Pending (Nos.) | Percentage of pendency |
|--------------|--------------------------|---------------------------------------|------------------------|------------------------|
| Character    | 2,07,579                 | 1,89,107                              | 18,472                 | 8.90                   |
| Sub Total    | 5,97,789                 | 4,58,233                              | 1,39,556               | 23.35                  |
| Grand Total  | 6,25,647                 | 4,72,347                              | 1,52,832               | 24.45                  |

Chart 3.2: Status of Direct and Indirect Services



Test check of seven direct services and one indirect service was done. On analysis following shortcomings was noticed:

- I. **Complaint:** It provides functionality to the citizens for registering the complaint online and also enables a police officer to register the manual complaints online. On analysis of the complaint received between January 2014 to March 2021 it was observed that out of 1,546 total complaints received, only 299 (19.34 per cent) were processed i.e., 80.66 per cent of the complaints were not assigned even an enquiry officer.
- II. **Employee Verification:** It provides functionality for employee verification for purpose of job. On analysis, it was found out of 25,321 requests received from 2016 to 2020, only 13,622 (54 per cent) were processed and out of the requests processed, 6,350 (47 per cent) were processed with delays beyond the stipulated time of 45 days as approved by State Apex Committee Meeting held on 27 January 2017.
- III. **Character Verification:** The functionality provides for Character Verification by the Police Department. On analysis, it was found that out of 2,07,579 requests received from 2016 to 2020, 1,89,107 (91 per cent) were processed, out of which, 91,495 (48 per cent) requests were delayed beyond stipulated time of 15 days as approved by State Apex Committee Meeting held on 27 January 2017.
- IV. **Event Performance Request:** It provides for applying for conducting an event. The application is processed by the concerned SP/DCP office. On examination of database, it was observed that during 2017 to 2020, total 48 requests were received seeking permission for event but none of the requests were processed in any way. Thus, it was seen that the functionality though available online was not being attended by the Assam Police.

- V. **Tenant Verification:** This functionality is used by citizens for verification of their tenants. On analysis of database, it was observed that a total of 98 requests were received for tenant verification from 2016 to 2020 but none of the requests was assigned enquiry officer till the date of audit (April 2021). Thus, the service was launched on paper only as the application received were not processed.
- VI. **Procession Request:** It provides for facility to apply for conducting procession. The application is processed by the concerned SP/DCP office. On examination of database, it was found that during the years 2016 to 2019, total five requests were received out of which, only one request was processed.
- VII. **Protest Request:** It provides for applying for protest application. The application is processed by the concerned SP/DCP office. From examination of database, it was seen that since 2016, only one request was received and as per the database, the request received was not processed.
- VIII. **Servant Verification/Domestic Help Verification:** It provides citizens for verification of their domestic help/servant. On analysis of database, it was found that since 2016, a total of 164 requests were received out of which only 23 (14 *per cent*) requests were further processed. Of these, four requests were processed after stipulated time of 45 days as per the Minutes of State Apex Committee Meeting held on 27 January 2017.

Hence, it was seen that under Citizen services most of the services offered were not even operational. Lack of training on the part of operators may be one of the reasons for lack of processing of requests. Thus, it was seen that Citizen services was a failure from implementation, monitoring and service delivery perspective.

#### 3.2.4.6.2 Non-implementation of Citizen Awareness Programme

The State Apex Committee, CCTNS, Assam decided (27 January 2017) that the State and district should prepare plan for public awareness to popularise the online system of citizen Services under CCTNS project to adopt Digital India concept of faceless, cashless and wireless transactions. MHA released ₹ 4.00 lakh to the Government of Assam for awareness and promotion of Citizen Services. These services needed to be promoted by Police Headquarters through print media, visual media, bulk SMS, Flex, Banners, Hoardings so that the awareness can be created among citizen for utilisation of services”.

Scrutiny, however, revealed that no Citizen Awareness Programme was conducted by the department till February 2021 and central funds thereof are lying unutilised till February 2021 although Citizen Services were launched since February 2015. Poor awareness may have led to poor uptake of citizen services, with further impact on non-attainment of intended benefits of the project.

#### 3.2.4.7 Capacity Building

One of the activities envisaged under CCTNS was Capacity Building (CB) for Police Personnel to empower the direct users and other stakeholders of CCTNS to optimally use the system and enhance outcomes in crime investigation, criminals tracking and other core police functions. The State level System Integrator (SI) was supposed to render CB

services adopted for CCTNS. The SI had the responsibility for creation of training material, designing the training programs and their delivery to the target group<sup>84</sup>.

#### **3.2.4.7.1 Inadequate training**

- During the first Apex Committee meeting (July 2008), the then IGP(CID) stated that there should be a cadre of IT personnel in the Police Department to look after CCTNS. Accordingly, Assam Police submitted Project Implementation and Monitoring (PIM) report to Ministry of Home Affairs, GoI in October 2010, wherein it was proposed to train 23,659 personnel. But on scrutiny of records, it was seen that training was imparted to 10,595 personnel till February 2021 resulting in shortfall of training to 13,064 personnel (55.22 *per cent*).
- As CCTNS is role-based system and individuals are responsible for their own work, it is important to train existing people at all the levels starting with Officer in Charge (OC), Investigating Officer (IO), Enquiry Officer (EO), Station Writer (SW) & Literate Constable (LC) to manage the system by themselves. Specially, as IOs play an important role in investigation of cases endorsed to them, so role-based training helps the IOs to use the system as a tool towards the investigation. As per the information made available to audit, total 4,461 IOs were selected to be trained, out of which, only 1,291 IOs were trained as on January 2021 resulting a shortfall of 71.06 *per cent*. This shows that a large portion of IOs of the Department remained untrained, because of which, system might not be used by untrained IOs as a tool during investigation.

Hence, the very purpose of the CCTNS Project to make the Police Personnel fully aware with the system to use the same in crime investigation, criminals tracking, and other core police functions is yet to be achieved.

#### **3.2.4.7.2 Shortfall in deployment of human resources**

The meeting of Empowered committee (July 2018) discussed about the critical requirement of deployment of resources at PS and SP offices for delivery of citizen services and Police data digitisation and it was decided that the requirements for deployment of resource personnel will be looked into by a committee of APHQ (Assam Police Head Quarter). Accordingly, APHQ constituted a committee<sup>85</sup> (10 January 2019) to finalise the manpower for CCTNS. As per the Minutes of Meeting (08 March 2019), it was agreed that there was requirement of total 1,361 resources at different levels in different offices out of which only 28 dedicated personnel were available. However, the Department stated (February 2021) that the above proposal was yet to be approved by the Government. On the matter of requirement of manpower in Assam for CCTNS project, the Department further stated that:

- I. No separate recruitment process has been initiated by the Home Department till date to run the CCTNS Project smoothly.

<sup>84</sup> Group-I (SP & above), Group-II (ASI & above) and Group-III (Constable & above)

<sup>85</sup> Consisting of ADGP(T&AP) as Chairman and four members *viz.*, ADGP(Commn), IGP(V&AC), IGP(CID), DIGP(Admn)

- II. The function/activities of CCTNS project have been discharged by the department with existing staff of police force as well as of Home Guard personnel. The data entry activities in Police stations were done by existing constable of unarmed and armed branch, and Home Guard staff. Moreover, there is only one Sub-Inspector (SI) (Programmer) to look after the entire CCTNS related works in each district / SP office. These SI (Programmers) are deployed by the office of the IGP, CID, Assam.

The department also stated that dedicated manpower is needed for the smooth functioning of CCTNS and due to inadequate deployment of human resources the work of quality data entry was hampered.

### **3.2.4.8 Digitisation of Historical Data**

As envisaged in the Standard Operating Procedure (SoP) issued by MHA on “Data digitisation”, the process of Data digitisation would involve digitisation of all the documents related to a case diary. It was mandatory to digitise data of IIF1 to IIF7. Also, Project Implementation and Monitoring (PIM) Report (Revised) submitted by the SPMC estimated around 7.48 lakh number of records required to be digitised as a part of the onetime digitisation effort to migrate the data of last ten years across the police stations into the system. The main objective of Digitisation of historical data was to help the police department to maximise benefits from features such as Search and Reporting which would significantly enhance outcomes in the areas of crime investigations, criminals tracking, servicing the requests of citizens and other groups,

However, State Apex Committee (January 2012) decided to reduce the period of legacy data digitisation from 10 to 5 years and the number of records to be digitised was brought down to 35,000 due to non-availability of legacy records in Assam Police Stations in the required format and quantity.

#### **3.2.4.8.1 Inordinate delay in digitisation of Historical data**

As per State Project Management Unit (SPMU) exit management documentation (submitted in August 2019), System Integrator (SI<sup>86</sup>) had to complete the digitisation process (for 35,000 FIRs) by 15 March 2013. However, the date of completion was extended twice and final date was revised to 31 December 2013 for completion of the process of digitisation. Scrutiny of SPMU exit management documentation further showed that SI completed the said activity and submitted the final digitised records to District Mission Team (DMT) by 05 April 2014 violating the aforesaid prescribed timeline by 12 weeks. Analysis of “Digitised FIR count” from the CCTNS MIS Dashboard disclosed that actually 32,400 FIRs were digitised and entered in the CAS (as on March 2014) by SI although in SPMU exit management documentation, it was stated to have been digitised 35,000 FIRs. Further, on analysis of database, it was observed that the said digitisation of FIR was actually completed in November 2020 instead of 05 April 2014 resulting in a delay in completion of the digitisation process by six years.

<sup>86</sup> HCL Pvt. Ltd

Thus, audit observed that such inordinate delay in digitisation of identified FIRs of heinous crimes was in violation of SoP. Besides this, the main objective of Digitisation of historical data such as it would help the police department to maximise benefits from features like Search and Reporting and would significantly enhance outcomes in the areas of crime investigations, criminals tracking, servicing the requests of citizens and other groups could not be achieved during the last six years as all the 35,000 historical records (FIRs) could not be digitised and migrated to CAS.

#### **3.2.4.9 Implementation of Integrated Criminal Justice System (ICJS)**

As per the Cabinet Committee on Economic Affairs (CCEA) meeting held on 18 November 2015, MHA, Govt. of India, communicated (30 November 2015) to all States the decision regarding implementation of Integrated Criminal Justice System (ICJS) by integrating Police (CCTNS) with Courts, Prisons, Forensics and Prosecution, including hardware requirement for the purpose, computerisation of all prisons and provision of necessary hardware, software, coverage of 100 *per cent* Police Stations (including New Police Station) and integration of Finger Print and Facial Recognition / Matching System. In this connection, an Audit Query (March 2021) was issued to ascertain the actual position thereof. Further on analysis of database, it was seen that IIF-6<sup>87</sup> & IIF-7<sup>88</sup> was not generated from the CAS. During the exit conference (23 December 2021), the Department stated that the integration is yet to be completed and is in testing stage.

Thus, it was seen that integration of ICJS (Court) with CCTNS is yet to be completed.

#### **3.2.4.10 Monitoring**

CCTNS envisages (Implementation Guidelines MHA) monitoring at the level of centre and state. At centre, NCRB is the nodal agency and at the level of state, a SPMU was to be engaged to support and monitor the progress of CCTNS and to also support the Apex Committee and Empowered Committee in managing the CCTNS implementation. As a part of the project, periodical report was to be submitted by the SPMU to the Department and other stakeholders<sup>89</sup>. But, audit found no such monitoring report thereof. On being asked, department too could not provide any such reports. In absence of these reports, the status on monitoring as well as the progress of the implementation of the Project could not be ascertained. Accordingly, a SMPU<sup>90</sup> was engaged for this purpose. National Crime Records Bureau (NCRB) would interact extensively with the states in monitoring the implementation and progress at state level. It would be monitored and assessed on several indicative parameters<sup>91</sup>.

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<sup>87</sup> IIF-6 Court Disposal Form

<sup>88</sup> IIF&-Result of Appeal from

<sup>89</sup> MHA, NCRB and CPMU

<sup>90</sup> KPMG Advisory Pvt. Ltd was engaged by the GoA as SPMU

<sup>91</sup> Citizen services, External Department Services, Police Department Services and availability of application, data, network, Accuracy of data, updation of information

Further, four committees viz., (a) State Apex Committee (b) State Empowered Committee (c) State Mission Team (d) District Mission Team were required to be formed as per CCTNS guidelines by the State to monitor utilisation of funds and issue Policy Directions/ Guidelines for CCTNS project. Accordingly, GoA formed (September 2009) four state governance committees. The status of holding meeting and shortfall in holding the Governance Committee meetings is shown in **Table 3.9**.

**Table 3.9:-Shortfall in holding of Governance Committee meeting**

| Name of Committee                                                                   | Frequency of meeting to be held as per guidelines | No. of meeting since date of Notification to October 2020 (in Nos.) |        | Percentage of shortfall (per cent) |
|-------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------|--------|------------------------------------|
|                                                                                     |                                                   | Due                                                                 | Actual |                                    |
| State Apex Committee (Under Chief Secretary, GoA)                                   | Once in quarter                                   | 35                                                                  | 14     | 60                                 |
| State Empowered Committee (Under Director General of Police, Assam Police)          | Once in month                                     | 140                                                                 | 8      | 94                                 |
| State Mission Team (Under Inspector General of Police (CID), Assam, Nodal Officer)  | Once in month                                     | 140                                                                 | 1      | 99                                 |
| District Mission Team (Under Sr. Supdt. of Police/Supdt. of Police of the District) | Once in month                                     | 4,200 <sup>92</sup>                                                 | 15     | 100                                |

*Source: Information furnished by the Department.*

It could be seen that the review of the progress of the CCTNS was not done at the prescribed interval due with possible adverse impact on project supervision and monitoring, and achievement of intended objectives.

#### **3.2.4.10.1 Inadequate Monitoring of CCTNS at PS level**

As suggested by NCRB (19 October 2017), regular visit to Police Stations by the district SPs, Range IGs/ DIGs and Nodal Officers specially to review the implementation of the CCTNS project in the PS to ensure that the Police Station staff not only enter data completely and correctly, but also generate various kind of reports that bring their drudgery of manual reports down as well as help in investigation. Accordingly, all the IGs/DIGs of Assam Police were directed to form a team to visit Police Stations by the Sr. Officers to review CCTNS project and to report the CCTNS authority (Nodal Officer). However, no such records of visit by the Higher officers from district or state level for monitoring of CCTNS could be made available to audit by PSs.

#### **3.2.5 Conclusion**

CCTNS project envisaged various benefits to the Police Department which included making available enhanced tools for investigation, a centralised crime and criminal information repository along with the criminal images and fingerprints with advanced search capabilities, and resultant enhanced ability to analyse crime patterns. However,

<sup>92</sup> Total no. of meeting required to be held for 30 districts since inception.



even after ten years of project initiation and seven years of CCTNS being implemented in Assam at a cost of ₹ 67.08 crore, the required centralised repository with details of crime and criminals was not found to have been created within the CCTNS system in Assam. The requirement of hundred *per cent* connectivity to all the police stations and higher offices in the State remained unaddressed.

It was observed that the manual system was still prevalent in the PS, with only certain mandatory fields being recorded in the System, leading to discrepancies of data between the CCTNS and manual records. Thus, due to incomplete data capture in CCTNS-CAS the very objectives of providing information repository to help the police officials in analysing crimes and detection of criminals and tracking remained unachieved.

Only the few of the citizen centric services were operational and utilisation was not optimum. There was shortfall in training of manpower, and data capture in CCTNS was being done by hired operators on behalf of the concerned police personnel (SP/SHO/IO and others) which compromised the user access control. There was incorrect reporting which led to CCTNS Pragati Dashboard not displaying the correct status of implementation of the project.

### **3.2.6 Recommendations**

***It is recommended that:***

- a) Steps may be taken to do away with parallel system of maintaining both manual forms and CAS generated forms in phased manner. The CCTNS-CAS should be mainstreamed by completely migrating to the CCTNS as was envisaged by the CCTNS project. The manual system of creating and maintaining records should be done away with in a phased manner.*
- b) A review of the quality of data being entered in the CCTNS system may be conducted, and clear instructions issued for mandatory recording of fields considered essential for the crime and criminal tracking.*
- c) The citizen services may be processed timely and required steps may be taken for creating of public awareness for citizen services.*
- d) Adequate and required training to all the staff of the Assam Police may be imparted.*
- e) Adequacy in deployment of staff for the smooth implementation of the project may be ensured.*
- f) Monitoring from different level of the department on the implementation of the project may also be ensured.*
- g) Prior to uploading of data towards Pragati Dashboard, facts and figures on the implementation of the project may be verified.*



### 3.3 Compliance Audit on “Logistical arrangements for National Register of Citizens Updation project in Assam”

#### 3.3.1 Introduction

National Register of Citizens (NRC) was first prepared in 1951 based on Census 1951 under the directive of Ministry of Home Affairs (MHA) in respect of each village showing the houses in a serial order and indicating against each house or holding the number and names of persons staying therein and in respect of each individual. The objective of NRC was

*The Compliance Audit, conducted on the accounts of State Coordinator, National Register for Citizens (SCNR), Assam covering the period from December 2014 to December 2019, covers the contract management and expenditure incurred on different activities in the updation process of NRC.*

to address the issue of illegal infiltration into the State from neighbouring country by making a register containing the names of only Indian Citizens. During review<sup>93</sup> of the implementation of Assam Accord 1985, Government of Assam agreed for updation of NRC 1951. Pursuant to the above, the Citizenship Rules, 2003 (Registration of Citizen and Issue of National Identity Cards) was amended based on modalities received from Government of Assam which mandated updation of NRC 1951 to determine citizenship of each resident by tracking linkage up to the period preceding the cut-off date<sup>94</sup>.

The Registrar General of India (RGI), GoI, in exercise of the powers conferred by Section 18 of the Citizenship Act, 1955, issued notification<sup>95</sup> on 05 December 2013 to update the National Register of Citizens, 1951 in the State of Assam. Pursuant to the provisions of Sub Rule (3) of Rule 4A of the Citizenship (Registration of Citizens and Issue of National Identity Cards) Rules, 2003, the RGI notified that the enumeration in respect of the State of Assam should take place from the date of publication of the notification and to be completed within a period of three years, i.e., by 04 December 2016. Although, the Hon’ble SC in its order<sup>96</sup> (17 December 2014) reduced the time period to 14 months, the timelines were extended seven times<sup>97</sup> by the Supreme Court due to non-achievement of the timelines by State Coordinator, National Register of Citizen (SCNR), Assam.

Under the supervision of the Hon’ble SC, draft NRC was published in two phases (31 December 2017 and 30 July 2018) followed by the supplementary list of Inclusion & Exclusion of Claims & Objection was published on 31 August 2019. However, Gazette Notification of the final NRC for Assam by the RGI is yet (31 January 2022) to be done.

<sup>93</sup> In May 2005

<sup>94</sup> 24 March 1971 (Midnight)

<sup>95</sup> PLB.169/97/Pt-II/129

<sup>96</sup> Writ Petition (Civil) No (S).274/2009

<sup>97</sup> (i) 31/12/2017, (ii) 30/6/2018, (iii) 31/7/2018, (iv) 31/12/2018, (v) 31/3/2019 (vi) 31/7/2019, (vii) 31/8/2019

### 3.3.1.1 Administrative Structure to implement NRC

The Political Department, Government of Assam (GoA) was implementing the NRC updation project in Assam on behalf of the Registrar General of India (RGI), who was designated as Registrar General of Citizens Registration (RGCR). The Commissioner and Secretary, Political Department, GoA was designated as State Coordinator of National Registration (SCNR) to carry out the NRC updation exercise in the State. The GoA, Political (B) Department constituted<sup>98</sup> NRC Coordination Committee headed by the Chief Secretary to GoA as Chairman and Commissioner & Secretary, Political Department & the State Coordinator as the Member Secretary. The organogram is shown in **Chart 3.3**:

**Chart 3.3: Organogram**

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| National level | • Registrar General of Citizen Registration (RGCR)                                                                                                |
| State Level    | • State Coordinator, NRC (Commissioner and Secretary to GoA, Political Department)                                                                |
| District Level | • Deputy Commissioner/District Registrar of Citizen Registration (DRCR) and other statutory authority (District Project Supervisory Units (DPSU)) |
| Circle Level   | • Circle Registrar of Citizen Registration (CRCR) and other statutory office (Circle Project Supervisory Units) (CPSU)                            |
| Local Level    | • Local Registrar of Citizen Registration (LRCR) and other Local Level officer / verification Team/NSK staff                                      |

### 3.3.1.2 Funds received and expenditure

Initially, fund of ₹ 288.18 crore was approved (22 May 2014<sup>99</sup>) by RGI to complete updation of NRC within three years. However, due to various changes in updation procedures and time overrun, the NRC budget was revised (September 2019) to ₹ 1,602.66 crore (up to December 2019). RGI released ₹ 1,602.66 crore to the Political and Home Department, Assam, against which, SCNR spent ₹ 1,579.78 crore up to 31 March 2022.

### 3.3.2 Audit Findings

The audit findings have been categorised under five different activities viz., Human Resource Management; Hardware and consumables; Development of Software Applications; Data Digitisation at System Integrator Data Entry Centre (SIDECE) and Data Movement from NSKs to CRCR and State Data Centre, as discussed below:

#### 3.3.2.1. Human Resource Management

SCNR issued (September 2014) Request for Proposal (RFP) for selection of System Integrator (SI) for the work 'Design, Development & Maintenance of NRC Software Solution and Setting up of NRC Seva Kendras' (NSK) for an estimated cost of ₹ 288.18 crore. Wipro Ltd. being the single bidder was appointed as SI and the work was awarded (26 December 2014) at ₹ 232.21 crore inclusive of all applicable taxes wherein

<sup>98</sup> Notification No PLB.119/2010/Pt/323 dated 22 August 2014

<sup>99</sup> No; 9/40/2013-CRD (NPR)-Pt-I

an amount of ₹ 84.00 crore was earmarked for Human Resource<sup>100</sup>. The SI was responsible for setting up of NRC Seva Kendra (NSK) and deployment of outsourced manpower at 2,500 NSKs Model NSKs, 157 CRCRs in 27 Districts, State Date Entry Office, NRC Data Centre and Project Management Office. SCNR incurred an expenditure of ₹ 1,018.35 crore<sup>101</sup> (64.46 per cent) on Human Resources out of total expenditure of ₹ 1,579.78 crore as of March 2022. The major issues on the expenditure for Human Resources are discussed in succeeding paragraphs.

#### **3.3.2.1.1 Exorbitant profit of ₹ 155.83 crore retained by SI on operator's wage**

As per the RFP, 5,000 operators were to be engaged at 2,500 NSKs by the SI. The monthly wage rate of these operators was proposed as ₹ 6,000 per month<sup>102</sup> in the original estimate approved (22 May 2014) by RGI. The rates quoted (Operator-1: ₹ 13,779.35; Operator-2: ₹ 13,123.19 excluding tax) by the SI for the outsourced staff/ trained manpower was higher than the approved rates. However, the Coordination Committee (CC) approved (03 November 2014) the quoted rates of the SI considering that the rates included PF, ESI and Service Tax and that cost cutting might affect the deployment of quality HR, efficiency and functionality of the project which was scheduled for completion within the timelines stipulated by the Supreme Court.

As per Clause 4.24 (RFP Vol-II) and Clause 9.2 (RFP Vol-III), the SI is not permitted to subcontract any activities related to System Design & development, deployment and enhancements of NRC Software Solution, Data Centre Operation and Network Integration with NRC Data Centre. In the event, the SI requires the services of sub-contractors, the SI shall obtain the prior written approval and clearance of the Department for all sub-contractors. The approval of the Department of a sub-contractor shall not relieve the SI of any of its obligations under the Contract. The terms of any sub-contract shall be subject to and conform to the provisions of the Contract. Further, as per request of the SI, the Clauses were modified (03 November 2014) as “inclusion of franchise partner resources, who are hired on Time & Material Contract (T&M basis) under complete supervision and accountability of SI, should not be treated as sub-contract” which was incorporated under clause 8.2.4 in Master Service Agreement (MSA). The SI had informed SCNR vide its letter dated 16 October 2017 that since the beginning of the contract, the SI had been engaging Integrated Systems & Services (ISS) as a sub-contractor and sought acceptance of this arrangement in keeping with the requirement of Clause 8.2.1 of the agreement. However, response of SCNR for accordance of approval or otherwise was not furnished, though called for.

<sup>100</sup> Including ₹ 2.60 crore was towards Project Management Office for overall Program Governance, Monitoring and Control.

<sup>101</sup> HR at field contractual: ₹ 144.97 crore; Outsourced work balance: ₹ 75.84 crore; HR at field outsourced: ₹ 611.34 crore; Field supervision: ₹ 144.13 crore; PMC for IT service: ₹ 4.81 crore; Honorarium: ₹ 37.26 crore.

<sup>102</sup> The Labour Commissioner, Assam notified (March 2013) the Minimum Wage for Skilled workman (other than I.T.I Certificate holder) as ₹ 175 per day i.e., Monthly wage ₹ 5,250 (₹ 175x30 days). This was subsequently revised (November 2015) to ₹ 10,500 per month.

Audit noticed that the deployment of outsourced staff/labour contract for NRC updation works was sub-contracted by SI to another firm viz., Integrated Systems & Services (ISS). The agreement executed between the SI and the ISS regarding deployment of manpower as well as the payment terms (the rate of wages per operator to be released by SI to ISS, and to be paid by ISS to the operators) was neither on records of SCNR nor could be made available to audit though called for.

The updation process of NRC started from 26 March 2015 but could not be completed within the scheduled period (January 2016) and the time of completion was extended. Subsequently, the SCNR increased (July 2017) the rates for all outsourced staff by eight *per cent* with effect from April 2017 against the demand for increase by 10 *per cent* by SI. The increase was accepted by the Coordination Committee, which stated that this would be conditional to the percentage increase in rates being passed on to the operators engaged at higher wages. It was already in the knowledge<sup>103</sup> of Executive Director (ED), NRC that operators were being paid less than the rates paid by SCNR to SI. However, this condition of the increase in rates to be passed on to the operators as higher wages was not communicated by SCNR to the SI while extending the contract with revised rates. Subsequently, at the time of extension of contract from 01 June 2018, the rates of twenty resources<sup>104</sup> termed by SCNR as working at high end positions was further increased by eight *per cent*.

Scrutiny of records showed that SI engaged varied number of outsourced staff ranging from 2,891 to 7,825 during the period from February 2015 to November 2019 and claimed a total amount of ₹ 563.34 crore towards the expenditure on outsourced staff. Out of the total claimed amount, SCNR paid ₹ 533.52 crore (**Appendix-3.9**) to SI and the remaining amount ₹ 29.82 crore was pending for payment as of January 2020. As per the information furnished by ISS and the wage bills of the operators<sup>105</sup> collected from the Labour Commissioner office, Assam and other sources<sup>106</sup> audit observed that the labour contractor (ISS) actually paid monthly wages to all the Operators (including LRRC Operator 1) uniformly at the rate of ₹ 5,532 from February 2015 to September 2017 and ₹ 9,100 from October 2017 to November 2019. The amount of wages paid to the operators was less by 45.59 *per cent* to 64.27 *per cent* than the rate approved by Coordination Committee and released by the SCNR to the SI as per following details:

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<sup>103</sup> As mentioned in the TEC Minutes of Meeting dated 26<sup>th</sup> May 2017

<sup>104</sup> MSK Operations Manager (3), Data Centre Manager (1), System Administrator (3), Database Administrator (1), Back Up Operator (1), Application Administrator (1), Centralised Helpdesk (2), Help Desk Resources (2), Technical Help Desk (6)

<sup>105</sup> February 2015: 2,493, March 2015: 149, May 2015: 380, October 2015: 2,040, November 2015: 4,391, October 2017: 49, November 2017: 50, January 2018: 50, August 2018: 50.

<sup>106</sup> Primarily from office of Labour Commissioner, Assam and O/o the Assistant Labour Commissioner, Assam and directly collected from some of the Operators

**Table 3.10:-Difference in Wages paid to Computer operators (in ₹)**

| Resources                     | Period             | Wages paid by SCNR to SI per operator per month | Wages actually paid by SI to each operator per month | Difference in rate | Difference in per cent |
|-------------------------------|--------------------|-------------------------------------------------|------------------------------------------------------|--------------------|------------------------|
| LRCR Operator 1               | 02/2015 to 09/2017 | 15,482.48                                       | 5,532                                                | 9,950.48           | 64.27                  |
|                               | 10/2017 to 11/2019 | 17,560.41                                       | 9,100                                                | 8,460.41           | 48.18                  |
| LRCR Operator 2               | 02/2015 to 09/2017 | 14,745.22                                       | 5,532                                                | 9,213.22           | 62.48                  |
|                               | 10/2017 to 11/2019 | 16,724.20                                       | 9,100                                                | 7,624.20           | 45.59                  |
| MSK Operator                  | 02/2015 to 09/2017 | 14,745.22                                       | 5,532                                                | 9,213.22           | 62.48                  |
|                               | 10/2017 to 11/2019 | 16,724.20                                       | 9,100                                                | 7,624.20           | 45.59                  |
| DDEO                          | 02/2015 to 09/2017 | 14,745.22                                       | 5,532                                                | 9,213.22           | 62.48                  |
|                               | 10/2017 to 11/2019 | 16,724.20                                       | 9,100                                                | 7,624.20           | 45.59                  |
| Additional LRCR Operators     | 02/2015 to 09/2017 | 14,745.22                                       | 5,532                                                | 9,213.22           | 62.48                  |
|                               | 10/2017 to 11/2019 | 16,724.20                                       | 9,100                                                | 7,624.20           | 45.59                  |
| Additional District Operators | 02/2015 to 09/2017 | 14,745.22                                       | 5,532                                                | 9,213.22           | 62.48                  |
|                               | 10/2017 to 11/2019 | 16,724.20                                       | 9,100                                                | 7,624.20           | 45.59                  |

The difference of margin of wages ranged from 45.59 to 64.27 *per cent* was exorbitant and audit assessed that undue benefit of ₹ 155.83 crore<sup>107</sup> was allowed to SI/ Labour contractor after allowing 10 *per cent* reasonable profit margin to the contractor.

The matter of less payment of wages by the SI was also discussed in the Coordination Committee meeting held on 07 September 2018. However, action taken on this issue was not found on record.

The SCNR accepted (March 2021 and October 2021) the facts as pointed out in audit and expressed that the SI had not shared the details of amount paid to operators.

### **3.3.2.1.2 Non-compliance to codal provisions of Minimum Wages Act which deprived the outsourced resources from their wages to the extent of ₹ 67.14 crore**

NRC updation process, which used considerable manpower, attracts the Minimum Wage Act, 1948 (MWA) and Contract Labour (Regulation and Abolition) Act, 1970 and their associated rules. As per Section 12 of the MWA, the employer shall pay to every employee engaged in a scheduled employment under him, wages at a rate not less than the minimum rates of wages fixed by such notification for that class of employees in that employment without any deductions except as may be authorised within such time and subject to such conditions as may be prescribed. Section 21 of the Contract Labour (Regulation and Abolition) Act, 1970 Act states that every principal employer shall nominate a representative duly authorised by him to be present at the time of

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| Amount paid to SI<br>(Without taxes and duties) | Amount paid by Labour<br>Contractor to Operators | Assuming 10 <i>per cent</i><br>Labour Contractors profit | Undue benefit allowed<br>to SI/Labour Contractor |
|-------------------------------------------------|--------------------------------------------------|----------------------------------------------------------|--------------------------------------------------|
| (₹ in crore)                                    |                                                  |                                                          |                                                  |
| 1                                               | 2                                                | 3                                                        | 4 [(2+3)-1]                                      |
| 426.82                                          | 246.36                                           | 24.64                                                    | 155.83                                           |



disbursement of wages by the contractor and it shall be the duty of such representative to certify the amounts paid as wages in such manner as may be prescribed.

Audit collected the information from Office of the Labour Commissioner, Assam and other sources<sup>108</sup> and verified the payment vouchers<sup>109</sup> of 2,000 operators which revealed that the SI actually paid the monthly wages to all the Operators (including LRCR Operator 1) uniformly at the rate of ₹ 5,532 from February 2015 to September 2017 and ₹ 9,100 from October 2017 to November 2019 which was 17.69 to 48.83 *per cent* less than the minimum rate approved by Labour Department, GoA under Minimum Wages Act as shown in **Table 3.11**.

**Table 3.11:-Details of wages paid vis-à-vis minimum wages (in ₹)**

| Minimum wage per month as per MW Act |           | Wages paid by ISS to the Operator |        | Difference of wages paid /less wages than the rate under minimum Wages Act |                   |          |
|--------------------------------------|-----------|-----------------------------------|--------|----------------------------------------------------------------------------|-------------------|----------|
| Period                               | Amount    | Period                            | Amount | Period                                                                     | Difference Amount | Per cent |
| Upto Dec 2015                        | 5,250.00  | 2/2015                            | 5,532  | 2/2015 to 12/2015                                                          | -                 | -        |
| 1/2016 to 6/2016                     | 10,500.00 | to                                |        | 1/2016 to 6/2016                                                           | 4,968.00          | 47.31    |
| 7/2016 to 12/2016                    | 10,811.70 | 9/2017                            |        | 7/2016 to 12/2016                                                          | 5,279.70          | 48.83    |
| 1/2017 to 12/2017                    | 11,056.35 | 10/2017                           | 9,100  | 01/2017 to 12/2017                                                         | 1,956.35          | 17.69    |
| 1/2018 to 6/2018                     | 11,423.85 | to                                |        | 01/2018 to 06/2018                                                         | 2,323.85          | 20.34    |
| 01.07.2018 onwards                   | 11,508.90 | 11/2019                           |        | 7/2018 to 11/2019                                                          | 2,408.90          | 20.93    |

It would be seen from the above table that up to December 2015, the rate of wages was paid at par with the rate notified by the GoA under MW Act. The wage rates were increased by Labour Department five times between January 2016 and July 2018. However, the Labour contractor (ISS) did not follow the increase in the GoA rate, and the wages were increased only once to ₹ 9,100 in January 2017 and remained same till November 2019.

Audit further noticed that a group of operators filed complaint petitions (August 2017) with the Labour Commissioner seeking their due remuneration as per MWA. The Secretary to the GoA, Personnel Department, raised the issue of non-payment of due remuneration in the meeting (07 September 2017) of Coordination Committee and also discussed the issue relating to consideration of operators as skilled workers category. However, the Chief Secretary to GoA directed the Labour Commissioner to suggest the skill classification which should be applicable for these Data Entry Operators to ensure them payment of due remuneration.

Subsequently, the Labour Commissioner conducted (March 2019) an enquiry into the complaint raised by the group of operators and issued (July 2019) show-cause notice to Wipro for breach of Minimum Wage Act. Wipro, however, contested (12 July 2019) that the Computer Operators (Data Entry Operators) engaged by the labour contractor (ISS)

<sup>108</sup> Primarily from office of Labour Commissioner, Assam and O/o the Assistant Labour Commissioner, Assam and directly collected from some of the Operators

<sup>109</sup> Number of vouchers collected of February 2015:2493 no, March 2015:149 no, May 2015:980 no, October 2015: 2020 no, November 2015:4391 no, October 2017: 49 no, November 2017: 50 no, June 2018:50 no, August 2018:50 nos.

was of the 'Semi-skilled/ Unskilled' category and hence, salaries paid to them fulfilled the provisions of relevant MWA. The SI also contested that the amount/ rate at which the salary was released to SI by SCNR could not be directly linked to actual payment to operators at their end since the amount that SI received from SCNR was inclusive of cost of management of labour. The complaint is still under process in labour office.

The reply of the SI was not acceptable as the Labour Department already confirmed (09 October 2018) to SCNR/ SI that the operators were under skilled<sup>110</sup> category. Further, the eligibility criteria for appointment of operators as prescribed in RFP<sup>111</sup> implied that the operators were skilled workers. Moreover, the rate of wages released by SCNR to SI was much higher than the wages paid by SI and therefore, labour contractor cannot avoid payment of minimum wages under MW Act by referring to the labour management cost.

Thus, non-payment of the minimum notified wages to the operators by the labour contractor (ISS) was a clear violation of the MW Act. Besides, the outsourced resources (operators) were deprived of their due wages to the extent of ₹ 67.14 crore<sup>112</sup> during the period from January 2016<sup>113</sup> to November 2019.

In reply, the SCNR accepted (March 2021 and October 2021) the audit points that remuneration paid to Data Entry Operators by the SI was less than the Minimum Wages Act and stated that it was the SI who was fully responsible for this as per Clause 8.1.3 of MSA. Further, the SCNR clarified that as per Clause 8.2.3 of MSA, the SI would be treated as principal employer for all claims arising from the liabilities statutory or otherwise, concerning the sub-contract and also stated (October 2021) that no communication from the Labour Commissioner, Government of Assam designating NRC authority as Principal Employer was received.

While it is true that as per Clause 8.2.3 of MSA, SI was designated as the principal employer responsible for payment of actual wages, however, Labour Welfare Department<sup>114</sup>, Government of Assam, which had examined the issue, had concluded that since SI had worked on behalf of NRC, it is the NRC authority which is the principal employer. As per this assessment of Labour Welfare Department, it is NRC Authority which is accountable for the violation of MW Act, and which had also led to the outsourced resources being deprived from their due wages to the extent of ₹ 67.14 crore.

<sup>110</sup> The works which involves degree of skill or competence acquired through experience on the jobs and training as an apprentice in a technical or vocational institute, which also includes clerical works.

<sup>111</sup> Conditions prescribed in RFP were: The person should be of age 21 years and above; The person shall be minimum Diploma/Graduate; The person should have a basic understanding of operating a Computer and should be comfortable with local language; Basic knowledge in computer operations (Ability to scan, print) and ability to type in Assamese, English & Bengali.

<sup>112</sup> Amount to be paid as per MWAct: ₹ 278.93 crore *minus* Amount paid by Vendor to the Operator: ₹ 211.79 crore

<sup>113</sup> Since prior to January 2016 the Minimum notified wage was ₹ 5,250

<sup>114</sup> Vide letter dated 29<sup>th</sup> October 2019



**3.3.2.1.3 Deviation from contract led to unauthorised expenditure of ₹ 10.20 crore in connection with the engagement of Third-Party Monitoring Consultants (TPMC) and excess expenditure of ₹ 1.78 crore on Project Management Operations**

SI submitted (07 August 2015) a proposal for regularisation of engagement of eight consultants for Project Management Operations from its consulting division who were engaged *w.e.f.*, 01 August 2015. As mentioned in the proposal, those consultants had been engaged based on immediate requirement of the SCNR for analysis of the various processes, forms and the MIS reports generated continually during the NRC project. Considering the service of the consultants as useful and valuable, SI requested to formalise the engagement and proposed ₹ 17.60 lakh per month based on NICSI<sup>115</sup> empanelment rates for the deployment of consultants. SCNR formalised this engagement and issued (28 September 2015) work order for the engagement of eight consultants for Project Management Operations at a monthly rate of ₹ 17.60 lakh *per* month for the period from 01 August 2015 to 31 January 2016. This engagement was additional requirements for Project Management Operations which were already included in the contract. Subsequently, a supplementary agreement with the SI for the engagement of the consultants was made on 16 October 2015 fixing the detailed scope of work of the consultants.

The engagement of the consultants was extended ten times for 52 months and was paid ₹ 10.20 crore till 11 November 2019. In the renewal proposal (29 December 2016) for contract extension of NRC project, the SI termed the consultants as ‘**Third-Party Monitoring Consultant (TPMC)**’.

Audit observed that the provision for engagement of third-party consultants and provision for execution of any supplementary agreement with the SI was neither in the RFP nor in the Master Service Level Agreement (MSA)/Service Level Agreement (SLA). Further, as per the amended<sup>116</sup> Delegation of Financial Power (DFP) Rules, for expenditure of more than ₹ five crore, the SCNR should obtain approval of the Empowered Committee headed by Chief Secretary or from RGI, GoI, for NRC project. In addition, the SCNR was not delegated the power to create posts or engage work-charged/MR/Ad-hoc and casual workers. However, the SCNR engaged the consultants without taking the approval of the Empowered Committee headed by Chief Secretary or from RGI, GoI, in violation of the DFP.

Furthermore, the rates allowed to the consultants engaged by the SI was stated to be NICSI empanelment rates, but it was not in order as the NICSI rates were only applicable when the consultants were engaged through NICSI by the user Department<sup>117</sup>. It was also seen that the Character and Antecedent (CA) verification, which was compulsory for all persons engaged in NRC Process was also not done for the personnel engaged as Third-Party Consultants.

<sup>115</sup> National Informatics Centre Services Incorporated.

<sup>116</sup> Further as per the amendment of Schedule-III of the Delegation of Financial Power Rules, 1999, Second Edition 2016

<sup>117</sup> As per the Standard Operating Procedure (SOP) of NICSI.

Audit, further, viewed that the scope of work of Project Management Operations was the same as the scope of works of the TPMC. The works for which TPMC was engaged was supposed to have been performed by the Project Management Office. The records related to the work done/ reports submitted by the third-party consultants was also neither found nor could be furnished though called for.

In view of aforesaid facts, it can be concluded that the engagement of the TPMC was beyond the scope of the RFP/ MSA/ SLA, and it was without the approval from RGI and CC. It was also in violation of the DFP Rules. Thus, entire expenditure of ₹ 10.20 crore<sup>118</sup> made against the engagement of consultants was unjustified and avoidable which resulted in extra burden on the Government exchequer and undue benefit to the SI to that extent.

In reply, the SCNR accepted (March 2021 and October 2021) the observation and stated that there is no such approval either from the CC or from the RGI for engagement of TPMC. Moreover, SCNR added that monitoring by a Third party should have been through an independent organisation rather than through the SI as done in this case which did not serve the purpose of third-party monitoring and reason for terming the consultants for Project Management Operations as TPMC was not on record.

**In addition to avoidable expenditure incurred on engagement of TPMC, audit also observed an excess expenditure of ₹ 1.78 crore on Project Management Operations as discussed below:**

Based on the provision of original contract, the SCNR issued (26 December 2014) the work order for the project at ₹ 232.21 crore, which included the cost for Project Management Operations at ₹ 2.32 crore. Subsequently, in five extensions (April 2017 to December 2019) of the MSA, it arrived a total cost of ₹ 10.24 crore<sup>119</sup>.

As a part of the initial work order signed between SCNR and SI, the cost of Project Management Operations as offered by the SI was lump sum for two years and the offered cost of ₹ 2.32 crore was accepted for 2,500 number of NSKs. However, on the renewal of the MSA (May 2016), ₹ 1.78 crore was additionally given as the cost of Project Management Operations for 1,000 additional NSKs<sup>120</sup>. This was inadmissible, as the cost of Project Management Operations for 2,500 NSKs was already included in the initial work order. This amount may be recovered from the SI.

In reply, the SCNR accepted (October 2021) the audit observation stating that the Master Service Agreement (MSA) of 2014 was signed for 2,500 NSKs and Project Management Operations was included in the MSA against this 2,500 NSKs. He agreed that as there had not been any increase of NSKs in 2016, engagement of additional Project Management Operations against non-existent additional 1,000 NSKs in 2016 with the additional expenditure ₹ 1.78 crore was not justified.

<sup>118</sup> ₹ 9.18 crore was paid till March 2022.

<sup>119</sup> ₹ 7.92 crore was paid till July 2019.

<sup>120</sup> The Initial RFP had a provision for 1,500 NSKs which was revised during pre-bid meeting to 2,500 before finalisation of contract agreement and issue of work order.

**Concluding remarks on HR Management:** The SI was responsible for engagement of human resource as per requirement. However, deployment of outsourced staff was sub-contracted by SI to another firm viz., Integrated Systems & Services (ISS). Audit observed that there was lack of transparency in payment of wages to the resources as the SI refused to furnish the information regarding the actual amount released to ISS for payment of wages to the operators. Cross verification of records with the Labour Commissioner Office revealed that the wages paid to the operators was less by a range of 45.58 to 64.27 *per cent* than the rate approved by CC and released by the SCNR to the SI. This resulted in exorbitant margin for wages and undue benefit to the SI to the extent of ₹ 155.83 crore (*Paragraph 3.3.2.1.1*). Besides, the wages paid to the operators was below the norms of Minimum Wages Act 1948 (MWA) depriving the operators of their due wages to the extent of ₹ 67.14 crore (*Paragraph 3.3.2.1.2*). Audit also observed engagement of manpower for TPMC and Project Management Operations by SCNR without proper justification and recorded reasons which are detailed in *Paragraph 3.3.2.1.3* above.

### 3.3.2.2. Hardware and Consumables

Expenditure on hardware and consumables was the next highest cost component in NRC updation exercise after HR management, accounting for 18.60 *per cent* (₹ 293.85 crore<sup>121</sup>) of total expenditure of ₹ 1,579.78 crore as of March 2022.

In the RFP (Volume –I), the scope of work for the SI was categorised into NRC Application Software, IT and Non-IT Infrastructure<sup>122</sup>. IT Infrastructure (consumable) included cartridge for printers and Non-IT Infrastructure (Electrical and Miscellaneous) included Generator Set to be provided at NSKs. Audit observed that excess and inadmissible expenditure was incurred in providing Generator sets, End User IT Equipment as discussed below:

#### 3.3.2.2.1 Excess expenditure on Generator

As per Para 5.3 of the RFP (Volume-I), one Diesel Generator (DG) Set of 1 KVA and fuel for the DG was to be provided to the NSKs under the head Consumable (Electrical and Miscellaneous). The capacity of DG was modified as 1-2 KVA as per electrical load requirement through a corrigendum in September 2014. As per the corrigendum, SI can provide DG Set on rent. The SI submitted (5 November 2014) revised price offer for design, development, implementation, operation and maintenance of NRC project, where the unit rate of the generator was ₹ 93,964.64 and maintenance cost for the initial contract period of two years was ₹ 13,652.98 including taxes<sup>123</sup> per generator. The acceptance of the revised price offers of the generator at unit rate ₹ 93,964.64 along with the maintenance cost of ₹ 13,652.98 was not in terms of the RFP. The work order was issued on 26 December 2014 for supply and installation of 2,500 generator sets of 1-2 KVA at

<sup>121</sup> Hardware: ₹ 175.46 crore; Consumable: ₹ 118.39 crore.

<sup>122</sup> At Data Centre, NRC Sewa Kendra, CRCRs, State Data Entry Office, SI Data Entry Centre (SIDECE)

<sup>123</sup> Unit rate ₹ 12,151.11 + Taxes & Duties ₹ 1,501.87

the NSKs<sup>124</sup> at the unit rate of ₹ 93,964.64 and maintenance cost at the unit rate of ₹ 13,652.98 by the SCNR to the SI.

Records showed that in the original estimate prepared by the Home Department, GoA, for NRC updation, the value of each generator was taken as ₹ 25,000. The rate allowed to the SI for supply of each generator set was ₹ 93,964.64, which was significantly higher.

Records further showed that to ensure electricity connection in all NSKs, it was decided to provide temporary electricity connection using NRC funds, and in those NSKs where providing temporary connection might not be feasible, an additional generator would be provided. This decision was approved (21 March 2015) by the CC. Accordingly, the SCNR requested (16 May 2015) all Deputy Commissioners to furnish the list of NSKs in the districts without electricity connection. However, no such list was found on record. Subsequently, the SI was asked to survey the requirement of additional DG Sets. As per survey report submitted (13 April 2015) by SI, additional requirement of 1,072 DG sets was assessed for 27 districts. The SI further added that due to anticipation of worsening power supply situation during summer months, in-principle approval of 1,500 additional generators might be given and requested (22 April 2015) for 50 *per cent* Mobilisation Advance and to issue work order for maintenance of 1,200 DG Sets.

Accordingly, the SCNR issued (16 April 2015) another work order to the SI to supply 1,200 additional DG sets valuing ₹ 11.28 crore subject to the condition that the total quantity was approved in principle, however, bills were to be raised on actual. The rate and specification of the generator was same as per work order issued on 26 December 2014.

Audit scrutiny further showed that 2,500 generators were installed at the NSKs during 15 February 2015 to 26 March 2015 and 1,072 generators (out of 1,200 generators) were supplied and installed at NSKs and CRCRs (758 DGs at NSKs and 314 at CRCR<sup>125</sup>) during 12 June 2015 to 29 December 2015.

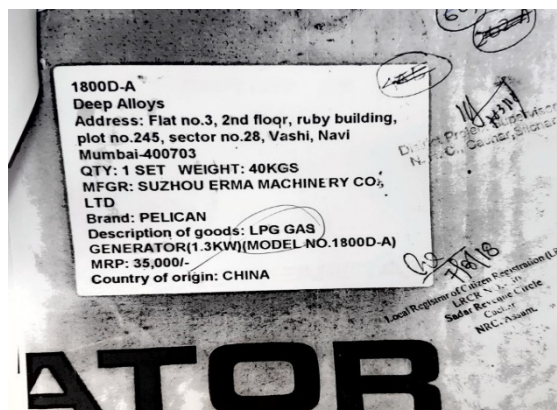
The total bill value for delivery and installation of 3,700 generators for the period from 26 March 2015 to 31 March 2017 amounting ₹ 34.93 crore was paid to SI during 27 April 2015 to 03 June 2017.

To ensure the actual installation and quality of the DG sets, joint physical verification (JPV) of 38 NSKs under DCs of Kamrup (M), Nagaon, and Cachar was conducted in February 2018 and March 2018. Based on JPV, it was noticed that the SI installed LPG Gas Generator “PELICAN, Model-1800 DA” (weight 40 kgs) manufactured by Suzhou

<sup>124</sup> with provision of scaling up based on additional hardware deployment as per electrical load

<sup>125</sup> As per RFP, Corrigendum, original Agreement with SI and original W.O. dated 26 December 2014 there was no provision of Generator set at CRCR.

Erma Machinery Co Ltd, having capacity of 1.3 KVA. Audit noted that the MRP of the generator recorded on the container was only ₹ 35,000, as depicted in the photograph placed alongside, as against the supply price of ₹ 93,964.64. The matter was then taken up with the Commissioner of Taxes, GoA on 16 August 2018 to ascertain the market rate of the generators installed at NSKs during 2014-16. As intimated (28 August 2018) by the Commissioner of Taxes, the market price of the above generator was not available. However, it was stated that as per the local information the price of such generator was estimated to be ₹ 18,000 to ₹ 20,000 in the year 2014-16.



From the above facts, it is evident that the unit rate of generator as per company was ₹ 35,000 whereas the SCNR accepted the supply rate at ₹ 93,964.64 which was significantly higher. Thus, due to acceptance of exorbitant rate of the generator, SCNR incurred excess expenditure of ₹ 21.06 crore<sup>126</sup>.

The SCNR replied (October 2021) that the load capacity of generator and maintenance cost of Non-IT equipment was mentioned in RFP. The priority was to provide power supply at NSKs in the form of Generator as a service and there were no criteria laid down for make and model of Generator in RFP. It was also stated that the department procured “uninterrupted power supply” as a service on monthly rent and did not buy generators as an asset. The entire procurement matter was informed to the RGI and the rate of generators as a service were accepted by the NRC Coordination Committee.

The reply of the SCNR is not acceptable as the unit rate was determined without specifying the make and model of generator sets. In absence of these, the minimum criteria to determine suitable rate for availing of required service of uninterrupted power supply were not ensured. Further, the market rate of the generator was neither surveyed at the time of finalisation of the contract nor the rate was verified at the time of delivery which resulted in excess expenditure of ₹ 21.06 crore. Besides, SI was paid maintenance cost at the rate of ₹ 13,652.98 per generator for the initial contract period of two years, which was over and above the cost of fuel for running the generator which was paid for separately.

### 3.3.2.2.2 Temporary misappropriation of ₹ 1.20 crore against 128 additional generators set.

The SCNR issued work order to SI on 16 April 2015 to supply 1,200 additional DG sets valuing ₹ 11.28 crore subject to the condition that the total quantity was approved in principle, but bills were to be raised as per actuals. SCNR sanctioned and released Mobilisation Advance (MA) amounting ₹ 5.64 crore<sup>127</sup> to SI on 30 April 2015 for supply

<sup>126</sup> ₹ 93,964.64 – ₹ 35,000 = ₹ 58,964.64 x 3,572 generators

<sup>127</sup> (₹ 93,964.64 x 1,200 generators)/2 = (₹ 11,27,57,568)/2 = ₹ 5,63,78,784



of additional DG sets on the ground that the MA was acceptable as per RFP. Subsequently, the SCNR issued (07 May 2015) work order for maintenance cost for 1,072 generators set (out of 1,200 generators set).

Audit scrutiny revealed that the SI supplied and installed 1,072 generators<sup>128</sup> during 12 June 2015 to 29 December 2015. The existence of the remaining 128 DG sets (1,200 minus 1,072) was neither found on records nor could be furnished to audit though called for. However, payment was made for supply and installation of 1,200 generators instead of 1,072. Thus, expenditure amounting to ₹ 1.20 crore<sup>129</sup> against 128 non-supplied and non-existing generators was irregular and excess which was to be recovered from the SI.

On being pointed out in audit, the SCNR stated (October 2021) that excess amount, had been recovered in September 2021 from the SI. But the fact remains that the SI retained the money for a period over four years resulting in temporary misappropriation of public money.

### 3.3.2.3 Development of Software Applications

As per the RFP, the SI (M/s Wipro) would be responsible for the design, development and maintenance of NRC Software solution including digitisation of Citizen Application Forms. In addition to the Software developed by M/s Wipro, it was seen that another vendor, Bohniman Systems Pvt Ltd (BSPL) was also engaged (12 September 2014) for the work of Development of Digitised Legacy Data (DLDD) at cost of ₹ 4.05 crore.

The SI, after the commencement of the NRC project, prepared three software, viz., a) NRC Central Application (DC), (b) NRC Seva Kendra 70 Series Application (CRCR) and (c) NRC Seva Kendra Application (LR CR) based on the requirements as mentioned in the RFP.

Subsequent to the project initiation, 61 software utilities were additionally prepared (March 2016 to March 2018) for NRC Project, based on separate documented System Requirement Specification (SRS). Further, the Department issued 15 work orders based on the Change Request (CR) proposals submitted by the SI and BSPL for creation of 154 new software/ applications/ utilities. The CR proposals were stated to be required as the previous software/ applications were incapable for NRC Project. However, details of the requirements of the SCNR for development of these 215 software were not found on record.

While the initial single comprehensive NRC Software was to be developed through WIPRO at a cost of ₹ 11.05 crore, through various CRs, and development of associated software utilities, the cost of software development escalated to ₹ 49.92 crore. Similarly, in case of M/S BSPL for DLDD work also, the cost escalated to ₹ 26.61 crore due to several CRs against the original amount of ₹ 4.05 crore.

<sup>128</sup> 758 at NSKs and 314 at CRCR

<sup>129</sup> 128 x ₹ 93,964.64 = ₹ 1.20 crore

Total cost of software development and legacy data digitisation went up to ₹ 76.53 crore (Wipro: ₹ 49.92 crore and BSPL: ₹ 26.61 crore) against the tendered cost of ₹ 15.10 crore (₹ 11.05 crore and ₹ 4.05 crore).

In absence of prior need anticipation, recording, and planning of the software functionality in the SRS, the process of engagement of vendor 'M/s BSPL', without any formal process of tendering, audit observed that the development of 215 software/ utilities<sup>130</sup> by two vendors costing ₹ 61.43 crore (₹ 76.53 crore *minus* 15.10 crore) was unplanned and haphazard. There was no scope for verifying competitiveness of rates offered by vendors for change request proposals involving crores of rupees. Relevant audit objections pertaining to some of these CRs observed therein including impact of such haphazard development of software are discussed in succeeding paragraphs.

#### **3.3.2.3.1 Deviation from RFP and acceptance of multiple Change Requests indicating haphazard development of new software/ applications/ utilities**

One of the main requirements of the RFP was the development of NRC Application Software for the successful implementation of the NRC Project. The various modules and sub-modules (both online and off-line) of the NRC Application Software<sup>131</sup> were provisioned in the RFP. The RFP clearly stated the requirements of NRC process such as acquiring, updating, and cataloguing of data in a coordinated manner, repositories for metadata, DMS and provisions for Blade Servers, Firewall, Centralised Helpdesk, provisions for digitisation of data, quality check, storing in local server (in the requirements of SIDEC), *etc.* However, M/s Wipro submitted (03 November 2014) various deviation proposal from the RFP stating that those would be handled through Wipro's Change Request (CR) Process and would imply separate commercials and timelines. These deviations submitted by Wipro became the part of Master Service Agreement (MSA) signed on 26 December 2014.

#### **3.3.2.3.2 Avoidable expenditure to the tune of ₹ 7.10 crore in Software Development through Change Request**

Records related to Change Request (CR) proposals showed that within 27 days from the date of start (from 27 March 2015) of the updation process, the SI submitted (23 April 2015) two CR proposals amounting to ₹ 9.43 crore relating to Document Management System (DMS). SCNR accepted these proposals without approval either from the Registrar General of India (RGI) or the Coordination Committee (CC) and issued (26 April 2015) work orders. The CR proposals were discussed (12 February 2016) in the CC meeting and approved<sup>132</sup> (17 April 2017) subject to vetting of the proposal by Home and Political Department. The Political (B) Department, GoA approved (28 August 2017) the CR proposals without allowing any change in financial implication

<sup>130</sup> 61 software developed based on SRSs and 154 software/ utilities developed through CRs.

<sup>131</sup> (1) E-Application Form, (2) NRC Seva Kendra for Application Receipt, Claims and Objections and Verification (3) SIDEC Data Digitisation (4) Verification at Circle Registrar of Citizen Registration (CRCR) (5) Compilation (6) Notifications & Alerts (7) Data Upload/ Download (8) NRC e-Forms (9) Publish Draft NRC & Final NRC (10) MIS/ Business Analytics Reports.

<sup>132</sup> After obtaining vetting of the CRs from Director, Indian Institute of Information Technology, Guwahati.



and instructed for payment subject to prescribed financial procedure in force. An amount of ₹ 7.10 crore was paid during September 2017 to August 2018 against these two CRs.

Audit observed that DMS was pre-requisite for the SI as per the RFP and it was a core part of the NRC Application which were deleted by the SI through deviation and variation proposal before contract and later added through CRs with additional cost. Payment of ₹ 7.10 crore by the SCNR against the two CRs in addition to the original approved amount ₹ 11.05 crore (for software development) was not justified as the CR proposals were approved on the condition of not allowing any change in financial implication.

In reply, SCNR stated (October 2021) that ₹ 11.05 crore related to the cost for software did not include scanning, digitisation, DMS solution and hardware infrastructure. Further, while accepting the additional expenditure of ₹ 7.10 crore, the SCNR stated that Government approved (28 August 2017) the proposal without any change in financial implication, however, ₹ 7.10 crore additional cost was incurred.

Further, several other CRs were made and subsequently accepted during the entire work of NRC updation which are discussed in succeeding paragraphs.

#### **3.3.2.3.3 Acceptance of Change Request proposed by M/s Bohniman Systems Pvt. Ltd. (BSPL) for Development of Digitised Legacy Data (DLD) Software**

i) As mentioned in the RFP, 2.53 lakh pages (approx.) containing records of original 1951 NRC schedule and pre 1971 electoral roll papers were available with 27 districts of Assam. It was also mentioned vide para 2.2 of RFP that Assam Electronics Development Corporation Limited (AMTRON) has completed the data entry and database for 27 districts was available. However, TEC headed by SCNR in its meeting (06 December 2014) directed M/s BSPL for digitisation of additional new records, which were not available in database. Subsequently, M/s BSPL submitted (21 May 2015) Change Request (CR) for additional cost of ₹ 2.14 crore. This additional cost included ₹ 1.92 crore for this increased volume of work and ₹ 22.54 lakh for installation of application in 1,003 new centres. The Change Request was approved (22 May 2015) by the TEC as well as by Coordination Committee on 12 February 2016 on actual quantity at unit rate based on original work order.

Audit observed that the details of additional new records and name of districts from which these new records were gathered had not been indicated. BSPL, claimed for imaging and archiving of documents and was paid (September 2016) ₹ 2.06 crore which included ₹ 1.85 crore for digitisation of additional new records (balance ₹ 21.72 lakh for installation of application in new centres). It was further observed that BSPL claimed payment for 3.53 lakh pages for additional new records which was disproportionately<sup>133</sup> higher than 2.53 lakh pages mentioned in the RFP. Due to absence of details, audit could not verify the actual number of pages.

ii) M/s BSPL submitted (22 May 2015) another CR for ₹ 3.61 crore for additional incorporation of transliteration to Bengali language, development of module for search,

<sup>133</sup> 71 records per page as per RFP whereas only 10 records per page for additional new records

image panning and zooming, software for ID including scanning, data entry and sending SMS and email, online DLD operation, and hiring of server, *etc.* TEC approved (22 May 2015) the CR and issued (05 June 2015) work orders for ₹ 3.55 crore. The vendor was paid (October 2015 to September 2017) ₹ 4.00 crore including taxes against this work order.

We observed the following:

- In the pre-bid meeting (22 August 2014), it was clarified to the bidder that transliteration and translation wherever required to be done in Bengali language in addition to English and Assamese, and based on which BSPL had submitted their bid. As such, claiming of additional amount for incorporation of Bengali language was not justified.
- After the work order was issued, M/s BSPL demonstrated (28 October 2014) proof of concept for ‘search of transliterated legacy data’ and ‘search application’ as per the provision of RFP. The TEC viewed that search application was not efficient and directed to improve by using new algorithm and suggested changes for different search options, zoom and print, improving the interface of search page for convenience and user friendliness, *etc.* Again, in a meeting on 02 January 2015 regarding functionality of DLD, the vendor was directed to design the interface of search engine and other issues on search module that was agreed to by the vendor. As such, development of module for search, image panning and zooming were pre-requisite provision and CR involving additional amount submitted by BSPL for this purpose was not acceptable.
- Para 3.1.1 of RFP provided for creation of unique 11 digits ID for every image. As such, CR submitted for ID generation was not acceptable.

In view of above, payment of ₹ 3.13 crore (out of total bill value of ₹ 4.00 crore) towards incorporation of Bengali language, search of transliterated legacy data and ID generation amounted to undue favour to the vendor.

As per contract with the BSPL, there was no scope of CR. Para 5.1(xx) of RFP stated that bidder would not be entitled to any extra compensation/remuneration/fees/payment other than quoted rate on account of difficulties/problems. It would be sole responsibility of the bidder to complete the entrusted work with quality and in time. However, it was seen in audit that during execution of work, bidder kept on submitting various change requests which were approved by the SCNR violating the provision of RFP. Further, the delegation of Financial Power empowered the SCNR to sanction up to ₹ 5.00 crore and it was observed that due to keeping the value of individual CRs below ₹ 5.00 crore, it escaped approval of Co-ordination Committee or by appropriate authority of Government.

In reply, SCNR stated (October 2021) that number of pages to be scanned were increased as estimated in RFP, additional feature of transliteration into Bengali was also suggested post proof of concept besides other additional features which were not part of RFP.

The reply is not acceptable as inclusion of Bengali was clarified in pre-bid meeting and other features were pre-requisite as per RFP.

### **3.3.2.3.4 Haphazard Development of NRC Software with risk to confidentiality and integrity of data**

A. Records showed that M/s Bohniman Systems Pvt. Limited (BSPL) submitted (March-April 2016) various work proposals to develop “e-form-1 software, e-form-1 SRS, SRS for VTR (Verification Teams Report) Generation, e-form data processing, Generation of VTR and creation of village-wise pdf booklet”, *etc.*, in continuation of the awarded (12 September 2014) work of ‘Digitised Legacy Data (DLD) Development’.

The Tender Committee (TC) headed by SCNR discussed (31 December 2015) the proposals of M/s BSPL considering it as “Change Request” and suggested to do a comprehensive analysis for finalisation of price. Subsequently, M/s BSPL submitted (04 July 2016) proposal<sup>134</sup> for ₹ 20.38 crore. The TC decided (18 July 2016) on the proposal to calculate the cost on basis of the efforts, resources deployed, man month, *etc.*, and finalised (02 August 2016) the cost of ₹ 9.43 crore against proposal of ₹ 20.53 crore which was vetted (07 October 2016) by the Director, IIIT, Guwahati for the work executed during the period from 01 July 2015 to 01 July 2016. For this assignment, the Contract Agreement between SCNR and M/s BSPL was signed post facto on 04 February 2017.

Although the above work was not related to the work assigned to BSPL, yet, for this new work, tender was not floated to elicit the reasonable rate. While considering the proposal of M/s BSPL and justifying the reason for not calling open tender, TC mentioned that the experience and expertise of M/s BSPL in DLDD work and development of search engine which require integration in e-form-1, 2X & FVR (Field Verification Report), VTRs, Legacy data booklets, Legacy data indices, *etc.*, would be suitable.

Subsequently, the NRC Coordination committee approved (06 July 2017) the estimated cost of ₹ 9.43 crore and also final approval was conveyed (28 August 2017) by the Home & Political Department. After approval, payment of ₹ 10.85 crore (inclusive of tax) was made during November 2017 to January 2018.

B. Similarly, another two CRs for works executed during August 2016-July 2017 and August 2017 to July 2018 were submitted (March 2017 & June 2018) by M/s BSPL which was approved in the Tender Evaluation Committee meeting (30 March 2019) for ₹ 1.83 crore and ₹ 2.48 crore respectively and two contract-agreements were signed (06 July 2019) and work orders were issued on 15 June 2019. Payment of ₹ 4.93 crore including taxes was made in 14 September 2020.

<sup>134</sup> (i) Application Form Support and Processing Software tools; (ii) Pre-verification Support tools; (iii) Verification Activity and Processing Software Tools; (iv) Transliteration of Digitised Data; and (v) Village MDDS code Interactive Map and integration with Google Map.

C. Besides, records showed that payment of ₹ 7.86 lakh (January 2019) for sending SMS charges and ₹ 18.35 lakh<sup>135</sup> for hosting 'Cloud Services' was made (June 2019) against SCNR's order dated 10 July 2018.

From the aforesaid facts, it transpired that development of software/ applications by M/s BSPL was allowed to be carried out without adhering to proper procurement norms *i.e.*, issue of NIT, selection of vendor, award of work, *etc.* Reasons for assigning software/ application development work to another vendor (M/s BSPL) despite engagement of prime vendor (M/s Wipro) or existence of mutual agreement between both vendors for application development was not known to audit. It was also noticed that M/s BSPL hosted the NRC related interim data outside in the online servers of GoDaddy - a private data hosting service provider which was against the provision of RFP wherein it was clearly mentioned that NRC applications should not be accessible through other channel to ensure the security, confidentiality, integrity, and availability of NRC data.

Audit noticed that the RFP stressed upon the importance of confidentiality, integrity, and availability of NRC data for audit trail. Despite these stringent security requirements, development of software/applications was awarded to M/s BSPL without proper selection procedures, software development was done in a haphazard manner, with little documentation available for audit scrutiny whereby its security features and audit trail capability could be assessed, and system environment itself could not be examined by audit as many of these applications were transient in nature, operating from temporary URLs, hosted on private web servers (like GoDaddy). In place of a monolithic NRC software developed through a systematic, well-thought process using a standard software development methodology, SCNR developed 215 tools and utilities (developed through WIPRO and BSPL), leading to data movements in excel sheets, removable hard disk, *etc.* Haphazard development of software and utilities for NRC data capture and correction posed the risk of data tampering, without leaving any audit trail which could ensure accountability for the veracity of NRC data.

In reply, SCNR stated (October 2021) that creation of e-form and DMS was not envisaged in RFP. As such, WIPRO proposed that creation of e-form at run time was out of their scope. For the software developed by BSPL, the selection of BSPL was done without any formal tendering process. It was also stated that no record for approval of Government/ NRC Coordination Committee regarding cost for work executed by BSPL during August 2016 to July 2017 and August 2017 to July 2018 was found but financial proposal of these works was evaluated in the meeting (March 2019) of tender evaluation committee. Regarding development of software 'e-form 1' for digitisation at NSKs, SCNR accepted that additional cost was incurred. SCNR also stated that there was no record available on the reasons for not awarding these works to prime vendor WIPRO and security measures undertaken while onboarding of GoDaddy for hosting of the application. Further, in regard to risk of tampering, and absence of audit trail, the SCNR stated that although the software was designed and developed by BSPL, but this software

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<sup>135</sup> ₹ 16.64 lakh and ₹ 1.71 lakh.

was rolled out at NSKs by Wipro and the data control was with Wipro. The data transferred from field to NRC data centre was carried out by Wipro in external hard drive which were password protected but not encrypted, as such Leakage of data cannot be ruled out.

The reply is in keeping with the audit observation that software was developed without proper assessment of requirement and thereby leading to *ad hoc* development which also led to data security issues and exposed NRC data to serious risks of tampering, without leaving any audit trail, thus going against one of the core requirements of NRC Updation exercise as envisaged in the RFP.

### **3.3.2.4 Data Digitisation at SIDEC**

#### **3.3.2.4.1 Excess expenditure of ₹ 7.39 crore relating to digitisation of application form, at System Integrator Data Entry Centre (SIDEC)**

To carry out Data Entry work for entire scanned application form, the SI, Wipro, had set up a System Integrator Data Entry Centre (SIDEC) with required IT and non-IT infrastructure. As per RFP (Volume-1), all the application forms received and scanned at NRC Seva Kendra as well as received through online mode would be sent to the SIDEC for data digitisation and to be uploaded onto the server after proper quality checks for subsequent download and use at the CRCR. The technology requirement in the RFP stipulated that system should provide multilingual interface/label in languages of English, Assamese and Bengali, however, WIPRO proposed during pre-bid meeting (03 November 2014) that the data entry and storage will be in English language only which was accepted by the SCNR.

As per work order<sup>136</sup> (26 December 2014), digitisation of application forms<sup>137</sup> was to be carried out at SIDEC at the cost of ₹ 10.29 crore.

Due to change in scope of work for SIDEC in terms of language, timelines and increase in number of fields in comparison to the application form<sup>138</sup> as given in original RFP, the SI submitted<sup>139</sup> (07 May 2015) a Change Request (CR) amounting to ₹ 17.23 crore for Form digitisation (₹ 7.32 crore) and for Photo Cropping/ Image Quality Check (₹ 9.91 crore), which was accepted by the Tender committee. This acceptance of change request had increased the cost of digitisation at SIDEC by ₹ 6.94 crore (Revised cost: ₹ 17.23 crore – Original cost: ₹ 10.29 crore).

Subsequently, due to technical problems for digitisation at SIDEC came to an end after digitisation of 8.38 lakh Application Receipt Number (ARNs)<sup>140</sup> and the work was shifted

<sup>136</sup> Format 8, Order No.: SPMU/NRC/SI/26/2014/566.

<sup>137</sup> It was expected that Application forms would be digitised partially in the NRC Seva Kendra by pulling and auto populating the fields from the SECC DB. SECC DB shall be provided by the department to the SI. Application forms were to be submitted household wise.

<sup>138</sup> As per work order each form shall have an average of 2 pages Legal Size /4 pages A4 size.

<sup>139</sup> Invoice No: WI/NRC/S&D/15508, dated 07/05/2015.

<sup>140</sup> One ARN per House



to NSKs. However, the actual date of shifting the work of digitisation of Forms from SIDEC to NSKs was neither found on records nor furnished though called for.

Consequent to shifting of data digitisation work from SIDEC to NSK, based on request of Wipro, the Tender Committee headed by SCNR, referred (24 July 2017) two different components of SIDEC related work - SIDEC Phase-I (Data Entry) and SIDEC Phase-II (Quality Check) and recommended the rate of ₹ 14.70 per ARN (as per original work order) for ARNs already digitised at SIDEC.

In view of the aforesaid facts, payment for digitisation at SIDEC works out to ₹ 1.23 crore, however, audit observed that the SCNR paid ₹ 8.62 crore for the same. This resulted in excess payment of ₹ 7.39 crore (₹ 8.62 crore-₹ 1.23 crore).

The SCNR accepted (October 2021) that additional expenditure of ₹ 7.39 crore was incurred.

### **3.3.2.5 Irregular expenditure amounting to ₹ 9.01 crore on doubtful Data Movement from NSKs**

Transfer of original and scanned copy of Application Forms from LRCR to CRCR twice a week was part of the scope of work (under component D: IT & non-IT Equipment at LRCR/NRC Sewa Kendra) of the SI engaged for NRC updation. The work order was issued on 26 December 2014 and the rate of data movement was ₹ 47,123 per NSK without taxes<sup>141</sup> involving total amount of ₹ 11.78 crore without taxes for three months for 2,500 NSKs across the State. The data movement activity was for a period of three months.

The SI submitted (07 December 2015)<sup>142</sup> a Change Request (CR) proposal for DocSMEN and DMS Utility along with the Techno-commercial proposal. As per the Techno-commercial proposal, the mode of DocSMEN Data movement from LRCR to CRCR would be bi-weekly in offline mode and the data from CRCR to Central Data Centre at Guwahati would be done online using ASWAN/ BSNL and HDD/ Storage Media Devices. The data movement period was limited to one month with the condition that if time extends as per requirement, then additional amount would be charged accordingly on pro-rata basis. Besides, the data movement was restricted to DocSMEN digital data only and any paper, physical data movement was excluded. The unit rate for data movement was proposed at ₹ 17,986 per NSK (Total for one month ₹ 4.49 crore for 2,500 NSK) including tax as per the original work order dated 26 December 2014.

Subsequently the proposal was revised (23 May 2016) wherein the item of additional effort for Data Movement of DocSMEN and Eform2 was incorporated at the rate of ₹ 18,064 per NSK including Taxes (₹ 15,708 per NSK excluding Taxes). The revised renewal proposal was accepted by SCNR, and two work orders issued (08 January 2016 and 27 May 2016) without approval of State Coordination Committee, enhancing the total work value of the component to ₹ 22.25 crore as shown in **Table 3.12**.

<sup>141</sup> ₹ 52,947.63 per NSK with Taxes

<sup>142</sup> Ref: WI/NRC/DOCSMEN/151207



Table 3.12:-Amount for Data Movement as per work order

(Amount in ₹)

| SI No            | Work order No and Date |                                                   | Scope of Work                                                                                 | Rate per NSK with Tax | Amount with Tax for 2500 NSKs |
|------------------|------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------|-------------------------------|
| 1                | Original Work order    | SPMU/NRC/SI/26/2014/ Part-II/566 Dated 26/12/2014 | Submission of Scanned and original Application Forms from LRCR to CRCR office, 2 times a week | 52,947.63             | 13,23,69,075                  |
| <b>Sub-Total</b> |                        |                                                   |                                                                                               |                       | <b>13,23,69,075</b>           |
| 2                | Additional Work Order  | SPMU/NRC/SI/26/2014/ Part-II/235 Dated 8/1/2016   | Data Movement of DocSMEn from LRCR to CRCR (Ph I & II) for 2,500 NSKs                         | 17,986.00             | 4,49,64,150                   |
| 3                | Additional Work Order  | SPMU/NRC/SI/26/2014/ Part-II/268 Dated 27/5/2016  | Additional effort for Data Movement of DOCSMEN and Eform2 for 2,500 NSKs                      | 18,064.20             | 4,51,60,500                   |
| <b>Sub-Total</b> |                        |                                                   |                                                                                               |                       | <b>9,01,24,650</b>            |
| <b>Total</b>     |                        |                                                   |                                                                                               |                       | <b>22,24,93,725</b>           |

The actual date of starting the data movement activity along with the frequency per week was not found on records. However, as per the report submitted (20 July 2017 and 06 September 2017) by the Delivery Head of SI, the data movement activities were completed as per the work order dated 26 December 2014. However, the records regarding data movement activity against the additional work order was neither found on records nor could be furnished to audit though called for. This indicated that no data movement activity was done against the additional work orders.

Audit scrutiny also revealed that the CR of data movement activities was evaluated by the Tender Evaluation Committee on 12 December 2016. As recorded in the Minutes of the meeting, the SI stated that the frequency of data movement was twice a week, and mode of transport was two wheeler. However, the committee accepted (24 July 2017) the proposal of SI for carrying digitised data through Third Party Media (collecting data by using external hard disk) from the NSKs to the State NRC Data Centre and instructed that all future work related to data movement in NRC should be accommodated by SI within these three work orders and no extra cost or work order on data movement would be further issued to them.

Scrutiny of bills, invoices, vouchers revealed that the SI submitted seven invoices claiming data movement charges amounting to ₹ 21.50 crore during the period from 24 September 2015 to 23 March 2017 *i.e.*, prior to completion of the data movement. The bills amounting to ₹ 21.50 crore were passed and paid to SI during September 2017 to November 2017.

The records regarding data movement activity against the additional work order was neither found on records nor could be furnished to audit though called for. Thus, payment of ₹ 9.01 crore by SCNR for data movement to SI is irregular, as there was no documentary evidence of any additional data movement taking place, and approval from Coordination Committee was also not obtained.

In reply, the SCNR stated (March 2021 and October 2021) that the matter of additional work orders were discussed repeatedly in Tender Committee meetings and finally the Tender Committee in its meeting dated 24 July 2017 agreed that payments may be released to the SI for additional two work orders at the rate of ₹ 3.02 crore each provided all future works of data movement cost would be accommodated by SI without any extra cost but it was not placed before the Coordination Committee. The SCNR also admitted (October 2021) that there was no records regarding data movement activity against the additional work orders.

### 3.3.3 Response of the State Government

The above observations were discussed with the State Government in an exit meeting held on 18 December 2021. The Principal Secretary, Government of Assam, Home and Political Department, in his reply dated 28 January 2022 on the observations raised in audit, stated the following:

- NRC was a project of Government of India, with Registrar General of India (RGI) as custodian, and the NRC updation exercise was being carried out by SCNR on behalf of RGI.
- The entire NRC project was done under the supervision and guidance of Supreme Court and State Government was only providing logistic support.
- The role of State Government was limited to only providing logistic support in keeping with the Hon'ble Supreme Court order date 23 September 2014 to SCNR *“to submit the reports to the court in sealed cover indicating the steps and measures that are required to be taken to facilitate the work of NRC updation. The above information will be laid before the court by the State Coordinator without any consultation with any authority whatsoever and without reverting to the State Government or any authority in the Union Government”*, and its subsequent order dated 13 July 2017 where the Hon'ble Supreme Court had observed *“we do not appreciate any authority interfering in the matter of preparation and publication of draft NRC when this court has been in seisin<sup>143</sup> of the matter for fairly a long time and has been monitoring the process.”*
- A number of cases on the NRC related matter have been filed in the Hon'ble Supreme Court by many organisations and individuals. Further, RGI is yet to publish the final NRC.

The reply indicated that as per the State Government, the State Coordinator, NRC, who was carrying out the updation work of NRC under the supervision and guidance of Supreme Court, was solely responsible for the irregularities discussed in this Report.

However, as the NRC project was implemented out of public funds, the State Government/ SCNR was expected to ensure compliance with financial rules and regulations on both regularity and propriety for all expenditure incurred.

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<sup>143</sup> Seisin:-Possession

### 3.3.4 Conclusion

Updation of NRC in Assam commenced in December 2014 with the initial project cost of ₹ 288.18 crore, with deadlines for completion within 14 months *i.e.*, February 2016. However, the timeline for the project kept extending leading to the publication of final draft in August 2019. Due to time over run, and significant change in scope of the initially conceptualised NRC updation software, the project cost escalated from ₹ 288.18 crore to ₹ 1,602.66 crore (expenditure of ₹ 1,579.78 crore reported) by March 2022. Test check of records by audit disclosed various irregularities in utilisation of fund including excess and inadmissible payment to vendors.

In NRC updation process, a highly secure and reliable software was required to be developed; audit however, observed lack of proper planning in this regard and to the extent of 215 software utilities were added in a haphazard manner to the core software. These were done without following due process of either software development, or selection of vendor through eligibility assessment following a national tendering. Haphazard development of software and utilities for NRC data capture and correction posed the risk of data tampering, without leaving any audit trail. The audit trail could have ensured accountability for the veracity of NRC data. Thus, the intended objective of preparing a valid error-free NRC has not yet been met despite direct expenditure of ₹ 1,579.78 crore as well as manpower cost of deployment of large number of Government servants ranging from 40,000 to 71,000.

### 3.3.5 Recommendations

*Responsibility of the SCNR should be fixed and action taken in a time bound manner for the excess, irregular and inadmissible payment made to the vendor.*

*Penal action needs to be initiated against the System Integrator (M/s Wipro Limited) for violation of the Minimum Wages Act as payments were made to operators at a rate less than the minimum wages.*

*Accountability of the SCNR, as Principal Employer, should also be fixed for not ensuring compliance with the MW Act.*

## Finance Department

### 3.4.1 Short/Non-Deduction of House Rent from Government employees

**Short/ Non-Deduction of House Rent despite occupying Government quarters resulted in annual loss of revenue to the Government estimated to the tune of ₹ 27.12 crore.**

State Government employees residing in a Government quarter are required to pay House Rent at the applicable rates prescribed by Government of Assam (GoA), Finance (Audit & Fund) Department from time to time. The latest applicable OM in this regard was issued by GoA on 19 April 2017 in pursuance of the government resolution on the report of the 7<sup>th</sup> Assam Pay and Productivity Pay Commission. This OM revised the House Rent Allowance (HRA) payable to the State Government employees, and also stipulated that

State Government employees residing in a Government quarter will be required to pay House Rent equivalent to 10 *per cent* of his basic pay or the standard rent, whichever is less.

The rates for House rent set by GoA since 1990 till date is given in the **Table 3.13**:

**Table 3.13:-OMs for House Rent**

| Sl. No. | OM No. and Date    | OM Date    | Rate of House Rent                                                                       |
|---------|--------------------|------------|------------------------------------------------------------------------------------------|
| 1       | NA                 | 28/12/1990 | 10 <i>per cent</i> of pay or the standard rent, whichever is less.                       |
| 2       | OM No. FM.39/91/39 | 17/01/2000 | 10 <i>per cent</i> of pay or the standard rent, subject to a maximum ceiling of ₹ 700.   |
| 3       | No.FM.5/2010/02    | 19/02/2010 | 10 <i>per cent</i> of pay or the standard rent, whichever is less.                       |
| 4       | No.FM.5/2010/28    | 29/03/2012 | 10 <i>per cent</i> of pay or the standard rent, subject to a maximum ceiling of ₹ 1,000. |
| 5       | No.FM.5/2010/59    | 19/04/2017 | 10 <i>per cent</i> of pay or the standard rent, whichever is less.                       |

As can be seen, over the last three decades, the rate of House Rent has been set as 10 *per cent* of pay or the standard rent, whichever is less, with the maximum ceiling specified in certain periods. The latest OM did not specify any ceiling for the levy of House Rent.

Audit analysed the Pay Bill data for all the State Government employees of Assam for the month of February 2020. The following was noticed during the examination of the Pay Bill data for February 2020:

- 1) Of the total 4,02,470 employees, 29,252 employees *i.e.*, 7.2 *per cent* of the employees were not drawing House Rent Allowance which was presumed as implying that they were residing in government provided quarter/accommodation.
- 2) Of these 29,252 employees, 77.2 *per cent* of the employees did not have any House Rent deducted from their salary.

The summary of employees not drawing HRA and the short deduction of House Rent is shown in **Table 3.14**.

**Table 3.14:-Summary of employees**

| House Rent Paid Category                            | Number of Employees | Percentage of Total Employees | House Rent Actually Deducted |
|-----------------------------------------------------|---------------------|-------------------------------|------------------------------|
| A: No House Rent Paid                               | 22,577              | 77.2                          | 0                            |
| B: House Rent Paid ≤ ₹ 1000                         | 6,185               | 21.1                          | 16,40,904                    |
| C: License Fee Paid > ₹ 1000                        | 352                 | 1.2                           | 6,84,909                     |
| D: House Rent/License Fee Paid More than Amount Due | 138                 | 0.5                           | 5,90,861                     |
| <b>TOTAL</b>                                        | <b>29,252</b>       | <b>100.0</b>                  | <b>29,16,674</b>             |

While the primary reason for employees not drawing HRA is on account of their occupying government accommodation, there could be other valid reason like the spouse of an employee is also a government servant at the same station, or other conditions such as non-receipt of Last Pay Certificate due to transfer, under training period, sharing rent free accommodation, *etc.*

The most recent OM of April 2017 relating to House Rent had not stipulated a maximum ceiling, unlike the earlier period which had a ceiling of ₹ 1,000 per month. Even with this ceiling of ₹ 1,000 per month comparing to ten *per cent* of basic being ₹ 1,590 on the higher side, a conservative estimate of the short-deduction of House Rent amounts to a

monthly loss of ₹ 2.26 crore per month (calculated @ ₹ 1,000) for the employees who were not paying House Rent, which sums up to ₹ 27.12 crore per annum.

Further analysis of the Pay Bill data for February 2020 revealed the following inconsistency even among the 6,832 employees for whom House Rent was being deducted:

- House Rent deduction of ₹ 1,000: 687 Employees;
- House Rent deduction of ₹ 700: 160 Employees;
- House Rent deduction of less than ₹ 500: 5,077 Employees;
- House Rent paid at 10 *per cent* of Basic Pay: 49 Employees
- Drawing HRA, and paying House Rent of equivalent amount: 44 Employees.

At field level, Audit verified (June – August 2019, September 2020) records of six DDOs<sup>144</sup> under Home Department, GoA and found that 993 Police personnel were residing in Government quarters as of March 2020 without paying any house rent. Audit further verified salary bills for the month of February 2020 of eight Drawing and Disbursing Offices (DDO) in and around Guwahati belonging to Home, Health and Family Welfare and Technical Education department to assess the status of recovery of House Rent and to validate the finding of the data analysis. It was noted that there was no uniformity in deduction of House Rent, with five employees showing deduction @ ₹ 1,000, another 137 employees showing deductions ranging from ₹ 24 to ₹ 935, and no deductions being made from 1,099 employees, as shown in the **Appendix-3.10**.

The matter was reported to the Government on 29 September 2021 and also discussed in exit meeting (20 December 2021). The Department accepted the audit observation and stated that the Public Works Department would be instructed to fix the Standard rent afresh in respect of the Government quarters within a fixed time. It was further stated that re-introduction of the ceiling concept may not be implemented retrospectively however, prospectively it would be implemented and necessary action would be initiated for collection of arrear dues.

#### **Recommendations:-**

- *Government should take immediate action to ensure deduction of the due House Rent and to recover the above outstanding dues from the concerned employees at the earliest.*

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| Sl. No. | Unit                                                    | Number of employees |
|---------|---------------------------------------------------------|---------------------|
| 1       | Superintendent of Police (SP), Nagaon                   | 243                 |
| 2       | SP, Morigaon                                            | 125                 |
| 3       | SP, Darrang                                             | 75                  |
| 4       | Adl. DGP, CID, Guwahati                                 | 93                  |
| 5       | Commissioner of Police, Guwahati                        | 364                 |
| 6       | Inspector General of Police, Special Branch, Kahilipara | 93                  |
|         | <b>Total</b>                                            | <b>993</b>          |

- *Department may suitably revise the OM fixing the license fee (House Rent) with prescribed ceiling on the lines of license fee fixed by the Ministry of Housing and Urban Affairs, Government of India for residential accommodation with periodical revision.*



## ***CHAPTER-IV***

### ***GENERAL***



## CHAPTER-IV

### General

#### 4.1 Follow up on Audit Reports

##### *Non-submission of suo-moto Action Taken Notes*

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature to the PAC with a copy to Principal Accountant General (PAG) (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 PAG (Audit) for vetting before its comments and recommendations. The State Level Apex Committee in a meeting (August 2001) chaired by the Chief Secretary of Assam also instructed all departments to submit replies on paragraphs and reviews included in the Audit Reports as soon as the Audit Reports are presented to the Legislature. Assam Legislative Assembly reiterated the same instructions in September 2014 and October 2018.

However, only seven *suo-moto* replies/ explanatory notes were received against 1,828 paragraphs and reviews included in the Audit Report on Social, Economic (Non-PSUs) and General Sectors up to 2017-18 from the respective departments.

As of March 2020, PAC discussed 1,219 out of 1,828 paragraphs and reviews pertaining to the years 1983-84 to 2017-18. Consequently, 609 audit observations/ comments included in those paras/ reviews were yet to be discussed by the PAC as of March 2020.

#### 4.2 Action Taken on Recommendations of the PAC

The PAC made 578 recommendations in its 55<sup>th</sup> to 158<sup>th</sup> Reports with regard to 52 departments. The PAC dropped 260 paragraphs based on 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. Thus, 318 recommendations were pending for settlement as of March 2020 due to non-receipt of ATNs/ Reports from various departments.

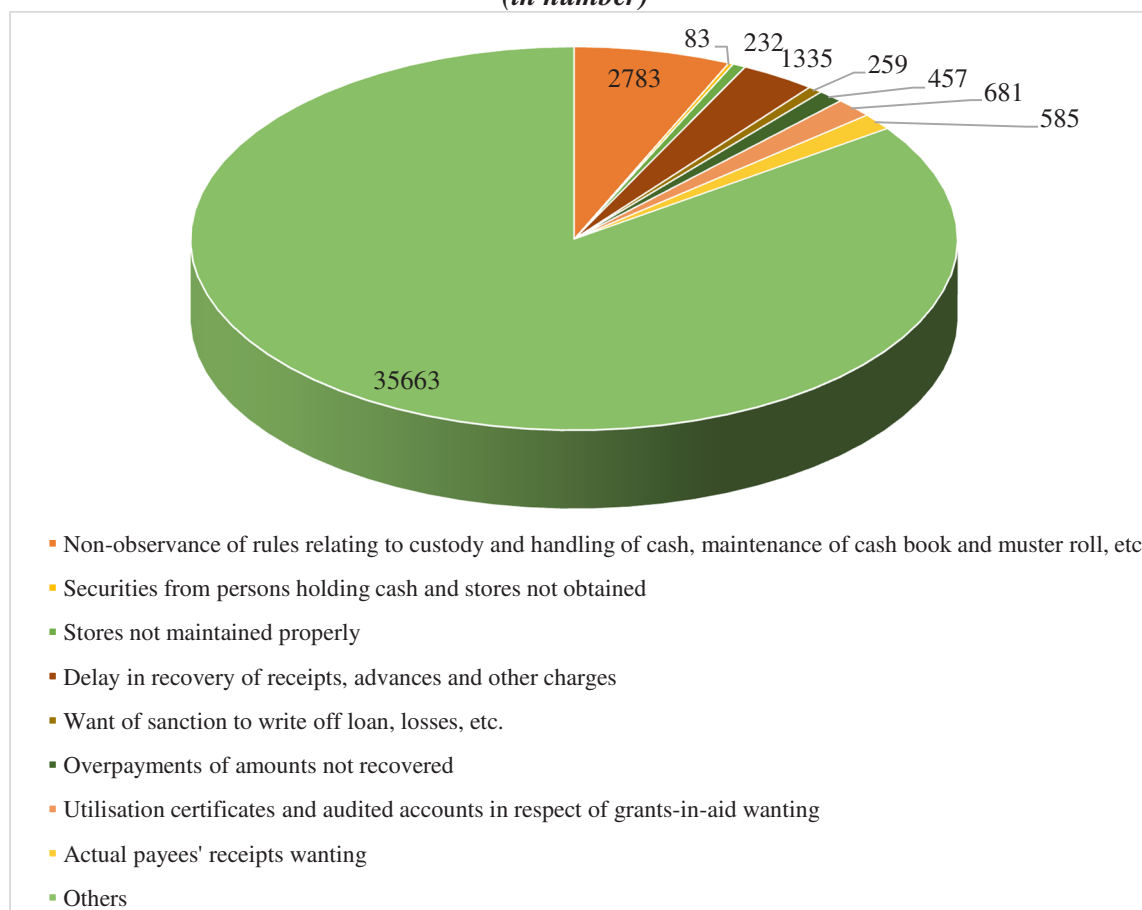
#### 4.3 Response to Audit Observations and Compliance thereof by Senior Officials

The PAG 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 authority. The State Government (March 1986) has advised Departments to provide prompt response to the IRs issued by the PAG and to ensure that remedial action is taken 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 audit findings in the paras. They were also required to rectify the defects and omissions promptly wherever called for and report their compliance to the PAG. The PAG 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.

We report that on IRs issued up to December 2019, 42,954 paragraphs pertaining to 6,908 IRs were outstanding for settlement at the end of June 2020, pertaining to Civil Departments/ Public Health Engineering Department/ Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department. Of these, 1,371 IRs containing 6,074 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 52 departments in respect of 3,091 IRs containing 23,221 paragraphs issued between 1994-95 and 2019-20. As a result, irregularities commented upon through 42,078 paragraphs, had not been addressed as of June 2020 as shown in **Chart-4.1**:

**Chart-4.1**  
(in number)



Non-receipt of replies to the IRs in respect of the 52 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.

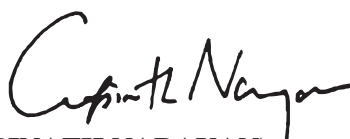
The Commissioners and Secretaries of the Departments concerned, who were informed of the position through half-yearly reports, also failed to ensure prompt and timely action by the officers of the Departments concerned.

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. Altogether, 23 meetings (Social Sector: three; Economic Sector: 13; and General Sector: seven) of the Committee were held on different dates up to March 2020. The AOC discussed total of 200 IRs and 835 Paragraphs, of which five IRs and 223 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.

Guwahati  
The 07 September 2022

  
(K. S. GOPINATH NARAYAN)  
Principal Accountant General (Audit), Assam

*Countersigned*

New Delhi  
The 20 September 2022

  
(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India





## ***APPENDICES***



**Appendix-1.1**

(Reference to paragraph-1.2.2)

**Summary of amount sanctioned and paid including food grains supplied under THR component of SNP during the year 2019-20**

| Sl. No. | Sanction Order No. & Date           | Proposal No. & Date                             | No. of beneficiaries |              |        | No. Of feeding days | Rice @ 75gm (6 month-3yrs) | Rice @ 120gm (Malnourished) | Rice @ 100gm (PW/LM) | Total rice in Kg | White peas @ 25gm (6 month-3yrs) | White Peas @ 50gm (Severly Malnourished) | White Peas @ 20gm (PW/LM) | Total peas in Kg | Transportation | Rate allowed Per Beneficiary Per Day (In ₹) |              |       | Total amount sanctioned & paid to NGOs |
|---------|-------------------------------------|-------------------------------------------------|----------------------|--------------|--------|---------------------|----------------------------|-----------------------------|----------------------|------------------|----------------------------------|------------------------------------------|---------------------------|------------------|----------------|---------------------------------------------|--------------|-------|----------------------------------------|
|         |                                     |                                                 | 6 Month s-3 yrs      | Malnourished | PW/LM  |                     | In Kg                      | In Kg                       | In Kg                | In Kg            | In Kg                            | In Kg                                    | In Kg                     | In Kg            |                | 6 mnt h-3 yrs                               | Malnourished | PW/LM |                                        |
| 1       | FS/SWD-2019-20(I)-01 dated 21.6.19  | DSW(ICDS)G/ SNP/ 162/2019/7 dtd.15.06.19        | 1257129              | 9998         | 514955 | 37                  | 3488533                    | 44391                       | 1905334              | 5438258          | 1162844                          | 18496                                    | 381067                    | 1562407          | 13187407       | 6                                           | 9            | 7     | 415,785,317                            |
| 2       | FS/SWD-2019-20(I)-17 dated 20.7.19  | DSW(ICDS)G/ SNP/ 162/2019/25 dtd.16.07.19       | 1257129              | 9998         | 514955 | 32                  | 3017110                    | 38392                       | 1647856              | 4703358          | 1005703                          | 15997                                    | 329571                    | 1351271          | 11405325       | 6                                           | 9            | 7     | 359,598,112                            |
| 3       | FS/SWD-2019-20(I)-76 dated 5.11.19  | DSW(ICDS)G/ SNP/ 162/2019/pt/14 dtd.29.10.19    | 627379               | 4100         | 247915 | 82                  | 3858381                    | 40344                       | 2032903              | 5931628          | 1286127                          | 16810                                    | 406581                    | 1709518          | 14422062       | 6                                           | 9            | 7     | 453,999,478                            |
| 4       | FS/SWD-2019-20(I)-36 dated 13.9.19  | DSW(ICDS)G/ SNP/ 162/2019/9 dtd.10.9.19         | 1257129              | 9998         | 514955 | 48                  | 4525664                    | 57588                       | 2471784              | 7055037          | 1508555                          | 23995                                    | 494357                    | 2026907          | 17107987       | 6                                           | 9            | 7     | 539,397,168                            |
| 5       | FS/SWD-2019-20(I)-76 dated 05.11.19 | DSW(ICDS)G/ SNP/ 188/2019/pt-I/14 dtd.29.10.19  | 629750               | 5898         | 267040 | 82                  | 3872963                    | 58036                       | 2189728              | 6120727          | 1290988                          | 24182                                    | 437946                    | 1753115          | 14804083       | 6                                           | 9            | 7     | 467,470,684                            |
| 6       | FS/SWD-2019-20(I)-75 dtd.19.02.20   | DSW(ICDS)G/ SNP/ 188/2019/pt-II/19 dtd.18.02.20 | 627379               | 4100         | 247915 | 82                  | 3858381                    | 40344                       | 2032903              | 5931628          | 1286127                          | 16810                                    | 406581                    | 1709518          | 14422062       | 6                                           | 9            | 7     | 453,999,478                            |
| 7       | FS/SWD-2019-20-00309                | DSW(ICDS)G/ SNP/                                | 629750               | 5898         | 267040 | 82                  | 3872963                    | 58036                       | 2189728              | 6120727          | 1290988                          | 24182                                    | 437946                    | 1753115          | 14804083       | 6                                           | 9            | 7     | 467,470,684                            |

**Audit Report on Social, Economic and General Sectors for the year ended 31 March 2020**

| Sl. No. | Sanction Order No. & Date              | Proposal No. & Date                                     | No. of beneficiaries |               |        | No. Of feeding days | Rice @ 75gm (6 month-3yrs) | Rice @ 120gm (Maln ourish ed) | Rice @ 100gm (PW/L M) | Total rice in Kg | White peas @ 25gm (6 month-3yrs) | White Peas @ 50gm (Severly Malnou rished) | White Peas @ 20gm (PW/L M) | Total peas in Kg | Transport ation | Rate allowed Per Beneficiary Per Day (In ₹ ) |                |        | Total amount sanctioned & paid to NGOs |
|---------|----------------------------------------|---------------------------------------------------------|----------------------|---------------|--------|---------------------|----------------------------|-------------------------------|-----------------------|------------------|----------------------------------|-------------------------------------------|----------------------------|------------------|-----------------|----------------------------------------------|----------------|--------|----------------------------------------|
|         |                                        |                                                         | 6 Month s-3 yrs      | Malnou rished | PW/L M |                     | In Kg                      | In Kg                         | In Kg                 | In Kg            | In Kg                            | In Kg                                     | In Kg                      | In Kg            |                 | 6 mnt h-3 yrs                                | Maln ou rished | PW/ LM |                                        |
|         | dtd.19.02.20                           | 188/2019/pt-II/14<br>dtd.29.10.19                       |                      |               |        |                     |                            |                               |                       |                  |                                  |                                           |                            |                  |                 |                                              |                |        |                                        |
| 8       | FS/SWD-2019-20-00625<br>dtd.05.03.2020 | DSW(ICDS)G/SNP/<br>188/2019/pt-II/3<br>dtd.03.03.20     | 584178               | 6294          | 240912 | 37                  | 1621094                    | 27945                         | 891374                | 2540414          | 540365                           | 11644                                     | 178275                     | 730283           | 6152242         | 8                                            | 12             | 9.5    | 260,391,792                            |
| 9       | FS/SWD-2019-20-00626<br>dtd.05.03.20   | DSW(ICDS)G/SNP/<br>188/2019/pt-II/8<br>dtd.03.03.20     | 672951               | 3704          | 274043 | 37                  | 1867439                    | 16446                         | 1013959               | 2897844          | 622480                           | 6852                                      | 202792                     | 832124           | 7035165         | 8                                            | 12             | 9.5    | 297,164,187                            |
| 10      | FS/SWD-2019-20-00481<br>dtd.26.02.20   | DSW(ICDS)G/SNP/<br>277/2019/pt/31<br>dtd.20.02.20       | 396873               | 4552          | 170207 | 34                  | 1012026                    | 18572                         | 578704                | 1609302          | 337342                           | 7738                                      | 115741                     | 460821           | 3887098         | 6                                            | 9              | 7      | 122,864,270                            |
| 11      | FS-SWD-2019-20(I)_171<br>dt.04.01.20   | DSW(ICDS)G/SNP/<br>227/2019Pt./2<br>dt.Nil January 2020 | 348989               | 3958          | 147031 | 26                  | 680529                     | 12349                         | 382281                | 1075158          | 226843                           | 5145                                      | 76456                      | 308444           | 2599886         | 6                                            | 9              | 7      | 82,128,098                             |
|         |                                        |                                                         |                      |               |        |                     |                            |                               |                       | 49424080         |                                  |                                           |                            | 14197523         | 119827398       |                                              |                |        | 3,920,269,268                          |

**Sources: Departmental Records**

**Appendix – 2.1 (A)**  
(Reference to paragraph -2.2.5.3)  
**Area coverage as per PoP.**

| Sl. No. | Component  | Name of the Crop | Unit | Total Quantity allotted by DHFP | Area to be Covered as per PoP (ha) | Total Quantity supplied | Area covered as per PoP with the supplied quantity (ha) | Percentage of Coverage |
|---------|------------|------------------|------|---------------------------------|------------------------------------|-------------------------|---------------------------------------------------------|------------------------|
| 1       | Flowers    | Tuberose         | Nos. | 37,08,790                       | 23.18                              | 22,25,274               | 13.91                                                   | 60                     |
| 2       | Fruits     | Banana           | Nos. | 7,77,354                        | 124.38*                            | 76,178                  | 12.19*                                                  | 10                     |
| 3       | Fruits     | Papaya           | Kg   | 2.27                            | 45.40*                             | 1.80                    | 36.00*                                                  | 79                     |
| 4       | Vegetables | Capsicum         | Kg   | 49.68                           | 70.97*                             | 38.44                   | 54.91*                                                  | 77                     |
| 5       | Vegetables | Ridge Gourd      | Kg   | 142.83                          | 95.22*                             | 12.00                   | 08.00*                                                  | 08                     |

\* Worked out as per seed rate of Package of Practice: Tuberose – 1,60,000 plants/Ha, Banana – 6,250 plants/Ha,

**Appendix –2.1 (B)**  
(Reference to paragraph -2.2.5.3)  
**Area coverage as per supply orders**

| Sl. No. | Component | Name of the Crop | Unit | Total Quantity allotted by DHFP | Targeted Area to be Covered as per supply orders (ha) | Total Quantity supplied | Area covered from the supplied quantity as per supply order (ha) | Area Covered as per PoP from the supplied quantity (ha) | Per cent Coverage as per PoP against the target |
|---------|-----------|------------------|------|---------------------------------|-------------------------------------------------------|-------------------------|------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------|
| 1       | Spices    | Black Pepper     | Nos. | 20,41,483                       | 1,750.00                                              | 10,49,124               | 685.00                                                           | 944.31<br>(@1111 plant/Ha)                              | 54                                              |
| 2       | Fruits    | Apple Ber        | Nos. | 5,172                           | 100.00                                                | 2,845                   | 55.00                                                            | 2.14<br>(@1330 plant/Ha)                                | 2                                               |
| 3       | Fruits    | TC Banana        | Nos. | 7,50,000                        | 360.00                                                | 4,43,755                | 185.00                                                           | 71.00<br>(@6250 plant/Ha)                               | 20                                              |
| 4       | Fruits    | Assam Lemon      | Nos. | 1,65,038.46                     | 400.00                                                | 1,04,497.92             | 265.00                                                           | 94.06<br>(@1111 plant/Ha)                               | 24                                              |

## Appendix-2.2

(Reference to paragraph -2.2.5.3)

### Statement showing supply of seeds beyond the sowing season

| Sl. No.                                                                    | Year    | Name of Scheme | District | Components | Name of items | Quantity  | Unit | Sowing season as per package of practice | Supply order                                     | Supply Order Date | Challan No         | Challan Date | Delay in No.of days |
|----------------------------------------------------------------------------|---------|----------------|----------|------------|---------------|-----------|------|------------------------------------------|--------------------------------------------------|-------------------|--------------------|--------------|---------------------|
| Supply order issued before sowing season but supplied after sowing seasons |         |                |          |            |               |           |      |                                          |                                                  |                   |                    |              |                     |
| 1                                                                          | 2018-19 | HMNEH          | Nagaon   | Fruits     | TC Strawberry | 20,000.00 | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/174         | 26-Sep-19         | KE/2019/DEC/28/06  | 28-Dec-19    | 28                  |
| 2                                                                          | 2018-19 | HMNEH          | Nagaon   | Fruits     |               | 17,500.00 | Nos  | November                                 |                                                  | 26-Sep-19         | KE/2019/DEC/30/08  | 30-Dec-19    | 30                  |
| 3                                                                          | 2018-19 | HMNEH          | Nagaon   | Fruits     |               | 18,000.00 | Nos  | November                                 |                                                  | 26-Sep-19         | KE/2019/DEC/26/05  | 26-Dec-19    | 26                  |
| 4                                                                          | 2015-16 | RKVY           | Sonitpur | Fruits     |               | 15,000.00 | Nos  | November                                 | Hort.FP/RKVY/Poon/316/2015-16/112-113            | 29-Oct-15         | 44933              | 7-Dec-15     | 7                   |
| 5                                                                          | 2018-19 | HMNEH          | Morigaon | Fruits     |               | 6,787.00  | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/175         | 26-Sep-19         | KE/2019/DEC/27/011 | 27-Dec-19    | 27                  |
| 6                                                                          | 2018-19 | HMNEH          | Nalbari  | Fruits     |               | 4,525.00  | Nos  | November                                 |                                                  | 26-Sep-19         | KE/2019/DEC/27/0   | 27-Dec-19    | 27                  |
| 7                                                                          | 2015-16 | RKVY           | Nalbari  | Fruits     |               | 15,000.00 | Nos  | November                                 | Hort.FP/RKVY/FR/POON/316/2015-16/108-109         | 27-Oct-15         | 42498              | 2-Dec-15     | 2                   |
| 8                                                                          | 2018-19 | HMNEH          | Nagaon   | Spices     | Turmeric      | 3,316.00  | kg   | April                                    | Hort.FP/505(a)/HMNEH/Rhizomatic Spice/2018-19/39 | 30-Mar-19         | 10471              | 10-May-19    | 10                  |
| 9                                                                          | 2018-19 | HMNEH          | Sonitpur | Spices     | Turmeric      | 3,316.00  | kg   | April                                    |                                                  | 30-Mar-19         | 10499              | 8-May-19     | 8                   |
| 10                                                                         | 2018-19 | HMNEH          | Nalbari  | Spices     | Turmeric      | 1,660.00  | kg   | April                                    |                                                  | 30-Mar-19         | 10497              | 10-May-19    | 10                  |
| 11                                                                         | 2018-19 | HMNEH          | Kamrup   | Spices     | Turmeric      | 3,316.00  | kg   | April                                    |                                                  | 30-Mar-19         | 10464              | 10-May-19    | 10                  |
| 12                                                                         | 2018-19 | HMNEH          | Kamrup   | Spices     | Turmeric      | 368.00    | kg   | April                                    |                                                  | 30-Mar-19         | 10465              | 10-May-19    | 10                  |
| 13                                                                         | 2018-19 | HMNEH          | Nagaon   | Spices     | Turmeric      | 368.00    | kg   | April                                    | Hort.FP/505(a)/HMNEH/Rhizomatic Spice/2018-19/40 | 30-Mar-19         | 10470              | 10-May-19    | 10                  |
| 14                                                                         | 2018-19 | HMNEH          | Sonitpur | Spices     | Turmeric      | 368.00    | kg   | April                                    |                                                  | 30-Mar-19         | 10500              | 8-May-19     | 8                   |
| 15                                                                         | 2018-19 | HMNEH          | Nalbari  | Spices     | Turmeric      | 185.00    | kg   | April                                    |                                                  | 30-Mar-19         | 10498              | 10-May-19    | 10                  |
| Supply orders issued during sowing season but supplied after sowing season |         |                |          |            |               |           |      |                                          |                                                  |                   |                    |              |                     |
| 1.                                                                         | 2018-19 | HMNEH          | Sonitpur | Flowers    | TC Gerbera    | 7,731.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/437-38         | 12-Oct-18         | 1455               | 3-Nov-18     | 3                   |
| 2.                                                                         | 2018-19 | HMNEH          | Morigaon | Flowers    | TC Gerbera    | 7,731.00  | Nos  | Sept-Oct                                 |                                                  | 12-Oct-18         | 1657               | 9-Nov-18     | 9                   |
| 3.                                                                         | 2018-19 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 7,731.00  | Nos  | Sept-Oct                                 |                                                  | 12-Oct-18         | 1400               | 4-Nov-18     | 4                   |
| 4.                                                                         | 2018-19 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 13,917.00 | Nos  | Sept-Oct                                 |                                                  | 12-Oct-18         | 1459               | 4-Nov-18     | 4                   |
| 5.                                                                         | 2018-19 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 5,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/43-44          | 19-Dec-18         | 1679               | 30-Jan-19    | 91                  |
| 6.                                                                         | 2016-17 | HMNEH          | Sonitpur | Fruits     | TC Strawberry | 14,285.00 | Nos  | November                                 | Hort.FP/04/MIDH/Strawberry/2014-15/82-83         | 3-Nov-16          | 49432              | 15-Dec-16    | 15                  |
| 7.                                                                         | 2016-17 | HMNEH          | Morigaon | Fruits     |               | 25,000.00 | Nos  | November                                 |                                                  | 3-Nov-16          | 45612              | 9-Dec-16     | 9                   |
| 8.                                                                         | 2016-17 | HMNEH          | Kamrup   | Fruits     |               | 18,000.00 | Nos  | November                                 |                                                  | 3-Nov-16          | 47701              | 22-Dec-16    | 22                  |
| 9.                                                                         | 2015-16 | HMNEH          | Nagaon   | Fruits     |               | 16,700.00 | Nos  | November                                 | Hort.FP/4/MIDH/Strawberry/2015-16/82-83          | 3-Nov-16          | 50764              | 6-Dec-16     | 6                   |
| 10.                                                                        | 2015-16 | HMNEH          | Nagaon   | Fruits     |               | 8,300.00  | Nos  | November                                 |                                                  | 3-Nov-16          | 50765              | 15-Dec-16    | 15                  |
| 11.                                                                        | 2019-20 | HMNEH          | Nalbari  | Fruits     |               | 27,743.00 | Nos  | November                                 | Hort.F.P/474/HMNEH/strawberry/2018-19/6          | 19-Nov-20         | KE/2020/DEC/28/002 | 28-Dec-20    | 28                  |
| 12.                                                                        | 2019-20 | HMNEH          | Nalbari  | Fruits     |               | 3,000.00  | Nos  | November                                 | Hort.F.P/474/HMNEH/strawberry/2018-19/10         | 19-Nov-20         | KE/2020/DEC/28/002 | 28-Dec-20    | 28                  |
| 13.                                                                        | 2018-19 | HMNEH          | Nagaon   | Spices     | Ginger        | 1,690.00  | kg   | March-April                              | Hort.FP/505(a)/HMNEH/Rhizomatic Spice/2018-19/37 | 30-Mar-19         | 10473              | 10-May-19    | 10                  |
| 14.                                                                        | 2018-19 | HMNEH          | Nagaon   | Spices     | Ginger        | 187.00    | kg   | March-April                              |                                                  | 30-Mar-19         | 10472              | 10-May-19    | 10                  |
| 15.                                                                        | 2018-19 | HMNEH          | Sonitpur | Spices     | Ginger        | 1,690.00  | kg   | March-April                              |                                                  | 30-Mar-19         | 10476              | 8-May-19     | 8                   |
| 16.                                                                        | 2018-19 | HMNEH          | Sonitpur | Spices     | Ginger        | 187.00    | kg   | March-April                              |                                                  | 30-Mar-19         | 10477              | 10-May-19    | 10                  |

| Sl. No. | Year    | Name of Scheme | District | Components | Name of items | Quantity | Unit | Sowing season as per package of practice | Supply order                             | Supply Order Date | Challan No | Challan Date | Delay in No.of days |
|---------|---------|----------------|----------|------------|---------------|----------|------|------------------------------------------|------------------------------------------|-------------------|------------|--------------|---------------------|
| 17.     | 2019-20 | HMNEH          | Kamrup   | Spices     | Ginger        | 1,690.00 | kg   | March-April                              | Hort.FP/505(a) HMNEH/Rhizomatic          | 30-Mar-19         | 10466      | 10-May-19    | 10                  |
| 18.     | 2019-20 | HMNEH          | Kamrup   | Spices     | Ginger        | 187.00   | kg   | March-April                              | spice/2018-19/37                         | 30-Mar-19         | 10467      | 10-May-19    | 10                  |
| 19.     | 2016-17 | RKVY           | Nagaon   | Vegetables | Potato        | 240.00   | qtl  | Mid October To Mid November              | Hort. F.P/RKVY/350/2016-17/312-313       | 4-Nov-16          | 49271      | 19-Nov-16    | 4                   |
| 20.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 100.00   | qtl  |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/88-90   | 26-Oct-15         | 40131      | 19-Nov-15    | 4                   |
| 21.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 150.00   | qtl  |                                          |                                          | 26-Oct-15         | 40132      | 19-Nov-15    | 4                   |
| 22.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 100.00   | qtl  |                                          |                                          | 26-Oct-15         | 40133      | 19-Nov-15    | 4                   |
| 23.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 100.00   | qtl  |                                          |                                          | 26-Oct-15         | 40150      | 19-Nov-15    | 4                   |
| 24.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 40.00    | qtl  |                                          |                                          | 26-Oct-15         | 40156      | 19-Nov-15    | 4                   |
| 25.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 100.00   | qtl  |                                          |                                          | 26-Oct-15         | 40157      | 19-Nov-15    | 4                   |
| 26.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 80.00    | qtl  |                                          |                                          | 26-Oct-15         | 40158      | 19-Nov-15    | 4                   |
| 27.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 80.00    | qtl  |                                          |                                          | 26-Oct-15         | 40176      | 19-Nov-15    | 4                   |
| 28.     | 2015-16 | RKVY           | Nagaon   | Vegetables | Potato        | 20.00    | qtl  |                                          |                                          | 26-Oct-15         | 40177      | 19-Nov-15    | 4                   |
| 29.     | 2018-19 | RKVY           | Sonitpur | Vegetables | Potato        | 65.50    | qtl  |                                          | Hort. F.P/RKVY/524/2019-20/119-120       | 23-Oct-19         | 63947      | 22-Nov-19    | 7                   |
| 30.     | 2018-19 | RKVY           | Sonitpur | Vegetables | Potato        | 115.78   | qtl  |                                          | Hort. F.P/RKVY/524/2019-20/144-146       | 16-Oct-19         | 69311      | 25-Nov-19    | 10                  |
| 31.     | 2018-19 | RKVY           | Sonitpur | Vegetables | Potato        | 90.00    | qtl  |                                          | Hort. F.P/RKVY/524/2019-20/147-149       | 16-Oct-19         | 69312      | 25-Nov-19    | 10                  |
| 32.     | 2016-17 | RKVY           | Morigaon | Vegetables | Potato        | 218.00   | qtl  |                                          | Hort. F.P/RKVY/350/2016-17/312-313       | 4-Nov-16          | 45535      | 19-Nov-16    | 4                   |
| 33.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          | Hort.FP/RKVY/FO/R/POON/316/2015-16/78-79 | 19-Oct-15         | 40313      | 18-Nov-15    | 3                   |
| 34.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          |                                          | 19-Oct-15         | 40314      | 19-Nov-15    | 4                   |
| 35.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          |                                          | 19-Oct-15         | 40315      | 19-Nov-15    | 4                   |
| 36.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          |                                          | 19-Oct-15         | 40316      | 19-Nov-15    | 4                   |
| 37.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          |                                          | 19-Oct-15         | 40317      | 17-Nov-15    | 2                   |
| 38.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 150.00   | qtl  |                                          |                                          | 19-Oct-15         | 40318      | 19-Nov-15    | 4                   |
| 39.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          |                                          | 19-Oct-15         | 40284      | 17-Nov-15    | 2                   |
| 40.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 50.00    | qtl  |                                          | Hort.FP/RKVY/FO/R/POON/316/2015-16/88-89 | 19-Oct-15         | 40285      | 17-Nov-15    | 2                   |
| 41.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 80.00    | qtl  |                                          |                                          | 26-Oct-15         | 40319      | 19-Nov-15    | 4                   |
| 42.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 60.00    | qtl  |                                          |                                          | 26-Oct-15         | 40320      | 19-Nov-15    | 4                   |
| 43.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 55.00    | qtl  |                                          |                                          | 26-Oct-15         | 40321      | 20-Nov-15    | 5                   |
| 44.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 110.00   | qtl  |                                          |                                          | 26-Oct-15         | 40322      | 20-Nov-15    | 5                   |
| 45.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 70.00    | qtl  |                                          |                                          | 26-Oct-15         | 40323      | 20-Nov-15    | 5                   |
| 46.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 110.00   | qtl  |                                          |                                          | 26-Oct-15         | 40324      | 20-Nov-15    | 5                   |
| 47.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 80.00    | qtl  |                                          |                                          | 26-Oct-15         | 40325      | 20-Nov-15    | 5                   |
| 48.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 110.00   | qtl  |                                          |                                          | 26-Oct-15         | 40326      | 20-Nov-15    | 5                   |
| 49.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 110.00   | qtl  |                                          |                                          | 26-Oct-15         | 40327      | 20-Nov-15    | 5                   |
| 50.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 155.00   | qtl  |                                          |                                          | 26-Oct-15         | 40328      | 23-Nov-15    | 8                   |
| 51.     | 2015-16 | RKVY           | Morigaon | Vegetables | Potato        | 70.00    | qtl  |                                          |                                          | 26-Oct-15         | 40373      | 30-Nov-15    | 15                  |
| 52.     | 2015-16 | RKVY           | Nalbari  | Vegetables | Potato        | 800.00   | qtl  |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/78-79   | 19-Oct-15         | 45154      | 8-Dec-15     | 23                  |
| 53.     | 2015-16 | RKVY           | Kamrup   | Vegetables | Potato        | 90.00    | qtl  |                                          | Hort.FP/RKVY/350/2016-17/312-313         | 26-Oct-15         | 42291      | 30-Nov-15    | 15                  |
| 54.     | 2016-17 | RKVY           | Kamrup   | Vegetables | Potato        | 60.00    | qtl  |                                          | Hort.FP/RKVY/350/2016-17/312-313         | 4-Nov-16          | 47595      | 22-Nov-16    | 7                   |
| 55.     | 2016-17 | RKVY           | Kamrup   | Vegetables | Potato        | 220.00   | qtl  |                                          | Hort.FP/RKVY/350/2016-17/312-313         | 4-Nov-16          | 47593      | 23-Nov-16    | 8                   |
| 56.     | 2016-17 | RKVY           | Kamrup   | Vegetables | Potato        | 120.00   | qtl  |                                          | Hort.FP/RKVY/350/2016-17/312-313         | 4-Nov-16          | 47591      | 23-Nov-16    | 8                   |
| 57.     | 2015-16 | RKVY           | Kamrup   | Vegetables | Potato        | 200.00   | qtl  |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/88-90   | 26-Oct-15         | 42307      | 4-Dec-15     | 19                  |
| 58.     | 2015-16 | RKVY           | Kamrup   | Vegetables | Potato        | 200.00   | qtl  |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/88-90   | 26-Oct-15         | 42308      | 4-Dec-15     | 19                  |



**Audit Report on Social, Economic and General Sectors for the year ended 31 March 2020**

| Sl. No.                                                                          | Year    | Name of Scheme | District | Components | Name of items | Quantity    | Unit | Sowing season as per package of practice | Supply order                              | Supply Order Date | Challan No         | Challan Date  | Delay in No. of days |
|----------------------------------------------------------------------------------|---------|----------------|----------|------------|---------------|-------------|------|------------------------------------------|-------------------------------------------|-------------------|--------------------|---------------|----------------------|
| 59.                                                                              | 2015-16 | RKVY           | Kamrup   | Vegetables | Potato        | 200.00      | qtl  |                                          |                                           | 26-Oct-15         | 42309              | 4-Dec-15      | 19                   |
| 60.                                                                              | 2015-16 | RKVY           | Kamrup   | Vegetables | Potato        | 41.00       | qtl  |                                          |                                           | 26-Oct-15         | 42310              | 4-Dec-15      | 19                   |
| 61.                                                                              | 2019-20 | RKVY           | Nalbari  | Vegetables | Ridge Gourd   | 73.00       | kg   | January to May                           | Hort.F.P/RKVY/524/2019-20/337-342         | 9-Apr-20          | 71153, 71154       | 5-Jun-20      | 5                    |
| 62.                                                                              | 2016-17 | RKVY           | Nagaon   | Vegetables | Tomato        | 1.00        | kg   | October to November                      | Hort. F.P/RKVY/350/2016-17/414-415        | 29-Nov-16         | 49306              | 3-Dec-16      | 3                    |
| 63.                                                                              | 2017-18 | HMNEH          | Sonitpur | Flowers    | Tube Rose     | 2,41,758.00 | Nos  | February To March                        | Hort.FP/436/HMNEH(II.Instl)/2017-18/28    | 31-Mar-18         | 2152               | 27-Apr-18     | 27                   |
| 64.                                                                              | 2017-18 | HMNEH          | Sonitpur | Flowers    | Tube Rose     | 5,00,000.00 | Nos  |                                          |                                           | 31-Mar-18         | 2151               | 26-Apr-18     | 26                   |
| 65.                                                                              | 2017-18 | HMNEH          | Nalbari  | Flowers    | Tube Rose     | 7,41,758.00 | Nos  | May To August                            | Horti.FP/HMNEH(II Instt)/17-18/29         | 31-Mar-18         | 2071               | 5-May-18      | 35                   |
| 66.                                                                              | 2019-20 | HMNEH          | Nagaon   | Fruits     | Assam Lemon   | 5,070.42    | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/38    | 30-Aug-19         | Sep/30/002         | 30-Sep-19     | 30                   |
| 67.                                                                              | 2019-20 | HMNEH          | Morigaon | Fruits     | Lemon         | 5,070.42    | Nos  |                                          |                                           | 30-Aug-19         | Nov/05/003         | 5-Nov-19      | 66                   |
| 68.                                                                              | 2019-20 | HMNEH          | Nalbari  | Fruits     | Banana        | 34,888.00   | Nos  | March To May                             | Hort.FP/583/HMNEH/Banana/2019-20/7        | 22-May-20         | 111, 112, 114,     | 14,15-10-2020 | 136                  |
| 69.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     | TC Strawberry | 18,200.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/257-258        | 26-Nov-19         | 2                  | 4-Dec-19      | 4                    |
| 70.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     |               | 11,000.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/257-258        | 26-Nov-19         | 1                  | 10-Dec-19     | 10                   |
| 71.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     |               | 11,780.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/259-260        | 26-Nov-20         | 2019/DEC/08/001    | 8-Dec-19      | 8                    |
| 72.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     |               | 17,665.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/255-256        | 26-Nov-20         | RE2019/DEC/28/001  | 28-Dec-19     | 28                   |
| 73.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     |               | 17,255.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/255-256        | 26-Nov-20         | RE2019/DEC/25/001  | 25-Dec-19     | 25                   |
| 74.                                                                              | 2018-19 | RKVY           | Sonitpur | Fruits     |               | 21,080.00   | Nos  | November                                 | Hort. F.P/RKVY/524/2019-20/255-256        | 26-Nov-20         | RE/2019/DEC/05/01  | 5-Dec-19      | 5                    |
| 75.                                                                              | 2016-17 | RKVY           | Sonitpur | Fruits     |               | 10,000.00   | Nos  | November                                 | Hort. FP/RKVY/350/2016-17/422-423         | 29-Nov-16         | 49433              | 15-Dec-16     | 15                   |
| 76.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 10,700.00   | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/173  | 26-Nov-19         | AHF/2019/DE/27/009 | 27-Dec-19     | 27                   |
| 77.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 16,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/26/001 | 26-Dec-19     | 26                   |
| 78.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 12,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/25/001 | 25-Dec-19     | 25                   |
| 79.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 8,615.00    | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/176  | 26-Nov-19         | AHF/2019/DE/20/001 | 20-Dec-19     | 20                   |
| 80.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 4,307.00    | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/24/004 | 24-Dec-19     | 24                   |
| 81.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 12,000.00   | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/173  | 26-Nov-19         | AHF/2019/DE/19/002 | 19-Dec-19     | 19                   |
| 82.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 16,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/19/001 | 19-Dec-19     | 19                   |
| 83.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 16,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/18/001 | 18-Dec-19     | 18                   |
| 84.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 16,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/18/002 | 18-Dec-19     | 18                   |
| 85.                                                                              | 2019-20 | HMNEH          | Kamrup   | Fruits     |               | 15,000.00   | Nos  | November                                 |                                           | 26-Nov-19         | AHF/2019/DE/17/001 | 17-Dec-19     | 17                   |
| 86.                                                                              | 2016-17 | RKVY           | Kamrup   | Fruits     |               | 10,000.00   | Nos  | November                                 | Hort.FP/RKVY/350/2016-17/422-423          | 29-Nov-19         | 51657              | 20-Dec-19     | 20                   |
| 87.                                                                              | 2019-20 | HMNEH          | Nagaon   | Spices     | Onion         | 729.00      | kg   | Last week of September to Mid-October    | Hort.FP/557/HMNEH/Garlic/Onion/2019-20/15 | 4-Oct-19          | 67214              | 25-Oct-19     | 10                   |
| 88.                                                                              | 2019-20 | HMNEH          | Sonitpur | Spices     | Onion         | 373.00      | kg   |                                          |                                           | 4-Oct-19          | 63933              | 24-Oct-19     | 9                    |
| 89.                                                                              | 2019-20 | HMNEH          | Morigaon | Spices     | Onion         | 825.00      | kg   |                                          |                                           | 4-Oct-19          | 70953              | 25-Oct-19     | 10                   |
| 90.                                                                              | 2019-20 | HMNEH          | Nalbari  | Spices     | Onion         | 462.00      | kg   |                                          |                                           | 4-Oct-19          | 64751              | 23-Oct-19     | 8                    |
| 91.                                                                              | 2019-20 | HMNEH          | Kamrup   | Spices     | Onion         | 463.00      | kg   |                                          |                                           | 4-Oct-19          | 68583              | 24-Oct-19     | 9                    |
| 92.                                                                              | 2016-17 | RKVY           | Morigaon | Vegetables | Tomato        | 12.00       | kg   | October to November                      | Hort. F.P/RKVY/350/2016-17/414-415        | 29-Nov-16         | 45609              | 3-Dec-16      | 3                    |
| <b>Supply orders issued after sowing season and supplied after sowing season</b> |         |                |          |            |               |             |      |                                          |                                           |                   |                    |               |                      |
| 1.                                                                               | 2018-19 | HMNEH          | Nagaon   | Flowers    | TC Gerbera    | 6,000.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/124     | 5-Dec-19          | SC/2019/Dec/30/02  | 30-Dec-19     | 60                   |

| Sl. No. | Year    | Name of Scheme | District | Components | Name of items | Quantity  | Unit | Sowing season as per package of practice | Supply order                                | Supply Order Date | Challan No          | Challan Date | Delay in No.of days |
|---------|---------|----------------|----------|------------|---------------|-----------|------|------------------------------------------|---------------------------------------------|-------------------|---------------------|--------------|---------------------|
| 2.      | 2018-19 | HMNEH          | Nagaon   | Flowers    | TC Gerbera    | 666.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/131       | 5-Dec-19          | SC/2019/Dec/30/05   | 30-Dec-19    | 60                  |
| 3.      | 2018-19 | HMNEH          | Nagaon   | Flowers    | TC Gerbera    | 20,000.00 | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/43-44     | 14-Dec-18         | 1674                | 29-Jan-19    | 89                  |
| 4.      | 2018-19 | HMNEH          | Morigaon | Flowers    | TC Gerbera    | 15,500.00 | Nos  | Sept-Oct                                 |                                             | 14-Dec-18         | 1672                | 29-Jan-19    | 89                  |
| 5.      | 2018-19 | HMNEH          | Sonitpur | Flowers    | TC Gerbera    | 17,000.00 | Nos  | Sept-Oct                                 |                                             | 14-Dec-18         | 1650                | 29-Jan-19    | 89                  |
| 6.      | 2018-19 | HMNEH          | Sonitpur | Flowers    | TC Gerbera    | 6,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/128       | 5-Dec-19          | AHF/2019/DEC/27/006 | 27-Dec-19    | 57                  |
| 7.      | 2018-19 | HMNEH          | Sonitpur | Flowers    | TC Gerbera    | 670.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/127       | 5-Dec-19          | AHF/2019/DEC/27/002 | 27-Dec-19    | 57                  |
| 8.      | 2018-19 | HMNEH          | Morigaon | Flowers    | TC Gerbera    | 6,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/122       | 5-Dec-19          | SC/2019/Dec/30/014  | 30-Dec-19    | 60                  |
| 9.      | 2018-19 | HMNEH          | Morigaon | Flowers    | TC Gerbera    | 670.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/129       | 5-Dec-19          | SC/2019/Dec/30/017  | 30-Dec-19    | 60                  |
| 10.     | 2016-17 | HMNEH          | Nalbari  | Flowers    | TC Gerbera    | 7,142.00  | Nos  | Sept-Oct                                 | Hort.FP/4/MIDH/Flower/2015-16/30-31         | 12-Jan-16         | 52804               | 1-Dec-17     | 31                  |
| 11.     | 2018-19 | HMNEH          | Nalbari  | Flowers    | TC Gerbera    | 15,463.00 | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/37-38     | 10-Dec-18         | 1328                | 17-Apr-18    | 155                 |
| 12.     | 2016-17 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 7,142.00  | Nos  | Sept-Oct                                 | Hort.FP/4/MIDH/Flower/2016-17/30-31         | 1-Dec-16          | 51608               | 11-Jan-17    | 72                  |
| 13.     | 2016-17 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 3,246.00  | Nos  | Sept-Oct                                 | Hort.FP/04/MIDH/Flower/2016-17/30-31        | 1-Dec-16          | 51800               | 3-Jan-17     | 64                  |
| 14.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 6,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/121       | 5-Dec-19          | RE/2019/DEC/30/002  | 30-Dec-19    | 60                  |
| 15.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 6,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/121       | 5-Dec-19          | RE/2019/DEC/30/003  | 30-Dec-19    | 60                  |
| 16.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 1,333.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/128       | 5-Dec-19          | RE/2019/DEC/30/001  | 30-Dec-19    | 60                  |
| 17.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 5,400.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/123       | 5-Dec-19          | SC/2019/DEC/22/001  | 22-Dec-19    | 52                  |
| 18.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 666.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/130       | 5-Dec-19          | SC/2019/DEC/22/007  | 22-Dec-19    | 52                  |
| 19.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 3,000.00  | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/119       | 27-Jan-20         | KE/2020/Jan/28/012  | 28-Jan-20    | 89                  |
| 20.     | 2019-20 | HMNEH          | Kamrup   | Flowers    | TC Gerbera    | 600.00    | Nos  | Sept-Oct                                 | Hort.FP/484/HMNEH/Gerbera/2018-19/126       | 27-Jan-20         | KE/2020/Jan/28/014  | 28-Jan-20    | 89                  |
| 21.     | 2019-20 | HMNEH          | Sonitpur | Fruits     | Apple Ber     | 517.00    | Nos  | April To September                       | Hort.FP/552/HMNEH/Spillover/2019-20/46      | 4-Oct-19          | Oct/16/008          | 16-Oct-19    | 16                  |
| 22.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Apple Ber     | 774.00    | Nos  | April To September                       | Hort.FP/552/HMNEH/Spillover/2019-20/46      | 4-Oct-19          | Oct/11/005          | 11-Oct-19    | 11                  |
| 23.     | 2015-16 | HMNEH          | Nagaon   | Fruits     | Assam Lemon   | 21,052.00 | Nos  | May To August                            | Hort.FP/4/MIDH/Rejuvenation/2014-15/        | 3-Nov-15          | 2226                | 27-Nov-15    | 88                  |
| 24.     | 2015-16 | HMNEH          | Nagaon   | Fruits     |               | 3,000.00  | nos  |                                          | Hort.FP/4/HMNEH/Big Nursery/2013-14/24      | 8-Sep-15          | 2202                | 22-Oct-15    | 52                  |
| 25.     | 2017-18 | HMNEH          | Sonitpur | Fruits     |               | 10,823.00 | Nos  |                                          | Hort.FP/403/MIDH/ Banana operted/2015-16/51 | 4-Sep-17          | 60153               | 20-Sep-17    | 20                  |
| 26.     | 2015-16 | HMNEH          | Sonitpur | Fruits     |               | 10,526.00 | Nos  |                                          | Hort.FP/4/MIDH/Rejuvenation/2014-15         | 3-Nov-15          | 2228                | 2-Nov-15     | 63                  |
| 27.     | 2019-20 | HMNEH          | Morigaon | Fruits     |               | 560.00    | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/45      | 24-Oct-19         | Oct/24/004          | 24-Oct-19    | 54                  |
| 28.     | 2017-18 | HMNEH          | Nagaon   | Fruits     | Banana        | 70,000.00 | Nos  |                                          | Hort.FP/403/HMNEH/ Banana/2017-18/24        | 16-Aug-17         | 59556               | 28-Aug-17    | 89                  |
| 29.     | 2019-20 | HMNEH          | Nagaon   | Fruits     | Banana        | 8,000.00  | Nos  |                                          |                                             | 30-Aug-19         | Sep/27/005          | 27-Sep-19    | 119                 |

**Audit Report on Social, Economic and General Sectors for the year ended 31 March 2020**

| Sl. No. | Year    | Name of Scheme | District | Components | Name of items | Quantity  | Unit | Sowing season as per package of practice | Supply order                               | Supply Order Date | Challan No              | Challan Date | Delay in No.of days |
|---------|---------|----------------|----------|------------|---------------|-----------|------|------------------------------------------|--------------------------------------------|-------------------|-------------------------|--------------|---------------------|
| 30.     | 2019-20 | HMNEH          | Nagaon   | Fruits     | Banana        | 15,450.00 | Nos  | March To May                             | Hort.FP/552/HMNEH/Spillover/2019-20/35     | 30-Aug-19         | Sep/29/04               | 29-Sep-19    | 121                 |
| 31.     | 2019-20 | HMNEH          | Nagaon   | Fruits     | Banana        | 7,500.00  | Nos  |                                          |                                            | 30-Aug-19         | Sep/25/03               | 25-Sep-19    | 117                 |
| 32.     | 2019-20 | HMNEH          | Nagaon   | Fruits     | Banana        | 12,000.00 | Nos  |                                          |                                            | 30-Aug-19         | Sep/29/02               | 29-Sep-19    | 121                 |
| 33.     | 2019-20 | HMNEH          | Nagaon   | Fruits     | Banana        | 13,300.00 | Nos  |                                          |                                            | 30-Aug-19         | Sep/30/001              | 30-Sep-19    | 122                 |
| 34.     | 2017-18 | HMNEH          | Sonitpur | Fruits     | Banana        | 25,000.00 | Nos  |                                          | Hort.FP/403/HMNEH/ Banana/2017-18/24       | 16-Aug-17         | 59559                   | 30-Aug-17    | 91                  |
| 35.     | 2019-20 | HMNEH          | Sonitpur | Fruits     | Banana        | 2,083.00  | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/42     | 4-Oct-19          | Oct/15/004              | 15-Oct-19    | 137                 |
| 36.     | 2019-20 | HMNEH          | Sonitpur | Fruits     | Banana        | 9,250.00  | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/35     | 30-Aug-19         | Sep/14/002              | 14-Sep-19    | 106                 |
| 37.     | 2019-20 | HMNEH          | Sonitpur | Fruits     | Banana        | 9,500.00  | Nos  |                                          |                                            | 30-Aug-19         | Sep/12/03               | 12-Sep-19    | 104                 |
| 38.     | 2017-18 | HMNEH          | Morigaon | Fruits     | Banana        | 25,000.00 | Nos  |                                          | Hort.FP/403/HMNEH/ Banana/2017-18/24       | 16-Aug-17         | 59982                   | 11-Sep-17    | 103                 |
| 39.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Banana        | 4,166.00  | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/42     | 4-Oct-19          | Oct/30/003              | 30-Oct-19    | 152                 |
| 40.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Banana        | 10,700.00 | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/35     | 30-Aug-19         | Oct/23/019              | 23-Oct-19    | 145                 |
| 41.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Banana        | 16,800.00 | Nos  |                                          |                                            | 30-Aug-19         | Oct/23/018              | 23-Oct-19    | 145                 |
| 42.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Banana        | 10,000.00 | Nos  |                                          |                                            | 30-Aug-19         | Oct/23/017              | 23-Oct-19    | 145                 |
| 43.     | 2017-18 | HMNEH          | Morigaon | Fruits     | Banana        | 25,000.00 | Nos  |                                          | Hort.FP/403/HMNEH/Banana/2017-18/24        | 16-Aug-17         | 59982                   | 11-Sep-17    | 103                 |
| 44.     | 2017-18 | HMNEH          | Nalbari  | Fruits     | Banana        | 50,000.00 | Nos  |                                          |                                            | 16-Aug-17         | 59557                   | 30-Aug-17    | 91                  |
| 45.     | 2016-17 | HMNEH          | Nalbari  | Fruits     | Banana        | 21,491.00 | Nos  |                                          | Hort.FP/374/HMNEH/TC Banana/2016-17/       | 31-Oct-17         | 55080                   | 14-Nov-17    | 167                 |
| 46.     | 2019-20 | HMNEH          | Kamrup   | Fruits     | Banana        | 7,250.00  | Nos  |                                          | Hort.FP/552/HMNEH/Spillover/2019-20/35     | 30-Aug-19         | NERAMAC/2019/Nov/07/002 | 11-Sep-19    | 103                 |
| 47.     | 2015-16 | HMNEH          | Nagaon   | Fruits     | Guava         | 1,000.00  | Nos  | May to June                              | Hort.FP/4/HMNEH/Big Nursery/2013-14/23     | 8-Sep-15          | 102                     | 9-Oct-15     | 101                 |
| 48.     | 2015-16 | HMNEH          | Nagaon   | Fruits     | Guava         | 12,244.00 | Nos  | May to June                              | Hort.FP/4/MIDH/Rejuvenation/2014-15        | 3-Nov-15          | 110                     | 23-Nov-15    | 146                 |
| 49.     | 2015-16 | HMNEH          | Kamrup   | Fruits     | Guava         | 11,750.00 | Nos  | May to June                              | Hort.FP/4/MIDH(2nd year)/2014-15           | 8-Dec-15          | 127                     | 17-Dec-15    | 170                 |
| 50.     | 2015-16 | HMNEH          | Kamrup   | Fruits     | Guava         | 12,244.00 | Nos  | May to June                              | Hort.FP/4/MIDH/Rejuvenation/2014-15        | 3-Nov-15          | 115                     | 23-Nov-15    | 146                 |
| 51.     | 2015-16 | HMNEH          | Nagaon   | Fruits     | Litchi        | 3,500.00  | nos  | August to September                      | Hort.FP/4/Rejuvenation/2015-16/12          | 30-Jan-16         | 243                     | 17-Feb-16    | 140                 |
| 52.     | 2015-16 | HMNEH          | Sonitpur | Fruits     | Litchi        | 4,500.00  | Nos  |                                          | Hort.FP/4/Rejuvenation/2015-16/12          | 30-Jan-16         | 248                     | 17-Feb-16    | 140                 |
| 53.     | 2015-16 | HMNEH          | Kamrup   | Fruits     | Litchi        | 3,400.00  | Nos  |                                          | Hort.FP/4/MIDH/Guava/2015-16/12            | 30-Jan-16         | 246                     | 17-Feb-16    | 140                 |
| 54.     | 2015-16 | HMNEH          | Kamrup   | Fruits     | Litchi        | 2,500.00  | Nos  |                                          | Hort.FP/4/Rejuvenation/2015-16/12          | 30-Jan-16         | 247                     | 17-Feb-16    | 140                 |
| 55.     | 2018-19 | HMNEH          | Nagaon   | Fruits     | Papaya        | 1.04      | kg   | April to June                            | Hort.FP/459/Veg. Seeds/HMNEH/2018-19/36-37 | 16-Aug-18         | 65249                   | 5-Sep-18     | 67                  |
| 56.     | 2018-19 | HMNEH          | Sonitpur | Fruits     | Papaya        | 0.59      | kg   | April to June                            |                                            | 16-Aug-18         | 64361                   | 29-Aug-18    | 60                  |
| 57.     | 2018-19 | HMNEH          | Sonitpur | Fruits     | Papaya        | 0.59      | kg   | April to June                            |                                            | 16-Aug-18         | 64379                   | 29-Aug-18    | 60                  |
| 58.     | 2018-19 | HMNEH          | Morigaon | Fruits     | Papaya        | 0.37      | kg   | April to June                            |                                            | 16-Aug-18         | 64382                   | 29-Aug-18    | 60                  |
| 59.     | 2018-19 | HMNEH          | Morigaon | Fruits     | Papaya        | 0.37      | kg   | April to June                            |                                            | 16-Aug-18         | 64364                   | 29-Aug-18    | 60                  |
| 60.     | 2018-19 | HMNEH          | Kamrup   | Fruits     | Papaya        | 0.96      | kg   | April to June                            |                                            | 16-Aug-18         | 64368                   | 29-Aug-18    | 60                  |
| 61.     | 2018-19 | HMNEH          | Kamrup   | Fruits     | Papaya        | 0.96      | kg   | April to June                            |                                            | 16-Aug-18         | 64386                   | 29-Aug-18    | 60                  |
| 62.     | 2018-19 | HMNEH          | Kamrup   | Fruits     | Papaya        | 0.37      | kg   | April to June                            |                                            | 16-Aug-18         | 64369                   | 29-Aug-18    | 60                  |
| 63.     | 2018-19 | HMNEH          | Kamrup   | Fruits     | Papaya        | 0.37      | kg   | April to June                            |                                            | 16-Aug-18         | 64387                   | 29-Aug-18    | 60                  |
| 64.     | 2019-20 | HMNEH          | Morigaon | Fruits     | TC            | 15,000.00 | Nos  | November                                 | Hort.FP/474/HMNEH/Strawberry/2018-19/179   | 5-Dec-19          | KE/2019/DEC/26/04       | 26-Dec-19    | 26                  |
| 65.     | 2019-20 | HMNEH          | Morigaon | Fruits     | Strawberry    | 15,000.00 | Nos  | November                                 |                                            | 5-Dec-19          | KE/2019/DEC/26/04       | 26-Dec-19    | 26                  |

| Sl. No. | Year    | Name of Scheme | District | Components | Name of items | Quantity  | Unit | Sowing season as per package of practice | Supply order                           | Supply Order Date | Challan No              | Challan Date | Delay in No.of days |
|---------|---------|----------------|----------|------------|---------------|-----------|------|------------------------------------------|----------------------------------------|-------------------|-------------------------|--------------|---------------------|
| 66.     | 2019-20 | HMNEH          | Morigaon | Fruits     |               | 15,000.00 | Nos  | November                                 |                                        | 5-Dec-19          | KE/2019/DEC/30/03       | 26-Dec-19    | 26                  |
| 67.     | 2019-20 | HMNEH          | Morigaon | Fruits     |               | 3,172.00  | Nos  | November                                 |                                        | 5-Dec-19          | KE/2019/DEC/27/09       | 26-Dec-19    | 26                  |
| 68.     | 2019-20 | HMNEH          | Nalbari  | Fruits     |               | 6,100.00  | nos  | November                                 |                                        | 5-Dec-19          | KE/2019/DEC/24/0        | 24-Dec-19    | 24                  |
| 69.     | 2019-20 | HMNEH          | Nalbari  | Fruits     |               | 11,000.00 | nos  | November                                 |                                        | 5-Dec-19          | KE/2019/DEC/20/0        | 20-Dec-19    | 20                  |
| 70.     | 2019-20 | HMNEH          | Nalbari  | Fruits     |               | 22,900.00 | nos  | November                                 |                                        | 5-Dec-19          | KE/2019/DEC/25/0        | 25-Dec-19    | 25                  |
| 71.     | 2019-20 | HMNEH          | Nagaon   | Spices     | Black Pepper  | 15,000.00 | Nos  | May/June                                 | Hort.FP/552/HMNEH/Spillover/2019-20/37 | 30-Aug-19         | Oct/18/005              | 18-Oct-19    | 110                 |
| 72.     | 2019-20 | HMNEH          | Nagaon   | Spices     |               | 12,300.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/14/003              | 14-Oct-19    | 106                 |
| 73.     | 2019-20 | HMNEH          | Nagaon   | Spices     |               | 15,000.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/02/004              | 2-Oct-19     | 94                  |
| 74.     | 2019-20 | HMNEH          | Nagaon   | Spices     |               | 16,650.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/19/04               | 19-Oct-19    | 111                 |
| 75.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 28,950.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/16/003              | 16-Oct-19    | 108                 |
| 76.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 30,000.00 | Nos  | May/June                                 | Hort.FP/552/HMNEH/Spillover/2019-20/36 | 30-Aug-19         | Oct/17/005              | 17-Oct-19    | 109                 |
| 77.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 9,650.00  | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/10/03               | 10-Oct-19    | 102                 |
| 78.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 10,000.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/09/003              | 9-Oct-19     | 101                 |
| 79.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 19,650.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/25/19               | 25-Oct-19    | 117                 |
| 80.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 9,650.00  | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/25/026              | 25-Oct-19    | 117                 |
| 81.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 10,000.00 | Nos  | May/June                                 | Hort.FP/552/HMNEH/Spillover/2019-20/44 | 30-Aug-19         | Oct/23/015              | 23-Oct-19    | 117                 |
| 82.     | 2019-20 | HMNEH          | Sonitpur | Spices     |               | 8,732.00  | Nos  | May/June                                 |                                        | 4-Oct-19          | NERAMAC/2019/Oct/29/008 | 29-Oct-19    | 121                 |
| 83.     | 2019-20 | HMNEH          | Morigaon | Spices     |               | 10,300.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/25/23               | 25-Oct-19    | 117                 |
| 84.     | 2019-20 | HMNEH          | Morigaon | Spices     |               | 14,000.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/28/12               | 28-Oct-19    | 120                 |
| 85.     | 2019-20 | HMNEH          | Morigaon | Spices     |               | 15,000.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Oct/27/02               | 27-Oct-19    | 119                 |
| 86.     | 2019-20 | HMNEH          | Morigaon | Spices     |               | 4,366.00  | Nos  | May/June                                 | Hort.FP/552/HMNEH/Spillover/2019-20/44 | 4-Oct-19          | Oct/23/016              | 23-Oct-19    | 115                 |
| 87.     | 2019-20 | HMNEH          | Nalbari  | Spices     |               | 9,650.00  | Nos  | May/June                                 |                                        | 30-Aug-19         | Sep/23/0 01             | 23-Sep-19    | 85                  |
| 88.     | 2019-20 | HMNEH          | Nalbari  | Spices     |               | 10,000.00 | Nos  | May/June                                 |                                        | 30-Aug-19         | Sep/21/0 01             | 21-Sep-19    | 83                  |
| 89.     | 2019-20 | HMNEH          | Kamrup   | Spices     |               | 9,800.00  | Nos  | May/June                                 |                                        | 30-Aug-19         | NERAMAC/2019/OCT/20/008 | 20-Oct-19    | 112                 |
| 90.     | 2019-20 | HMNEH          | Kamrup   | Spices     |               | 9,900.00  | Nos  | May/June                                 | Hort.FP/552/HMNEH/Spillover/2019-20/36 | 30-Aug-19         | NERAMAC/2019/Oct/15/010 | 15-Oct-19    | 107                 |
| 91.     | 2017-18 | RKVY           | Nagaon   | Spices     | Onion         | 33.95     | kg   | Last week of September to Mid October    | Hort. F.P/RKVY/370/2017-18/608-610     | 7-Jan-19          | 66420                   | 21-Jan-19    | 97                  |
| 92.     | 2015-16 | RKVY           | Nagaon   | Spices     | Onion         | 1,000.00  | kg   |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/91-93 | 26-Oct-15         | 40146                   | 16-Nov-15    | 31                  |
| 93.     | 2015-16 | RKVY           | Nagaon   | Spices     | Onion         | 4,000.00  | kg   |                                          |                                        | 26-Oct-15         | 40159                   | 16-Nov-15    | 31                  |
| 94.     | 2015-16 | RKVY           | Kamrup   | Spices     | Onion         | 8,000.00  | kg   |                                          |                                        | 26-Oct-15         | 42244                   | 7-Nov-15     | 22                  |
| 95.     | 2015-16 | RKVY           | Kamrup   | Spices     | Onion         | 3,000.00  | kg   |                                          |                                        | 26-Oct-15         | 42269                   | 23-Nov-15    | 38                  |
| 96.     | 2015-16 | RKVY           | Nalbari  | Spices     | Onion         | 3,000.00  | kg   |                                          | Hort.FP/RKVY/FR/POON/316/2015-16/80-82 | 19-Oct-15         | 45151                   | 16-Nov-15    | 31                  |
| 97.     | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 70.00     | kg   |                                          |                                        | 19-Oct-15         | 40271                   | 17-Nov-15    | 32                  |
| 98.     | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 70.00     | kg   |                                          |                                        | 19-Oct-15         | 40272                   | 17-Nov-15    | 32                  |
| 99.     | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 70.00     | kg   |                                          |                                        | 19-Oct-15         | 40273                   | 17-Nov-15    | 32                  |
| 100.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 70.00     | kg   |                                          |                                        | 19-Oct-15         | 40274                   | 17-Nov-15    | 32                  |
| 101.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 60.00     | kg   |                                          |                                        | 19-Oct-15         | 40275                   | 17-Nov-15    | 32                  |
| 102.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 50.00     | kg   |                                          |                                        | 19-Oct-15         | 40276                   | 17-Nov-15    | 32                  |
| 103.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 70.00     | kg   |                                          |                                        | 19-Oct-15         | 40277                   | 17-Nov-15    | 32                  |

**Audit Report on Social, Economic and General Sectors for the year ended 31 March 2020**

| Sl. No. | Year    | Name of Scheme | District | Components | Name of items | Quantity | Unit | Sowing season as per package of practice | Supply order                              | Supply Order Date | Challan No | Challan Date | Delay in No.of days |
|---------|---------|----------------|----------|------------|---------------|----------|------|------------------------------------------|-------------------------------------------|-------------------|------------|--------------|---------------------|
| 104.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 60.00    | kg   |                                          |                                           | 19-Oct-15         | 40278      | 17-Nov-15    | 32                  |
| 105.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 50.00    | kg   |                                          |                                           | 19-Oct-15         | 40279      | 17-Nov-15    | 32                  |
| 106.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 80.00    | kg   |                                          |                                           | 19-Oct-15         | 40280      | 17-Nov-15    | 32                  |
| 107.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 60.00    | kg   |                                          |                                           | 19-Oct-15         | 40281      | 17-Nov-15    | 32                  |
| 108.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 60.00    | kg   |                                          |                                           | 19-Oct-15         | 40282      | 17-Nov-15    | 32                  |
| 109.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 30.00    | kg   |                                          |                                           | 19-Oct-15         | 40283      | 17-Nov-15    | 32                  |
| 110.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 200.00   | kg   |                                          |                                           | 19-Oct-15         | 40312      | 18-Nov-15    | 33                  |
| 111.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40301      | 18-Nov-15    | 33                  |
| 112.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 350.00   | kg   |                                          |                                           | 19-Oct-15         | 40307      | 18-Nov-15    | 33                  |
| 113.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40304      | 18-Nov-15    | 33                  |
| 114.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 350.00   | kg   |                                          |                                           | 19-Oct-15         | 40300      | 18-Nov-15    | 33                  |
| 115.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40309      | 18-Nov-15    | 33                  |
| 116.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40302      | 18-Nov-15    | 33                  |
| 117.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 350.00   | kg   |                                          |                                           | 19-Oct-15         | 40305      | 18-Nov-15    | 33                  |
| 118.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 350.00   | kg   |                                          |                                           | 19-Oct-15         | 40306      | 18-Nov-15    | 33                  |
| 119.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 350.00   | kg   |                                          |                                           | 19-Oct-15         | 40303      | 18-Nov-15    | 33                  |
| 120.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40308      | 18-Nov-15    | 33                  |
| 121.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40310      | 18-Nov-15    | 33                  |
| 122.    | 2015-16 | RKVY           | Morigaon | Spices     | Onion         | 150.00   | kg   |                                          |                                           | 19-Oct-15         | 40311      | 18-Nov-15    | 33                  |
| 123.    | 2016-17 | RKVY           | Sonitpur | Vegetables | Broccoli      | 3.00     | kg   | Mid July to First Week of November       | Hort. F.P/RKVY/350/2016-17/319-322        | 10-Nov-16         | 35925      | 28-Nov-16    | 21                  |
| 124.    | 2016-17 | RKVY           | Morigaon | Vegetables | Broccoli      | 3.00     | kg   |                                          | Hort. F.P/RKVY/350/2016-17/319-322        | 10-Nov-16         | 45547      | 22-Nov-16    | 15                  |
| 125.    | 2016-17 | RKVY           | Kamrup   | Vegetables | Broccoli      | 4.00     | kg   |                                          | Hort.FP/RKVY/350/2016-17/311-314          | 8-Nov-16          | 47599      | 25-Nov-16    | 18                  |
| 126.    | 2017-18 | HMNEH          | Nagaon   | Vegetables | Capsicum      | 3.50     | kg   | December to January                      | Hort.FP/436/HMNEH(II instt)/2017-18/27    | 31-Mar-18         | 63398      | 25-Apr-18    | 74                  |
| 127.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 0.39     | kg   |                                          |                                           | 31-Mar-18         | 63428      | 26-Apr-18    | 75                  |
| 128.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 1.80     | kg   |                                          |                                           | 31-Mar-18         | 63438      | 26-Apr-18    | 75                  |
| 129.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 0.30     | kg   |                                          |                                           | 31-Mar-18         | 63447      | 27-Apr-18    | 76                  |
| 130.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 0.90     | kg   |                                          |                                           | 31-Mar-18         | 63445      | 27-Apr-18    | 76                  |
| 131.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 2.50     | kg   |                                          |                                           | 26-Apr-18         | 63428      | 26-Apr-18    | 75                  |
| 132.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 0.90     | kg   |                                          |                                           | 26-Apr-18         | 63445      | 27-Apr-18    | 76                  |
| 133.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 0.30     | kg   |                                          |                                           | 26-Apr-18         | 63447      | 27-Apr-18    | 76                  |
| 134.    | 2017-18 | HMNEH          | Sonitpur | Vegetables | Capsicum      | 1.80     | kg   |                                          |                                           | 26-Apr-18         | 63438      | 26-Apr-18    | 75                  |
| 135.    | 2017-18 | HMNEH          | Morigaon | Vegetables | Capsicum      | 1.50     | kg   |                                          |                                           | 31-Mar-18         | 63627      | 27-Apr-18    | 76                  |
| 136.    | 2017-18 | HMNEH          | Morigaon | Vegetables | Capsicum      | 1.10     | kg   |                                          |                                           | 31-Mar-18         | 63442      | 27-Apr-18    | 76                  |
| 137.    | 2017-18 | HMNEH          | Nalbari  | Vegetables | Capsicum      | 1.60     | kg   |                                          |                                           | 31-Mar-18         | 63444      | 27-Apr-18    | 76                  |
| 138.    | 2017-18 | HMNEH          | Nalbari  | Vegetables | Capsicum      | 1.30     | kg   |                                          |                                           | 31-Mar-18         | 63613      | 21-Apr-18    | 70                  |
| 139.    | 2017-18 | HMNEH          | Nalbari  | Vegetables | Capsicum      | 2.20     | kg   |                                          |                                           | 31-Mar-18         | 63388      | 20-Apr-18    | 69                  |
| 140.    | 2018-19 | HMNEH          | Nagaon   | Vegetables | Watermelon    | 15.40    | kg   | January-February; June-July              | Hort.FP/459/Veg. Seed/HMNEH/2018-19/46-47 | 25-Aug-18         | 65353      | 7-Sep-18     | 38                  |
| 141.    | 2018-19 | HMNEH          | Sonitpur | Vegetables | Watermelon    | 5.00     | kg   |                                          |                                           | 25-Aug-18         | 65384      | 18-Sep-18    | 49                  |
| 142.    | 2018-19 | HMNEH          | Morigaon | Vegetables | Watermelon    | 16.00    | kg   |                                          |                                           | 25-Aug-18         | 65385      | 18-Sep-18    | 49                  |
| 143.    | 2018-19 | HMNEH          | Kamrup   | Vegetables | Watermelon    | 40.70    | kg   |                                          |                                           | 25-Aug-18         | 65405      | 24-Sep-18    | 55                  |

**Appendix –2.3***(Reference to paragraph -2.2.5.4)***Statement showing the physical and financial target and achievement of Small Nurseries**

| Particulars            | Year         | As per AAP             |                               | As per Progress Reports     |                                    | As per Records produced <sup>145</sup> |                                    |
|------------------------|--------------|------------------------|-------------------------------|-----------------------------|------------------------------------|----------------------------------------|------------------------------------|
|                        |              | Physical Target (nos.) | Financial Target (₹ in crore) | Physical Achievement (nos.) | Financial Achievement (₹ in crore) | Physical Achievement (nos.)            | Financial Achievement (₹ in crore) |
| <b>Private Nursery</b> | 2015-16      | 0                      | 0.00                          | 0                           | 0                                  | 0                                      | 0.00                               |
|                        | 2016-17      | 5                      | 0.38                          | 0                           | 0                                  | 9                                      | 0.34                               |
|                        | 2017-18      | 9                      | 0.68                          | 9                           | 0.65                               | 0                                      | 0.00                               |
|                        | 2018-19      | 30                     | 2.25                          | 30                          | 2.25                               | 17                                     | 1.09                               |
|                        | 2019-20      | 40                     | 3.00                          | 35                          | 2.62                               | 0                                      | 0.00                               |
|                        | <b>Total</b> | <b>84</b>              | <b>6.31</b>                   | <b>74</b>                   | <b>5.52</b>                        | <b>26</b>                              | <b>1.43</b>                        |
| <b>Public Nursery</b>  | 2015-16      | 1                      | 0.10                          | 1                           | 0.09                               | 0                                      | 0.00                               |
|                        | 2016-17      | 0                      | 0.00                          | 0                           | 0.000                              | 0                                      | 0.00                               |
|                        | 2017-18      | 2                      | 0.30                          | 2                           | 0.270                              | 0                                      | 0.00                               |
|                        | 2018-19      | 2                      | 0.30                          | 0                           | 0.000                              | 0                                      | 0.00                               |
|                        | 2019-20      | 2                      | 0.30                          | 2                           | 0.300                              | 0                                      | 0.00                               |
|                        | <b>Total</b> | <b>7</b>               | <b>1.00</b>                   | <b>5</b>                    | <b>0.66</b>                        | <b>0</b>                               | <b>0.00</b>                        |

<sup>145</sup> Audit considered the subsidy payment date records to be included as achievement in a particular year



### Appendix –2.4 (A)

(Reference to paragraph -2.2.5.5)

#### Statement showing the achievement against yearly physical target of various types of trainings under HMNEH

| Year                    | Training to Farmers   |               |                                       |            |                              |          |                   |            | Supervisors/technical/field Staff |            |                                   |          |
|-------------------------|-----------------------|---------------|---------------------------------------|------------|------------------------------|----------|-------------------|------------|-----------------------------------|------------|-----------------------------------|----------|
|                         | Training within State |               | Training/Exposure visit outside State |            | Exposure visit outside India |          | Skill development |            | Training/Study tour outside State |            | Training/Study tour outside India |          |
|                         | PT                    | PA            | PT                                    | PA         | PT                           | PA       | PT                | PA         | PT                                | PA         | PT                                | PA       |
| 2015-16                 | 2,500                 | 2,250         | 200                                   | 180        | 7                            | 0        | 0                 | 0          | 40                                | 36         | 0                                 | 0        |
| 2016-17                 | 2,000                 | 0             | 40                                    | 0          | 0                            | 0        | 0                 | 0          | 20                                | 0          | 7                                 | 0        |
| 2017-18                 | 225                   | 225           | 0                                     | 0          | 0                            | 0        | 200               | 200        | 108                               | 108        | 6                                 | 0        |
| 2018-19                 | 7,500                 | 2,700         | 300                                   | 300        | 6                            | 0        | 300               | 300        | 100                               | 94         | 4                                 | 0        |
| 2019-20                 | 4,900                 | 4,900         | 0                                     | 0          | 16                           | 0        | 500               | 300        | 400                               | 200        | 9                                 | 0        |
| <b>Total</b>            | <b>17,125</b>         | <b>10,075</b> | <b>540</b>                            | <b>480</b> | <b>29</b>                    | <b>0</b> | <b>1,000</b>      | <b>800</b> | <b>668</b>                        | <b>438</b> | <b>26</b>                         | <b>0</b> |
| <b>% of achievement</b> | <b>59</b>             |               | <b>89</b>                             |            | <b>0</b>                     |          | <b>80</b>         |            | <b>66</b>                         |            | <b>0</b>                          |          |

PT- Physical Target as per AAP & PA – Physical Achievement as per Progress Reports.

### Appendix –2.4 (B)

(Reference to paragraph -2.2.5.5)

#### Statement showing the achievement against yearly physical target of various types of trainings under RKVY

| Type of training                                                            | Year    | As per AAP        |                      | As per Progress Reports |                     | % achievement |             |
|-----------------------------------------------------------------------------|---------|-------------------|----------------------|-------------------------|---------------------|---------------|-------------|
|                                                                             |         | Training Targeted | Beneficiary targeted | Training                | Beneficiary covered | Training      | Beneficiary |
| Farmer's training, seminar, workshop, exposure visit, etc./ Agri-horti show | 2015-16 | 6                 | 3,000                | 6                       | 1,294               | 100           | 43          |
|                                                                             | 2016-17 | 36                | 3,027                | 7                       | 1,295               | 19            | 43          |
| Training and Skill Development of farmers and for unemployed youth          | 2015-16 | 100               | 5,000                | 26                      | 1,300               | 26            | 26          |
|                                                                             | 2016-17 | No target         | 10,000               | -                       | 0                   | -             | 0           |
| <b>Total</b>                                                                |         | <b>10,142</b>     | <b>21,027</b>        | <b>39</b>               | <b>3,889</b>        | <b>2</b>      | <b>18</b>   |



**Appendix –2.5***{Reference to paragraph -2.2.5.6.1 (ii)}***Procurement of planting materials for Model Floriculture Unit, Sarutari**

| Supplier name                 | Date of Supply Order | Name of planting material | Quantity (No) | Rate per unit (₹) | Total Amount (₹ )  |
|-------------------------------|----------------------|---------------------------|---------------|-------------------|--------------------|
| M/s Raja Enterprise           | 23-Jun-15            | Anthurium                 | 5,734         | 235.00            | 13,47,490          |
|                               |                      | T.C. Gerbera              | 6,147         | 65.00             | 3,99,555           |
|                               |                      | Lilium                    | 5,500         | 58.00             | 3,19,000           |
|                               |                      | T.C. Orchid Plantlets     | 5,546         | 450.00            | 24,95,700          |
|                               | 5-Aug-15             | T.C. Orchid Plantlets     | 1,704         | 450.00            | 7,66,800           |
| <b>Total</b>                  |                      |                           |               |                   | <b>53,28,545</b>   |
| M/s Asiatic Horticulture Farm | 14-Dec-15            | Rose Grafted              | 5,000         | 45.00             | 2,25,000           |
|                               | 14-Dec-15            | T.C. Anthurium Seedlings  | 1,000         |                   |                    |
|                               | 30-Jan-16            | Rose Grafted              | 47,322        | 45.00             | 21,29,490          |
| M/s Raja Enterprise           | 30-Jan-16            | T.C. Orchid Grafted       | 7,777         | 450.00            | 34,99,650          |
| <b>Total</b>                  |                      |                           |               |                   | <b>58,54,140</b>   |
| <b>Gross Total</b>            |                      |                           |               |                   | <b>1,11,82,685</b> |

## Appendix –2.6

(Reference to paragraph -2.2.7.1)

### Statement showing number of farmers registered under Hortnet

| Sl. No. | District                | Farmers Registered |         |         |         |         | Total  |
|---------|-------------------------|--------------------|---------|---------|---------|---------|--------|
|         |                         | 2015-16            | 2016-17 | 2017-18 | 2018-19 | 2019-20 |        |
| 1       | Baksa                   | 0                  | 16      | 140     | 347     | 940     | 1443   |
| 2       | Barpeta                 | 0                  | 54      | 332     | 2140    | 1022    | 3548   |
| 3       | Biswanath               | 0                  | 5       | 62      | 589     | 2966    | 3622   |
| 4       | Bongaigaon              | 0                  | 11      | 49      | 160     | 292     | 512    |
| 5       | Cachar                  | 0                  | 43      | 72      | 232     | 192     | 539    |
| 6       | Charaideo               | 0                  | 156     | 336     | 3291    | 2740    | 6523   |
| 7       | Chirang                 | 0                  | 21      | 87      | 430     | 1351    | 1889   |
| 8       | Darrang                 | 0                  | 17      | 109     | 1059    | 1732    | 2917   |
| 9       | Dhemaji                 | 0                  | 382     | 8761    | 13244   | 26156   | 48543  |
| 10      | Dhubri                  | 0                  | 20      | 87      | 985     | 605     | 1697   |
| 11      | Dibrugarh               | 0                  | 41      | 252     | 1697    | 1323    | 3313   |
| 12      | Dima Hasao              | 0                  | 0       | 354     | 1156    | 561     | 2071   |
| 13      | Goalpara                | 0                  | 89      | 2582    | 3578    | 13794   | 20043  |
| 14      | Golaghat                | 0                  | 12      | 101     | 1389    | 1671    | 3173   |
| 15      | Hailakandi              | 0                  | 2       | 37      | 112     | 384     | 535    |
| 16      | Hojai                   | 0                  | 3       | 1335    | 1111    | 4427    | 6876   |
| 17      | Jorhat                  | 0                  | 25      | 624     | 2277    | 7181    | 10107  |
| 18      | Kamrup                  | 0                  | 1685    | 15571   | 19595   | 36262   | 73113  |
| 19      | Kamrup Metropolitan     | 0                  | 32      | 195     | 663     | 2198    | 3088   |
| 20      | Karbi Anglong           | 0                  | 17      | 1456    | 1316    | 5203    | 7992   |
| 21      | Karimganj               | 0                  | 87      | 2043    | 1656    | 10694   | 14480  |
| 22      | Kokrajhar               | 0                  | 7       | 19      | 64      | 180     | 270    |
| 23      | Lakhimpur               | 0                  | 1935    | 8958    | 42011   | 47091   | 99995  |
| 24      | Majuli                  | 0                  | 32      | 1002    | 553     | 4334    | 5921   |
| 25      | Morigaon                | 0                  | 157     | 86      | 587     | 1988    | 2818   |
| 26      | Nagaon                  | 1                  | 31      | 1047    | 1774    | 8147    | 11000  |
| 27      | Nalbari                 | 0                  | 7       | 46      | 403     | 908     | 1364   |
| 28      | Sivasagar               | 0                  | 82      | 103     | 866     | 3045    | 4096   |
| 29      | Sonitpur                | 0                  | 458     | 424     | 5034    | 1238    | 7154   |
| 30      | South Salmara Mancachar | 0                  | 37      | 19      | 377     | 678     | 1111   |
| 31      | Tinsukia                | 0                  | 17      | 840     | 1331    | 6664    | 8852   |
| 32      | Udalguri                | 0                  | 80      | 1528    | 2829    | 17437   | 21874  |
| 33      | West Karbi Anglong      | 0                  | 8       | 3921    | 6687    | 11597   | 22213  |
| Total   |                         | 1                  | 5569    | 52578   | 119543  | 225001  | 402692 |

**Appendix-2.7**  
(Reference to paragraph – 2.3.2)  
**Details of 18 test-checked works**

| Sl. No. | Name of Road                                                                                                      | Progress Report | Date of completion | Supplementary Quantity of ICBP (in sqm) | Rate/ sqm (In Rs) | Utilised Qty of ICBP (in sqm) | Original Tender/BOQ Cost (in lakh) | Modified Tender Cost (in lakh) |
|---------|-------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|-----------------------------------------|-------------------|-------------------------------|------------------------------------|--------------------------------|
| 1       | “Construction of Road from GarapaniKharaji to NH 52,2017-18 Batch-1”                                              | 100%            | 05.11.2018         | 12,305.25                               | 1,104.70          | 12,303.01                     | 201.96                             | 254.18                         |
| 2       | “Construction of Road from Bagharbari to Barangabari, 2017-18 Batch-1”                                            | 100%            | 15.11.2019         | 24,866.50                               | 1,104.70          | 24,886.50                     | 451.83                             | 580.87                         |
| 3       | “Construction of Road from Madhugohain grant to Bangaligoan, 2017-18 Batch-II”                                    | 90%             | In Progress        | 13,362.93                               | 1,104.70          | 5,625.00                      | 425.31                             | 482.99                         |
| 4       | Construction and maintenance of Rural Roads 2017-18 Batch 1                                                       | 100%            | 30.10.2018         | 13,318.43                               | 1,104.70          | 13,318.43                     | 357.69                             | 415.37                         |
| 5       | Construction and maintenance of Rural Roads 2017-18 Batch 1 (L-037 Dulakhaity to Jhargaon)                        | 100%            | 02.04.2019         | 33,809.57                               | 1,104.70          | 33,809.57                     | 718.45                             | 866.61                         |
| 6       | Construction of Road from NapamChakali Road, 2017-18 Batch-3                                                      | 88%             | 11.05.2020         | 16,116.84                               | 1,104.70          | 7,743.75                      | 320.85                             | 398.01                         |
| 7       | Construction of Road from SeponGoan to Jajolipukhuri, 2016-17 Batch-1                                             | 100%            | 26.12.2019         | 7,007.57                                | 1,104.70          | 7,007.57                      | 426.81                             | 480.29                         |
| 8       | Construction of Road from Borpathar to Solomari Road, 2017-18 Batch-3                                             | 88%             | In Progress        | 18,538.41                               | 1,104.70          | 18,538.41                     | 332.22                             | 384.63                         |
| 9       | Construction and maintenance of Barahi Ali (L-6.13 KM) 2017-18 Batch-II                                           | 56%             | In Progress        | 23,874.11                               | 1,104.70          | 23,874.11                     | 570.35                             | 662.13                         |
| 10      | Construction of Road from LO63-NH-38 to-SukhaniLangkashi Road to forest Vill. Lakhpathar (VR52), 2017-18 Batch-II | 85%             | 15.01.2020         | 28,968.75                               | 1,104.70          | 23,625.00                     | 531.80                             | 612.87                         |

| Sl. No.      | Name of Road                                                                                                                                                          | Progress Report | Date of completion | Supplementary Quantity of ICBP (in sqm) | Rate/ sqm (In Rs) | Utilised Qty of ICBP (in sqm) | Original Tender/BOQ Cost (in lakh) | Modified Tender Cost (in lakh) |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|-----------------------------------------|-------------------|-------------------------------|------------------------------------|--------------------------------|
| 11           | Construction of Road from LO37 Hatghuli to Kapatholi N C No.1 (VR19), 2017-18 Batch-III'                                                                              | 85%             | In Progress        | 24,720.00                               | 1,104.70          | 20,518.75                     | 437.18                             | 556.63                         |
| 12           | Construction and maintenance of rural road from Baruahulia to Kukurekhowa, 2017-18 Batch-1                                                                            | 100%            | 25.09.2019         | 23,175.00                               | 1,104.70          | 23,174.50                     | 446.31                             | 543.42                         |
| 13           | Construction of Road from NH-37 to Kanjikhowa Gaon, 2017-18 Batch-1                                                                                                   | 100%            | 28.02.2019         | 14,368.50                               | 1,104.70          | 14,368.50                     | 400.05                             | 335.1                          |
| 14           | Construction and maintenance of Borjuri PWD road to Vetkiling via Sai Engtigaon L-6 KM 2017-18 Batch-II                                                               | 76%             | 08.10.2019         | 22,500.00                               | 1,104.70          | 15,075.00                     | 430.62                             | 539.00                         |
| 15           | Construction and maintenance of Roads under PMGSY 2017-18 Batch 3 PMGSY Package No. AS11-364                                                                          | 100%            | 22.01.2020         | 8,111.25                                | 1,104.70          | 7,985.62                      | 134.94                             | 176.34                         |
| 16           | Construction of 1.Nalapara to Sessa Road, 2. Pukhuripara to ChessaKaripara road, 3. Rd From Patgaon to Kalimandir, 4. JimirgaonBakhalp ara Road AS-11-347,419,665,753 | 100%            | 26.02.2021         | 9,375.00                                | 1,104.70          | 6,470.00                      | 1,440.88                           | 1,457.84                       |
| 17           | L043 Guwahati gorbhanga Road under PMGSY 2017-18 Batch 1 PMGSY Package No. AS-11-808                                                                                  | 27%             | In Progress        | 81,112.50                               | 1,104.70          | 16,250.00                     | 1,382.85                           | 1,899.34                       |
| 18           | Construction and maintenance of the work 'L068-Notun Rani to Jalukpaham under PMGSY 2017-18 Batch 3 PMGSY Package No. AS-11-732                                       | 20%             | In Progress        | 93,472.50                               | 1,104.70          | 12,557.00                     | 2,083.20                           | 2,432.75                       |
| <b>Total</b> |                                                                                                                                                                       |                 |                    | <b>4,69,003.11</b>                      |                   | <b>2,87,130.72</b>            | <b>11,093.3</b>                    | <b>13,078.37</b>               |

**Source: Departmental Records**

**Appendix-2.8**  
(Reference to paragraph – 2.3.3)

**Statement showing comparison of salvage cost vis-à-vis construction cost in terms of BoQ**

| Course                | Item                                                                        | Unit | Construction   |                                 |                                            | Salvage rate quoted by L1 bidder |
|-----------------------|-----------------------------------------------------------------------------|------|----------------|---------------------------------|--------------------------------------------|----------------------------------|
|                       |                                                                             |      | Estimated rate | BoQ rate (as per agreement) (₹) | Average of BoQ rate                        |                                  |
| Base/ Sub Base course | Granular Sub Base with close graded material                                | Cum  | 2016.84        | 2,000                           | (2,000+3,000) divided by 2 = 2,500         | 8,000                            |
|                       | Wet Mix Macadam                                                             | Cum  | 2334.77        | 3,000                           |                                            |                                  |
| Bituminous Course     | Bituminous Macadam Grading II using VG-30 grade bitumen                     | Cum  | 7262.30        | 8,000                           | (8000+9000+10500+12000) divided by 4=9,875 | 15,000                           |
|                       | Profile corrective course with Macadam Grading II using VG-30 grade bitumen | Cum  | 7262.30        | 9,000                           |                                            |                                  |
|                       | Dense Bituminous Macadam Grading II using VG-30 grade bitumen               | Cum  | 8666.02        | 10,500                          |                                            |                                  |
|                       | Bituminous Concrete                                                         | Cum  | 10393.47       | 12,000                          |                                            |                                  |

*Source: Departmental Records*

## Appendix-2.9

(Reference to paragraph -2.3.3)

Statement showing comparison of original BoQ and Revised BoQ for credit of salvage value

| Item                                                                                      | Original BOQ |                        | Revised BOQ |                       |
|-------------------------------------------------------------------------------------------|--------------|------------------------|-------------|-----------------------|
|                                                                                           | Qty          | Salvage value          | Qty         | Salvage value         |
| <b>Credit for salvage value for Cutting of trees, etc.</b>                                |              |                        |             |                       |
| 1. Girth above 300 mm up to 600 mm                                                        | 7            | 7,000                  | -           | -                     |
| 2. Girth above 600 mm up to 900 mm                                                        | 4            | 4,000                  | -           | -                     |
| 3. Girth above 900 mm up to 1800 mm                                                       | 2            | 4,000                  | -           | -                     |
| 4. Girth above 1800 mm                                                                    | 1            | 1,000                  | -           | -                     |
| <b>Total</b>                                                                              |              | <b>16,000</b>          |             | -                     |
| <b>Credit for salvage value for Removal of stumps left over</b>                           |              |                        |             |                       |
| 1. Girth above 300 mm up to 600 mm                                                        | 321          | 16,05,000              | -           | -                     |
| 2. Girth above 600 mm up to 900 mm                                                        | 248          | 24,80,000              | -           | -                     |
| 3. Girth above 900 mm up to 1800 mm                                                       | 347          | 52,05,000              | -           | -                     |
| 4. Girth above 1800 mm                                                                    | 153          | 30,60,000              | -           | -                     |
| <b>Total</b>                                                                              |              | <b>1,23,50,000</b>     |             |                       |
| <b>Credit for salvage value for Dismantling of existing structures like culvert, etc.</b> |              |                        |             |                       |
| a) Plain Cement Concrete                                                                  | 793.25       | 63,46,000              | 77.81       | 6,22,512              |
| b) Stone/Brick Masonry                                                                    | 136          | 10,88,000              | 80          | 6,40,000              |
| c) All types of Hume Pipes                                                                |              | -                      |             | -                     |
| 1. Up to 600 mm dia                                                                       | 9.60         | 96,000                 | -           | -                     |
| 2. Above 600 mm-900 mm dia                                                                | 140.40       | 21,06,000              | -           | -                     |
| 3. Above 900 mm dia                                                                       | 125          | 25,00,000              | 110.50      | 22,10,000             |
| <b>Total</b>                                                                              |              | <b>1,21,36,000</b>     |             | <b>34,72,512</b>      |
| <b>d) Flexible pavements and reuse of dismantled materials</b>                            |              |                        |             |                       |
| 1. Base/sub base course                                                                   | 25,442.37    | 20,35,38,960           | 1,323.93    | 1,05,91,458           |
| 2. Bituminous course                                                                      | 671.28       | 1,00,69,200            | 160.98      | 24,14,754             |
| e) Hectometer stones                                                                      | 1.00         | 10,000                 | -           | -                     |
| f) Kilometer Stones                                                                       | 1.00         | 10,000                 | 1.00        | 10,000                |
| <b>Total</b>                                                                              |              | <b>21,36,28,160.00</b> |             | <b>1,30,16,211.60</b> |
| <b>G.Total</b>                                                                            |              | <b>23,81,30,160.00</b> |             | <b>1,64,88,723.60</b> |

Source: Departmental Records

**Appendix-2.10***(Reference to paragraph -2.3.4)***Statement showing the fictitious quantity of materials supplied and fictitious payment made there against***(all the quantities are in m3 and all the amount is in ₹)*

| Sl. No.      | Particulars                                              | Quantity claimed as supplied | Quantity against which payment made (after deduction of 15 per cent void) | Rate of payment Per cum | Compacted quantity admissible for payment | Excess quantity claimed to be supplied | Fictitious quantity against which payment was made | Involved amount     |
|--------------|----------------------------------------------------------|------------------------------|---------------------------------------------------------------------------|-------------------------|-------------------------------------------|----------------------------------------|----------------------------------------------------|---------------------|
| 1            | 2                                                        | 3                            | 4                                                                         | 5                       | 6                                         | 7 (3-4)                                | 8 (4-6)                                            | 9 (8*5)             |
| 1            | Collection of river boulder                              | 6,003.13                     | 5,102.66                                                                  | 1,572.43                | 4,338.00                                  | 900.47                                 | 764.66                                             | 12,02,374.32        |
| 2            | Local carriage of boulder (75 per cent of total boulder) | 4,500.62                     | 3,825.53                                                                  | 205.02                  | 3,253.50                                  | 675.09                                 | 572.03                                             | 1,17,277.59         |
| 3            | Labour charge for dumping of boulders in geo-cages       | 6,003.13                     | 5,102.66                                                                  | 352.43                  | 4,338.00                                  | 900.47                                 | 764.66                                             | 2,69,489.12         |
| <b>Total</b> |                                                          |                              |                                                                           |                         |                                           |                                        |                                                    | <b>15,89,141.04</b> |

*Source: Departmental Records*



**Appendix-3.1**  
*{Reference to paragraphs 3.2.1}*  
**Objectives of CCTNS**

The objectives of the Scheme can broadly be listed as follows:

1. To make the Police functioning citizen friendly and more transparent by automating the functioning of Police Stations.
2. To improve delivery of citizen-centric services through effective use of ICT.
3. To provide the Investigating Officers of the Civil Police with modern technology, tools and information to facilitate investigation of crime and detection of criminals.
4. To improve Police functioning in various other areas such as Law and Order, Traffic Management, Emergency response, *etc.*
5. To facilitate Interaction and sharing of Information amongst Police Stations, Districts, State/UT headquarters and other Police Agencies.
6. To assist senior Police Officers in better management of Police Force.
7. To keep track of the progress of Cases, including in Courts.
8. To reduce manual and redundant Records keeping & increasing operational efficiency by reducing the necessity to manually perform monotonous and repetitive tasks
9. Automating back-office functions, and thereby release police staff for greater focus on core police functions.

**The following were the expected benefits envisaged from successful implementation of the CCTNS:**

1. **Benefits to Police Department:** enhanced tools for investigation, centralised crime and criminal information repository, Enhanced ability to analyse crime patterns, faster turnaround time for analysis results, reduced workload for Police Stations back office activities, creates a collective knowledge environment.
2. **Benefits to Ministry of Home Affairs (NCRB):** through standardised means of capturing the crime and criminal data, faster and easier access to crime and criminal information across the country, enhanced ability to detect crime patterns, faster respond with greater accuracy to enquiries.
3. **Benefits to Citizens:** Provided multiple channels to access services from police, simplified process - for registering petitions, accessing general services, means of tracking the progress of the case during trials, access to view/report and status, Improved relationship management for victims and witnesses, faster and assured response from police to any emergency calls for assistance.
4. **Benefits to external departments:** Seamless integration with police systems for better citizen service delivery and improved law enforcement, Quick exchange of accurate information with the police department.

**Appendix-3.2***{Reference to paragraph 3.2.1}***Formats of IIFs, OCIS and Other Registration Modules in CAS**

| <b>Sl. No.</b> | <b>Form Name</b>                                    | <b>Module in CAS</b>      |
|----------------|-----------------------------------------------------|---------------------------|
| 1.             | First Information Report(IIF-1)                     | Registration              |
| 2.             | Crime Details Form(IIF-2)                           | Investigation             |
| 3.             | Arrest / Court Surrender Form(IIF-III)              | Investigation             |
| 4.             | Property Search & Seizure Form(IIF-IV)              | Investigation             |
| 5.             | Final Form / Report (IIF-V)                         | Investigation             |
| 6.             | Court Disposal Form(IIF-VI)                         | Prosecution               |
| 7.             | Result of Appeal Form(IIF-VII)                      | Prosecution               |
| 8.             | Missing Person Registration(IIF-VIII)               | Missing Person            |
| 9.             | Unidentified Person Registration(IIF-IX)            | Unidentified Found Person |
| 10.            | Registration of Unidentified Dead Body(IIF-X)       | Unidentified Dead Body    |
| 11.            | Registration of Unnatural Death(IIF-XI)             | Unnatural Death           |
| 12.            | Gang Profile Form (OCIS-1)                          | Criminal Profiling        |
| 13.            | Gang/Organisation Criminal Activity Details(OCIS-2) | Criminal Profiling        |
| 14.            | Member Details Form(OCIS-3)                         | Criminal Profiling        |
| 15.            | General Dairy                                       | GD                        |
| 16.            | Non-Cognisable Offence Information Report           | Non-Cognisable Report     |
| 17.            | Lost Property Registration                          | Lost Property             |
| 18.            | Unclaimed / Abandoned Property                      | Unclaimed Property        |
| 19.            | Medico Legal Case Request Form(MLC)                 | MLC                       |
| 20.            | Stranger Roll Registration                          | Stranger Roll             |
| 21.            | Preventive Action Registration                      | Preventive Action         |
| 22.            | Foreigner Registration Form                         | Foreigner Registration    |
| 23.            | C-Form                                              | C-Form                    |
| 24.            | Missing Cattle Registration                         | Missing Cattle            |

**Appendix-3.3**  
*{Reference to paragraph 3.2.4.1.1(II)}*  
 Discrepancy in different fields

| Discrepancy Field                        | Discrepancy in Number of FIRs out of 20 (%) |
|------------------------------------------|---------------------------------------------|
| Original Date and Time                   | 20 (100)                                    |
| Information received at PS Date/Time     | 15 (75)                                     |
| Difference in Name of IO in FIRs         | 9 (45)                                      |
| Difference in Time of occurrence in FIRs | 12 (60)                                     |
| Difference in Fathers Name field in FIRs | 18 (90)                                     |
| Difference in Occupation details FIRs    | 20 (100)                                    |

The details are as shown below:

| Sl. No. | Police Station Name | FIR NO    | Data fields in CAS generated FIR different than Manual FIR                                                            | Data fields in Manual FIR not found in CAS generated FIR          |
|---------|---------------------|-----------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1       | Dispur              | 421/2021  | Original date and time, Section of law, information received at PS date, Name of IO allotted to the case              | Fathers Name, occupation                                          |
| 2       | Gorchuk             | 0530/2020 | Original date and time ,Time of occurrence, Time of information received at PS                                        | Fathers Name, occupation                                          |
| 3       | Gorchuk             | 0531/2020 |                                                                                                                       | Fathers Name, occupation                                          |
| 4       | Gorchuk             | 0532/2020 |                                                                                                                       | Fathers Name, occupation                                          |
| 5       | Gorchuk             | 0533/2021 | Original date and time ,Time of occurrence, Time of information received at PS                                        | Particulars of Property stolen/involved, Fathers Name, occupation |
| 6       | Gorchuk             | 0534/2020 | Original date and time, Information received at PS time                                                               | Fathers Name, occupation                                          |
| 7       | Gorchuk             | 0535/2020 | Original date and time, Information received at PS time, Details of 2 suspects written in single suspect name field   | Fathers Name, occupation                                          |
| 8       | Gorchuk             | 0536/2020 | Original date and time ,Time of occurrence, Time of information received at PS                                        | Fathers Name, occupation                                          |
| 9       | Gorchuk             | 0537/2020 | Original date and time ,Time of occurrence, Time of information received at PS, Name of suspect                       | Fathers Name, occupation                                          |
| 10      | Gorchuk             | 0538/2020 | Original date and time ,Time of occurrence, Time of information received at PS, relative's name in details of suspect | Fathers Name, occupation                                          |
| 11      | Jalukbari           | 0304/2021 | Original date and time, Name of IO                                                                                    | Fathers Name, occupation                                          |
| 12      | Jalukbari           | 0297/2021 | Original date and time ,Time of occurrence, Time of information received at PS, Name of IO                            | Fathers Name, occupation                                          |
| 13      | Jalukbari           | 0296/2021 | Original date and time ,Time and date of occurrence, Name of IO                                                       | Fathers Name, occupation                                          |
| 14      | Jalukbari           | 0292/2021 |                                                                                                                       | Fathers Name, occupation                                          |
| 15      | Jalukbari           | 0291/2021 | Original date and time ,Time of occurrence, Time of information received at PS, Name of IO                            | Fathers Name, occupation                                          |
| 16      | Jalukbari           | 0290/2021 |                                                                                                                       | Fathers Name, occupation                                          |
| 17      | Jalukbari           | 0274/2021 | Original date and time ,Time and date of occurrence, Time of information received at PS, Name of IO                   | Fathers Name, occupation                                          |
| 18      | Azara               | 0545/2020 | Original date and time, details of suspect                                                                            | Occupation                                                        |
| 19      | Azara               | 0577/2020 | Original date and time, Total value of properties involved                                                            | Occupation                                                        |
| 20      | Jalukbari           | 0273/2021 | Original date and time ,Time and date of occurrence, Time of information received at PS Name of IO                    | Fathers Name, occupation                                          |

### Appendix-3.4

{Reference to paragraph 3.2.4.2.2}

Deficiencies found in IIF2 (Crime Details Form)-Fields not captured in IIF2 (CAS)

| Name of the Field                                 | Information/data not captured in IIF 2 (CAS) out of 12 cases (%) |
|---------------------------------------------------|------------------------------------------------------------------|
| Date and time of visit to the place of occurrence | 7 (58.33)                                                        |
| Gist of the case                                  | 8 (66.66)                                                        |
| Modus Operandi                                    | 12 (100)                                                         |
| Motive of Crime                                   | 12(100)                                                          |
| Particulars of victim                             | 4 (33.33)                                                        |
| Description of the place of occurrence            | 5(41.66)                                                         |

Details is as shown below:

| Name of the field in IIF 2                               | Deficiencies                                                                                 | Ref. FIR No. & Date                | Name of PS   |
|----------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------|--------------|
| <b>Modus Operandi</b>                                    | No data /information on Modus Operandi found captured.                                       | FIR No.0521/2020 dtd 21.09.2020    | Azara PS     |
|                                                          |                                                                                              | FIR No. 438/2017 dtd 13.11.2017    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS,  |
|                                                          |                                                                                              | FIR No 0021/2019 dtd 11.01.2019    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0816/2016 dtd 30.08.2016    | Basistha PS  |
|                                                          |                                                                                              | FIR No. 1998 /2019 dtd 25.12.2019  | Jalukbari PS |
|                                                          |                                                                                              | FIR No. 58/2018 dtd 30.01.2018     | Hatigaon PS  |
|                                                          |                                                                                              | FIR No.0911/2019 dtd 18.12.2019    | Hatigaon PS  |
|                                                          |                                                                                              | FIR No. 1998 /2019 dt 25.12.2019   | Jalukbari PS |
| <b>Motive of Crime</b>                                   | No data /information on Motive of Crime found captured.                                      | FIR No. 58/2018 dtd 30.01.2018     | Hatigaon PS  |
|                                                          |                                                                                              | FIR No.0911/2019 dtd 18.12.2019    | Hatigaon PS  |
|                                                          |                                                                                              | FIR No.0521/2020 dtd 21.09.2020    | Azara PS     |
|                                                          |                                                                                              | FIR No. 438/2017 dtd 13.11.2017    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS,  |
|                                                          |                                                                                              | FIR No 0021/2019 dtd 11.01.2019    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0816/2016 dtd 30.08.2016    | Basistha PS  |
|                                                          |                                                                                              | FIR No. 1998 /2019 dt 25.12.2019   | Jalukbari PS |
| <b>Particulars of victim(s)</b>                          | No data /information on Particulars of victims found captured in this field.                 | FIR No. 1998 /2019 dt 25.12.2019   | Jalukbari PS |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS,  |
|                                                          |                                                                                              | FIR No 0021/2019 dtd 11.01.2019    | Gorchuk PS.  |
|                                                          |                                                                                              | FIR No. 382/2016 dtd 25.07.2016    | Gorchuk PS   |
| <b>Date and Time of visit to the place of occurrence</b> | Neither date nor time of visit to the place of occurrence was found captured in this field.  | FIR No. 438/2017 dtd 13.11.2017    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS   |
|                                                          |                                                                                              | FIR No 0021/2019 dtd 11.01.2019    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.41/2018 dtd 27.01.2018 of   | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0007/2020 dtd 06.01.2020    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0816/2016 dtd 30.08.2016 of | Basistha PS  |
|                                                          |                                                                                              | FIR No. 0126/2019 dtd 28.02.2019   | Azara PS     |
| <b>Description of the place of occurrence</b>            | No data /information on Description of the place of occurrence found captured in this field. | FIR No. 438/2017 dtd 13.11.2017    | Gorchuk PS.  |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.41/2018 dtd 27.01.2018      | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0816/2016 dtd 30.08.2016    | Basistha PS  |
|                                                          |                                                                                              | FIR No. 0126/2019 dtd 28.02.2019   | Azara PS     |
| <b>Gist</b>                                              | No data /information regarding gist found captured in this field.                            | FIR No. 521/2020 dtd 21.09.2020    | Azra PS      |
|                                                          |                                                                                              | FIR No. 438/2017 dtd 13.11.2017    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No. 0218/2016 dtd 28.04.2016   | Gorchuk PS   |
|                                                          |                                                                                              | FIR No 0021/2019 dtd 11.01.2019    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No. 382/2016 dtd 25.07.2016    | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.41/2018 dtd 27.01.2018      | Gorchuk PS   |
|                                                          |                                                                                              | FIR No.0816/2016 dtd 30.08.2016    | Basistha PS  |
|                                                          |                                                                                              | FIR No. 0126/2019 dtd 28.02.2019   | Azara PS     |

### Appendix-3.5

{Reference to paragraph 3.2.4.2.3}

Statement showing some randomly checked FIRs at PS(s) against which investigation completed and Charge Sheet(CS)/Final Report (FR) submitted but not captured in IIF5 in the system (As on March.2021)

| As per physical records of PS ( Copies FIRs/Khatian Register) |                           |          |                          |                    |                                 | As found during checking of System at PS |
|---------------------------------------------------------------|---------------------------|----------|--------------------------|--------------------|---------------------------------|------------------------------------------|
| Year                                                          | FIR No. & Date            | Time     | Name of Complainant      | Status of CS or FR | FR or CS No. & Date             |                                          |
| Name of PS - Azara PS                                         |                           |          |                          |                    |                                 | IIF5 not captured                        |
| 2015                                                          | 24/2015 dtd 27.01.2015    | Nil      | Mrs. Sabita Misra Kalita | FR submitted       | FR No.37/2015 dtd 29.02.2015    |                                          |
|                                                               | 146/2015 dtd 13.05.2015   | Nil      | Gautam Bhattacharjee     | FR submitted       | FR No. 157/2018 dtd 30.04.2018  |                                          |
|                                                               | 291/2015 dtd 21.10.2015   | Nil      | Dambarudhar Konwar       | CS submitted       | CS No. 121/2015 dtd 27.11.2015  |                                          |
|                                                               | 326 /2015 dtd 01.12.2015  | Nil      | Naren Ch. Mali           | FR submitted       | FR No.126/2016 dtd 29.06.2016   |                                          |
|                                                               | 349/2015 dtd 28.12.2015   | Nil      | Md.Makib Ali             | CS submitted       | CS No. 131/2015 dtd 30.12.2015  |                                          |
| 2016                                                          | 259/2016 dtd 14.09.2016   | Nil      | Robin Das                | CS submitted       | CS No. 106/2016 dtd 24.09.2016  |                                          |
| 2019                                                          | 370/2019 dtd 24.06.2019   | 3.00 pm  | Anand Kr. Prajapati      | FR submitted       | FR No. 281/2019 dtd 31.07.2019  |                                          |
| 2020                                                          | 15/2020 dtd 07.01.2020    | 9.00pm   | Ranjita Baishya          | CS submitted       | CS No.72/2020 dtd 30.09.2020    |                                          |
|                                                               | 237/2020 dtd 16.04.2020   | 6.30 pm  | Sayed Manowar Hussain    | CS submitted       | CS No. 65/2020 dtd 31.07.2020   |                                          |
|                                                               | 456/2020 dtd 26.08.2020   | 3.00 pm  | Priyanka Das             | FR submitted       | FR No 277/2020 dtd 30.09.2020   |                                          |
| Name of PS -Jalukbari PS                                      |                           |          |                          |                    |                                 | IIF5 not captured                        |
| 2015                                                          | 0001/2015 dtd 01.01.2015  |          | Jitendra Saloi           | FR submitted       | FR No.10/2015 dtd 0.01.2015     |                                          |
| 2016                                                          | 90/2016 dtd 02.02.2016    | 11:00 AM | Anjan Majumdar           | CS submitted       | CS No.45/2016 dtd 29.02.2016    |                                          |
|                                                               | 133/2016 dtd 27.02.2016   | 8.30 pm  | H.Sarmah                 | CS submitted       | CS No.24/2016 dtd 27.02.2016    |                                          |
|                                                               | 181/2016 dtd 10.03.2016   | 10.00pm  | Namita Dey               | FR submitted       | FR No. 104/ 2017dtd 28.02.2017  |                                          |
|                                                               | 275/2016 dtd 07.04.2016   | 11.00 am | Mobarak Ali              | CS submitted       | CS No75/2016 dtd 30.04.2016     |                                          |
|                                                               | 494/2016 dtd 20.06.2016   | 7.30 pm  | Swapna Dhar              | FR submitted       | FR No 444/2016 dtd 30.09.2016   |                                          |
| 2017                                                          | 34/2017 dtd 07.01.2017    | 3.00pm   | Ram mohan Haloi          | CS submitted       | CS No. 07/2017dtd 30.01.2017    |                                          |
|                                                               | 582/2017 dtd 08.06.2017   | 8.0 pm   | Uttam Saha               | FR submitted       | FRNo 610/ 2017dtd 21.09.2017    |                                          |
|                                                               | 883/2017 dtd 06.08.2017   | 12.0 pm  | Biswajit Das             | CS submitted       | CS No 235 /2017 dtd 20.09.2017  |                                          |
| 2018                                                          | 6/2018 dtd 30.04.2018     | 7.00 pm  | Amiy Roy                 | FR Submitted       | FR No 255/2018 dtd 30.04.2018   |                                          |
|                                                               | 163/2018 dtd 09.02.2018   | 2.00pm   | Jahmin Sultana           | CS submitted       | CS No 152/2018 dtd 30.06.2018   |                                          |
| 2019                                                          | 2029/2019 dtd 29.12.2019  | 8.30 pm  | Sayedur Rahman           | FR Submitted       | FR No.712/2020 dtd 30.10.2020   |                                          |
|                                                               | 10833/2019 dtd 13.11.2019 | 9.00P.M  | Ashit Chatterjee         | CS Submitted       | CS No.02/2020 dtd 26.01.2020    |                                          |
| 2020                                                          | 97/2020 dtd 21.01.2020    | 9.00 pm  | Anamika Das              | CS submitted       | CS No. 113 /2020 dtd 30.06.2020 |                                          |

| As per physical records of PS ( Copies FIRs/Khatian Register) |                          |                       |                     |                    |                                 | As found during checking of System at PS |
|---------------------------------------------------------------|--------------------------|-----------------------|---------------------|--------------------|---------------------------------|------------------------------------------|
| Year                                                          | FIR No. & Date           | Time                  | Name of Complainant | Status of CS or FR | FR or CS No. & Date             |                                          |
| Name of PS –Dispur PS                                         |                          |                       |                     |                    |                                 |                                          |
| 2015                                                          | 375/15 dtd 24.02.2015    | 02.50 P.M             | Uttora Barman       | FR Submitted       | FR No. 525/2015 dtd 30.03.2015  | IIF5 not captured                        |
|                                                               | 595/15 dtd 27.03.2015    | 11.15 A.M             | Arnab Boro          | FR Submitted       | FR No. 990/15 dtd 31.05.2015    |                                          |
|                                                               | 683/15 dtd 09.04.2015    | 04.30 P.M             | Mitul Kr. Das       | FR Submitted       | FR No. 170/15 dtd 30.04.2015    |                                          |
|                                                               | 761/15 dtd 22.04.2015    | 03.45 P.M             | Kabita Das          | FR Submitted       | FR No. 1093/2015 dtd.27.06.2015 |                                          |
|                                                               | 792/15 dtd 25.04.2015    | 08.20 A.M             | Rinku Das           | FR Submitted       | FR No. 726/2016 dtd 30.4.2016   |                                          |
|                                                               | 1793/2015 dtd 16.08.2015 | 3.40P.M               | Nabajit Kalita      | FR Submitted       | FR No.2542/2015 dtd 30.11.2015  |                                          |
|                                                               | 2025/2015 dtd 29.09.2015 | 9.15 P.M              | Tapati Barui        | FR Submitted       | FR No. 133/2016 dtd 31.01.2016  |                                          |
|                                                               | 2202/2015 dtd 10.10.2015 | 3.30 P.M              | Moni Deka           | CS Submitted       | CS No.460/2015 dtd 31.10.2015   |                                          |
|                                                               | 2371/2015 dtd 29.10.2015 | 1.50P.M               | Pranjit Deka        | FR Submitted       | FR No.2814/2016 dtd 31.12.2016  |                                          |
|                                                               | 2372/2015 dtd 29.10.2015 | 2.40 P.M              | Bhupen Hatimoria    | FR Submitted       | FR No.2709/2016 dtd 30.11.2016  |                                          |
|                                                               | 2647/2015 dtd 28.11.2015 | 12.10 P.M             | Tapan Kr. Nath      | FR Submitted       | FR No. 846/2016 dtd 27.04.2016  |                                          |
|                                                               | 2016                     | 202/16 dtd 31.03.2016 | 8.10. A.M           | Rabindra Patowary  | FR Submitted                    |                                          |
| 280/2016 dtd 11.02.2016                                       |                          | 11.30A.M              | Pushpalata Sarma    | FR Submitted       | FR No.1070/2016 dtd 31.05.2016  |                                          |
| 371/2016 dtd 22.02.2016                                       |                          | 11.35A.M              | Ashwini V.Dutta     | FR Submitted       | FR No.1335/2018 dtd 30.07.2018  |                                          |
| 647/2016 dtd 19.03.2016                                       |                          | 5.55 P.M              | Nasira Begum        | FR Submitted       | FR No.1094/2016 dtd 18.06.2016  |                                          |
| 2201/2016 dtd 12.09.2016                                      |                          | 1.30 P.M              | Kaustav Saha        | FR Submitted       | FR No.2129/2016 dtd 30.09.2016  |                                          |
| 2017                                                          | 118/17 dtd 13.01.2017    | 10.45 P.M             | Bijay Kr. Das       | FR Submitted       | FR No. 639/2017 dtd 31.03.2017  |                                          |
| 2018                                                          | 282/18 dtd 01.02.2018    | 5.40 P.M              | Basudev Deka        | FR Submitted       | FR No. 943/18 dtd 22.05.2018    |                                          |
| 2019                                                          | 168/19 dtd 15.01.2019    | 10 P.M                | Uma Gurung          | FR Submitted       | FR No. 1087/2019 dtd 0.06.2020  |                                          |
| 2020                                                          | 222/20 dtd 25.01.2020    | 1.45 P.M              | Sangita Das         | FR Submitted       | FR No. 309/2020 dtd 29.02.2020  |                                          |
| Name of PS – Gorchuk PS                                       |                          |                       |                     |                    |                                 |                                          |
| 2015                                                          | 11/2015 dtd 10.01.2015   | 7.0 PM                | Miss Asma Khatoon   | FR submitted       | FR No.02/2015 dtd 24.01.2015    | IIF5 not captured                        |
|                                                               | 131/2015 dtd 23.03.2015  | 12.00 PM              | Upen ch. Kalita     | CS submitted       | CS No. 50/2015 dtd 26.03.2015   |                                          |
| 2017                                                          | 333/2017 dtd 26.08.2017  | 9.00pm                | Rakesh Kr. Sarmah   | FR submitted       | FR No. 255 dtd 28.12.2017       |                                          |
|                                                               | 459/2017 dtd 17.11.2017  | 4.00 p.m              | Nakul Sarkar        | CS submitted       | CS No. 77 dtd 02.06.2018        |                                          |
|                                                               | 18/2017 dtd 13.01.2017   | 7.00 p.m              | Md. Zamal Ali       | CS submitted       | CS No. 38/2017 dtd 28.0.2017    |                                          |
| 2018                                                          | 18/2018 dtd 09.01.2018   | 1.00 PM               | Nabanita Devi       | CS submitted       | CS No. 07/2018 dtd 23.02.2018   |                                          |
|                                                               | 45/2018 dtd 27.01.2018   | 4.30 P.M              | Bhupen Borman       | FR submitted       | FR No. 76/2018 dtd 23.04.2018   |                                          |
|                                                               | 52/2018 dtd 31.01.2018   | 12.15.p.m             | Ansur Ali           | FR submitted       | FR No. 169/2018 .dtd 31.07.2016 |                                          |
| 2019                                                          | 101/2019 dtd 16.02.2019  | 6.00 P.M              | Abdul Wahid         | CS submitted       | CS No. 229 dtd 20.10.2019       |                                          |

| As per physical records of PS ( Copies FIRs/Khatian Register) |                         |          |                     |                    |                           | As found during checking of System at PS |
|---------------------------------------------------------------|-------------------------|----------|---------------------|--------------------|---------------------------|------------------------------------------|
| Year                                                          | FIR No. & Date          | Time     | Name of Complainant | Status of CS or FR | FR or CS No. & Date       |                                          |
| 2020                                                          | 148/2019 dtd 12.03.2019 | 8.00 PM  | Jayanta Bharali     | FR submitted       | FR No. 332 dtd 27.11.2017 |                                          |
|                                                               | 230/2019 dtd 09.04.2019 | 10.30 PM | Shahjan Ali         | FR submitted       | FR No. 84 dtd 30.04.2019  |                                          |
|                                                               | 346/2020 dtd 26.06.2020 | 5.40 p.m | Sunita Borman       | FR submitted       | 346/2020 dtd 26.06.2020   |                                          |



### Appendix-3.6

{Reference to paragraph 3.2.4.2.3}

Deficiencies found in IIF5(Where Charge Sheet submitted)

| Name of the field in IIF 5                           | Deficiencies                                                                        | Ref. FIR No. & Date               | Name of PS   |
|------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------|--------------|
| Act and Section                                      | No data /information found captured in Act and Section field .                      | FIR No. 0120 /2019 dtd 01.02.2019 | Basistha PS. |
| Particulars of Accused person Charge-Sheeted         | No data/information on Particulars of Accused person Charge-Sheeted found captured. | FIR No. 0816 /2016 dtd 30.08.2016 | Basistha PS  |
|                                                      |                                                                                     | FIR No. 0501 /2020 dtd 10.09.2020 | Azara PS     |
|                                                      |                                                                                     | FIR No.0483/2017 dtd 09.12.2014   | Gorchuk PS   |
|                                                      |                                                                                     | FIR No. 0218/2016 dtd 28.04.2016  | Gorchuk PS   |
|                                                      |                                                                                     | FIR No.41/2018 dtd 27.01.2018     | Gorchuk PS   |
|                                                      |                                                                                     | FIR No. 0007/2020 dtd 06.01.2017  | Gorchuk PS   |
| Status of Accused                                    | No data/information on Status of Accused found captured.                            | FIR No. 0816 /2016 dtd 30.08.2016 | Basistha PS  |
|                                                      |                                                                                     | FIR No. 0218/2016 dtd 28.04.2016  | Gorchuk PS   |
|                                                      |                                                                                     | FIR No.41/2018 dtd 27.01.2018     | Gorchuk PS   |
|                                                      |                                                                                     | FIR No. 0007/2020 dtd 06.01.2017  | Gorchuk PS   |
| Father/Husband name of the accused and Date of birth | No Father/Husband name of the accused and date of birth was found captured .        | FIR No. 0483/2017 dtd 09.12.2017  | Gorchuk PS   |
|                                                      |                                                                                     | FIR No. 107/2017 dtd 28.02.2017   | Jalukbari PS |
|                                                      |                                                                                     | FIR No. 84/2017 dtd 25.02.2017    | Hatigaon PS  |
|                                                      |                                                                                     | FIR No. 0501 /2020 dtd 10.09.2020 | Azara PS     |
|                                                      |                                                                                     | FIR No. 136/2014 dtd 14.05.2014   | Hatigaon PS  |
|                                                      |                                                                                     | FIR No. 90/2016 dtd 02.02.2016    | Jalukbari PS |
|                                                      |                                                                                     | FIR No 210/2018 dtd 17.02.2018    | Jalukbari PS |

**Appendix-3.7**  
{Reference to paragraph 3.2.4.4.1}  
**Reports not found in CAS**

| Sl. No. | Report description                                            | Name in manual system                                                                 | Fields in manual report                                                                                                                                         | Name in CAS generated report | Fields in CAS report | Information in manual report not present in CAS report | Comments on Dispur-Sept 2020 report                                                                                                   | Final Comments          |
|---------|---------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1       | Report of Cases Disposed                                      | Monthly Return of cases disposed for the month                                        | Case no., Sec.of law, CS/FR No. Date                                                                                                                            | NA                           | NA                   | NA                                                     | As per manual report 136 cases disposed during September 2020, No such data found in CAS                                              | Report not found in CAS |
| 2       | Monthly Report on place of worship related case for the month | Monthly Return on place of worship (Mandir Masjid, etc. Theft)cases during the period | PS case no. with section of law & date, Place of occurrence, address of complainant, property stolen, Value, Recovery, Details of arrested person, No. disposed | NA                           | NA                   | Does not arise                                         | Manual return found on theft case at place of worship, No such report found in CAS                                                    | Report not found        |
| 3       | Report on Un identify dead body recovered during the period   | Monthly Return of Un-Identify body recovered during the period                        | No. of un identify body recovered during the period, Gender Age, Photograph, Remark                                                                             | NA                           | NA                   | Does not arise                                         | As per manual data 01 unidentified dead body recovered during the period, No such record found on CAS report                          | Report not found        |
| 4       | Crime against children less than 18 yrs                       | Monthly data relating to Crime against children below 18 yrs during the period        | Crime head, Previous pending, Cases reg. during the month, Disposed(CS/FR) , person arrested during the month , Victim M/F, pending at the end of month         | NA                           | NA                   | Does not arise                                         | As per manual report 48 cases registered under crime against children below 18 yrs during the period, but no such report found in CAS | Report not found        |
| 5       | Report on cyber crime                                         | Monthly data relating to Cyber Crime cases during the period                          | Heads of cyber crime, Pending cases, Cases reg. during the period, Disposed CS/FR,pending at the month end, No. of accused arrested M/F, Victim M/F             | NA                           | NA                   | Does not arise                                         | As per manual report 43 cases reg. during the period against cybercrime during the period, but no such report found on CAS            | Report not found        |
| 6       | Report on recovery of victim person of                        | Monthly Return relating to Recovery of Kidnapping cases for the period                | Name & address of Victim recovered during the period, Dt & place of recovery, Age M/F arrested                                                                  | NA                           | NA                   | Does not arise                                         | As per manual report 01 victim found recovered during the period, but no                                                              | Report not found        |

| Sl. No. | Report description                              | Name in manual system                                                           | Fields in manual report                                                                                                                                                                | Name in CAS generated report | Fields in CAS report | Information in manual report not present in CAS report | Comments on Dispur-Sept 2020 report    | Final Comments   |
|---------|-------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|--------------------------------------------------------|----------------------------------------|------------------|
|         | kidnapping cases for the period                 |                                                                                 | person during the period, Age/sex, Case Ref.with Sec. Of law & Dt, Name & address of Accused arrested                                                                                  |                              |                      |                                                        | such report found in CAS               |                  |
| 7       | Report of Extortion by extremist for the period | Monthly Return of Extortion by extremist for the month                          | PS case no. with section of law, P.O, D.O, D.R, particulars of arrested person, Name of Extremist group, CS/FR no. & case in brief                                                     | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 8       | Report of Insurgent Extremist                   | Monthly Return of Insurgent Extremist cases for the month                       | Heads of crime like NSA, Arms act, Explosive, Extortion, etc., Previous cases, new cases reg., CS, FR, Pending, Person arrested, Released on govt. order/ Court, Custody old/new Total | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 9       | Report on Explosives during the period          | Monthly Return to Explosives during the period                                  | P.S case no., sec. of law/Act, D.O,DR,P.O, whether explosive/used/recovery/seized, Name of explosive, source, licence, Value of property damage if any                                 | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 10      | Report on banned organisation                   | Monthly Report on Banned organisation during the period                         | Name of Banned organisation, person arested,declared unlawful, no. of bank A/c frozen, No. of cases registered U/S10/13 of UA(P) Act,                                                  | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 11      | Report on crime against Senior citizens         | Monthly Return of "crime against Senior citizens"(above 60 yrs for the period ) | Heads of crime like Murder, Dacoity, Robbery, Extortion, cheating, grievous hurt others., Previous pending, Case Reg., Disposed FR/CS, Person arrested, Total pending.                 | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 12      | Report on NBFC/Financial entities               | Monthly Return of NBFC/Financial entities for the period                        | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                                                       | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |

| Sl. No. | Report description                                                                | Name in manual system                                                                     | Fields in manual report                                                                                                                                        | Name in CAS generated report | Fields in CAS report | Information in manual report not present in CAS report | Comments on Dispur-Sept 2020 report    | Final Comments   |
|---------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|--------------------------------------------------------|----------------------------------------|------------------|
| 13      | Report on COTPA Act                                                               | Monthly Return of COTPA act for the period                                                | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                               | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 14      | Report on Homeless/mentally ill person                                            | Monthly Return of Homeless/mentally ill person for the period                             | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                               | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 15      | Report on Communal incident/Riots/Tension                                         | Monthly Return of Communal incident/Riots/Tension for the period                          | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                               | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 16      | Report on Police firing cases                                                     | Monthly Return of Police firing cases for the period                                      | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                               | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 17      | Report on NH Dacoity/Robbery                                                      | Monthly Return of NH Dacoity/Robbery for the period                                       | Case ref. and sec. of law,DR,DO,PO, Details of accuse arrested and case in brief                                                                               | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 18      | Report on criminal arrested in vehicle theft cases (car lifter) during the period | Monthly Return of criminal arrested in vehicle theft cases (car lifter) during the period | Details of arrested person during the month, Age/sex, PS case ref. with sec. of law, Recovery if any                                                           | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 19      | Report on Illegal arms/Ammns recovered/seized during the period                   | Monthly Return of Illegal arms/Ammns recovered/seized during the period                   | Illegal Arms& Ammns, No. of weapons, Quantity, Source, No. of person apprehended, no. of person prosecuted, no. of person convicted, case no. with sec. of law | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 20      | Report on wildlife (P) Act                                                        | Monthly return of wildlife (P) Act for the period                                         | Case ref. with sec. of law,P.O, D.O, DR, Recovery, Arrested accused person, Brief of case                                                                      | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 21      | Report on criminal arrested in Dacoity cases                                      | Monthly report of criminal arrested in Dacoity cases                                      | Name of PS, Case no. with sec. of law, Details of Arrested person, recovery                                                                                    | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |
| 22      | Report on data/information relating to Human                                      | Monthly data/information relating to Human Trafficking cases for the period               | Head/ Sec. of Law 370 IPC, 370(A), 371,372,373 IPC, Previous pending, No. of person arrested,                                                                  | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS | Report not found |

| Sl. No. | Report description                                              | Name in manual system                                           | Fields in manual report                                                                                                                                                                                                                                            | Name in CAS generated report | Fields in CAS report | Information in manual report not present in CAS report | Comments on Dispur-Sept 2020 report                                                                                                              | Final Comments   |
|---------|-----------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|         | Trafficking cases for the period                                |                                                                 | Victim Adult Child (M/F), No. of victim rescued Adult/children, No. of disposed cases CS/FR, Pending at the end of month                                                                                                                                           |                              |                      |                                                        |                                                                                                                                                  |                  |
| 23      | Progress of Investigation of pending cases                      | Progress of Investigation of pending cases for the month/period | Heads of crime like political murder, murder by extremist/others, attempt to murder, dacoity, robbery, burglary, <i>etc.</i>                                                                                                                                       | NA                           | NA                   | Does not arise                                         | As per Manual report total of 9636 cases found under progress of investigation under different heads. But No such report found maintained in CAS | Report not found |
| 24      | Year wise breakup of Pending Cases                              | Year wise breakup of Pending Cases for the period               | Name of PS, No. of pending cases from 1990 to 2020                                                                                                                                                                                                                 | NA                           | NA                   | Does not arise                                         | As per Manual report Total no. of 9636 cases found pending from 1990 to 2020. But No such report found maintained in CAS                         | Report not found |
| 25      | Seizure Report of opium and other drugs/Psychotropic substances | Seizure Report of opium and other drugs/Psychotropic substances | PS, Case no. with sec. of law, Time & Dt of seizure, Details of drugs seized, Act & Sec., Method of transport, Details of accused person, Suspected source & destination of drug seized, Details of Seizing agency Details of seizing officer, brief facts of case | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS                                                                                                           | Report not found |
| 26      | Particulars of Victim & arrested Person                         | Particulars of Victim & arrested Person                         | Details of victim, age, injury, details of arrested person, Name of Extremist group, Explosive recovery, CS/FR                                                                                                                                                     | NA                           | NA                   | Does not arise                                         | No such report found maintained in CAS                                                                                                           | Report not found |

### Appendix-3.8

(Reference to paragraph 3.2.4.4.1)

#### Analysis of the manually prepared reports and reports generated through CAS

| Sl. No. | Report                                         | Manual report Name & fields                                                                                  | CAS report Name & fields                                                                                          | Remarks                                                                                                                                                                                                                | Comments                                                                                                     |
|---------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 1       | Monthly Report of Description cases registered | Manual-Monthly return of cases registered for the month                                                      | CAS-Report on cases registered during the period                                                                  | Test check: FIR 1903,1908, 1913 compared has difference in IO name and date of registration ; Test Check: FIR 1970,199,2 0266 has difference in date of reg                                                            | Crime heads not included in CAS report                                                                       |
|         |                                                | case no                                                                                                      | FIR No                                                                                                            |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | section of law                                                                                               | sec. of law                                                                                                       |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | Date of Reg                                                                                                  | date                                                                                                              |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | crime heads                                                                                                  | -                                                                                                                 |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | IO name                                                                                                      | IO name                                                                                                           |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | -                                                                                                            | Information of complainant                                                                                        |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | -                                                                                                            | Victim & accused                                                                                                  |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | -                                                                                                            | current status of the case                                                                                        |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | -                                                                                                            | Office type/name                                                                                                  |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | -                                                                                                            | Date & place of occurrence                                                                                        |                                                                                                                                                                                                                        |                                                                                                              |
| 2       | Monthly report of missing and traced persons   | Monthly return of Missing/Trace out persons for the month Sept 2020                                          | 1) Analysis of status of missing person 2) Report on missing person 3) Report on missing person during the period | found 03 reports in CAS about Missing persons, Analysis of status of missing person show nil data, Test check found that there were 15 cases in manual report but found 09 in CAS report and that were without details | Case no./MMR ref and details of Missing/rescued/traced person not found in CAS report                        |
|         |                                                | Case/MMR ref.                                                                                                | -                                                                                                                 |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | Missing and Rescued/Traced person details Age, sex                                                           | -                                                                                                                 |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | Traced from where and date and by whom                                                                       |                                                                                                                   |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                |                                                                                                              | Missing person dead, murdered, suicide, killed in Rly/other accident, drowned, suspicious death                   |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                |                                                                                                              | if traced alive by police, relative, own, rescue from kidnapper prisoned                                          |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                |                                                                                                              | Male, female general,SC,ST and others under Minor & Adult during the period                                       |                                                                                                                                                                                                                        |                                                                                                              |
| 3       | Report on crime against women                  | Information relating to "Crime Against Women" for the month                                                  | Report on Crime against women for the period                                                                      | Nil data found in CAS report whereas 31 no. of cases found in manual report                                                                                                                                            | No. of persons arrested/ chargesheeted/ acquitted/ Fr prepared/ convicted during the period not found in CAS |
|         |                                                | Heads of crime 12 no.                                                                                        | Heads of crime 17 no.                                                                                             |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | Previous Pending                                                                                             | Total no. of cases Pending for trial during the period i.e. Current year, last year and Variance                  |                                                                                                                                                                                                                        |                                                                                                              |
|         |                                                | Registration of cases viz. No. of cases Registered, CS, Cases ended in FR,& cases convicted during the month | Total no. of FIR registered during the period i.e. Current year, last year and Variance                           |                                                                                                                                                                                                                        |                                                                                                              |

| Sl. No. | Report                           | Manual report Name & fields                                                                                                                                                 | CAS report Name & fields                                                                            | Remarks                                                                                                                          | Comments                                                                                                                               |
|---------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
|         |                                  | No. of Persons arrested <i>Viz.</i> Cases acquitted, person arrested, Persons chargesheeted, Persons released on FR, Persons convicted, Persons acquitted during the month  |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | Total no. of cases Chargesheeted during the period <i>i.e.</i> Current year, last year and Variance |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | Total no. of cases FR submitted during the period <i>i.e.</i> Current year, last year and Variance  |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | Total no. of Disposed off during the period <i>i.e.</i> Current year, last year and Variance        |                                                                                                                                  |                                                                                                                                        |
| 4       | Report on Pending cases          | Monthly Return of Investigation of Pending cases for Sept 2020                                                                                                              | Report on Pending trial cases during the period                                                     | As per manual report CS 15, FR 136 disposed off during the period, Report not updated/ feeded in CAS for more than last 10 years | Name of the IO, case reg. during the period, reason for pendency, <i>etc.</i> fields not found in CAS report                           |
|         |                                  | No. of IO                                                                                                                                                                   |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | Previous cases                                                                                                                                                              | case pending at beginning of year                                                                   |                                                                                                                                  |                                                                                                                                        |
|         |                                  | Case Reg. during the period                                                                                                                                                 |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | No. of cases disposed off CS/FR                                                                                                                                             | case disposed off                                                                                   |                                                                                                                                  |                                                                                                                                        |
|         |                                  | cases pending for investigation at the end of month                                                                                                                         |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | reason for pendency <i>i.e.</i> injury, FSL, MVIs, Inquiry slip, Prosecuting sanction from govt., Veterinary Report, CD not handed over, PM Report, other reasons and Total |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | Crime head 13 no.                                                                                   |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | case sent for trial during the year                                                                 |                                                                                                                                  |                                                                                                                                        |
|         |                                  |                                                                                                                                                                             | more than 10 yrs., between 5-10yrs, between 1-5yrs, between 6 month to 1 yr, less than 6 months     |                                                                                                                                  |                                                                                                                                        |
| 5       | Report on Juvenile related cases | Monthly return of Juvenile related case for the month                                                                                                                       | Chargesheeted                                                                                       | Manual return show nil Juvenile cases, CAS report is blank neither showing zero nor                                              | No. of Juvenile cases pending, cases report against Juvenile, apprehended in different age group, juvenile sent to home/spl home/after |
|         |                                  | No. of Juvenile cases Pending                                                                                                                                               |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | Total no. of cases reported against Juveniles                                                                                                                               |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | Total no. of juvenile apprehended during the month 12yrs, 12-16 yrs 16-18 yrs                                                                                               |                                                                                                     |                                                                                                                                  |                                                                                                                                        |
|         |                                  | No. of juvenile sent to Home /Special home /after advice /Disposed otherwise                                                                                                |                                                                                                     |                                                                                                                                  |                                                                                                                                        |



| Sl. No. | Report                                      | Manual report Name & fields                                                              | CAS report Name & fields                              | Remarks                                                                                                                                                                   | Comments                                                                                                  |
|---------|---------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
|         |                                             | Cases pending at the end month                                                           |                                                       | any other data                                                                                                                                                            | advice/disposed otherwise, cases pending at the end of month not found in CAS report                      |
|         |                                             |                                                                                          | Office Name/type                                      |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | FR/GD No./Dt/Act & sec.                               |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Name & address of Child                               |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Category of child juvenile                            |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Whether background report submitted by JWO/SJPU       |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Whether Spl investigation report submitted by PO      |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Present status of case                                |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Order by CWC/IJB                                      |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Action taken on PCR calls                             |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Comment by Supervisory officer                        |                                                                                                                                                                           |                                                                                                           |
| 6       | Report on Value of property stolen          | Monthly Return of Value of Property stolen and value of Property recovered for the month | Report on Property stolen/Recovered during the period | As per manual report 113 cases registered during the month whose stolen value is Rs. 20,40,000.00, however Only 05 cases found registered in CAS report for 2017 and 2019 | Crime heads, no. of cases reg. during the month total value of property stolen/recovered not found in CAS |
|         |                                             | Heads 04 no. i.e. Dacoity, Robbery, Burglary, Theft                                      |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             | No. of cases reg. During the month                                                       |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             | Total Value of property stolen                                                           |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             | Total Value of property recovered                                                        |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Office Name/Type                                      |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | FIR No                                                |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Crime head                                            |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | IO name & Desig                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Property stolen with value                            |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Property recovered with value                         |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Accused/suspected person details                      |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Present status                                        |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Comments of Supervisory Officer                       |                                                                                                                                                                           |                                                                                                           |
| 7       | Report of Arrested person during the period | Monthly Return of Arrested person during the month                                       | Chargesheeted                                         |                                                                                                                                                                           | Detils of arrested person Age/sex, crime heads field not found in CAS report                              |
|         |                                             | Name & address of arrested person during the period                                      |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             | Age/sex                                                                                  |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             | Case Ref.with Sec. Of law                                                                | FIR/Crime no.Dt, Act & Sec. of law,                   |                                                                                                                                                                           |                                                                                                           |
|         |                                             | crime head                                                                               |                                                       |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | IO name & rank                                        |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Dt/place of occurrence                                |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Cs no.,FR,                                            |                                                                                                                                                                           |                                                                                                           |
|         |                                             |                                                                                          | Details of accused                                    |                                                                                                                                                                           |                                                                                                           |

| Sl. No. | Report                                                    | Manual report Name & fields                                             | CAS report Name & fields                                               | Remarks                                                                                                                                                                                    | Comments                                                                                                                             |
|---------|-----------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                           |                                                                         | Details of court case, Pending/Disposal                                |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | status of appeal                                                       |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | comments of supervisory officer                                        |                                                                                                                                                                                            |                                                                                                                                      |
| 8       | Report of Kidnapping for Ransom cases                     | Monthly Return of Kidnapping for Ransom cases for the month             | Report on Kidnapping and Abduction                                     | The manual report contains all details of occurrence, victim, person arrested, FR/CS, etc. but the CAS report of kidnapping and abduction show only comparison of cases with previous year | Fields like Case no., section of law, PO/DO/DR, particulars of victim, CS/FR, particulars of arrested person not found in CAS report |
|         |                                                           | P.S                                                                     |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Case no. with sec. of law                                               |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | P.O, D.O, D.R                                                           |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Particulars of victim                                                   |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Recovered or not                                                        |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Particulars of arrested person                                          |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | CS, FR                                                                  |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | case in brief                                                           |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | Heads like Male/Female/Transgender below 18 yrs and above 18 yrs       |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | SC/ST/OBC/Others of current and last year and variance                 |                                                                                                                                                                                            |                                                                                                                                      |
| 9       | Report on Human Trafficking (prostitution) for the period | Monthly Return of Human Trafficking( Prostitution ) cases for the month | Report on organised human trafficking cases detected during the period | CAS report shows only head of crime reg. and No. of cases registered and persons arrested/ rescued. It lacks details of cases like victim/ Arrested person/ FR/CS, etc.                    | Fields like Case no., section of law, PO/DO/DR, particulars of victim, CS/FR, particulars of arrested person not found in CAS report |
|         |                                                           | Name of the PS                                                          |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | P.O/D.O/D.R                                                             |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Responsible gang                                                        |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Particulars of victim with age                                          |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Particulars of Arrested person                                          |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Whether recovered or not                                                |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | C.S/F.R                                                                 |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           | Short brief of the case                                                 |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | Heads 16 numbers                                                       |                                                                                                                                                                                            |                                                                                                                                      |
|         |                                                           |                                                                         | No. of cases Reported/under Investigation                              |                                                                                                                                                                                            |                                                                                                                                      |
| 10      | Report on kidnapping persons                              | Monthly Return of Kidnapping Person for the period                      | Report on Kidnapping and Abduction                                     | The manual report contains (11 cases) details of                                                                                                                                           | Details of kidnapping person, case ref. sec. of law fields                                                                           |
|         |                                                           | Name & Address of kidnapping person-- Actual Kidnapping, Elopement      |                                                                        |                                                                                                                                                                                            |                                                                                                                                      |

| Sl. No. | Report                                         | Manual report Name & fields                                                                                               | CAS report Name & fields                                                  | Remarks                                                                                                                                                                                  | Comments                                                                                                          |
|---------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
|         |                                                | Cases ref. with sec. of law                                                                                               |                                                                           | actual kidnapping & elopement and case ref. with sec. of law but the CAS report missing these information and show only comparison of cases with previous year with zero number of cases | missing in CAS report                                                                                             |
|         |                                                | Remarks                                                                                                                   | Heads like Male/Female/Transgender below 18 yrs and above 18 yrs          |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           | Comments by Supervisory Officer                                           |                                                                                                                                                                                          |                                                                                                                   |
| 11      | Report on Foreigner related cases              | Monthly Return of Foreigner related cases for the period                                                                  | Report on Arrest/Detention and Prosecution of Foreigners                  | All fields available                                                                                                                                                                     | Case ref., sec. of law, DR/DO/PO details of accused arrested fields found missing in CAS report                   |
|         |                                                | Case ref. and sec. of law                                                                                                 | FIR details                                                               |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | D.R/D.O/P.O                                                                                                               |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | Name & address of accused arrested                                                                                        |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | Brief of the case                                                                                                         |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | Remarks                                                                                                                   |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           | Office Name/Type                                                          |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           | Passport/ visa details, validity, dt of return, whether arrested/detained |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           | Court decision convicted/acquitted                                        |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                |                                                                                                                           | Remark of Supervisory officer                                             |                                                                                                                                                                                          |                                                                                                                   |
| 12      | Report on theft and recovery of Motor Vehicles | 1) Monthly return of Theft and Recovery of Motor vehicles PS wise for the period 2) Monthly Report of Vehicle Theft cases | Report on vehicles stolen/recovered                                       | CAS report lacks the details of vehicle stolen/recovered, details of accused person, case ref. details etc., CAS                                                                         | Case ref. with sec. of law, DO/DR/vehicle details, case disposed, no. of accused send for trial, previous pending |
|         |                                                | Case ref. with section                                                                                                    |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | DO, DR, Vehicle details                                                                                                   |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | disposed during the month                                                                                                 |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | No. of accused person send for trial                                                                                      |                                                                           |                                                                                                                                                                                          |                                                                                                                   |
|         |                                                | cases at the end of month, etc.                                                                                           |                                                                           |                                                                                                                                                                                          |                                                                                                                   |

| Sl. No. | Report                                               | Manual report Name & fields                                                                            | CAS report Name & fields                                              | Remarks                                                                                                                                                    | Comments                                                                                                                                                                               |
|---------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                      | Previous pending 2W,3W,4W                                                                              |                                                                       | report only show comparison of cases of current and previous year                                                                                          | 2W/3W/4W, type of vehicle, No. of person arrested, no. of vehicles recovered                                                                                                           |
|         |                                                      | No. of different types of vehicles theft <i>i.e.</i> two wheeler, light vehicle Medium & Heavy vehicle | Type of vehicle                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | No. of Persons arrested                                                                                |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | No. of Vehicles Recovered                                                                              |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | No. Of cases disposed during the month FR/CS                                                           |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | No. of accused persons sent up for trials                                                              |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | no. of vehicles Stolen and recovered during previous and current year |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Variance                                                              |                                                                                                                                                            |                                                                                                                                                                                        |
| 13      | Report on Theft/loss and Pilferage during the period | Monthly Return of regarding Theft/loss and Pilferage during the period                                 | Report on Mobile theft cases registered                               | CAS report is about mobile theft only whereas manual report details with all types of theft/loss/pilferage                                                 | Fields like source Pilferage theft/loss, Types of Arms/Ammns, bore, body no., circumstances of loss, action taken with sec. of law details of weapon recovered not found in CAS report |
|         |                                                      | Source of Pilferage Theft/loss                                                                         |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Type of Arms/Ammns                                                                                     |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | make, bore, body no., quantity                                                                         |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Circumstances of loss                                                                                  |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Action taken cases with sec. of law                                                                    |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Details weapon recovered                                                                               |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | FIR details                                                           |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | mobile no and other details IMEI no                                   |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Date, time, place of occurrence, value                                |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Whether recovered or not                                              |                                                                                                                                                            |                                                                                                                                                                                        |
| 14      | Report on crime against Property                     | Monthly Return of Crime Against Property for the month                                                 | Report on Property stolen/Recovered during the period                 | As per manual report 123 no. of cases found registered under different sec. of law, however Only 05 cases found registered in CAS report for 2017 and 2019 | Fields like Case no., sec. of law, DR/PO/DO missing in case report                                                                                                                     |
|         |                                                      | Case no, With sec. of law,                                                                             | FIR No                                                                |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | DR, P.O,D.O,                                                                                           |                                                                       |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Name & add. Of accused arrested                                                                        | Accused/suspected person details                                      |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Description of property, Approx. Value of stolen property                                              | Stolen value                                                          |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      | Details of property recovery                                                                           | Value of property recovered                                           |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Office Name                                                           |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Crime head                                                            |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | IO                                                                    |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Present status                                                        |                                                                                                                                                            |                                                                                                                                                                                        |
|         |                                                      |                                                                                                        | Comments of Supervisory Officer                                       |                                                                                                                                                            |                                                                                                                                                                                        |
| 15      | Report on UD                                         | Monthly Report of U.D Case Registered for the month,                                                   | Report on Unnatural Death case                                        | As per Manual                                                                                                                                              | Fields like previous                                                                                                                                                                   |

| Sl. No. | Report                                                                          | Manual report Name & fields                                                                                      | CAS report Name & fields                                                                                                                                    | Remarks                                                                                                                                                                                                                | Comments                                                                                                                                                   |
|---------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | (Unnatural Death) case Registered                                               | Year wise U.D cases pending for the month                                                                        |                                                                                                                                                             | Report 927 cases pending at the end of month, Blank Report found in CAS                                                                                                                                                | pending, No. of case registered, disposed, converted into regular caseDetails of victim and case pending at the end of month not found in CAS report       |
|         |                                                                                 | Previous pending                                                                                                 |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | No. of cases registered,                                                                                         |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | Disposed, Converted into regular cases                                                                           |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | Case pending at the end of month                                                                                 |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | Details of Victim viz. M/F, Age & cause of death                                                                 | Details of deceased M/F address,                                                                                                                            |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | Details of FIR                                                                                                                                              |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | Office Name/type                                                                                                                                            |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | Post-mortem details, Details of accuse if any                                                                                                               |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | PO, Name of IO, Outcome of the Investigation/enquiry, Observation by Supervisory officer                                                                    |                                                                                                                                                                                                                        |                                                                                                                                                            |
| 16      | Monthly data on missing /traced out/ Rescued and Untraced person for the period | Proforma for entering Monthly data on missing/traced out/ Rescued and Untraced person for the period             | 1) Analysis of status of missing person 2) Report on missing person 3) Report on missing person during the period                                           | found 03 reports in CAS about Missing persons, Analysis of status of missing person show nil data, Test check found that there were 15 cases in manual report but found 09 in CAS report and that were without details | Fields like Age group details, no. of persons missing, death due to crime/accident/other reason, total no. of traced/untraced person missing in CAS report |
|         |                                                                                 | Age group M/F, No. of persons missing                                                                            |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | No. lodged for reporting                                                                                         |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | traced out persons, traced out from custody, sexual abuse, child bonded labour, beggary, eloping in love affairs | Missing person dead, murdered, suicide, killed in Rly/other accident, drowned, suspicious death, reason not known, if traced alive by police, relative, own |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | death due to crime/accident/other reasons                                                                        |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | total no. of traced/Un traced persons                                                                            |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | rescue from kidnapper prisoned                                                                                                                              |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 |                                                                                                                  | Male, female general, SC, ST and others under Minor & Adult during the period                                                                               |                                                                                                                                                                                                                        |                                                                                                                                                            |
| 17      | Monthly report of vehicle theft cases                                           | Monthly report of vehicle theft cases                                                                            | Report on vehicles stolen/recovered                                                                                                                         | CAS report lacks the details of vehicle stolen/recovered, details of                                                                                                                                                   | Fields like previous pending/Details & type of vehicle 2W/3W/4W theft /recovered/                                                                          |
|         |                                                                                 | Previous pending 2W,3W,4W                                                                                        |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | No. of different types of vehicles theft i.e. two wheeler, light vehicle Medium & Heavy vehicle                  | Type of vehicle, no. of vehicles Stolen and recovered during previous and current year                                                                      |                                                                                                                                                                                                                        |                                                                                                                                                            |
|         |                                                                                 | No. of Persons arrested                                                                                          |                                                                                                                                                             |                                                                                                                                                                                                                        |                                                                                                                                                            |

| Sl. No. | Report | Manual report Name & fields                  | CAS report Name & fields | Remarks                                                                                                         | Comments                                                            |
|---------|--------|----------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
|         |        | No. of Vehicles Recovered                    |                          | accused person, case ref. details, etc., CAS report only show comparis on of cases of current and previous year | case disposed/F R/CS, accused sent for trials missing in CAS report |
|         |        | No. Of cases disposed during the month FR/CS |                          |                                                                                                                 |                                                                     |
|         |        | No. of accused persons sent up for trials    |                          |                                                                                                                 |                                                                     |

### Appendix-3.9

(Reference to paragraph 3.3.2.1.1)

#### Payments made against Human Resources outsourced to Wipro Ltd

| SL NO | Date       | NRC Bill No. | Particulars          | Party Name | Amount (₹)   |
|-------|------------|--------------|----------------------|------------|--------------|
| 1     | 09-01-2015 | 3            | Mobilisation Advance | Wipro Ltd  | 16,26,16,000 |
| 2     | 07-04-2015 | 3            | Manpower             | Wipro Ltd  | 3,94,71,277  |
| 3     | 30-06-2015 | 23           | Manpower             | Wipro Ltd  | 3,04,45,980  |
| 4     | 03-07-2015 | 25           | Manpower             | Wipro Ltd  | 5,66,36,417  |
| 5     | 01-08-2015 | 37           | Manpower             | Wipro Ltd  | 6,50,72,074  |
| 6     | 15-10-2015 | 64           | Manpower             | Wipro Ltd  | 6,50,78,215  |
| 7     | 15-10-2015 | 64           | Manpower             | Wipro Ltd  | 13,04,10,821 |
| 8     | 17-03-2016 | 99           | Manpower             | Wipro Ltd  | 6,54,308     |
| 9     | 17-03-2016 | 99           | Manpower             | Wipro Ltd  | 6,52,81,864  |
| 10    | 17-03-2016 | 99           | Manpower             | Wipro Ltd  | 6,52,50,838  |
| 11    | 24-07-2016 | 17           | Manpower             | Wipro Ltd  | 15,01,89,655 |
| 12    | 28-09-2016 | 25           | Manpower             | Wipro Ltd  | 56,02,780    |
| 13    | 28-09-2016 | 25           | Manpower             | Wipro Ltd  | 14,70,87,649 |
| 14    | 08-12-2016 | 39           | Manpower             | Wipro Ltd  | 33,79,56,069 |
| 15    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 49,71,123    |
| 16    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 39,66,091    |
| 17    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 25,37,54,890 |
| 18    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 8,69,245     |
| 19    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 1,05,18,237  |
| 20    | 18-02-2017 | 62           | Manpower             | Wipro Ltd  | 33,88,55,886 |
| 21    | 18-02-2017 | 63           | Manpower             | Wipro Ltd  | 16,70,544    |
| 22    | 24-02-2017 | 66           | Manpower             | Wipro Ltd  | 54,773       |
| 23    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 29,05,766    |
| 24    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 47,02,133    |
| 25    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 5,52,30,527  |
| 26    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 27,39,857    |
| 27    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 24,57,07,107 |
| 28    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 11,89,44,787 |
| 29    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 65,73,056    |
| 30    | 03-06-2017 | 4            | Manpower             | Wipro Ltd  | 1,25,85,358  |
| 31    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 3,62,53,678  |
| 32    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 3,41,18,583  |
| 33    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 3,38,57,102  |
| 34    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 3,62,53,554  |
| 35    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 72,97,966    |
| 36    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 3,38,46,719  |
| 37    | 21-08-2017 | 24           | Manpower             | Wipro Ltd  | 4,35,60,089  |
| 38    | 21-08-2017 | 25           | Manpower             | Wipro Ltd  | 42,45,625    |
| 39    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 72,87,203    |
| 40    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 14,84,937    |
| 41    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 8,45,49,092  |
| 42    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 2,71,64,566  |
| 43    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 73,30,944    |
| 44    | 22-08-2017 | 27           | Manpower             | Wipro Ltd  | 3,43,15,828  |
| 45    | 08-09-2017 | 39           | Manpower             | Wipro Ltd  | 6,24,795     |
| 46    | 08-09-2017 | 39           | Manpower             | Wipro Ltd  | 37,44,717    |
| 47    | 11-09-2017 | 41           | Manpower             | Wipro Ltd  | 13,99,675    |
| 48    | 11-09-2017 | 45           | Manpower             | Wipro Ltd  | 28,96,709    |
| 49    | 11-09-2017 | 45           | Manpower             | Wipro Ltd  | 1,40,94,240  |
| 50    | 11-09-2017 | 45           | Manpower             | Wipro Ltd  | 3,62,57,351  |
| 51    | 15-11-2017 | 54           | Manpower             | Wipro Ltd  | 1,08,18,381  |
| 52    | 15-11-2017 | 54           | Manpower             | Wipro Ltd  | 4,01,79,460  |



| SL NO | Date       | NRC Bill No. | Particulars | Party Name | Amount (₹)  |
|-------|------------|--------------|-------------|------------|-------------|
| 53    | 15-11-2017 | 54           | Manpower    | Wipro Ltd  | 4,01,73,343 |
| 54    | 15-11-2017 | 54           | Manpower    | Wipro Ltd  | 1,62,13,053 |
| 55    | 15-11-2017 | 54           | Manpower    | Wipro Ltd  | 1,62,15,614 |
| 56    | 15-11-2017 | 58           | Manpower    | Wipro Ltd  | 27,39,855   |
| 57    | 04-01-2018 | 81           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 58    | 04-01-2018 | 82           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 59    | 04-01-2018 | 82           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 60    | 04-01-2018 | 82           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 61    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 1,62,18,042 |
| 62    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 1,62,18,042 |
| 63    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 64    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 65    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 1,58,93,902 |
| 66    | 16-03-2018 | 98           | Manpower    | Wipro Ltd  | 1,58,93,902 |
| 67    | 22-03-2018 | 105          | Manpower    | Wipro Ltd  | 75,79,794   |
| 68    | 26-03-2018 | 111          | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 69    | 26-03-2018 | 111          | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 70    | 26-03-2018 | 111          | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 71    | 26-03-2018 | 111          | Manpower    | Wipro Ltd  | 1,62,15,824 |
| 72    | 02-06-2018 | 9            | Manpower    | Wipro Ltd  | 45,89,096   |
| 73    | 02-06-2018 | 9            | Manpower    | Wipro Ltd  | 4,01,78,954 |
| 74    | 02-06-2018 | 9            | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 75    | 06-06-2018 | 12           | Manpower    | Wipro Ltd  | 3,99,86,002 |
| 76    | 06-06-2018 | 12           | Manpower    | Wipro Ltd  | 2,81,07,013 |
| 77    | 08-06-2018 | 14           | Manpower    | Wipro Ltd  | 3,13,22,642 |
| 78    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 94,84,317   |
| 79    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 1,62,16,128 |
| 80    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 1,06,25,556 |
| 81    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 20,31,990   |
| 82    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 83    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 84    | 04-08-2018 | 40           | Manpower    | Wipro Ltd  | 1,43,43,390 |
| 85    | 09-08-2018 | 43           | Manpower    | Wipro Ltd  | 3,16,027    |
| 86    | 28-09-2018 | 49           | Manpower    | Wipro Ltd  | 12,07,818   |
| 87    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 88    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 89    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 90    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 89,72,551   |
| 91    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 2,95,49,319 |
| 92    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 4,01,78,443 |
| 93    | 04-10-2018 | 53           | Manpower    | Wipro Ltd  | 2,48,28,663 |
| 94    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 1,20,01,158 |
| 95    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 4,18,51,148 |
| 96    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 1,62,15,825 |
| 97    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 1,62,17,469 |
| 98    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 1,08,56,078 |
| 99    | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 4,01,79,463 |
| 100   | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 4,01,91,525 |
| 101   | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 1,62,18,041 |
| 102   | 18-12-2018 | 72           | Manpower    | Wipro Ltd  | 4,02,02,061 |
| 103   | 21-12-2018 | 75           | Manpower    | Wipro Ltd  | 3,35,04,289 |
| 104   | 21-12-2018 | 75           | Manpower    | Wipro Ltd  | 3,35,05,260 |
| 105   | 21-12-2018 | 75           | Manpower    | Wipro Ltd  | 55,00,050   |
| 106   | 21-12-2018 | 75           | Manpower    | Wipro Ltd  | 3,75,91,933 |
| 107   | 29-12-2018 | 82           | Manpower    | Wipro Ltd  | 1,67,47,613 |
| 108   | 10-01-2019 | 98           | Manpower    | Wipro Ltd  | 8,54,708    |

| SL NO        | Date       | NRC Bill No. | Particulars | Party Name | Amount (₹)            |
|--------------|------------|--------------|-------------|------------|-----------------------|
| 109          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 1,91,77,459           |
| 110          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 4,86,55,004           |
| 111          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 1,67,47,613           |
| 112          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 1,62,18,041           |
| 113          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 1,62,16,378           |
| 114          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 4,02,02,061           |
| 115          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 4,02,02,061           |
| 116          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 2,26,53,001           |
| 117          | 05-03-2019 | 106          | Manpower    | Wipro Ltd  | 1,63,38,496           |
| 118          | 20-03-2019 | 116          | Manpower    | Wipro Ltd  | 5,64,00,972           |
| 119          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 5,64,18,262           |
| 120          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 2,44,93,225           |
| 121          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 69,91,996             |
| 122          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 1,20,65,683           |
| 123          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 3,05,44,179           |
| 124          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 76,00,668             |
| 125          | 26-03-2019 | 126          | Manpower    | Wipro Ltd  | 2,40,37,690           |
| 126          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 2,77,11,402           |
| 127          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 3,74,00,903           |
| 128          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 4,02,02,061           |
| 129          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 1,62,18,041           |
| 130          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 53,92,948             |
| 131          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 4,01,95,740           |
| 132          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 4,15,88,065           |
| 133          | 03-06-2019 | 3            | Manpower    | Wipro Ltd  | 4,15,86,560           |
| 134          | 10-06-2019 | 7            | Manpower    | Wipro Ltd  | 18,74,715             |
| 135          | 25-06-2019 | 13           | Manpower    | Wipro Ltd  | 19,39,034             |
| 136          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 19,28,353             |
| 137          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 40,63,980             |
| 138          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 1,08,22,229           |
| 139          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 2,50,55,151           |
| 140          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 4,15,88,066           |
| 141          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 1,62,18,041           |
| 142          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 4,02,00,532           |
| 143          | 15-07-2019 | 17           | Manpower    | Wipro Ltd  | 92,40,725             |
| 144          | 15-07-2019 | 19           | Manpower    | Wipro Ltd  | 7,31,821              |
| 145          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 4,01,97,847           |
| 146          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 4,01,93,904           |
| 147          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 1,62,18,041           |
| 148          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 1,62,16,378           |
| 149          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 4,15,87,061           |
| 150          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 4,15,86,609           |
| 151          | 11-09-2019 | 36           | Manpower    | Wipro Ltd  | 1,44,62,504           |
| 152          | 01-10-2019 | 44           | Manpower    | Wipro Ltd  | 37,07,565             |
| 153          | 31-12-2019 | 50           | Manpower    | Wipro Ltd  | 1,62,18,042           |
| 154          | 31-12-2019 | 50           | Manpower    | Wipro Ltd  | 4,01,87,008           |
| 155          | 31-12-2019 | 50           | Manpower    | Wipro Ltd  | 1,62,13,453           |
| 156          | 31-12-2019 | 50           | Manpower    | Wipro Ltd  | 4,02,02,061           |
| <b>Total</b> |            |              |             |            | <b>5,33,51,94,062</b> |

Source: SCNR record

**Appendix-3.10***(Reference to paragraph 3.4.1)***Statement showing less/non-deduction of HR by selected eight DDOs for the month of February 2020**

| Sl. No.      | Department                | DDO Name                                          | Number of Employees to whom HRA was not paid and Licence Fees not deducted | Number of Employees to whom HRA was not paid and HR was deducted |                                                |               | Total number of employees |
|--------------|---------------------------|---------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------|---------------|---------------------------|
|              |                           |                                                   | Number of employees                                                        | No. of employees from whom HR deducted (₹ 24 to ₹ 935)           | No of employees from whom HR deducted @ ₹ 1000 | HR deducted   |                           |
| 1            | Home                      | ADGP (Communication)                              | 259                                                                        | 10                                                               | 4                                              | 6,285         | 273                       |
| 2            | Home                      | Commandant, 10th APBn, Guwahati                   | 178                                                                        | 0                                                                | 1                                              | 1,000         | 179                       |
| 3            | Home                      | Commandant, 4th APBn, Guwahati                    | 199                                                                        | 0                                                                | 0                                              | 0             | 199                       |
| 4            | Home                      | Director, Fire & Emergency Services, Guwahati     | 101                                                                        | 1                                                                | 0                                              | 935           | 102                       |
| 5            | Home                      | SP Kamrup,                                        | 112                                                                        | 0                                                                | 0                                              | 0             | 112                       |
| 6            | Health and Family Welfare | Principal, Guwahati Medical College               | 89                                                                         | 23                                                               | 0                                              | 16100         | 112                       |
| 7            | do                        | Superintendent, Guwahati Medical College Hospital | 113                                                                        | 0                                                                | 0                                              | 0             | 113                       |
| 8            | Technical Education       | Assam Engineering College, Guwahati               | 48                                                                         | 103                                                              | 0                                              | 7966          | 151                       |
| <b>Total</b> |                           |                                                   | <b>1,099</b>                                                               | <b>137</b>                                                       | <b>5</b>                                       | <b>32,286</b> | <b>1,241</b>              |





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